



**MASTER OF BUSINESS ADMINISTRATION
(MBA)**

CURRICULUM

**Faculty of Management Studies
Pokhara University**

2024

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POKHARA UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION (MBA)

Introduction to MBA Program

Pokhara University, established under Pokhara University Act, 1997 aims at developing capable and creative human resource that can successfully compete not only in national but also in global arena. The Faculty of Management Studies (FMS) of Pokhara University offers different graduate programs and MBA is one of the graduate programs. The MBA program is for those who would like to pursue their career as general executives and managers. The MBA program can be offered at any shift (either morning, day or evening) as per the convenience of the schools/colleges unless otherwise mentioned. The MBA program has been designed to be implemented over a period of 2 years spread over six trimesters.

FMS's major objectives are as follows:

- To cultivate highly competent executives and managers across various economic and social sectors within the country.
- To develop management professionals and entrepreneurs with a global outlook.
- To enhance the knowledge, managerial skills, and exposure of practicing managers, executives, and entrepreneurs.
- To broaden students' perspectives by fostering positive attitudes and guiding them to become productive and responsible global citizens.

MBA Program Objectives

The MBA program aims to drive corporate change in Nepal by transforming students into proficient managers, executives, and entrepreneurs who can serve as strategic change agents in both the corporate and social arenas. The program emphasizes cultivating a social and developmental perspective, while equipping students with robust skills in analysis, decision-making, implementation, leadership, and communication. Higher Education has been going through extreme dynamism and it has changed its nature over the last decade, more so, over the last few years in the post-pandemic era. Higher Education has witnessed many changes and has to undergo significant changes to accommodate the needs and expectations of new learners. Likewise, the changes are imperative for Business and Management education as well considering the changing times. Due to the massive disruption caused in the business environment by technology and the pandemic and the emerging challenges of sustainability, the highly turbulent business environment, emergence of new business models, it is imperative for business schools to revisit their curriculum and pedagogy. As we enter into the era of machine learning (ML) and artificial intelligence (AI) and learn to co-exist with artificial intelligence; critical thinking, emotions, empathy, collaboration, and networking will be of primary importance.

The course has been designed keeping the above in mind and also the changing needs of the new age learners and industry. The focus is on new age learning, co-creation of learning through active engagement of learners in the learning process, the concept of co-creation of learning, experiential learning, and adapting learning with the evolving age of AI and ML.

The specific objectives of the program are as follows:

- To provide students a firm grasp of broad-based and integrated fundamentals of management with real-life applications.
- To develop professional managers who can effectively lead an organization in a highly dynamic and competitive global business environment.
- To provide student-centered learning environment where students acquire modern management skills, enhance their managerial capabilities, and adopt success-oriented, career-focused behaviors and attitude.

Program Features

The features of the MBA program are competitive learning environment, market-driven concentrations, and program flexibility. The course requirements, duration, and other features of the program are as follows:

- The MBA program consist of a total of 60 credit hours comprising foundation courses, analytical tool courses, core and functional area courses, integrative courses, concentration and elective courses. The program also includes practicum modules, consultancy project and internship. The course offers a choice to students between degree by industry practice track or research track.
- The MBA program should be completed within six trimesters. The duration of each trimester will be 12 weeks excluding examinations. The college/school is required to complete the mandatory contact hours (12 hours for one credit) required by the program.
- Graduates from all disciplines are eligible to join the program. However, the applicant must have a minimum of 15 years' formal education (12 years of schooling plus three years of graduation). Furthermore, the applicant must have secured a minimum CGPA of 2.0 or 45 percent in Bachelor's level.
- The program shall be run without a long vacation. The minimum time period required to complete the program is 24 months (six trimesters). The maximum time for completion of the program shall be four years from the date of registration.
- The program will use a range of pedagogical inputs that includes on-campus learning through classroom discussions, presentations, group work, case analysis and guest lecture series, simulations, and off- campus learning through project work and on-line instructions.

Admission Procedure

Eligibility

To be eligible to apply for admission to the MBA program, an applicant must have a minimum of 15 years of formal education (12 years of schooling plus 3 years of bachelor's degree). Furthermore, the applicant must have secured a minimum CGPA of 2.0 or 45 percent in Bachelor's level. The final decision on admission is taken on the basis of scores on the admission test and interviews.

Documents Required

The applicant is required to submit the following documents with the application form made available by the concerned college/school by paying a predetermined fee:

- Completed and signed MBA application form
- Official transcripts from all the academic institutions attended.

Certificates of all degrees should be photocopied and submitted with proper attestation. Enrolment is conditional upon completion of all admission formalities including payment of all fees as determined by the college. Incomplete applications shall not be processed.

Trimester System Regulations

Pokhara University follows the trimester system at the master's level of business administration. These regulations will apply only to MBA Programs including MBA (Global Business) and MBA (Finance) courses offered by the University. The prominent feature of the trimester system is the process of continuous evaluation of students' performance and the flexibility to allow them to progress at a pace suited to their individual ability, subject to the regulation of credit requirements. Each course is assigned certain number of credit hours. The duration of each trimester will be 12 weeks excluding examinations. The college/school is required to complete the mandatory contact hours (12 hours for one credit) required by the program. That is, a two credit hours course will have 24 classes or contact hours and a three credit hours course will have 36 classes or contact hours in a trimester.

Procedures for Admission

The admission procedure for MBA starts with a notice publicly announced by the concerned colleges. The colleges offering MBA program will provide the application forms and information brochures, on request, against the payment of the prescribed fee. The concerned college scrutinizes the applications thus received and administers the entrance test to eligible candidates. The college will inform the students about the time and date of the entrance test. Applicants will be short-listed for personal interviews on the basis of their scores in the written test. Final selection of students will be made on the basis of their aggregate scores in the entrance test, personal interview, and their previous academic records. A college may, however, modify the selection procedure to suit its needs with prior approval of the Dean. Candidates, who are given provisional admission, pending the submission of the qualifying certificates, will be required to submit an application specifying that they will submit their qualifying certificates registration deadline of the university, failing which the admission will be cancelled.

Intake, Academic Schedules and Course Registration

One academic year of the University consists of three trimesters – Fall (September-December), Winter (January-April) and Spring (May-August). Each trimester will have 12 weeks of teaching time, excluding the trimester- end examinations. New student intake will be admitted twice in a year: One in Fall (July/August) and another in Spring (March/ April) sessions. A college will be allowed to enroll only 30 students including scholarship holders in one section of the MBA class.

Students will be required to register courses at the beginning of each trimester. Since

registration is a very important procedural part of the credit system, all students must present themselves at the college. Registration in absentia may be allowed only in exceptional cases at the judgment of the principal/head. A student's nominee cannot register for courses but will only be allowed to complete other formalities.

In addition to the regular courses offered by a college/school in a particular trimester, a student will be allowed to register up to three additional courses including those in which he/she has failed.

No student will be allowed to register in the succeeding trimesters without appearing in the trimester-end examination of at least one course in the preceding trimester.

Addition and Withdrawal from Courses

A student will have the option to add or drop from a course. A student wishing to add or withdraw from a course should apply on the prescribed form within two weeks from the starting date of the trimester.

Trimester Withdrawal

A student may apply for withdrawal from the entire trimester on prior approval of the college. The principal/head will examine the application for trimester withdrawal and take the appropriate decision.

Attendance Requirements

A student is expected to attend every lecture, tutorial, seminar and practical classes. The concerned faculty will inform the students about the attendance requirements for the course he/she is teaching. However, a student must attend a minimum of 80% of the classes actually held in a course to be eligible to appear in the trimester-end examination.

Repeating a Course

A course is to be taken only once for grade, except when a student receives a 'C' or lower grade. Since passing all courses individually is a degree requirement, the student must retake the failing course when offered and must successfully complete the course.

Retaking a course in which a student has earned 'C' or lower grade is optional. In such a case, the student may be allowed to retake any two courses to achieve a minimum CGPA of 3.0. The grade earned on the retake will be substituted for the grade earned earlier in the course. This provision will not be applicable for project work.

Evaluation System

At the beginning of each trimester, the concerned faculty members must prepare detailed course outline along with the evaluation scheme, and distribute it to the students. A student's performance in a course is evaluated in two ways: term evaluation (internal evaluation) and trimester-end examination (external evaluation). Sixty percent weight is given to the term (internal) evaluation and forty percent weight to the trimester-end examination/evaluation. The

pass mark for both the term evaluation and trimester- end examination is 60 percent. A student must qualify in both evaluations separately to get a pass grade in a particular course.

The prominent features of the program are the process of continuous evaluation of a student's performance and the flexibility to allow the student to progress at a pace suited to his/her individual ability, subject to the regulation of credit requirements. Total evaluation of a course has two parts:

- A. Internal Evaluations, and
- B. External Evaluations

Internal Evaluations

The mode of evaluation in a given course is decided by the concerned faculty who may assign varying weights to one or more of the evaluation modes and will announce such weights in the beginning of the course. The concerned faculty shall be responsible for the continuous in-term/internal evaluations and will evaluate academic performance of students in each course offered in any or a combination of (a) Written test (b) Quizzes and Oral Test (c) Workshop Practices (d) Assignments (e) Term Paper (f) Project work (g) Case Studies Analysis and Discussion (h) Open Book Test (i) Class Participation and (j) Any other test deemed suitable by the concerned faculty member. The internal evaluation shall generally have a total weight of 60 percent in course work related subjects and 100 percent in the case of seminars, practicum and lab work related subjects.

A student will get NOT QUALIFIED (NQ) status in the term evaluation if his/her performance falls below the minimum requirement. Such students will not be allowed to appear in the trimester-end examination of that particular course. Therefore, the concerned faculty members must publish the term evaluation results of students reasonably earlier than the commencement of the trimester-end examinations.

End-term Examinations/Evaluations

There will be end-term examinations/evaluations in the courses offered during the term. The end- term examination/evaluation may be based on problem solving questions, analytical questions, and case studies or any other formats as demanded by a course. It contains 40 percent weight of total evaluation.

The end-term examinations/evaluations of all the courses and activities will be conducted by the college/school except the following 5 courses which end-term examinations of 40 percent weight will be conducted by the Controller of Examinations (COE). The courses for which end-term examinations will be conducted by the COE are as follows:

Accounting for Managerial Decisions	(3.0)
Statistics for Managers	(2.0)
Managerial Economics	(2.0)
Organizational Behavior and Human Resource Management	(2.0)
Business Environment and Strategy	(3.0)

The college/school shall organize the evaluation of all courses under the supervision and monitoring by the COE and the Office of the Dean. The college/school shall also be responsible for evaluating the Internship Project, Graduate Seminar, Term Papers, Practicum, Labs and the Graduate Thesis.

Students are required to take evaluation immediately after the completion of each module. The concerned college/school must submit marks secured by the students in each course to the COE within 4 weeks from the completion of the examinations and tests.

Pokhara University delegates to a particular college/school the authority of publishing examinations schedule and conducting end-term examinations autonomously such as setting question papers, evaluating answer sheets, project reports, and preparation of results of all the courses except above mentioned five courses where the final examination will be conducted by the COE.

The Office of the Dean, Faculty of Management Studies will closely monitor the in-term and end-term examination/evaluation procedures.

Duration of the Trimester-End Examinations

The duration of trimester-end examination of all 3 credit courses will be 4 hours and that of 2 credit courses will be 3 hours.

Monitoring and Supervision Provision of Evaluation Procedure

The Office of the Dean of the Faculty of Management Studies (FMS) will monitor and supervise the evaluation procedures followed by the school/colleges. The concerned school/college must preserve all the necessary documents like detailed course outline, question papers of the term evaluations, and question papers and answer-sheets of the trimester-end examinations for a period of six months so that those can be submitted to the Dean whenever necessary. The Office of the Dean of FMS will have the right to scrutinize the evaluation procedures and get the answer books re-evaluated by experts in case such need arises.

Grading System

Pokhara University follows a four-point letter grade system. The letter grades awarded to students will be as follows:

Grade	Grade Points	Description
A	4.0	Excellent
A -	3.7	
B +	3.3	Good
B	3.0	Fair
B -	2.7	
C +	2.3	
C	2.0	Pass in Individual Course
F	0.0	Fail

Apart from the letter grades mentioned above, the following letter grades can also be awarded:

W = Withdrawn

I = Incomplete

NC = Non-Credit Course

'W' indicates that a student has officially withdrawn from a course without grade or penalty. During the regular term, a student seeking to withdraw from a course must do so before the final examination with the permission of the concerned faculty member. 'W' may not be processed after the final examination. 'NC' indicates that student has officially attended a course till the end and completed it successfully but for which no credit will be given. A student can take non-credit course only in addition to the credit hours required for the fulfillment of MBA degree. 'I' indicates that a student has not completed all the assignments required in the particular course.

The performance of a student will be evaluated in terms of Cumulative Grade Point Average (CGPA) which is the grade point average of all the completed trimesters.

$$CGPA = \frac{\text{Cumulative total honor points earned}}{\text{Cumulative total number of credit hours taken}}$$

Where,

Honor Point = Grade point earned in a subject \times Number of credits assigned to that subject.

Degree Requirements

To earn the MBA degree, a student must:

- meet all the course requirements including industry pathway or research pathway and internship within the time period specified in the normal and maximum duration allowed
- have a minimum 'C' grade in each of the courses, and
- have CGPA of 3.0 or better on the 4.0-point grade scale as prescribed by the University.

General Guidelines for Awarding Grades

Awarding Final Grades

Cumulative total score for the purpose of awarding the final grade in a scale of 0 to 100 will be calculated as follows:

$$\text{Total Marks} = 0.60 \text{ TEM} + 0.40 \text{ TEEM}$$

Where,

TEM = Term Evaluation Marks, and

TEEM = Trimester-End Examination Marks.

This final grade awarding procedure will be followed for all the courses except for Internship, Graduate Thesis, Practicum, Lab works and Industry Pathway evaluations.

Adjustment of Letter Grade

Based on the nature of the course and the level of difficulty of the questions asked, the cut off point for each letter grade may be slightly adjusted using standardized normal distribution and

natural breakpoints on the examination of particular course as determined statistically.

Pass Marks in the Trimester-End Examination

The pass marks for the trimester-end examination is 60 percent. However, the pass marks cut off points in the trimester-end examination for a particular course may be slightly adjusted statistically on the basis of breakpoints in student scores.

Congruency between Term Evaluation and Trimester-End Examination Marks

Slight variations between term evaluation marks and the trimester-end examination marks will be considered as normal. However, if the marks in the term evaluation substantially exceed by more than 25%, such marks obtained by students in the term evaluation will be adjusted accordingly.

The repeated occurrence of higher term evaluation score of a college/school, no matter what is written in previous rule, will be penalized by reducing the weight of the term evaluation by 50%. Correspondingly, the weight of the trimester-end examination will be increased. The Office of the Controller of Examinations (COE) possesses the rights to implement this provision.

Normal Distribution of Grades

The University recognizes that there will be variations in the distribution of students' grades. However, the University expects that, on an average, 35% and 60% of passing students in post-graduate level examinations are expected to secure As (A and A-) and Bs (B+, B and B-) letter grades respectively in a course.

Normal and Maximum Duration of the Program

The normal duration for the MBA program is 2 years. However, it can be extended up to four years. In case a student completes all course works except Graduate Thesis within four years of enrolment, he/she will be allowed one more year to complete the Graduate Thesis. If a student fails to complete the course requirements within this specified period, all the grades earned by him/her will be cancelled.

Rechecking and Re-Totaling Process

If a student is not satisfied with the grade(s) obtained, he/she can apply for rechecking or re-totaling of the answer books of the trimester-end examination, along with the recommendation from the concerned college, to the Office of the Controller of Examinations upon payment of prescribed fees. The Office of the Controller of Examinations will be responsible for rechecking or re-totaling the answer-books and notify the student about the result within three weeks. However, the provision of rechecking or re-totaling will not apply to the courses/activities like internship, GRR, practicum, labs and seminars.

Distinction and Dean's List

A student who obtains a CGPA of 3.75 or better will receive the degree with distinction. A student's academic achievement will be recognized by including his/her name in the Dean's List. To qualify for the Dean's List, a student must have a CGPA of 3.80 or better. Only those students who complete the MBA course work within the normal duration of two years will be eligible for the Dean's List. Moreover, only those students will be considered for the Dean's List and other awards of the University, who complete their Graduate Thesis within 90 days from the date of the final trimester results.

Credit Transfer

A maximum of 25% of the total credit hours of course work completed by a student in an equivalent program of a recognized university/institution may be transferred/waived for credit by the Dean on the recommendation of the principal/head of the school/college. However, for such transfer of credit, a student must have received a grade of 'B' or better in the respective course. Courses taken more than two years earlier than the date of application will not be accepted for transfer of credit.

Credit transfers will also be allowed from different programs of Pokhara University. In such cases, all credits earned by students in compatible courses with a minimum grade of B may be transferred to the new program.

Unfair Means

The following would be considered as adoption of unfair means during examination:

- Communicating with fellow students for obtaining help.
- Copying from another student's script/report/paper.
- Copying from disk, mobile, palm of hand or other incriminating source and equipment.
- Possession of any incriminating documents, whether used or not.
- Any approach in direct or indirect form to influence teacher concerning grade.
- Unruly behavior with invigilator/subject teacher/expert which disrupts academic program.

If the invigilator detects a student using unfair means, he/she must report immediately to the Examination Superintendent. The superintendent forwards the case to the Examination Board of the University.

Adoption of unfair means may result in the dismissal of the student from the program and expulsion of the student from the college/school and even from Pokhara University.

Dismissals from the Program

A student is normally expected to obtain a GPA of 3.0 in the trimester-end examinations of the MBA program. If a student's performance falls short of maintaining this CGPA continuously over the trimesters, he/she may be advised to leave the program or may be dismissed from the program.

Monitoring of Students' Academic Performance

Students' academic performance in each trimester will be monitored by the college/school and those doing poorly will be advised to improve their performance in subsequent trimesters. In case a student fails to attain a CGPA of 3.0 by the end of the third trimester, he/she may be put under probation. His/her college/school registration may be cancelled if the academic performance does not improve substantially.

Examinations and Graduation

The Controller of Examinations is responsible to conduct trimester-end examinations of the following five courses:

Accounting for Managerial Decisions	(3.0)
Statistics for Managers	(2.0)
Managerial Economics	(2.0)
Organizational Behavior and Human Resource Management	(2.0)
Business Environment and Strategy	(3.0)

The concerned school/college will be responsible to conduct all the evaluations of the remaining courses following the examination rules and instructions of the University. It must properly maintain all the necessary documents of these examinations as instructed by the Dean. The school/college must forward final grades of students in each course to the Office of Controller of Examinations within 4 weeks after completion of the trimester-end examinations and the results should not be disclosed to students till formal notification is received from the Control of Examination. The answer sheets must be preserved in sealed bags at the respective school/college for a period of six months. These documents must be submitted to the monitoring committee headed by the Dean as and when asked for.

The examination time-table must be released at least one week before the commencement of the trimester-end examinations by the respective college/school. The time, date, duration, and examination centers must be specified. It is the student's responsibility to take the trimester-end examinations and comply with the examination rules.

The college/school must follow the standard guidelines provided by the Dean for preparation of Internship Project Report and Graduate Thesis. The college/school can select experts independently from the list prepared by the Dean for the evaluation of Graduate Thesis. The Dean will publish such list of experts and review it annually.

The Controller of Examinations will publish the official results of all trimester-end examinations, and make the results available to the concerned college(s). It is the responsibility of the candidates to make themselves aware of their results. Students will be responsible for reviewing their academic and examination records carefully to ensure that they have completed all the degree requirements.

The Controller of Examinations will make arrangements for the graduation ceremony. A graduate wishing to attend the convocation must submit the degree request form to the Office of the Controller of Examinations. Degrees, honors, and medals will be awarded to graduates at the convocation ceremony of the University. Students who need official verification of their graduation before the convocation may apply to the Office of the Controller of Examinations for official transcripts.

MBA Curricular Structure

The MBA students are required to complete 26 courses including electives, concentration and practicum courses. Students can also choose seminar, practicum and lab works from the concentration and elective courses. There are graduate capstone project and

experiential learning modules which include the industry track or research track and an internship. Students are required to complete 9 foundation and analytical tool courses (17 credits), 11 core and functional courses (21 credits), 4 concentration courses (8 credits), 2 elective courses (4 credits), and Capstone Project and Experiential Learning/Graduate Thesis (6 credits), Internship (4 credits). A total of 60 credits is required to complete MBA degree. The Curricular Structure is as following:

Course Code	Course Title	Credit Hours
Foundation and Analytical Courses (17 Credits)		17.0
ACC 505	Accounting for Managerial Decisions	3.0
STT 501	Statistics for Managers	2.0
STT 502	Quantitative Methods for Decision Making	2.0
ECO 511	Managerial Economics	2.0
ECO 512	Macroeconomics and Global Economy	2.0
COM 505	Managerial Communication	2.0
COM 506	Communication Skills Practicum	1.0
MIS 521	Management Information System	2.0
MIS 522	Management Information System Practicum	1.0
Management Core and Functional Courses (20 Credits)		21.0
MGT 542	Organizational Behavior and Human Resource Management	2.0
MGT 543	Organizational Behavior and Human Resource Management Practicum	1.0
FIN 531	Financial Management	3.0
MGT 546	Operations and Supply Chain Management	2.0
MKT 561	Marketing Management	2.0
RES 611	Business Research Methodology and Consulting	2.0
EPI 548	Entrepreneurship and Innovation	2.0
MGT 550	Business Environment and Strategy	3.0
MGT 545	International Business	2.0
EPI 549	Entrepreneurship and Innovation Practicum	1.0
MKT 562	Digital Marketing Practicum	1.0

Specialization/Concentration Courses (8 Credits)

Pokhara University offers several career-focused concentrations. These courses allow students to gain additional knowledge and skills on specific concentration areas. The students are required to select any four courses of 8 credits from any one of the following concentration areas.

Course Code	Course Title
Finance (Any 4 courses of 2.0 credits each)	
FIN 632	Financial Institutions and Markets
FIN 637	Corporate Finance
FIN 643	Investment Management
FIN 634	International Financial Management
FIN 680	Entrepreneurial Finance

FIN 635	Financial Derivatives and Risk Management
FIN 681	Private Equity and Venture Capital
FIN 682	Behavioral Finance
FIN 683	Financial Planning and Wealth Management
FIN 684	Financial Modeling and Valuation
FIN 685	Risk Management and Insurance
FIN 686	Seminar in Finance

Marketing (Any 4 courses of 2.0 credits each)

MKT 662	Service Marketing
MKT 663	Marketing Research and Analytics
MKT 664	Consumer Behavior
MKT 680	Integrated Marketing Communications
MKT 681	International Marketing
MKT 682	Neuro Marketing
MKT 683	Brand Management
MKT 684	Digital and Social Media Marketing
MKT 685	Sales and Distribution Management
MKT 686	Seminar in Marketing

Human Resource Management (Any 4 courses of 2.0 credits each)

MGT 680	Talent Acquisition and Development
MGT 672	Compensation Management
MGT 671	HRD Strategies
MGT 681	Advanced Leadership and Negotiation
MGT 682	Employee Relations and Conflict Resolution
MGT 675	Performance Management
MGT 676	International Human Resource Management
MGT 690	Labor Relations and Employment Law
MGT 691	Employer Brand Management
MGT 692	Seminar in Human Resource Management

Information Technology and Business Analytics (Any 4 courses of 2.0 credits each)

ICT 610	Electronic Commerce
ICT 611	Digital Economy
ICT 612	Digital Business Ecosystem
ICT 613	Data Mining and Business Analytics
ICT 614	Data Analytics for Decision Making
ICT 615	Information Security for Business
ICT 616	Business Intelligence and Data Analytics
ICT 617	AI for Business Systems
ICT 618	Social Analytics for Business Managers
ICT 619	Data Visualization
ICT 620	Digital and Social Media Marketing
ICT 621	Seminar in Information Technology and Business Analytics

Entrepreneurship and Innovation (Any 4 courses of 2.0 credits each)	
EPI 611	Open Innovation and Collaboration
EPI 612	Management of Innovation and Creativity
EPI 613	Scaling Operations and Managing Growth
EPI 614	Legal Aspects of Entrepreneurship
EPI 615	Family Business Management
EPI 616	Corporate Development: Mergers & Acquisitions
EPI 617	Corporate Entrepreneurship
EPI 618	Development of New Business Model and Product
EPI 619	Electronic Commerce and Digital Economy
EPI 620	Technology Entrepreneurship
EPI 621	Seminar in Entrepreneurship and Innovation

Electives Courses (4 Credits)

The following courses have been identified for electives. These courses offer students the flexibility to customize their needs and meet their career interests and goals. These are basically sectoral and application courses which address the systematic integration across all of business disciplines. Hence, a wide range of elective options may be offered by a college/school. A college/school can also develop and offer such sector-focused elective courses with the prior approval of the Office of the Dean, Faculty of Management Studies, Pokhara University. MBA (Finance) students are required to select combination of courses or seminar or practicum or lab works all total of 4 credit hours from the following options:

Electives Courses		Credit Hours
BNK 621	Bank Operations and Management	2.0
ECO 710	Behavioral Economics	2.0
ACC 702	Business Tax Planning	2.0
ECO 705	Digital Economy	2.0
ECO 701	Econometrics	2.0
MGT 707	ESG and Sustainability in Business	2.0
MGT 708	Health Care and Hospital Management	2.0
MGT 515	Leadership, Governance and Ethics	2.0
MGT 730	Management of Service Sector Organizations	2.0
MSC 711	Management of Technology	2.0
MFI 683	Microfinance	2.0
ECO 712	Monetary Economics	2.0
MGT 714	Multinational Management	2.0
MGT 688	Productivity Perspective in Management Development	2.0
MGT 716	Project Management	2.0
MGT 717	Real Estate Management	2.0
MKT 718	Rural Marketing and Agribusiness	2.0
MGT 719	Social Entrepreneurship	2.0
MGT 686	Strategies for Sustainable Management	2.0
MGT 721	Tourism and Hospitality Management	2.0
ACC 516	Accounting Software Practicum	1.0
MGT 722	Data Science Management Lab	1.0

FIN 726	Finance Lab	1.0
MGT 728	Seminar in Corporate Governance	1.0

During fifth trimester students can choose either Industry Pathway or the Research Pathway.

The Research Track: Graduate Thesis (6 Credits)

OR

Industry Pathway:

- Consulting Project (3 Credits) or New Venture Creation (3 Credits)
- Project on Doing Business in Nepal (3 Credits)

Internship (4 Credits)

During the sixth trimester, students are expected to undertake an intensive internship, culminating in the submission and presentation of a comprehensive internship report, which accounts for 4 credits. The internship is normally expected to result in a placement offer and the student continues to work.

Term-wise Curriculum Structure
POKHARA UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION (MBA)

Term I	10 Credits
ACC 515 Accounting for Managerial Decisions	(3.0)
STT 501 Statistics for Managers	(2.0)
ECO 511 Managerial Economics	(2.0)
MGT 542 Organizational Behavior and Human Resource Management	(2.0)
MGT 543 Organizational Behavior and Human Resource Practicum	(1.0)
Term II	12 Credits
FIN 531 Financial Management	(3.0)
STT 502 Quantitative Methods for Decision Making	(2.0)
ECO 512 Macroeconomics and Global Economy	(2.0)
MGT 546 Operations and Supply Chain Management	(2.0)
MKT 561 Marketing Management	(2.0)
MKT 562 Digital Marketing Practicum	(1.0)
Term III	12 Credits
RES 611 Business Research Methodology and Consulting	(2.0)
MGT 548 Entrepreneurship and Innovation	(2.0)
MIS 521 Management Information System	(2.0)
COM 505 Managerial Communication	(2.0)
MGT 545 International Business	(2.0)
MIS 522 Management Information System Practicum	(1.0)
MGT 549 Entrepreneurship and Innovation Practicum	(1.0)
Term IV	12 Credits
MGT 550 Business Environment and Strategy	(3.0)
Concentration I	(2.0)
Concentration II	(2.0)
Elective I	(2.0)
Elective II	(2.0)
COM 506 Communication Skills Practicum	(1.0)
Term V	10 Credits
Concentration III	(2.0)
Concentration IV	(2.0)
Capstone Project and Experiential Learning	(6.0)
Industry Pathway	Research Pathway
COP 660 Consulting Project (3.0) OR for COP 660	
NVC 670 New Venture Creation (3.0)	RES 612 Graduate Thesis (6.0)
DBN 680 Doing Business in Nepal (3.0)	
Term VI	4 Credits
MGT 548 Internship	(4.0)

Internship

During the sixth trimester, students are expected to undertake an intensive internship, culminating in the submission and presentation of a comprehensive internship report, which accounts for 4 credits. The internship is normally expected to result in a placement offer and the student continues to work.

Students will conduct the internship under the dual supervision of a faculty supervisor and a supervisor assigned at the workplace. To successfully complete the course and earn the assigned credits, the student must satisfactorily complete the following requirements:

1. Complete the measurable learning objectives specified in the internship course descriptor.
2. Complete 3 months of satisfactory work experience with an approved employer.
3. Maintain a weekly journal of the work/learning experience while on the job.
4. Complete a final paper as outlined in the internship handbook or as assigned by the Internship Faculty Supervisor.
5. Submit an internship report and complete a final session with the internship presentation.

The evaluation of the Internship shall be based on confidential report of the host organization (40 percent) and presentation of the Internship Project Report in a seminar (60 percent).

The Research Track: Graduate Thesis

Towards the end of their study period, participating students who choose the research track are required to undertake a research assignment and prepare an integrative research report in any areas of management as approved by the college/school. Students are required to attend the viva-voce examination and give a seminar presentation of their report as organized by the college/school. The weightage given for viva and the research report will be 25% and 75% respectively. For the evaluation of the research report, the college/school shall appoint internal and external examiners. The external examiner shall be appointed from the list approved by the Office of the Dean.

The Industry Track

In the industry-oriented pathway, students are required to undertake a consulting project or engage in new venture creation (3 credits), in addition to selecting a course that aligns with and supports their chosen industry pathway (3 credits).

Consulting Project

The intensive, hands-on Consulting Project, spanning over a period of minimum 3 months, provides MBA students an opportunity to apply what they have learnt in the classroom to solve a real-world business problem or tap into growth opportunities of the business. Working in small teams from their class and collaborating closely with key business stakeholders, the participants will research and analyze existing business/organizational issues and recommend an in-depth and comprehensive, strategic business solution and recommendations.

This course is designed to facilitate students in the identification, design, planning and reflection on a business focused project. The consulting project is an integrative course that cuts across all taught courses in the MBA, facilitating students to engage in identifying, designing, negotiating, implementing, leading and evaluating a business focused project. This project module provides a context of practice, where students can apply, rehearse and evaluate the techniques, knowledge and skills developed through the program. By engaging with businesses and / or the voluntary, social enterprise or charities students will be able to directly engage with and positively impact upon the local community.

Course Details: MBA Program, Trimester I

Term I	Total 10 Credits
ACC 515 Accounting for Managerial Decisions	(3.0)
STT 501 Statistics for Managers	(2.0)
ECO 511 Managerial Economics	(2.0)
MGT 542 Organizational Behavior and Human Resource Management	(2.0)
MGT 543 Organizational Behavior and Human Resource Practicum	(1.0)

Accounting for Managerial Decisions

Pokhara University Faculty of Management Studies

Course code: ACC 515

Course title: **Accounting for Managerial Decisions**

Nature of the course: Theory & Practice

Year 1, Trimester I

Level: Master

Program: MBA/MBA (Finance)/MBA (Global Business)

Full marks: 100

Pass marks: 60

Credit hours: 3.0

Total hours: 36

1. Course Description

The course aims to provide students with in-depth knowledge of the concepts, tools, and techniques of accounting for management decisions, as well as skills for their practical applications of financial statement preparation, strategic planning, implementing and controlling, and regular decision-making processes. First, it introduces the general concepts of financial accounting, transaction handling, and financial statement preparation. It then discusses the accounting and disclosure of major components in financial statements. This course also covers the concepts, tools, and techniques of management accounting and controllership functions. The course uses lecturers, practical exercises, and case studies to emphasize the application of concepts.

2. General Objectives

The general objectives of this course are:

- To make the students familiar with the basic concepts and practices leading to the presentation of financial statements.
- To familiarize the students with the financial statements of an organization as a user of management information.
- To enable the students to demonstrate the managerial applications of cost-volume-profit analysis for profit planning.
- To make the students measure the relationship between accounting information and decisions in various decision-making processes.
- To equip students with establishing the function and types of budgets and performance reports in planning and control.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Describe the role and significance of accounting information. • Identify the different users of accounting information and analyze their specific needs. • Describe the desirable qualities of accounting information. • Understand the legal environment of accounting. 	<p>Unit I: Accounting as a Form of Communication (4 Hours)</p> <p>1.1 Introduction to accounting; Forms of business organizations</p> <p>1.2 Users of accounting information and their needs</p> <p>1.3 Desirable qualities of accounting</p>

<ul style="list-style-type: none"> • Recognize the structure and components of major financial statements and explain their objectives. 	<p>information</p> <p>1.4 Fundamental accounting assumptions</p> <p>1.5 Accounting/Reporting Standards Overview of International Financial Reporting Standards (IFRSs)</p> <p>1.6 Major Nepal Financial Reporting Standards (NFRSs) and its components</p> <p>1.7 Branches of accounting; The accounting profession.</p>
<ul style="list-style-type: none"> • Describe the nature and significance of economic events and explain the role of source documents in the accounting process. • Apply the rules for debit and credit in recording and posting transactions and prepare an unadjusted trial balance. • Compare the cash and accrual bases of accounting and construct a worksheet for preparing closing entries. 	<p>Unit II: Processing Accounting Information (5 Hours)</p> <p>2.1 Economic events; The role of source documents; Accounting equation;</p> <p>2.2 Rules for debit and credit; Recording and posting of transactions;</p> <p>2.3 Preparation of an unadjusted trial balance; Cash vs. accrual bases of accounting;</p> <p>2.4 Adjusting entries for accruals and deferrals; Adjusted trial balance; Worksheet; Closing entries.</p>
<ul style="list-style-type: none"> • Prepare an income statement using the multi-step format and analyze its components to assess the operational performance of a business. • Construct a statement of retained earnings and explain its significance in reflecting changes in equity over a reporting period. • Create a classified balance sheet and categorize assets, liabilities, and equity to present a clear financial position of a business. • Generate a cash flow and evaluate cash flows from operating, investing, and financing activities. 	<p>Unit III: Preparing Financial Statements (5 Hours)</p> <p>3.1 Introduction and objectives of financial statements</p> <p>3.2 Preparing Income Statement using multi-step format, Statement of retained earnings, Classified balance sheet, and Cash flow statement via direct method.</p>
<ul style="list-style-type: none"> • Describe the nature of inventory and explain its importance in the financial statements of a business. • Identify and analyze the impact of inventory errors on financial statements • Compare and apply different inventory costing methods and evaluate their effects on income and taxes. • Describe the process of acquisition of operating assets and distinguish between capital and revenue expenditures. 	<p>Unit IV: Accounting and Reporting of Inventories and Operating Assets in Financial Statements (2+2 = 4 Hours)</p> <p>4.1 Inventories and Cost of Goods Sold: The nature of inventory, inventory errors, inventory costing methods (first-in, first-out, last-in, first-out, and weighted average cost) under a periodic inventory system, and its effect on income and taxes.</p>

<ul style="list-style-type: none"> • Explain the principles of accounting and reporting for fixed assets and apply various methods of depreciation. • Analyze the accounting treatment for the disposal of operating assets. 	<p>4.2 Property, Plant, and Equipment: Acquisition of operating assets; Capital vs. revenue expenditure; Accounting and reporting of fixed assets and depreciation; Disposal of operating assets.</p>
<ul style="list-style-type: none"> • Elucidate the concept and goal of management accounting. • Describe the management process and analyze the role of management accounting in this process. • Contrast management accounting with financial accounting. • Explain the organizational structure and role of management accountants within a business. • Describe the concept of cost drivers, cost centers, and cost behavior. • Apply the high-low method to segregate mixed costs into variable and fixed components. • Illustrate break-even analysis, and analyze the effects of changes in volume on costs and profits. • Evaluate the impact of income tax, determine the margin of safety, estimate sales for desired profit, • Calculate the selling price, and assess operating leverage. • Explain the concepts of relevance, opportunity, and differential costs, and describe their significance in decision-making. • Outline the steps in the decision-making process and compare quantitative and qualitative analysis in evaluating decisions. • Apply decision-making techniques for make-or-buy, drop-or-continue, and accept-or-reject special offers. • Analyze the major influences on pricing decisions. 	<p>Unit V: Management Accounting Fundamentals (2+5+3 = 10 Hours)</p> <p>5.1 Management Accounting System: Concept and goal of management accounting; The management process and the role of management accounting; Management versus financial accounting; Organizational structure and management accountant, Contemporary issues in management accounting.</p> <p>5.2 Analysis of Cost Behavior and Cost-Volume-Profit: Concept of cost drivers, cost center, and cost behavior; Management influence on cost behavior; Concept of variable, fixed, and mixed cost; Segregation of mixed cost into variable and fixed cost using the high-low method; Relevant range of activity; Changes in costs and profits with changes in volumes; Contribution margin ratio and analysis; Break-even analysis; Effect of income tax; The margin of safety; Estimation of sales for desired profit; Determination of selling price; Operating leverage.</p> <p>5.3 Relevance, Costs, Decision Process, and Pricing: Concept of relevance, opportunity, and differential costs; Steps in the decision-making process; Quantitative vs. qualitative analysis Decision-making techniques for make or buy, drop or continue, and accept or reject special offers; Major influences on pricing decisions.</p>
<ul style="list-style-type: none"> • Explain the purpose for using budgets in planning. • Describe the budgeting process and various types of budgets. • Prepare the master budget, including static 	<p>Unit VI: Budgeting for Planning and Control (8 Hours)</p> <p>6.1 Planning and budgeting; Reasons to use budget; The budgeting process; Types of budgets;</p>

<p>and flexible budgets,</p> <ul style="list-style-type: none"> Analyze activity variances and interpret the performance report to assess organizational performance. 	<p>6.2 Preparing a master budget: static vs. flexible budget; Preparing a flexible budget; Activities variances;</p> <p>6.3 The performance report.</p>
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Class lectures, interactive sessions, discussions, case analysis, group work, assignments, term paper writing, article review, presentations and guest lectures.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

At the beginning of each trimester, the faculty should provide detailed course outline and evaluation scheme to the students. The performance of a student in a course is evaluated on the basis of continuous evaluation and trimester-end examination. Sixty percent weight is given to the continuous evaluation and forty percent weight to the trimester-end examination.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 End-term Examination/Evaluation

There will be end-term examination at the end of the term. The end-term examination may be based on problem solving questions, analytical questions, case studies or any other formats as per the nature of a course. It carries 40 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 60 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Trimester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the End-Term examinations. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Porter, Gary A. and Norton, Curtis L., *Financial Accounting. The Impact on Decision Makers*. New York: The Dryden Press.

Horngren, Charles T., Sundem, Gary L and Stratton William O. Jeff Schatzberg, Dave Burgstahler, *Introduction to Management Accounting*. Prentice Hall.

References

Lo, C., *Accounting for Management Decision*. Learn Now Publication.

Brewer, P.C., Garrison, R. H. & Noreen, E.W., *Introduction to Managerial Accounting*. McGraw Hill.

Narayanaswamy, R, *Financial Accounting. A Managerial Perspective*. New Delhi: Prentice Hall of India.

Relevant Publications of International Accounting Standards Board and Accounting Standards Board of Nepal.

Statistics for Managers

Pokhara University
Faculty of Management Studies

Course code: STT 501

Course title: **Statistics for Managers**

Nature of the course: Theory & Practice

Year 1, Trimester I

Level: Master

Program: MBA/MBA (Finance)/MBA (Global Business)

Full marks: 100

Pass marks: 60

Credit hours: 2.0

Total hours: 24

1. Course Description

This course focuses on fundamental and inferential statistical techniques and tools for analyzing business decision making problems. The course covers Basics of Probability, Probability Distribution, Sampling Distribution and Estimation, Hypothesis Testing, and Chi-square test and ANOVA.

2. General Objectives

The general objectives of this course are:

- To familiarize students with various statistical methods and techniques for analyzing data.
- To impart analytical skills in the students required for the managerial application of statistical methods for analyzing data in the field of business decision making.
- To enable students with the skills to use of real data in the practical business and management-based applications.
- To familiarize students with statistical software used for data analysis, such as Microsoft Excel, SPSS, or R Studio.
- To enable students to correctly interpret statistical values and results.
- To equip students competent in understanding and applying the concepts of hypothesis testing and significance tests.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Able to define the terminologies associated with statistics including descriptive and inferential statistics. • Organize the numerical data. • Construct tables and charts for Numerical and Categorical data. • Construct and interpret a box-and whisker plot. 	<p>Unit I: Review of Terminologies on Statistics and Descriptive Statistics (4 Hours)</p> <p>1.1 Terminologies: Statistics - Descriptive and Inferential; Parametric and Non-parametric; Data type - Categorical, Numerical, Discrete, Continuous; Variables – Dependent and Independent, Population and Sample.</p> <p>1.2 Constructing tables (Frequency distribution),</p> <p>1.3 Descriptive Statistics (Central Tendency)</p> <p>1.4 Descriptive Statistics (Dispersion)</p> <p>1.5 Descriptive Statistics (Relative Positions)</p> <p>1.6 Descriptive Statistics (Five Number Summary and Box and</p>

	Whisker plot)
<ul style="list-style-type: none"> Calculate marginal, joint and conditional probabilities using addition, multiplication, and Bayes' rule 	Unit II: Basics of Probability (4 Hours) 2.1 Review of fundamental concepts of probability 2.2 Counting rules: Multiplication, Permutation and Combination. 2.3 Types of probability: Classical probability, Statistical probability and Subjective probability. 2.4 Laws of probability: Addition law, multiplication law, condition probability. 2.5 Bayes' theorem 2.6 Application of probability in decision making process and solving problems.
<ul style="list-style-type: none"> Describe the essential features of statistical distributions. Compute probabilities using discrete and continuous probability distributions. 	Unit III: Probability Distribution (4 Hours) 3.1 Random Variable: Discrete and continuous random variables 3.2 Mathematical Expectation: Expected Value, Standard Deviation and Variance of a Discrete Random Variable and application of expectation in decision making Process 3.3 Probability Distribution; Binomial, Poisson and Normal, Normal approximation of Binomial and Poisson distributions. 3.4 Solving decision making problems
<ul style="list-style-type: none"> Describe and calculate sampling distribution of sample mean and sample proportion. Calculate the required sample size to estimate the parameters. 	Unit IV: Sampling Distribution and Estimation (3 Hours) 4.1 Sampling: Types of Sampling, Sampling Distribution of Mean, Sampling Distribution of Proportion, 4.2 Estimation: Properties of Estimation, Point Estimation, Interval Estimation (Single Mean, Single Proportion), Sample 4.3 Determination of sample size: For estimating mean and Proportion. 4.4 Solving business related numerical problems.
<ul style="list-style-type: none"> Describe and apply the concepts of inferential statistical techniques, and tools on hypothesis testing; t-test, Z-test. Enable in using these techniques for analyzing business decision making problems. Use excel and SPSS for hypothesis testing. 	Unit V: Hypothesis testing (6 Hours) 5.1 Terms related to hypothesis: Null and alternative hypotheses, type I and type II errors, level of significance, critical region, p-value in hypothesis. 5.2 Significance test: 5.2.1 Test of significance of mean (single and double samples, large and small samples, independent and dependent samples), 5.2.2 Test of significance of proportion (single and double samples) Solving business related problems.
<ul style="list-style-type: none"> Know how and when to use the chi-square test for contingency tables. Analyze the relationship between two attributes. Compare of three or more than three means. 	Unit VI: Chi-square test and ANOVA test (3 Hours) 6.1 Chi-square test for the independence of attributes. 6.2 Analysis of variance test (ANOVA) for one-way classification 6.3 Solving business related problems.

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| <ul style="list-style-type: none"> • Apply findings in the business decision making problems. • Use Excel and SPSS for Chi square and ANOVA. | |
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Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Class lectures, interactive sessions, discussions, case analysis, group work, assignments, term paper writing, article review, presentations and guest lectures.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

At the beginning of each trimester, the faculty should provide detailed course outline and evaluation scheme to the students. The performance of a student in a course is evaluated on the basis of continuous evaluation and trimester-end examination. 60% weight is given to the continuous evaluation and 40% weight to the trimester-end examination.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty. It carries 60% weight of total evaluation.

5.1.2 End-term Examination/Evaluation

There will be end-term examination at the end of the term. The end-term examination may be based on problem solving questions, analytical questions, case studies or any other formats as per the nature of a course. It carries 40% weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 60% marks in the internal evaluation with 80% attendance in the class to appear in the Trimester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the End Term Examination. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Levine, D. M., Krehbiel, T. C., Berenson, M. L., & Viswanathan, P. K. *Business Statistics: A First Course*. New Delhi: Pearson Education.

Levin, R. I. and Rubin, D. S., *Statistics for Management*. New Delhi: Prentice Hall

References

Siegel, A. F., *Practical Business Statistics*. New York: Andrew F, Irwin.

Anderson, D. R., Sweeney, D.J. and Williams, T. A., *Statistics for Business and Economics*. New Delhi: Thomson.

Managerial Economics

Pokhara University
Faculty of Management Studies

Course code: ECO 511
 Course title: **Managerial Economics**
 Nature of the course: Theory & Practice
 Year 1, Trimester I
 Level: Master
 Program: MBA/MBA (Finance)/MBA (Global Business)

Full marks: 100
 Pass marks: 60
 Credit hours: 2.0
 Total hours: 24

1. Course Description

This course examines the application of microeconomic theory and analysis to managerial decision-making processes. It aims to equip students with the analytical tools and economic reasoning necessary to make sound decisions in a complex business environment. Topics include demand analysis, production and cost analysis, market structures, pricing strategies and some public and private policies.

2. General Objectives

The general objectives of this course are:

- To equip students with a deep understanding of microeconomic concepts relevant to business decision-making.
- To enable the students to apply economic theories and quantitative methods to analyze business problems.
- To enhance the capacity of the students to evaluate market conditions, competitive dynamics, and the economic environment and formulate effective business strategies.
- To teach students how to optimize the use of resources within an organization under different market conditions.
- To make the students knowledgeable about the impact of government policies, regulations, and global economic trends on business operations and strategy.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Explain a clear understanding of the nature and scope of managerial economics, including its definition, purpose, relevance to various business functions and how it bridges economic theory with practical business decision-making. 	<p>Unit I: Introduction to Managerial Economics (3 Hours)</p> <p>1.1. Nature and scope of managerial economics</p> <p>1.2. Production possibilities and opportunities cost</p>

<ul style="list-style-type: none"> • Apply quantitative measures (such as elasticity) and graphical tools (such as supply-demand diagrams and indifference curves) to analyze economic phenomena. • Assess government interventions in markets, understanding their impacts on efficiency, equity, and overall welfare. • Devise decision-making skills on how consumers optimize their choices in given constraints, and how firms can respond to changes in market conditions and policies. 	<p>Unit II: Demand and Supply Analysis (6 Hours)</p> <ol style="list-style-type: none"> 2.1. Market forces of demand and supply 2.2. Elasticity and its application 2.3. Supply, demand and government policies: price ceiling, price floor, tax and subsidy, elasticity and tax incidence 2.4. Indifference curve, consumer's optimal choices
<ul style="list-style-type: none"> • Describe how firms make production and cost-related decisions in both the short-run and long-run, and how these decisions impact overall business performance. • Apply strong analytical and graphical skills, enabling them to visualize and analyze production processes and cost structures. • Discuss decision-making capabilities by learning how to apply theoretical concepts to optimize production, minimize costs, and maximize output in practical business scenarios. 	<p>Unit III: Production and Cost Analysis (5 Hours)</p> <ol style="list-style-type: none"> 3.1. Short-run and long-run production 3.2. Short-run and long-run cost 3.3. Isoquant production 3.4. Optimal input combination for minimizing cost or maximizing output
<ul style="list-style-type: none"> • Compare and contrast different market structures, understanding the implications of each for business strategy and public policy. • Calculate how firms in various market structures determine pricing, output, and competitive strategies. 	<p>Unit IV: Market Structure (6 Hours)</p> <ol style="list-style-type: none"> 4.1. Market structure and degree of competition 4.2. Perfect competition: Price and output determination 4.3. Monopoly: Sources of monopoly, price and output determination, price discrimination 4.4. Monopolistic competition: Price and output determination 4.5. Oligopoly: Meaning and sources, oligopoly models (Cartel, Price Leadership and Kinked Demand Curve)
<ul style="list-style-type: none"> • Judge the ethical dimensions of externalities, public goods and common resources considering the impact of individual actions on societal welfare • Discuss appropriate public and private policies for addressing market failures and promoting economic efficiency 	<p>Unit V: Market Failure and Externalities (4 Hours)</p> <ol style="list-style-type: none"> 5.1 Externalities and market inefficacy 5.2 Public policies towards externalities 5.3 Private solutions to externalities 5.4 Public goods and common resources

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions

Class lectures, discussions on real-world business scenarios, group discussion, quantitative

exercises, interactive sessions, case analysis, assignments, term paper writing, article review, presentations and guest lectures.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

At the beginning of each trimester, the faculty should provide detailed course outline and evaluation scheme to the students. The performance of a student in a course is evaluated on the basis of continuous evaluation and trimester-end examination. Sixty percent weight is given to the continuous evaluation and forty percent weight to the trimester-end examination.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 End-term Examination/Evaluation

There will be end-term examination at the end of the term. The end-term examination may be based on problem solving questions, analytical questions, case studies or any other formats as per the nature of a course. It carries 40 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 60 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Trimester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the End-Term examinations. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc. and there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Mankiw, N. G., *Principles of Microeconomics*. South-Western Cengage Learning

References

Salvatore, D., *Managerial Economics: Principles and Worldwide Application*. Oxford University Press.

Seo, K. K., *Managerial Economics: Text, Problems and Short Cases*. Simon & Schuster Custom Publishing.

Organizational Behaviour and Human Resource Management

Pokhara University
Faculty of Management Studies

Course code: MGT 543	Full marks: 100
Course title: Organizational Behaviour and Human Resource Management	Pass marks: 60
Nature of the course: Theory & Practice	Credit hours: 2.0
Year 1, Trimester I	Total hours: 24
Level: Master	
Program: MBA/MBA (Finance)/MBA (Global Business)	

1. Course Description

In today's globalized and increasingly complex organizational landscape, this course is designed to equip students with the skills and knowledge to effectively understand, manage and optimize human resources, the most critical asset of any organization. This course covers a comprehensive exploration of Organizational Behavior (OB) and Human Resource Management (HRM), emphasizing the vital connection between human behavior and organizational success. OB lays the foundation for understanding and managing individual and team behavior within organizational settings. In parallel, effective HRM is essential for ensuring an organization's long-term sustainability, making this course integral to mastering the management of an organization's most valuable asset-its people.

Students will gain insights into individual factors such as personality, attitudes, perception, values, emotional intelligence and motivation, as well as group dynamics. Additionally, the course will also delve into organizational culture. Emphasizing practical skills, it prepares students to effectively perform essential HRM functions such as job analysis, recruitment, selection, training, compensation, and performance evaluation needed to understand the strategic Human Resource Management. By integrating OB and HRM principles, the course equips students with the knowledge and competencies needed to manage and lead people within complex organizational settings.

The ultimate goal of this course is to prepare future managers, leaders, and entrepreneurs with a deep understanding of human behavior and its influence on organizational success. By mastering the management of behavior, expectations, and development of human resource, students will be empowered to know how to enhance productivity, commitment, and positivity within teams, driving the organizations toward achieving superordinate goals.

2. General Objectives

The general objectives of the course are:

- To understand the key concepts of Organizational Behaviour and their impact on management practices.
- To equip students with a deep understanding of how individual, group, and organizational behaviors impact workplace effectiveness.
- To gain insights into Human Resources Management strategies and practices.
- To provide students with practical HRM skills, including recruitment, selection,

- training compensation, performance evaluation, and labor relations.
- To make students understand HRM skills are essential for ensuring that the organization's human resources are effectively managed and aligned with its strategic objectives.
 - To ensure that students are well-prepared to assume managerial roles by equipping them with the knowledge, skills, and abilities needed to perform essential HR functions. This preparation includes not only technical HR skills but also the behavioral competencies necessary to lead and manage people effectively.

3. Contents in Detail

Specific Objectives	Contents
<ul style="list-style-type: none"> • Understand the relationship between OB and HRM. • Identify the role of HR managers in influencing organizational behavior. • Understand how OB influences a variety of behaviors such as motivation, communication, teamwork, and leadership within organizations. • Define the core functions and roles of HRM within an organization, including recruitment, selection, training and development, compensation, and performance management. 	<p>Unit I: Introduction to OB and HRM (3 Hours)</p> <ul style="list-style-type: none"> 1.1 Overview of the interplay between OB and HRM 1.2 Strategic significance of combining OB and HRM in organizational contexts 1.3 Understanding the scope and goals of OB and the type of behaviors it influences. 1.4 Understanding the HRM roles and its positioning
<ul style="list-style-type: none"> • Describe the impact of key job attitudes such as job satisfaction, organizational commitment, and employee engagement on workplace behavior. • Explore the relationship between emotional intelligence and leadership effectiveness in the corporate setting. • Explain personality theory and their application on workplace. • Understand the impact of social perception in managerial decision-making and workplace relationships. 	<p>Unit II: Individual Behavior in Organizations (4 Hours)</p> <ul style="list-style-type: none"> 2.1 Attitudes versus values; Understanding job attitudes in workplace; Importance of Emotional intelligence in the corporate world. 2.2 Personality-job fit; Personality and job performance; The Big Five Personality Dimensions-personality testing. 2.3 Why perception matters? Managerial implications of social perception; common mental shortcuts affecting perceptual outcomes
<ul style="list-style-type: none"> • Understand the key elements that influence how groups form, develop, and function, and identify potential threats to group effectiveness • Discuss the role of leadership styles in developing high performance teams. 	<p>Unit III: Group Dynamics and Leading Teams (3 Hours)</p> <ul style="list-style-type: none"> 3.1 Understanding Group Behavior; Threats to group effectiveness 3.2 Effective Team Building and Collaboration-Developing High performance teams 3.3 Leading teams –different leadership types and its appropriateness.

<ul style="list-style-type: none"> • Understand the job matching using job specification & job description • To understand the strategies and processes involved in talent acquisition and retention. • To gain practical experiences in applying HR analytics in real-world management challenges. • Design and develop effective recruitment strategies as a priority initial process for organizational performances. 	<p>Unit IV: Human Resource Planning and Acquisition (4 Hours)</p> <p>4.1 Job Analysis and Design</p> <p>4.2 Recruitment and selection processes and methods and its efficacy.</p> <p>4.3 HR strategies, talent acquisition and retention.</p> <p>4.3.1 Using HR Analytics for Data-driven decision making</p> <p>4.3.2 Real life application of HR analytics in improving organizational performance</p>
<ul style="list-style-type: none"> • Identify, design and implementation of effective training methods. • Understand the performance management process and implement effective performance appraisal methods. 	<p>Unit V: Orientation, Socialization, Employee Training and Development and Performance Management (4 Hours)</p> <p>5.1 Importance of orientation and socialization for new recruits</p> <p>5.2 Various training and development methods</p> <p>5.3 Performance management cycle and its importance</p>
<ul style="list-style-type: none"> • Understand the concept of rewards and compensation management and its role in the overall HR management system. 	<p>Unit VI: Compensation, Benefits, and Employee Relations (3 Hours)</p> <p>6.1 Understanding compensation management and its objectives and importance.</p> <p>6.2 The concept of total rewards and the role of incentives and benefits.</p> <p>6.3 Understanding employee relations at its core.</p>
<ul style="list-style-type: none"> • Understand change management and learn how to manage resistance and implement strategies for successful change. 	<p>Unit VII: Managing Change (3 Hours)</p> <p>7.1 Introduction to change management</p> <p>7.2 Strategies to address resistance to change</p> <p>7.3 Different models of leading change</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instructions

Lectures, readings, classroom discussions, experiential exercises, quiz, self-learning modules, case analysis, simulations, group project and presentations.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

At the beginning of each trimester, the faculty should provide detailed course outline and evaluation scheme to the students. The performance of a student in a course is evaluated on the basis of continuous evaluation and trimester-end examination. Sixty percent weight is given to the continuous evaluation and forty percent weight to the trimester-end examination.

5.1.1 Internal Evaluation

The internal evaluation is based on continuous evaluation process. The internal evaluation components and their respective weights may vary according to the nature and objectives of the course. An evaluation plan should be prepared by the faculty and should share with the students in the beginning of the course.

The internal evaluation components may consist of any combination of written test, quizzes and oral test, workshop, assignments, term paper, project work, case study analysis and discussion, open book test, class participation and any other test deemed to be suitable by the faculty.

5.1.2 End-term Examination/Evaluation

There will be end-term examination at the end of the term. The end-term examination may be based on problem solving questions, analytical questions, case studies or any other formats as per the nature of a course. It carries 40 percent weight of total evaluation.

5.2 Students' Responsibilities

Each student must secure at least 60 percent marks in the internal evaluation with 80 percent attendance in the class to appear in the Trimester End Examination. Failing to obtain such score will be given NOT QUALIFIED (NQ) and the student will not be eligible to appear in the End-Term examinations. Students are advised to attend all the classes and complete all the assignments within the specified time period. If a student does not attend the class(es), it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to attend a formal exam, quiz, test, etc., there is not any provision for a re-exam.

6. Prescribed Books and References

Text Books

Robbins, S. P., & Judge, T. A. *Organizational behavior*. Pearson.
Dessler, G. *Human resource management*. Pearson.

References

Luthans, F. *Organizational behavior: An evidence-based approach*. McGraw-Hill Education.
Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. *Human resource management: Gaining a competitive advantage*. McGraw-Hill Education.
Snell, S. A., Morris, S. S., & Bohlander, G. W. *Managing human resources*. Cengage Learning.

Organizational Behaviour and Human Resource Practicum

Pokhara University
Faculty of Management Studies

Course code: MGT 543	Full marks: 100
Course title: Organizational Behaviour and Human Resource Practicum	Pass marks: 60
Nature of the course: Practical	Credit hours: 1.0
Year 1, Trimester I	Total hours: 12
Level: Master	
Program: MBA/ MBA (Finance)/ MBA (Global Business)	

1. Course Description

This practicum course offers hands-on experience in applying the principles of Organizational Behavior (OB) and Human Resource Management (HRM) within real-world organizational settings. Through a combination of interactive workshops, case studies, role-playing exercises, and field projects, students will develop practical skills essential for managing human resources and fostering effective behavior in teams and organizations. The course emphasizes the connection between individual behavior, group dynamics, organizational culture, and HRM strategies, preparing students for leadership roles in different organizational environments.

2. General Objectives

The general objectives of the course are:

- To develop skills in the students to apply OB concepts such as personality, motivation, and emotional intelligence to manage individual and team behavior.
- To enable the students how to apply motivational strategies to enhance individual and team performance
- To make the students knowledgeable about the influence of organizational culture to support strategic goals.
- To make the students cognizant about the role of leadership and change management within diverse teams.
- To demonstrate the students to conduct job analysis, recruitment, selection, training, and performance evaluation within an HRM context.
- To enable the students to apply practical solutions to HRM challenges in real-world scenarios.
- To develop students' competencies to critically analyze various methods organizations use to evaluate employee performance and identify key performance metrics and criteria that are prevalent across industries.

3. Contents in Detail

The trimester system regulations of Pokhara University for master's level programs under the Faculty of Management Studies (FMS) grant autonomy to faculty members in developing course details and preparing teaching plans. Faculty members are empowered to adapt and modify course content to align with market needs and contextual demands,

provided that the core objectives and major components of the course remain intact. The suggested course contents are as follows:

Specific Objectives	Contents
<ul style="list-style-type: none"> • Review and analyze local and international case studies from diverse industries to identify key issues and challenges in the field of OB and HRM faced by organizations in various contexts. • Develop a personal action plan based on reflective awareness to enhance professional effectiveness and align behavior with career goals and organizational values. • Identify and understand key personality traits in oneself using established personality frameworks (e.g., Myers-Briggs Type Indicator, Big Five Personality Traits). • Engage in simulations to experience and understand the impact of emotional intelligence, attitude and perception in professional and personal scenarios. 	<p>Unit I: Foundations of Organizational Behavior and Human Resource Management (3 Hours)</p> <p>1.1. Introduction to OB and HRM</p> <ul style="list-style-type: none"> • Case Analysis: Local cases and international cases from different industry analyzing a real-world scenario of individual behavior in organizations. • Self-Analysis on the behavioral perspective (Reflective awareness assessments) <p>1.2. Understanding Individual Behavior</p> <ul style="list-style-type: none"> • Personality Analysis of oneself and others. • Simulation on different important topics like Emotional Intelligence, Attitude, and Perception.
<ul style="list-style-type: none"> • Identify personal experiences and insights that influence their motivation at work/academic/proposed organizational settings and compare and contrast their individual motivators with those of their peers through structured discussions • Identify innovative employee motivation methods that are currently being used in various industries and evaluate the practicality of the identified motivation methods by analyzing their potential implementation challenges. • Design a motivational plan that not only drives employee engagement and performance but also aligns with the broader goals and values of the company. • Identify and research various leadership styles (e.g., transformational, transactional, servant leadership) and their impact on team dynamics. • Practice and refine the leadership skills and communication techniques through 	<p>Unit II: Motivation and Leadership in Organizations (2 Hours)</p> <p>2.1 Understanding the motivation from the real world scenario</p> <ul style="list-style-type: none"> • Analyzing key drivers influencing performance through introspection and personal experiences, contrasting individual motivators with those of others, and compiling diverse motivators to understand motivation in individuals and teams. Besides the ones identified, the students will explore innovative employee motivation methods and assess their practicality by identifying potential implementation challenges. This will lead to a better understanding and consideration of the feasibility of appealing ideas and prompt the consideration of alternative solutions- so critical in today's workplace. • Designing a motivational strategy for an

<p>role-playing different scenarios that require leadership and teamwork.</p>	<p>organization</p> <p>2.2 Leadership and Communication</p> <ul style="list-style-type: none"> • Collage making on Leadership styles and their impact on team dynamics • Role-Playing Exercise: Practicing leadership and communication in various scenarios, Dynamics of teamwork and collaboration.
<ul style="list-style-type: none"> • Use any of the major change management models (e.g., Lewin’s Change Model, Kotter’s 8-Step Model, and ADKAR) to understand their approaches in managing resistance. • Identify the cultural components of organizations that influence their ability to implement and sustain change. 	<p>Unit III: Organizational Culture and Change (1 Hour)</p> <p>3.1 Managing change and resistance within organizations using different models</p> <p>3.2 Assessing and analyzing culture and change management in organizations-case critique</p>
<ul style="list-style-type: none"> • Prepare a clear and accurate job description that supports HR in attracting, screening, and selecting the most suitable candidates for the position. • Apply constructive feedback and simulation exercises to analyze and identify best practices in recruitment and selection, focusing on the latest trends, tools, and methodologies that enhance the hiring process. • Foster connections between the HR expert and students, encouraging ongoing mentorship and professional networking. • Develop a comprehensive training plan, including modules, topics, and key learning activities. 	<p>Unit IV: Strategic Human Resource Management (3 Hours)</p> <p>4.1 Job Analysis, Recruitment, and Selection</p> <ul style="list-style-type: none"> • Conducting job analysis and designing job descriptions for real world jobs • Reviewing of the best practices in recruitment and selection processes, simulated interviews, role-playing, and behavioral modeling—grounded in the psychological concepts of imitation, guidance, feedback, and reinforcement—will improve understanding of selection processes and provide hands-on experience. These sessions will include constructive feedback and evaluation. <p>4.2 Training and Development</p> <ul style="list-style-type: none"> • Talk program by the HR expert on the different HR topics, interacting with students as the mentors. • Developing a training plan for an organization.
<ul style="list-style-type: none"> • Use various performance evaluation forms to determine common performance metrics and criteria used across different organizations. • Identify the practices and challenges faced by organizations in implementing 	<p>Unit V: Performance Management and Compensation (1 Hour)</p> <p>5.1 Scanning different performance evaluation forms</p> <p>5.2 Case studies on the performance management and compensation management</p>

performance management and compensation systems, and explore how these challenges were addressed in case studies.	
<ul style="list-style-type: none"> • Prepare students to work effectively in teams to develop a comprehensive HR strategy integrating OB principles to address the specific business or people-related challenge faced by the organization. 	<p>Unit VI: Integration of OB and HRM Principles (2 Hours)</p> <p>6.1 Students will collaborate in teams to formulate a human resource management strategy for an actual organization, integrating organizational behavior principles to tackle a particular business or a people related challenge.</p>

Note: The figures in the parentheses indicate the approximate teaching hours for the respective units.

4. Methods of Instruction

Interactive sessions, workshops, simulation exercises, role plays, real case analysis, self-assessments, feedback and coaching.

5. Evaluation System and Students' Responsibilities

5.1 Evaluation System

Both internal and external evaluations will be based on session's attendance and participation and the evaluation of faculty on assessments, role playing exercises, case study analysis, simulation exercises and project works. The faculty will provide final grades of the students. Thus, there will be no trimester end examination and all evaluations will be conducted continuously throughout the trimester.

5.2 Students' Responsibilities

Each student must secure at least 60 percent marks in the evaluation with 80 percent attendance in the class/sessions to pass the course. Students are advised to attend all the sessions and complete all the given works within the specified time period. If a student does not attend the sessions, it is his/her sole responsibility to cover the topic(s) taught during the period. If a student fails to deliver on the evaluation components, there won't be any provision for a re-consideration.

6. Suggested Text Books and References

Text Books

Robbins, S. P., & Judge, T. A. *Organizational Behavior*. Pearson.
Dessler, G. *Human Resource Management*. Pearson.

References

Harvard Business Review articles on OB and HRM topics
Local News Paper Articles relevant for the course
Academic Journals
Articles from different relevant HRM books
Reading the watching interviews of the role models in this field