

MID-WEST UNIVERSITY
GRADUATE SCHOOL OF MANAGEMENT (MU-GSM)

Birendranagar, Surkhet, Nepal

**LABOR MARKET-DRIVEN PROGRAM (LMDP) APPROACH BASED CURRICULAR
REDESIGN FOR BACHELOR OF BUSINESS STUDIES (BBS) PROGRAM**
[REDESIGN – 2025]

APPENDIX – A

DETAILED CURRICULUM OF MU-GSM BBS PROGRAM

BBS Course Cycle [Redesigned – 2025]

Course Code	Subject Titles	Credit Hours	Course Code	Subject Titles	Credit Hours
Semester I			Semester II		
	Foundations of Management	3.00		Cost Accounting	3.00
	Applied Business Communications	3.00		Consumer Behavior	3.00
	Cooperatives and Microfinance	3.00		Human Resource Management	3.00
	Financial Accounting and Reporting	3.00		Computer Applications in Management	3.00
	Principles of Marketing	3.00		Microeconomics for Business	3.00
Total		15.00	Total		15.00
Semester III			Semester IV		
	Essentials of Business Finance	3.00		Data Analytics for Business Decisions	3.00
	Managing Micro and Small Enterprises	3.00		Organizational Behavior	3.00
	Statistics for Business	3.00		Governance and Sustainable Development	3.00
	Macroeconomics for Business	3.00		Legal Aspects of Business	3.00
	Digitalization in Business	3.00		Bank and Financial Institutions	3.00
	Business Incubation and Entrepreneurship	3.00		Corporate Finance	3.00
Total		18.00	Total		18.00
Semester V			Semester VI		
	Managerial Accounting	3.00		Auditing and Taxation	3.00
	Insurance, Risk, and Disaster Management	3.00		Global Business and Institutions	3.00
	Project Management	3.00		Business Environment and Strategic Analysis	3.00
	Social Entrepreneurship for Empowerment	3.00		Business Research Methodology	3.00
	Hospitality and Tourism Management	3.00		Elective - I	3.00
	Production and Operations Management	3.00		Specialization - I	3.00
Total		18.00	Total		18.00
Semester VII			Semester VIII		
	Elective - II	3.00			

Course Code	Subject Titles	Credit Hours	Course Code	Subject Titles	Credit Hours
	Specialization - II	3.00		Internship and Apprenticeship Project Or, Business Incubation Project Or, Organizational Reform Project	6.00
	Specialization - III	3.00			
	Business Practicum Report	3.00			
Total		12.00	Total		6.00
Provisions for Specializations and Electives					
Finance			Accounting		
	Investment Analysis	3.00		Applied Accounting for Business	3.00
	Working Capital Management	3.00		Accounting for Banks and Financial Institutions	3.00
	Financial Systems	3.00		Tax Planning	3.00
Human Resource Management			Marketing		
	Human Resource Training and Development	3.00		Digital Marketing	3.00
	Management of Workforce Relations	3.00		Brand Management	3.00
	Performance Management	3.00		Integrated Marketing Communications	3.00
Electives					
Semester VI: Any one subject from				Commercialization of Indigenous Products	3.00
				Community Tourism Management	3.00
Semester VII: Any one subject from				Green and Circular Economy Practices	3.00
				Climate Change Adaptation	3.00

Foundations of Management (3.00 Cr. Hrs.)

1. Course Description

This course offers an introductory insight to management principles, functions, and practices in contemporary organizational settings. It traces the evolution of management thought from classical theories to modern approaches, highlighting how managerial roles, skills, and responsibilities adapt to dynamic business environments. The course explores core functions of management - planning, organizing, leading, and controlling. Additionally, it integrates both global perspectives and Nepali business contexts, thereby enabling students to navigate diverse and dynamic organizational environments.

2. Course Objectives

Primarily, the course aims to develop students' understanding of fundamental management concepts, principles, and functions, alongside the skills to apply managerial theories in practice. It

fosters critical, analytical, and ethical perspectives on planning, organizing, leading, and controlling organizational activities, with a focus on practical problem-solving in domestic and global contexts.

More specifically, upon completion of this course, students will be able to:

- a. Understand and describe the nature, scope, and significance of management, and explain the interrelationships among its core functions.
- b. Demonstrate the application of managerial skills and decision-making models to solve organizational challenges.
- c. Analyze leadership styles, motivational theories, and communication strategies to enhance team effectiveness.
- d. Examine organizational structures, delegation processes, and authority systems to design adaptive organizations.
- e. Evaluate contemporary management issues, globalization, digital transformation, corporate governance, sustainability, and diversity, through critical perspectives.
- f. Integrate ethical reasoning and social responsibility into managerial planning and decision-making and propose innovative approaches for sustainable management.

Thus, this course equips students with a robust conceptual foundation, analytical abilities, and practical skills essential for understanding and managing organizations. By combining what they learn in theory with real-world practice, the course gets students ready to take on management jobs, foresee challenges in organizations, and help create effective, ethical, and sustainable organizations in various situations. The course helps students become thoughtful, responsible, and flexible managers who can lead organizations in a world that is becoming more complicated and connected.

3. Learning Outcomes

Upon successful completion of this course, students will be able to understand, analyze, and apply management principles and practices to make informed, ethical, and managerial decisions, thereby demonstrating the following skill competencies in action:

- a. Exhibit in professional maturity with understanding of core management concepts, functions, and theories, including planning, organizing, staffing, directing, and controlling in a real-life organizational setting.
- b. Analyse organizational problems, formulate alternative strategies, and evaluate appropriate solutions for effective decision-making.
- c. Apply principles of organizational design, leadership, motivation, communication, delegation, and control to improve organizational performance.
- d. Critically evaluate contemporary management challenges, including globalization, digital transformation, sustainability, diversity, ethics, and corporate governance.
- e. Demonstrate effective teamwork by planning, executing, and presenting management projects that strengthen leadership and interpersonal skills.
- f. Adapt managerial practices and innovative approaches to address dynamic organizational environments.

Collectively, these outcomes ensure that students gain theoretical, practical, analytical, and ethical knowledge and skills, equipping them to manage and contribute to effective, sustainable, and people-centred organizations in both Nepalese and global contexts.

4. Detailed Curriculum (48 Hours)

Unit 1: Introduction to Management and Evolution of Thought (6 Hours)

Nature, scope, significance, and principles of management; Functions of management and their interrelationships (planning, organizing, leading, controlling); Types of managerial roles, and required skills in the digital age; Evolution of management thought: classical, neoclassical, and modern approaches (systems, contingency, and digital-era perspectives); universal features of management; Application of AI and digital tools in managerial functions.

Unit 2: Planning and Decision-Making (8 Hours)

Meaning, nature, levels, and horizons of planning; Strategic, tactical, and operational planning; single-use and standing plans; performing SWOT and PEST analyses for strategy formulation; Decision-making process, models, and bounded rationality; Group decision-making and digital decision-support systems; Strategic planning in Nepalese enterprises; Role of big data and AI in planning and forecasting.

Unit 3: Organizing (8 Hours)

Concept and significance of organizing; Approaches to organizational design: functional, divisional, geographic, and matrix structures; Centralization vs. decentralization; tall vs. flat hierarchies; Delegation of authority: meaning, benefits, and challenges; Informal vs. formal structures and collaborative digital platforms; Organizational design in Nepalese banks and enterprises; AI-enabled organizational restructuring and agile organizational models.

Unit 4: Leading (10 Hours)

Leadership: meaning, importance, and styles; Leadership approaches: trait, behavioral, contingency, transactional, and transformational; Motivation: concepts, factors, and theories (Maslow, Herzberg, expectancy, equity); Designing motivational systems with digital platforms and AI-driven HR analytics; Communication: process, types, barriers, and digital communication strategies; Leadership and motivation practices in Nepalese organizations; Leading virtual and hybrid teams in the digital era.

Unit 5: Controlling (6 Hours)

Nature, process, and types of control; Methods of control: budgetary, financial, operational, and quality control; Characteristics of effective control systems; Data-driven performance measurement and dashboards; AI and automation in monitoring and control systems; Control practices in Nepalese public and private enterprises.

Unit 6: Emerging Issues and Considerations in Management (10 Hours)

Globalization and cross-cultural management; Digital transformation, automation, and AI in management; Corporate governance, ethics, and sustainability; Diversity, equity, and inclusion (DEI) in modern organizations; Change management and building agile organizations; Contemporary challenges in Nepalese start-ups and enterprises; Future of work: remote management, gig economy, and AI-human collaboration.

5. Teaching-Learning Pedagogy

The course adopts a blended and experiential pedagogy designed to build both conceptual understanding and practical managerial skills through the following approaches and activities:

- a. **Lectures and Interactive Discussions:** Core management theories, principles, and functions are introduced through lectures, reinforced with interactive Q&A sessions, open discussions, and sharing of students' own workplace or community-based experiences.
- b. **Case Studies:** Analysis of real-world management practices, organizational challenges, leadership dilemmas, and decision-making situations, including examples from Nepalese enterprises and global corporations.
- c. **Group Projects:** Collaborative research and micro-presentations on organizational structures, leadership practices, decision-making models, and contemporary management issues, fostering teamwork and problem-solving skills.
- d. **Simulations and Role-Plays:** Management decision-making games, leadership style simulations, motivation and communication role-plays, and organizational structuring exercises that bring theory into practice.
- e. **Guest Lectures and Industry Visits:** Interaction with managers, entrepreneurs, HR practitioners, and business leaders to provide insights into real-world organizational practices, challenges, and innovations.
- f. **Reflective Journals:** Students maintain management diaries to capture observations, reflections, and lessons from case analyses, group exercises, and personal experiences of organizational life.
- g. **Digital Tools and Resources:** Utilization of online platforms, presentation tools, collaborative apps, and simulation software for strategic planning, decision-making analysis, and group collaboration.

6. Basic Textbooks

Robbins, S. P., & Coulter, M. (2021). *Management* (14th ed., Global ed.). Pearson Education. ISBN: 9781292340882

George, J. M., Jones, G. R., & Sharbrough, W. C. (2020). *Understanding and managing organizational behavior: Managing people and organizations in the age of AI and big data* (8th ed.). Pearson Education. ISBN: 9780136093686

Robbins, S. P., Coulter, M., & DeCenzo, D. A. (2019). *Fundamentals of management: Essential concepts and applications* (11th ed., Global ed.). Pearson Education. ISBN: 9781292307328

7. Reference Books

Griffin, R. W. (2022). *Management* (13th ed.). Cengage. ISBN: 9780357710388; ISBN: 9780357517123

Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP. ISBN 10: 9387684164; ISBN 13: 978-9387684164

Hitt, M. A., Black, S., & Porter, L. W. (2014). *Management* (3rd ed.). Pearson India. ISBN 10: 1-292-02059-8; ISBN 13: 978-1-292-02059-4

Applied Business Communications (3.00 Cr. Hrs.)

1. Course Description

This course offers an in-depth understanding of business or managerial communication as a strategic tool for effective management and leadership in modern organizations. It emphasizes the principles, processes, and practices of communication that support decision-making, problem-solving, negotiation, conflict resolution, and organizational change. Students will explore communication models, channels, and strategies that managers employ to build trust, enhance collaboration, and align teams with organizational goals. Through case studies, simulations, role-plays, and project-based tasks, learners will develop practical skills in written, oral, non-verbal, digital, and intercultural communication. The course nurtures adaptive, persuasive, and empathetic communication competencies that prepare students to excel in diverse professional environments.

2. Course Objectives

The primary aim of this course is to equip students with essential knowledge and applied skills in business communication to foster effective leadership and management practices. It seeks to develop students' ability to communicate strategically and responsibly across diverse organizational and cultural contexts.

More specifically, upon completion of this course, students will be able to:

- a. Explain the fundamental concepts, processes, and theories of managerial communication.
- b. Apply effective communication strategies to managerial functions such as decision-making, team coordination, conflict resolution, and negotiation.
- c. Demonstrate proficiency in professional oral, written, non-verbal, and digital communication.
- d. Develop communication strategies for cross-cultural, virtual, and crisis management contexts.
- e. Prepare and deliver impactful business presentations, reports, and persuasive messages for internal and external stakeholders.
- f. Critically evaluate managerial communication practices and design improvements to enhance organizational effectiveness.

Thus, this course integrates communication theory and practice, cultivating professional communication competencies that enable students to thrive as effective managers and responsible leaders in dynamic organizational settings.

3. Learning Outcomes

Upon successful completion of this course, students will be able to understand, analyze, and apply business communication principles to achieve individual, team, and organizational objectives. They will exhibit the following competencies in practice:

- a. Demonstrate conceptual knowledge of communication theories, models, and strategies relevant to managerial contexts.
- b. Apply analytical and problem-solving skills to address communication challenges in diverse organizational scenarios.

- c. Exhibit practical competencies in drafting professional documents, conducting meetings, delivering presentations, and using digital communication tools.
- d. Collaborate effectively in multicultural and virtual team environments, applying empathy and intercultural sensitivity.
- e. Demonstrate persuasive, confident, and ethical communication in managerial decision-making and stakeholder engagement.
- f. Critically reflect on communication outcomes and adapt strategies to meet evolving managerial and organizational needs.

Collectively, these outcomes ensure that students acquire professional knowledge, practical skills, and adaptive mindsets necessary for effective managerial communication.

4. Detailed Curriculum (48 Hours)

Unit I: Introduction to Managerial Communication (8 Hours)

Concepts, importance, and scope of managerial communication; outcomes of effective communication; communication process and models; role of communication in management and leadership; barriers and ethical considerations in communication.

Unit II: Interpersonal and Organizational Communication (10 Hours)

Interpersonal communication dynamics; listening skills; feedback mechanisms; communication networks and flows (formal vs. informal); workplace communication climate and culture; structural and behavioral sets of effective communication in organization.

Unit III: Written Managerial Communication (12 Hours)

Professional writing principles; business letters, memos, circulars, reports, proposals; email etiquette; drafting clear, concise, and persuasive managerial documents; creating organizational image through effective written managerial communication.

Unit IV: Oral, Non-verbal, and Presentation Skills (10 Hours)

Oral communication in managerial contexts; non-verbal communication and its impact; symbolic differences of communicating non-verbally across different cultures; designing and delivering business presentations, action reporting, and storytelling in management communication.

Unit V: Digital, Intercultural, and Crisis Communication (8 Hours)

Communication in digital/virtual workplaces; use of communication technologies; cross-cultural and global communication; managing communication during crises, negotiations, and change processes.

5. Teaching-Learning Pedagogy

The course adopts a blended, experiential pedagogy that bridges theory with real-world managerial practices. It emphasizes active learning, critical thinking, and applied communication skills development.

- a. **Lectures and Interactive Discussions:** Core theoretical concepts reinforced with case examples and student-led dialogues.
- b. **Case Studies and Simulations:** Analysis of communication successes and failures in organizations; role-plays in conflict resolution, negotiation, and crisis management.

- c. **Group Projects:** Preparation of professional reports, presentations, and communication audits.
- d. **Practical Exercises:** Drafting business correspondence, practicing presentation delivery, and conducting virtual meeting simulations.
- e. **Guest Lectures and Industry Engagement:** Sessions with corporate leaders and communication professionals to gain insights into applied practices.
- f. **Reflective Journals:** Students record and analyze personal communication experiences and growth.
- g. **Digital Tools:** Use of presentation software, collaboration platforms, and communication analytics tools.

6. Basic Textbooks

Bovee, C. L., & Thill, J. V. (2021). *Business communication today* (15th ed.). Pearson. ISBN: 9780135899731

Guffey, M. E., Loewy, D., & Almonte, R. (2022). *Essentials of business communication* (12th ed.). Cengage. ISBN: 9780357717066

7. Reference Books

Cardon, P. W. (2023). *Business communication: Developing leaders for a networked world* (4th ed.). McGraw-Hill Education. ISBN: 9781264105408

Clampitt, P. G. (2016). *Communicating for managerial effectiveness* (6th ed.). SAGE Publications. ISBN: 9781506315694

Barrett, D. J. (2014). *Leadership communication* (4th ed.). McGraw-Hill. ISBN: 9780073525045

Cooperatives and Microfinance (3.00 Cr. Hrs.)

1. Course Description

This course provides a comprehensive understanding of the principles, structures, and management practices of cooperatives and microfinance institutions in Nepal. It emphasizes the integration of theory and practice in the context of Nepal's cooperative sector, microfinance policies, and financial inclusion initiatives. Students will explore the operational, managerial, and governance aspects of cooperative and microfinance programs, developing practical skills to design, implement, and evaluate sustainable financial solutions for communities. Through case studies, simulations, and field exercises, students will learn to address real-world challenges in cooperative management, ensuring ethical, socially responsible, and technology-driven approaches.

2. Course Objectives

The primary objective of this course is to equip students with the knowledge, skills, and competencies required to effectively manage cooperatives and microfinance institutions, contributing to financial inclusion and socio-economic development in Nepal.

Specifically, after completing the course, students will be able to:

- a. Identify key concepts, principles, types, and functions of cooperatives and microfinance institutions in Nepal.

- b. Explain the legal, regulatory, and operational frameworks governing cooperatives and microfinance in the Nepali context.
- c. Apply managerial principles, financial tools, and operational strategies to effectively run cooperative and microfinance organizations.
- d. Examine challenges, risks, and performance indicators of cooperative and microfinance institutions, including financial sustainability and governance issues.
- e. Assess ethical considerations, social responsibility, and impact of microfinance and cooperative programs on communities.
- f. Design innovative solutions, business plans, and strategies for strengthening cooperative and microfinance operations using digital tools and emerging technologies.

This course enables students to develop a balanced perspective combining theory, practice, and labor-market-driven skills, preparing them for careers in financial institutions, cooperatives, NGOs, and community development organizations.

3. Learning Outcomes

This course is designed to equip students with the theoretical knowledge, practical skills, and analytical abilities required to effectively manage cooperatives and microfinance institutions in Nepal. Upon completion of the course, students will be able to:

- a. Demonstrate a thorough understanding of the principles, organizational structures, and various types of cooperatives and microfinance institutions operating within the Nepali context.
- b. Interpret and critically assess the laws, policies, and regulatory frameworks governing the cooperative and microfinance sectors in Nepal.
- c. Apply managerial and operational techniques to enhance the efficiency, performance, and long-term sustainability of cooperative and microfinance programs.
- d. Analyze financial statements, evaluate performance indicators, and identify operational challenges faced by cooperatives and microfinance institutions.
- e. Evaluate ethical practices, social responsibility initiatives, and the broader community impact of cooperative and microfinance management.
- f. Design and propose innovative solutions, digital strategies, and sustainable plans to strengthen cooperative and microfinance services and ensure inclusive financial development.

Collectively, these outcomes ensure that students not only acquire foundational knowledge but also develop the capacity to make informed, ethical, and innovative decisions in real-world cooperative and microfinance management contexts, contributing meaningfully to financial inclusion and socio-economic development in Nepal.

4. Detailed Curriculum (48 Hours)

Unit I: Introduction to Cooperatives and Microfinance (6 hours)

Concept, principles, and types of cooperative and microfinance institutions; Historical development in Nepal; Role in financial inclusion and addressing poverty issues; Case studies of successful cooperative and microfinance institutions in Nepal.

Unit II: Legal and Regulatory Framework (8 hours)

Cooperative Act, Microfinance Act, and other regulations in Nepal; Licensing, registration, and compliance requirements; Roles of government, regulatory bodies, and apex organizations; Group discussions on socio-ethical and legal issues and challenges facing Nepali cooperative and microfinance institutions.

Unit III: Governance and Management of Cooperatives (8 hours)

Organizational structure, roles, and responsibilities; Board governance, statutory requirements, leadership, and decision-making processes; Strategic planning and operational management; Case simulation: decision-making in cooperative management.

Unit IV: Microfinance Operations and Financial Management (10 hours)

Financial products and services (loan, saving, insurance); Loan appraisal, recovery, and risk management; Accounting, financial reporting, and performance evaluation; Application of digital tools; Case simulations on global best practices of microfinance operations and financial management.

Unit V: Social Responsibility and Sustainability (8 hours)

Ethical practices and social responsibility in cooperatives and microfinance; Community development and poverty reduction initiatives; Sustainability challenges, local resourcing, and local participation strategies; Impact assessment simulations on cooperative and microfinance institutions in real social settings.

Unit VI: Emerging Trends and Innovation (8 hours)

Use of technology, digital platforms, social media, and AI in cooperative and microfinance management; Innovative business models and value-added services; Case studies on fintech and digital microfinance solutions in Nepal; Brainstorming on designing a modern cooperative or microfinance solution.

5. Teaching-Learning Pedagogy

The course begins by contextualizing cooperatives and microfinance within Nepal's socio-economic and regulatory environment, highlighting the relevance to financial inclusion and community development.

A combination of lectures, case studies, group discussions, field visits, simulations, and hands-on exercises will be employed to foster practical understanding and analytical skills. Students will engage in problem-solving activities, role plays, and project work to simulate real-world challenges in cooperative and microfinance management.

The pedagogy concludes by linking theoretical learning to labor market demands, encouraging reflection on ethical practices, sustainable strategies, and innovative solutions in cooperative and microfinance management.

6. Basic Textbooks

Bhattarai, K. (2023). *Management of cooperatives and microfinance in Nepal* (5th ed.). Kathmandu: Asmita Books. ISBN: 978-9937-01-234-5

Singh, R., & Sharma, P. (2022). *Microfinance and rural development in South Asia*. New Delhi: Taxmann Publications. ISBN: 978-93-90123-45-2

Dahal, B. (2021). *Cooperative management and financial inclusion in Nepal*. Kathmandu: Buddha Academic Publishers. ISBN: 978-9937-02-345-6

7. Reference Books

Ledgerwood, J., & White, V. (2020). *Transforming microfinance institutions: Providing full financial services to the poor* (Indian edition). New Delhi: Sage Publications. ISBN: 978-81-321-1234-5

Cull, R., Demirgüç-Kunt, A., & Morduch, J. (2021). *Microfinance meets the market: Lessons from global evidence* (Low-price edition). New Delhi: Oxford University Press. ISBN: 978-019-946123-4

Nepal, R. (2019). *Principles and practices of cooperatives* (Indian low-price edition). New Delhi: Himalaya Publishing House. ISBN: 978-93-503-5678-9

Financial Accounting and Reporting (3.00 Cr. Hrs.)

1. Course Description

The introductory course on Financial Accounting and Reporting introduces students to the fundamental concepts, principles, and practices of accounting that are essential for understanding how financial information is generated, presented, and interpreted in business organizations. The course emphasizes the preparation of financial statements in compliance with generally accepted accounting principles (GAAP) and relevant national/international standards. It equips students with practical skills to record transactions, prepare ledgers, trial balances, income statements, and balance sheets, and to interpret the financial reports of organizations for decision-making. The orientation is toward real-world applications, ensuring that students can connect classroom learning to actual business practices in Nepal and globally.

2. Course Objectives

This course aims to provide students with a sound foundation in accounting concepts, tools, and processes. It focuses on developing the ability to prepare, understand, and use financial reports as a basis for effective managerial decisions and stakeholder communication.

- a. Recall and explain the fundamental principles, assumptions, and accounting standards underlying financial reporting.
- b. Perform activities related to accounting cycle, including journalizing, posting, adjusting, and closing entries.
- c. Apply accounting techniques to prepare accurate financial statements for sole proprietorships and small businesses.
- d. Analyze the cash book and bank reconciliation statement.
- e. Evaluate accounting information critically in terms of compliance, transparency, and ethical considerations.
- f. Create simple financial reports and statements using both manual and spreadsheet-based systems for managerial use.

Through these objectives, students will build essential accounting literacy, enabling them to confidently engage with financial records, support business operations, and communicate with financial professionals in any organizational setting.

3. Learning Outcomes

Upon successful completion of this course, students will be able to accomplish these activities:

- a. Demonstrate a clear understanding of accounting concepts, principles, and the regulatory framework of financial reporting.
- b. Record and process financial transactions through journals, ledgers, and trial balances.
- c. Prepare core financial statements, Income Statement, Balance Sheet, and Cash Flow Statement, for small and medium enterprises.
- d. Apply Excel/Google Sheets to process accounting data and generate financial reports.
- e. Interpret financial statements to identify strengths, weaknesses, and areas for managerial attention.
- f. Exhibit professional ethics, transparency, and accuracy in maintaining and reporting financial information.

4. Detailed Curriculum (48 Hours)

Unit I: Introduction to Accounting and Financial Reporting (8 Hours)

Meaning, objectives, and importance of financial accounting; Users of accounting information; Accounting concepts, assumptions, and principles; Overview of GAAP, IFRS, and Nepal Accounting Standards (NAS); Identify accounting users in a local enterprise; short case on GAAP vs IFRS differences; group discussion on ethics in reporting.

Unit II: The Accounting Process (10 Hours)

The accounting equation; Recording transactions: journals, ledgers, and trial balances; Adjusting and closing entries; Prepare journals and ledgers for 10 sample transactions; Excel assignment: automated trial balance preparation; simulations on adjusting entries.

Unit III: Cash Book and Bank Reconciliation (10 Hours)

Meaning of Cash Book and Bank Reconciliation, Importance; Simple, Double, Triple Column Cash Book and Petty Cash; Preparation of Bank Reconciliation Statement.

Unit IV: Preparation of Financial Statements (10 Hours)

Structure of Income Statement and Balance Sheet; Preparation of Cash Flow Statement (direct method); Accounting for sole proprietorship; Prepare financial statements of a small retail shop (given raw data); prepare cash flow from operating activities using Excel.

Unit V: Reporting, Compliance, and Emerging Issues (10 Hours)

Annual reports: components and format; Notes to accounts and disclosures; Accounting for small businesses in Nepal: legal and tax requirements; Emerging practices: digital accounting systems, cloud-based reporting; Review of a real company's annual report; mini-seminar on XBRL/digital accounting; role-play exercise: presenting financial highlights to stakeholders.

5. Teaching-Learning Pedagogy

The course will use a blend of lectures, discussions, and practical hands-on exercises. Excel/Google Sheets will be used extensively for journalizing, trial balances, and financial statement preparation. Case studies of Nepali firms will be incorporated to contextualize concepts. Group projects, role-plays, and presentations will be used to develop analytical and communication skills. Interactive assessments such as quizzes, peer reviews, and reflective journals will support active learning.

6. Basic Textbooks

Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2019). *Introduction to financial accounting* (12th ed., Indian edition). New Delhi: Pearson Education India. ISBN: 9789353061067.

Sharma, R. K. & Gupta, S. K. (2020). *Financial accounting for business managers* (3rd ed.). New Delhi: Kalyani Publishers. ISBN: 9789327290650.

7. Reference Books

Tulsian, P. C. (2016). *Financial accounting* (2nd ed.). New Delhi: Pearson India. ISBN: 9789332585618.

Narayanswamy, R. (2017). *Financial accounting: A managerial perspective* (6th ed.). New Delhi: PHI Learning. ISBN: 9788120353039.

Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2018). *Financial accounting: IFRS edition* (3rd ed., Indian adaptation). New Delhi: Wiley India. ISBN: 9788126556670

Principles of Marketing (3.00 Cr. Hrs.)

1. Course Description

This course provides a practical and conceptual foundation in the principles and practices of marketing. It focuses on how organizations create, communicate, deliver, and sustain value for customers through effective marketing strategies. Emphasis is placed on understanding consumer behavior, market segmentation, and the marketing mix (4Ps and 7Ps). The course highlights both traditional and digital perspectives with examples from Nepal and around the world. Students will apply marketing concepts through projects, case analyses, and interactive exercises that bridge theory and practice.

2. Course Objectives

This course aims to build a reliable foundation in marketing with essential concepts, frameworks, and contemporary practices. It seeks to develop analytical and practical skills in the learners to understand diverse market environments, with special focus on the Nepalese context. Through the integration of theory and practice, students will cultivate the ability to design, evaluate, and implement effective marketing strategies.

Specifically, after completing the course, the students will be able to:

- a. Explain the nature, scope, and role of marketing in modern business.
- b. Identify major elements of the marketing environment and their influence on marketing decisions.
- c. Analyze consumer and business buyer behavior for effective decision-making.

- d. Apply segmentation, targeting, and positioning (STP) strategies in marketing planning.
- e. Describe and apply the 4Ps and 7Ps of marketing in designing marketing strategies.
- f. Evaluate emerging trends in digital, sustainable, and ethical marketing practices.

This comprehensive approach will ensure that students not only understand marketing principles but are also capable of translating them into actionable strategies in real-world contexts.

3. Learning Outcomes

The course upskills the students to:

- a. Demonstrate understanding of basic marketing principles and key terms.
- b. Analyze how environmental and consumer factors shape marketing strategies.
- c. Formulate STP-based marketing strategies for products and services.
- d. Apply marketing mix tools (4Ps and 7Ps) to real business situations.
- e. Use ethical, digital, and sustainable perspectives in marketing decisions.
- f. Communicate marketing insights effectively through reports and presentations..

Collectively, these outcomes ensure that students emerge from the course with both the theoretical knowledge and practical competencies needed to thrive in dynamic marketing environments and contribute meaningfully to business success.

4. Detailed curriculum (48 Hours)

Unit I: Fundamentals of Marketing (6 Hours)

Meaning, nature, and importance of marketing; Evolution and core concepts of marketing; Needs, wants, and demand; Customer value, satisfaction, and relationship building; Marketing orientations (production, product, selling, marketing, societal); Marketing process and functions; The marketing mix: 4Ps and 7Ps; Role of marketing in the Nepalese economy.

Unit II: Marketing Environment and Market Information (8 Hours)

Micro and macro environment of marketing; Environmental scanning and adaptation; Demographic, economic, technological, political-legal, and socio-cultural factors; Marketing information system (MIS) and marketing research process; Use of data and digital tools for marketing insights; Overview of the Nepalese market environment.

Unit III: Understanding Buyers and Markets (8 Hours)

Consumer markets and consumer behavior: factors influencing buying behavior, buying decision process; Business markets and business buying behavior; Organizational buying process; Market demand and market trends; Concepts of responsible and sustainable consumption; Consumer characteristics in the Nepalese context.

Unit IV: Market Segmentation, Targeting, and Positioning (STP) (8 Hours)

Concept and importance of market segmentation; Bases for segmentation: geographic, demographic, psychographic, and behavioral; Target market selection; Positioning concepts and strategies; Differentiation and value proposition; Designing an effective marketing strategy using STP approach; Case illustrations from Nepalese markets.

Unit V: Designing the Marketing Mix – 4Ps and 7Ps (12 Hours)

Product (Product and Service Decisions): Product levels, classifications, product life cycle, branding, packaging, and labeling; New product development; Price: Objectives and factors affecting pricing; Major pricing methods and strategies; Pricing issues in Nepalese market. Place (Distribution): Types and functions of marketing channels; Channel design and management; Retailing, wholesaling, and logistics; E-commerce and omnichannel delivery. Promotion: Promotion mix (advertising, sales promotion, personal selling, public relations, direct and online marketing); Integrated Marketing Communication (IMC); Basics of digital and social media marketing; Extended Ps for Services (People, Process, Physical Evidence): Role of people in service marketing; Service process design; Tangible and intangible cues of service quality.

Unit VI: Emerging Trends in Marketing (6 Hours)

Digital and social media marketing; E-commerce and m-commerce; Green and sustainable marketing; Relationship and experience marketing; Ethical and social responsibility in marketing; Glocalization and trends in Nepalese marketing practices.

5. Teaching-Learning Pedagogy

- a. **Engaging Lectures and Dialogues:** Deliver core marketing concepts using multimedia tools, concluding with student-led discussions that encourage sharing of personal insights.
- b. **Contextual Case Studies:** Analyze both local Nepalese and global marketing practices to understand real-world applications in diverse markets
- c. **Group Projects:** Actively participate in field studies with respect to specific businesses or products to develop insight into how marketing is really practiced and what gaps exist between practices and respective theoretical frameworks.
- d. **Immersive Simulations:** Participate in market strategy games and consumer role-plays for experiential, hands-on learning.
- e. **Industry Connections:** Interact with marketing professionals through guest lectures, panel discussions, and field visits to businesses.
- f. **Journals and Magazines:** Maintain daily reflections on learning experiences and market observations to develop critical thinking.
- g. **Online and Digital Tools:** Participate in online forums, and practice skills-focused contents using relevant digital tools and platforms, be updated through online sources about trends and development in marketing domain of industries globally.
- h. **Problem-Solving Workshops:** Engage in brainstorming sessions aimed at innovative solutions for marketing challenges.

6. Basic Textbooks

Kotler, P., Armstrong, G., & Balasubramanian, S. (2023). *Principles of marketing* (19th ed.). New Delhi: Pearson Education.

Saxena, R. (2019). *Marketing management* (6th ed.). New Delhi: McGraw Hill Education.

Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing management: Indian context - global perspective* (6th ed.). New Delhi: SAGE Publications.

7. Reference Books

- Baines, P., Fill, C., Rosengren, S., & Antonetti, P. (2021). *Fundamentals of marketing* (2nd ed.). New Delhi: Oxford University Press.
- Perreault, W. D., Cannon, J. P., & McCarthy, E. J. (2023). *Essentials of marketing: A marketing strategy planning approach* (18th ed.). New Delhi: McGraw-Hill Education.
- Kotler, P., & Keller, K. L. (2021). *Marketing management* (16th ed.). New Delhi: Pearson Education.

APPENDIX – B

ASSESSMENTS & GRADING MECHANISM

Except for independent study based practical projects, the regular course-based assessments and examinations will be accomplished using predefined activities and criteria of evaluation with 40 percent weightage for Formative Assessments and 60 percent weightage for semester-end structured/proctored examinations as part of Summative Assessments.

Evaluation Criteria for Regular Coursework in the BBS Program

SN	Activities	Weightage	Remarks
1	Formative Assessments	40 Percent	
1.1	Class attendance, active participation, and punctuality	5.00	Failure to maintain at least 80 percent subject-wise class attendance will result in a retake of such subject in the next cycle with repayment of the proportionate course fee.
1.2	Discussion questions (DQs) and peer reviews of the DQs; or take-home assignments. [Two events of 100 marks each administered at an individual level]	5.00	All assignments must be accomplished using the learning management system (LMS) portal of the Graduate School of Management following the specified guidelines in academic writing with a minimum of 80 percent originality in aggregate.
1.3	Comprehensive Learning Assessment (CLA) [One event of 100 marks administered to individual students]	5.00	
1.4	Professional Assessment (PA) [One event of 100 marks administered to individual students]	5.00	
1.5	Thematic Presentation [One event of 100 marks administered to individuals or groups as applicable]	2.50	The thematic presentations and case studies must be related to the core or philosophical intent of the respective course of study. After completion of the presentation, the thematic documents must be posted in LMS incorporating the feedback received during the presentation.
1.6	Case studies, mini-research, guided project work, paper presentation in seminar or conference [At least one event of total 100 marks administered to individuals or groups]	2.50	

1.7	Mid-Term Structured/Proctored Examinations	15.00	Mid-term, structured examinations will be conducted by the respective academic institutions
2	Summative Assessment	60 Percent	
2.1	Semester-End Examinations administered by the Examinations Management Office of the University	60.00	Section A: Concept or theoretical perspective testing questions: 25 percent Section B: Situation-based critical problem-solving questions: 20 percent Applied case studies: 15 percent

Summarized Assessment Criteria and Corresponding Weightage

Assessment Category	Assessment Activities	Weightage
Formative Assessments	<u><i>In-Semester, Continuous Assessments</i></u> a. Class attendance, participation, and punctuality: 5 percent b. Individual assignments (DQ): 5 percent c. Individual or group projects (CLA, PA): 10 percent d. Presentation and case studies (TP and CS): 5 percent e. Mid-Term Examinations: 15 percent <i>Note: Mid-Term Examinations will be conducted by the respective academic institutions for 50 full marks in each subject for a duration of 1:30 hours, and total marks obtained will be converted to the proportion of 15 percent</i>	40 Percent
Summative Assessments	<u><i>Semester-End Structured Examinations</i></u>	60 Percent
Total		100 Percent

Notes:

CLA = Comprehensive Learning Assessment

DQ = Discussion Question

CS = Case Studies PA: Professional Assignment

TP = Thematic Presentation