Tribhuvan University
Faculty of Management
Office of the Dean

Course detail and pedagogy of
MBS (Master of Business Studies) 3rd Semester

MBS-Semester System-Syllabus
Course Objectives
The main objective of this course is to enhance conceptual knowledge and skill of the students to obtain relevant financial information and develop their critical thinking ability to analyze the information for business decisions and management control. Learners of the course will be able to contribute as a strategic decision making team member of the organization by providing the relevant financial information and reporting critical analysis of alternative courses of actions for value creation and internal management control in the organization.

Course Description
This course includes scope and sources of financial information; understanding of basic financial statement; critical understanding of the effect of accounting policies and methods of measurement in financial statement; analysis of financial statements from different perspectives; analysis of alternative courses of actions and business decision making under different situations; product mix decisions in resource constraints; planning and decision making under conditions of uncertainties; business development plans and capital budgeting; and managerial control of resources.

Course Details

Unit 1: Introduction
Need for financial information; scope and sources of financial information; operating, investing and financial activities of business; need for financial reporting and disclosures; accounting information, annual reports and their basic contents.

Unit 2: Basic Financial Statements
An overview of the balance sheet, the income statement, the statement of cash flow, and the statement of retained earnings; the accounting cycle and the process of preparing financial statements; overview of accounting standards, policies and methods, and their effects in the financial statements.

Unit 3: Effect of Accounting Policies in Financial Information, Decision Making and Control
- Measurement and recognition of incomes; accrual and cash basis of revenue recognition; revenue recognition and the matching principle.
- Methods of inventory valuation, cost of goods sold and the gross income; inventory valuation - cost vs. market value; inventory valuation under LIFO and FIFO methods; inventory valuation under variable and full costing; effect of inventory valuation in current ratio, profitability and tax liabilities; inventory control systems.
- Defining capital vs. revenues expenditures; management decisions process and control of acquisition of properties, plant and equipments; effect of different methods of depreciation (straight line vs. diminishing balance methods).

Unit 4: Accounting Control of Accounts Receivables and Cash
- Valuation and reporting of account receivables; direct write off and allowance methods of accounting for doubtful debts; effect of credit policies in profitability; control of accounts receivables.
- Effective management of cash; checking bank statements, bank reconciliation statement and need for adjustment; management control of cash.
Unit 5: Cash flow Statement and Its Analysis
Classification of cash flow by operating, investing and financing activities; computation of operating, investing and financing cash flows; preparing the statement of cash flows; difference between the cash budget and statement of cash flows; analysis of cash flow performance; use of cash flow information for decision making and control.

Unit 6: Analysis of Financial Statements
Need of financial analysis from different perspectives: management, investors, lenders, suppliers, employees, and customers; techniques of financial analysis; vertical analysis and common size statements; horizontal analysis; overview of ratio analysis, using information of financial statement analyses for decision making and control.

Unit 7: Alternative Courses of Actions for Business Operations and Decision Making
Relevant information for decision making; decisions to make or outsourcing; decision to accept or reject special offers; decisions to drop or continue of product lines; decisions to sell or further processing; leasing or buying of property, plant and equipments; pricing decisions for external market; transfer pricing and goal congruence.

Unit 8: Business Development Plants and Capital Budgeting
Need for preparing business development plans; basic components of business development plans (organizational, making, operation, and financial plan); financial planning through capital budgeting techniques; capital budgeting process and steps; estimation of total investment; estimation of annual net cash flows; estimation of terminal cash flows; payback period; net present value; internal rate of return; financial feasibility of the project; capital budgeting under conditions of uncertainties and risk; capital budgeting under foreign investments.

Basic Text Books:

References:
Nepal Accounting Standards(NAS), ICAN, latest version
International Financial Reporting System(IFRS), latest version
Course Objectives
The main objective of this course is to familiarize the students with the fundamentals of strategic management. This course is designed to enrich the students’ apprehensiveness in the application of the knowledge of strategic management in the organizations in and out the country.

Course Description
This course is core in nature which embodies the components such as strategic management, external environment analysis, internal environment analysis, strategic options, strategy evaluation and choice, and strategy implementation and control.

Course Details
Unit 1: Introduction to Strategic Management
LH 10

Unit 2: External Environment Analysis
LH 7

Unit 3: Internal Environment Analysis
LH 7
Corporate resource analysis for strengths and weaknesses: marketing, human resource, production/operation, finance and accounting. Process of corporate appraisal: concept of available resources, threshold resources unique resources, core competencies, distinct competencies, and strategic advantage. Technique of internal analysis: value chain analysis, comparative analysis (historical comparison, industry standards, benchmarking), robustness, strategic advantage profile (SAP), and financial analysis.
Unit 4: Strategic Options

Unit 5: Strategy Evaluation and Choice

Unit 6: Strategy Implementation and Control
Process of strategy Implementation. Operationalizing the strategy: Annual objectives, functional strategies, business policies, development of programmes, budgets, and procedure; organization structures for strategy implementation (simple, functional, multi-divisional, SBU, holding company, project based, matrix, team-based structure, and structure for multi-national companies); management system: leadership, motivation, and organizational culture. Managing strategic change: diagnosing the change situation, change management, levels of strategic change. Strategy control: evaluation and control, measuring performance, appropriate measures. Types of control: operational control and strategic control.

Basic References
Pearce, J.A. and Robinson, R.B. Strategy Formulation and Strategic Management Implementation. New Delhi: AITBS.
Wheelen, T.L. and Hunger, J.D. Strategic Management and Business Policy. New Delhi: Pearson Education.

Supplementary Readings
MGT 524 Entrepreneurship Development

Credits : 3
Lecture Hours: 48

Course Objectives
The purpose of the course is to prepare students for the possibility of starting their own entrepreneurial ventures. This course also delineates students on various aspects of social enterprises. The course emphasizes on improving the skills of the students to identify venture opportunities and prepare a business plan.

Course Description
The course contains overview of entrepreneurship, creating and expanding social enterprise, environment for the entrepreneurship development, new venture identification and selection, preparation of business plan, and institutional support to entrepreneurship development.

Course Details

Unit 1: Overview of Entrepreneurship
LH 6
Concept, features, functions, and type of entrepreneur. Role of entrepreneurship in Nepalese economy and developing economies with reference to self employment. Emerging trends in entrepreneurship; social entrepreneurship and enterprise types of social enterprise. Role of technology in social entrepreneurship and characteristics of successful enterprise.

Unit 2: Creating and Expanding social Enterprises and the process of social Innovation
LH 14
Sustainability of social enterprise-funding and management. Impact and performance-of social enterprise. Tools available to measure the impact of social enterprise, creating and spreading innovation and change through social enterprise, characteristic of a social enterprise. The process of social Innovation: prompts, inspirations and diagnoses, proposals and ideas, prototyping and pilots, sustaining, scaling and diffusion and systemic change.

Unit 3: Environment for the Entrepreneurship Development
LH 6
Registration of intellectual property right (patent, trademarks, copyright, trade secretes), licensing, product safety and liability. Insurance and contracts. Economic, legal, socio cultural, political environment for developing entrepreneurship. Risk associated with entrepreneurship development.

Unit 4: New Venture Identification and Selection
LH 11
Unit 5: Preparation of Business Plan


Unit 6: Institutional Support to Entrepreneurship Development


Basic Books

MSC 521 Research Methodology

**Credits:** 3  
**Lecture Hours:** 48

**Course Objectives**  
The primary purpose of this course is to introduce students to quantitative and qualitative method for conducting meaningful inquiry and research. Specifically, course aims at introducing them to the basic concepts used in research and to scientific social research methods and their approaches.

**Course Description**  
The course provides an introduction to, and a basic grounding in, fundamental research methods as they relate to the modern practice of management and to academic research. The emphasis of the course is therefore on problem definition, hypothesis formulation, research design, measurement, sampling, secondary date gathering, observation and interview, date analysis and report writing. The course thus enables students to develop their understanding of research methods, and confidence in designing a research project, choosing and executing appropriate methods, and assessing its academic rigour.

**Course Details**

**Unit 1: The Nature and Context of Social Research**  
LH 6  
The concept of research; Types of research; Nature and purpose of research; Scientific research - scientific research process, feature of scientific research, difficulties of applying scientific methods to social science research; Management research-concept, types, value of research for decision making; Ethical issues in management research.

**Unit 2: Literature Review**  
LH 4  
Concept, purpose and functions of literature review; phases in literature review; searching, obtaining, and evaluating the literature; Literature search through the Internet; Format and guidelines for conducting literature review; Meta analysis.

**Unit 3: Problem Definition, Theoretical Framework and Hypothesis Formulation**  
LH 8  
Problem definition- concept and steps in problem formulation; Research questions- concept and types; Theoretical framework- concept and need for research; Research and theory- deduction and introduction; Contributions of research to theory building and practice; Hypotheses Formulation- concept and function of hypothesis; Type-descriptive, relational, directional, explanatory and null hypothesis; Criteria of good hypothesis statement.

**Unit 4: Quantitative and Qualitative Research Designs**  
LH 9  
Definition; Elements of a research design; Classification of research designs- exploratory; Descriptive; developmental; case study; causal- comparative and experimental research designs;Common sources of error; Qualitative research- concept, basic assumptions, types and features; Differences between quantitative and qualitative research; Qualitative research design.
Unit 5: Measurement, Scaling and Sampling  
Variables- concept and types; Scales of measurement; Attitude measurement and scale construction; Attitude scales commonly used in social science research; Criteria of good measurement-validity and reliability of measurement; Sources of measurement problems; Sampling-concept and process; Population and sampling; Types of sampling-probability and non-probability sampling; Sampling and non-sampling errors.

Unit 6: Data Collection and Analysis  
Data and its types; Sources of primary and secondary data; Important considerations for data collection; Questionnaire principles, components and types; Research interview-types and process; Sources of qualitative data- observation, participant observation, focus groups; Use of Internet for data collection; Data analysis- Data processing; Presenting data in graphs and tables; Statistical analysis of data descriptive and inferential statistics; Hypothesis testing; Methods of analyzing qualitative data-content, thematic and narrative analysis.

Unit 7: Writing Proposals and Research Reports  
Functions and types of research proposals solicited and unsolicited proposals; Structure and contents of academic and funded research proposals. Research reports concept, process, types and procedure for writing research report; Conventions of academic writing; Pre-writing concerns; Components of the research report; Body of the project; Documenting sources APA style of citation and referencing; Evaluation of research reports; Essentials of good research report

Basic Books:
Pant,Prem R. SocialScience Research and Thesis Writing. Buddha Academic Enterprises, Kathmandu.

References:
MSG 520 : Production Management

Credits : 3
Lecture Hours: 48

Course Objectives
The course aims at equipping students with the in-depth knowledge and skills in production management. It indicates abilities in the students to apply the acquired knowledge in facility and layout planning, managing procurement and inventory, designing and implementing aggregate plans and schedules and control quality, output and costs.

Course Description
This course contains introduction, facility location and layout planning, production planning and scheduling, materials management, managerial for quality, maintenance management, and recent trends in production management.

Course Details
Unit 1: Introduction 4 LH
Concepts, Functions, Production and Operations systems for manufacturing and service operation, Historical development and trends, Strategic roles of production operations.

Unit 2: Facility location and Layout Planning 6 LH
Capacity and location decision, Need for location planning, Procedures for location planning, facility layout planning: Concept, types, Developing the process and product layout, Line of balance: concept, inputs and steps of line of balance.

Unit 3: Production Planning and Scheduling 12 LH
Concept, Process for Capacity planning, Process for aggregate planning, Strategies for developing aggregate planning, Master scheduling and rough cut capacity planning, Aggregate planning for service organizations, Implementing aggregate plans and master schedules, Scheduling for intermittent production, Loading: Priority sequencing, Detailed scheduling, finite loading, Expediting; input output control, Optimized production technology (OPT).

Unit 4: Materials Management 8 LH
Planning for materials needs, Materials requirement planning system (MPR) and its application, advantages and limitations of MPR, Purchasing procedures, Material handling, Inventory Management: Inventory costs, Tools, Methods, ABC inventory planning system.

Unit 5: Managerial for Quality 10 LH
Concept, Managing for quality products and services, methods of improving quality, Techniques of quality control, Zero defect production, Statistical Quality control: Concept, control charts and its types, control chart for variable, x-bar and R-chart, control charts for attributes for P-chart; Acceptance Sampling by attributes and variables; Operating characteristics curve, Construction of OC curve, IOS 9000.

Unit 6: Maintenance Management 4 LH
Concept, Costs of maintenance, types of maintenance, elements of maintenance, basic maintenance decision.
Unit 7: Recent Trends in Production Management  
Concept and type of productivity, overview of Japanese management: total quality management, KANBAN, KAIZEN, flexible manufacturing system.

Basic Books:
Panneerselvam, R., Production and Operations Management, New Delhi: Prentice Hall of India.

Reference Books: