

Rajarshi Janak University

Faculty of Management

Office of the Dean



Master of Business Administration (MBA)

Second Year

Third Semester Syllabus

Effective from the Academic Batch of 2025 AD

MBA Third Semester

Code	Subject	Credit Hours
MBA 531	Business Environment and Strategic Management	2
MBA 532	Operation Management	2
MBA 533	Business and Corporate Laws	2
MBA 534	Entrepreneurship	2
	Specialization I	2
	Elective I	2
MBA 591	Attachment (Internship)	3
Total Credit Hours		15

Elective I Courses (Any one Course)

Code	Subject	Credit Hours
MBAE 551	Project Management	2
MBAE 552	Agri-business Management	2
MBAE 553	Business Tax planning	2
MBAE 554	Management of cooperatives	2

Marketing Specialization (Any one course)

Course code	Subject	Credit Hours
MBAM 571	Consumer Behavior	2
MBAM 572	Advertising and Sales Promotion	2

Finance Specialization (Any one course)

Course code	Subject	Credit Hours
MBAF 571	Investment Analysis	2
MBAF 572	Corporate Financing Decisions	2

Accounting Specialization (Any one course)

Course code	Subject	Credit Hours
MBAA 571	Advanced Cost Management	2
MBAA572	Specialized Accounting	2

Information Technology Science Specialization (Any one course)

Course code	Subject	Credit Hours
MBAIT 571	Data Analytics and Business Intelligence	2
MBAIT 572	Cybersecurity and Risk Management	2

Human Resource Management Specialization (Any one course)

Course code	Subject	Credit Hours
MBAHR 571	Talent Acquisition and Management	2
MBAHR 572	Compensation and Benefits Management	2



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Business Environment and Strategic Management

Course Code: MBA 531

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides a comprehensive understanding of the business environment and its implications for strategic management. It examines the internal and external environmental forces that influence organizational performance and strategic decision-making. The course introduces systematic approaches to environmental analysis, strategic formulation, evaluation, implementation, and control. Emphasis is placed on analytical frameworks, competitive strategies, organizational alignment, and strategic control mechanisms, with consideration of both national and international business contexts. By integrating theory with practical tools and contemporary strategic issues, the course prepares students to develop, implement, and evaluate strategies that enable organizations to achieve sustainable competitive advantage in a dynamic business environment.

Course Objectives

The primary objective of this course is to develop students' conceptual, analytical, and practical understanding of the business environment and strategic management process. The course aims to familiarize students with the nature and components of the business environment and equip them with tools to analyze environmental opportunities and threats as well as organizational strengths and weaknesses. It seeks to enhance students' ability to formulate strategic intent, evaluate strategic alternatives, and select appropriate competitive and corporate strategies. Further, the course emphasizes effective strategy implementation through organizational alignment, leadership, culture, and governance, along with the establishment of strategic and operational control systems. Ultimately, the course intends to develop strategic thinking and decision-making capabilities necessary for managing organizations in a complex, competitive, and globalized environment.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concept, scope, and components of the business environment and their impact on organizational performance.
- Distinguish between external, internal, micro, and macro environmental forces and analyze their implications for strategic decisions.
- Apply systematic environmental analysis techniques such as PESTEL, Porter's forces, value chain analysis, and SWOT to assess organizational situations.

- Describe the strategic management process, including strategy formulation, evaluation, implementation, and control.
- Formulate vision, mission, objectives, and long-term strategies using appropriate strategic frameworks.
- Evaluate strategic alternatives using qualitative and quantitative criteria in single-business and multi-business contexts.
- Develop implementation plans through operational strategies, functional strategies, policies, and organizational alignment.
- Assess the role of leadership, culture, ethics, and governance in successful strategy execution.
- Design and apply strategic and operational control systems to monitor performance and initiate corrective actions.

Course Contents:

Unit 1: Introduction to Business Environment

LH 6

- Concept of Business Environment
- Types of business environment: external, internal, micro and macro
- Process of environment analysis: Scanning, monitoring, forecasting and assessing
- Environment segments: Demographic, economic, political, regulatory, socio-cultural, technological, and global.
- Brief overview of international organizations: World Bank, WTO, IMF and ADB
- Brief overview of regional organizations: EU, SAFTA, NAFTA, APEC, ASEAN and BIMSTEC

Unit 2: Environment Analysis

LH 4

- Techniques of external environment analysis: PESTEL, ETOP, Porter's 6 forces model, Strategic groups, Key success factors, Competitor analysis.
- Techniques of internal analysis: Corporate value chain analysis, functional approach, benchmarking, strategic advantage profile (SAP)

Unit 3: Introduction to Strategic Management

LH 8

- Concept and nature of strategic management
- Components of strategic management: strategic planning, strategic implementation and strategic control
- Strategic intent and organizational direction: vision, mission, and corporate objectives
- Porter's generic strategies: cost leadership, differentiation, focus strategy
- Contemporary strategic approaches: strategic alliances, collaborative partnerships, outsourcing strategies
- Formulation of long-term objectives for grand strategies: concentration, innovation, integration (horizontal and vertical), diversification (related and unrelated)
- Merging the strategic vision, mission, objectives into a strategic plan

Unit 4: Strategy Evaluation and Choice

LH 4

- Evaluation criteria: suitability, acceptability, and feasibility

- Multi-business scenario: BCG matrix and GE nine cell matrix
- Single business scenario: SWOT analysis, Grand strategy selection matrix and grand strategy cluster
- Strategic issues in international business

Unit 5: Strategy Implementation and Organizational alignment

LH 6

- Concept and importance of strategy implementation
- Operational strategy and translation of corporate strategy into action
- Formulation of annual objectives and short-term action plans
- Development of functional strategies (marketing, finance, operations, HR, and R&D)
- Designing and communicating policies to support strategy execution
- Institutionalizing strategy through organizational structure, leadership, and governance
- Role of organizational culture in successful strategy implementation
- Key challenges in strategy implementation

Unit 6: Strategy Control

LH 4

- Concept, nature, and role of strategic control
- Strategic control as a mechanism for guiding and evaluating strategies
- Establishing strategic control systems and standards
- Operational control systems and management control techniques
- Monitoring organizational performance and measuring results
- Strategic feedback and continuous improvement

Suggested Readings:

Aswatthapa, K. *Business Environment for Strategic Management*. New Delhi: Himalayan Publishing House.

David, F.R. *Strategic Management: Concepts and Cases*. New Delhi: Pearson Education.

Dess, G. G., Lumpkin, G.T. and Eisner, A.B. *Strategic Management*. New Delhi: Tata McGraw Hill.

Harrison, A. *Business Environment in a Global Context*. New Delhi: Oxford University Press.

Jauch, L., Gupta, R. and Gueck, W. *Business Policy and Strategic Management*. New Delhi: Frank Bros. and Company Limited.

Johnson, G. and Scholas, K. *Exploring Corporate Strategy*. New Delhi: Prentice Hall of India.

Kazmi, A. *Business Policy and Strategic Management*. New Delhi: Tata McGraw Hill.

Wheelen, T.L. and Hunger, J.D. *Strategic Management and Business Policy*. New Delhi: Pearson Education.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Operation Management

Course Code: MBA 532

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course introduces the concepts, principles, and practices of Operations Management with a strategic and analytical orientation. It focuses on the design, planning, operation, and improvement of production and service systems. The course integrates quantitative techniques, quality management, supply chain concepts, and contemporary issues such as sustainability, technology, and global operations to enable students to manage operational resources effectively and achieve organizational competitiveness.

Course Objectives

The primary objective of this course is to develop students' understanding of how organizations transform inputs into goods and services efficiently and effectively. The course aims to familiarize students with the strategic role of operations, equip them with analytical tools for operational decision-making, and develop managerial skills to improve productivity, quality, and responsiveness in both manufacturing and service organizations.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the role and strategic importance of operations management in organizations.
- Analyze production and service processes using operations management tools and techniques.
- Apply capacity, layout, and location decisions in operational planning.
- Evaluate quality management systems and continuous improvement approaches.
- Use inventory, scheduling, and forecasting techniques for operational efficiency.
- Understand supply chain integration and logistics management.
- Assess contemporary issues such as sustainability, technology, and global operations.

Course Contents:

Unit 1: Introduction to Operations Management

LH 4

- Concept and scope of operations management
- Importance of operations management
- Evolution of operations management
- Operations management in manufacturing and service organizations
- Operations as a competitive advantage
- Role of operations manager

Unit 2: Operations Strategy and Process Design**LH 6**

- Introduction to operations strategy
- Four prospective of operation strategy
- Operation strategy as improvement path
- Competitive priorities: cost, quality, delivery, flexibility, and innovation
- Process design
- Process design objectives
- Process types: job shop, batch, mass, and continuous processes
- Service process design
- Process analysis and improvement
- Emerging technologies in manufacturing and services

Unit 3: Capacity, Facility Location, and Layout Planning**LH 4**

- Capacity planning: concepts and determinants
- Capacity measurement and capacity strategies
- Facility location decisions and factors affecting location
- Methods of Evaluating Location decision: factor rating, centre of gravity (including numerical problem)
- Facility layout: product, process, fixed-position, and cellular layout

Unit 4: Quality Management and Productivity Improvement**LH 4**

- Concept and dimensions of quality
- Total Quality Management (TQM)
- Quality control tools (basic seven tools)
- Quality standards and certifications (ISO)
- Productivity measurement (including numerical problem) and improvement techniques

Unit 5: Material Management, Forecasting, and Scheduling**LH 5**

- Concept of material management
- Duties and responsibilities of material manager
- Inventory costs and control systems
- Economic Order Quantity (EOQ) model (including numerical problem)
- Demand forecasting: qualitative and quantitative methods
- ABC inventory management technique
- Material requirements Planning (including numerical problem)

Unit 6: Supply Chain Management and Contemporary Issues**LH 4**

- Concept and components of supply chain management
- Logistics and distribution management
- Coordination and integration in supply chains
- Sustainable and green operations
- Role of technology, automation, and digital operations

Unit 7: Linear Programming

LH 5

- Introduction to decision science
- Linear programming formulation
- Simplex method: Simplex method for maximization and minimization (including numerical problem)

Suggested Readings:

Gaither N. and Gaither F. *Operations Management*. Cengage Learning India Private Limited.

Heizer J., Render B. and Munson C. *Principles of Operations Management: Sustainability and Supply Chain Management*. Pearson Education Inc.

Krajewski L. J., Malhotra M. K. and Ritzman L. P. *Operations Management: Process and Supply Chains*. Pearson Education Inc.

Stevenson, W. *Operations Management*. Tata McGraw Hill Education Private Limited.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Business and Corporate Laws

Course Code: MBA 533

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides a comprehensive understanding of the legal framework governing business and corporate activities with particular reference to the Nepalese legal system. It introduces students to fundamental principles of business law, including constitutional provisions affecting business, contract law, company law, labour and employment laws, and mechanisms for resolving commercial disputes. Emphasis is placed on the practical application of legal rules in business decision-making, regulatory compliance, corporate governance, employment relations, and dispute settlement. The course is designed to equip management students with the legal awareness and analytical skills necessary to operate effectively and ethically in a dynamic business environment.

Course Objectives

The main objective of this course is to develop students' understanding of the legal environment in which businesses operate and to enhance their ability to identify, analyze, and address legal issues arising in business contexts. The course aims to familiarize students with the constitutional and statutory provisions affecting business operations, particularly laws relating to contracts, companies, and labour relations. It also seeks to build competence in interpreting legal rules, understanding rights and obligations of business entities and stakeholders, and appreciating the role of alternative dispute resolution mechanisms such as arbitration. Through this course, students are expected to develop the capacity to make informed managerial decisions while ensuring legal compliance and minimizing legal risks.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, scope, and significance of business law and its role in shaping the business environment.
- Interpret constitutional provisions and regulatory requirements affecting the right to carry on business.
- Analyze the principles of contract law, including formation, performance, discharge, breach, and remedies.
- Describe the legal framework governing companies, including incorporation documents, corporate governance, and protection of minority rights.
- Evaluate issues related to company dissolution, insolvency, mergers, and acquisitions.

- Understand the scope and application of labour and employment laws, including workers' rights, managerial prerogatives, and social security provisions.
- Assess individual and collective labour disputes and the role of trade unions and collective bargaining.
- Explain the principles and procedures of arbitration and other mechanisms for resolving commercial disputes.
- Apply legal knowledge to support sound managerial decisions and effective dispute management in business organizations.

Course Contents:

Unit 1: Introduction to Business Law

LH 4

- Constitutional provisions relating to the right to carry on business
- Meaning and scope of business law
- Significance of law in the business environment
- Regulatory aspects of business operations

Unit 2: Law of Contract

LH 8

- Overview of the Contract Act, 2063
- Concept of agreement and contract
- Types of contracts: valid, void, voidable, and void agreements
- Formation of contract: offer, acceptance, consideration
- Doctrine of privacy of contract
- Performance of contract
- Discharge of contract
- Breach of contract and available remedies
- Significance and validity of E- contract
- Overview of Electronic Transaction Act, 2063

Unit 3: Company Law

LH 8

- Definition and nature of a company
- Memorandum of Association and Articles of Association
- Prospectus and its legal implications
- Corporate governance: role, powers, duties, and liabilities of the Board of Directors
- Majority rule and protection of minority rights
- Dissolution and insolvency of a company

Unit 4: Labour Laws and Employment

LH 6

- Scope and application of the Labour Act, 2074
- Working hours, types of employment, leave, and holidays
- Employment benefits and minimum wage provisions
- Individual and collective labour disputes
- Retrenchment, managerial rights, and disciplinary actions
- Concept of tripartism: employers, workers, and government
- Trade unions and collective bargaining
- Social security system

Unit 5: Arbitration and Commercial Disputes

LH 6

- Scope of arbitration in domestic and international commercial disputes
- Basic provisions of arbitration law
- Selection of arbitration procedures
- Appointment, powers, and duties of arbitrators
- Enforcement of arbitral awards
- Overview of courts and their jurisdiction in commercial dispute settlement

Suggested Readings:

Daniel Albuquerque. *Legal aspects of business: Text, jurisprudence and cases*. Oxford University Press.

M C Kuchhal & Vivek Kuchhal. *Mercantile law*. Vikash Publishing House Pvt Ltd.

S.S. Gulshan and G.K. Kapoor. *Business law*. New Delhi: New Age International Publishers

Acts:

Arbitration Act, 2055; Company Act, 2063; Contribution Based Social Security Act, 2074; Insolvency Act, 2063; Labour Act, 2074; The Constitution of Nepal, 2072; The Country Civil (Code) Act, 2074 (Chapter on Contract); Trade Union Act, 2049; Electronic Transaction Act, 2063



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Entrepreneurship

Course Code: MBA 534

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides a comprehensive understanding of entrepreneurship as a dynamic and strategic process of identifying opportunities, mobilizing resources, and creating value through new ventures. It introduces students to the fundamental concepts of entrepreneurship, entrepreneurial characteristics, and the role of entrepreneurship in economic development, with special reference to the Nepalese context. The course further explores women entrepreneurship and social entrepreneurship, emphasizing inclusive and sustainable development. It develops students' ability to recognize business opportunities, generate innovative ideas, design viable business models using the Business Model Canvas, and formulate practical business plans. The course also familiarizes learners with start-up financing, sources of entrepreneurial finance, government support mechanisms, and financial risks associated with new ventures, thereby preparing them for entrepreneurial careers or entrepreneurial roles within organizations.

Course Objectives

The primary objective of this course is to develop entrepreneurial awareness, mindset, and competencies among students by providing conceptual clarity and practical insights into the entrepreneurial process. The course aims to enhance students' understanding of the nature and importance of entrepreneurship, the qualities and skills required for entrepreneurial success, and the differences between entrepreneurial and managerial roles. It seeks to promote inclusive entrepreneurship by addressing women entrepreneurship and social entrepreneurship, along with their challenges and development strategies. Another objective is to enable students to recognize and evaluate entrepreneurial opportunities, generate feasible business ideas, and transform them into viable ventures through appropriate business models and business plans. Finally, the course aims to equip students with basic knowledge of start-up finance, funding sources, government support schemes in Nepal, and financial risk management to support sustainable venture creation.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concepts, characteristics, types, and economic significance of entrepreneurship.
- Identify the qualities, skills, and motivational factors that contribute to entrepreneurial success.

- Distinguish between entrepreneurs and managers, and evaluate entrepreneurship as a career option.
- Analyze the entrepreneurship ecosystem in Nepal, including institutional and policy support.
- Assess the role, challenges, and development strategies of women entrepreneurship.
- Differentiate between commercial entrepreneurship and social entrepreneurship, and evaluate the attributes and challenges of social entrepreneurs.
- Recognize and evaluate entrepreneurial opportunities using systematic methods and personal competencies.
- Generate innovative entrepreneurial ideas and conduct basic feasibility analysis (market, technical, financial, and organizational).
- Develop and apply business models using the Business Model Canvas framework.
- Prepare structured and practical business plans while avoiding common formulation errors.
- Understand start-up development stages, financial requirements, and sources of entrepreneurial finance.
- Analyze government support schemes and financial risks associated with new ventures in the Nepalese context.

Course Contents:

Unit 1: Introduction to Entrepreneurship

LH 5

- Concept of intrapreneur and entrepreneur
- Entrepreneurial Traits
- Factors motivating entrepreneurs
- Entrepreneur vs. manager
- Concept and characteristics of entrepreneurship
- Types of entrepreneurship
- Role of entrepreneurship in economic development
- Entrepreneurship as a career
- Entrepreneurship ecosystem in Nepal

Unit 2: Women Entrepreneurship and Social Entrepreneurship

LH 5

- Concept of women entrepreneur
- Importance of women entrepreneurship
- Problems of women entrepreneurs
- Remedies for the problems of women Entrepreneurs
- Strategies for the development of women entrepreneurs
- Concept of social entrepreneurship
- Difference between business entrepreneurship and social entrepreneurship
- Key attributes of social entrepreneurs
- Issues and challenges of social entrepreneurship

Unit 3: Recognizing Opportunities and Generating Entrepreneurial Ideas **LH 5**

- Concept of opportunity and business idea
- Distinction between entrepreneurial opportunities and ideas
- Methods of identifying entrepreneurial opportunities
- Personal characteristics of entrepreneurs contributing to opportunity recognition
- Converting business opportunities into reality
- Techniques for generating entrepreneurial ideas
- Feasibility analysis: market, technical, financial, and organizational

Unit 4: Business Models **LH 6**

- Concept of business models
- Importance of business models
- Elements of business models
- Business Model Canvas (BMC)
- Reasons for the use of business model canvas
- Building blocks of business model canvas
- Developing business model canvas
- Lean Canvas Model

Unit 5: Formulation of Business Plans **LH 6**

- Concept of business plan
- Significance of business plan
- Reasons for writing a business plan
- Elements of business plan
- Guidelines for preparing a business plan
- Formulation of Business Plan
- Common Errors in Business Plan Formulation
- Concept and objectives of business incubation

Unit 6: Entrepreneurial Finance **LH 5**

- Concept of start up
- Start-up development phases
- Financial requirements of start-ups
- Sources of finance: bootstrapping, angel investors, venture capital, banks, microfinance
- Government support and incentive schemes in Nepal
- Financial risks in new ventures

Suggested Readings:

Kuratko, D.F. and Rao, P.V. *Entrepreneurship: Theory, Process, and Practice*. New Delhi: Cengage Learning.

Barringer, R.B. and Ireland, D.R. *Entrepreneurship: Successfully Launching New Ventures*. New Delhi: Pearson Education.

Khanka, S S. *Entrepreneurial Development*. New Delhi: S. Chand Publishing.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Project Management

Course Code: MBAE 551

Area of study: Elective I

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course introduces students to the fundamental concepts, principles, and practices of project management with a managerial and applied orientation. It covers the entire project life cycle, from project identification and selection to planning, execution, monitoring, evaluation, and closure. Emphasis is placed on integrating scope, time, cost, quality, and risk to ensure project success. The course also exposes students to computerized project management tools, risk and quality management, and contemporary approaches such as agile and sustainable project management. Through this course, students gain the analytical, technical, and leadership skills necessary to manage projects effectively in both private and public sector organizations.

Course Objectives

The primary objective of this course is to develop a comprehensive understanding of project management as a strategic and operational discipline. The course aims to equip students with the ability to identify and select viable projects, conduct feasibility and appraisal analyses, and prepare systematic project plans involving scheduling, resource allocation, and budgeting. It also seeks to enhance students' competencies in managing project risks, quality, procurement, and contracts, as well as in monitoring and evaluating project performance using quantitative tools such as earned value analysis. Furthermore, the course intends to familiarize students with computerized project management systems and contemporary project management practices, thereby enabling them to apply modern tools, ethical considerations, and leadership skills in managing projects successfully.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, characteristics, and importance of projects and project management.
- Describe the project management process and the stages of the project life cycle.
- Identify and select projects using systematic screening, feasibility, and appraisal techniques.
- Prepare comprehensive project plans including WBS, schedules, resource plans, and budgets.

- Apply computerized project management information systems and software for planning and control.
- Identify, assess, and manage project risks while integrating quality and procurement considerations.
- Monitor and evaluate project performance using earned value analysis and other control tools.
- Demonstrate awareness of contemporary project management issues, including agile methods, sustainability, ethics, leadership, and effective communication.

Course Contents:

Unit 1: Introduction to Project Management **LH 5**

- Meaning and characteristics of a project
- Project vs. operations
- Project management: concept and importance
- Essentials elements of project management (Scope, Time , Cost, Quality, Risk)
- Project management process
- Role of project manager
- Project life cycle

Unit 2: Project Identification and Selection **LH 5**

- Sources of new project ideas
- Preliminary screening of projects
- Project identification process
- Feasibility analysis: market, financial, technical and social
- Project appraisal methods

Unit 3: Project Planning **LH 7**

- Need of project planning
- Project planning process
- Creating Work Breakdown Structure (WBS)
- Integrating the WBS with the organization
- WBS and responsibility matrix
- Time estimation and scheduling
- Resource planning and allocation
- Project cost estimation and budgeting
- Impact of delays in project completions

Unit 4: Computerized Project Management **LH 3**

- Computerized PMIS,
- Introduction to project management software
- Choosing software for project management,
- Using software for project management.

Unit 5: Project Risk **LH 5**

- Project risk: concept and classification

- Risk identification, analysis, and mitigation
- Total Quality Management (TQM) in projects
- Procurement planning and contract management
- Vendor selection and negotiation

Unit 6: Project Monitoring and Evaluation

LH 4

- Project monitoring and reporting systems
- Earned Value Analysis (EVA)
- Performance measurement indicators
- Project audit and evaluation

Unit 7: Contemporary Issues in Project Management

LH 3

- Agile and hybrid project management approaches
- Sustainability and ethics in project management
- Leadership and communication in projects

Suggested Readings:

Gopalan, M. R. *Project management: Core textbook*. New Delhi: Wiley India

Jauhari, S. & Chaturvedi, S. K. *Project management*. Mumbai: Himalaya Publishing House.

Larson, E.W and Gray, C.F. *Project Management: The Managerial Process*. New Delhi: Tata McGraw Hill Education Private Limited.

Maylor, H. *Project Management*. New York: Pearson Education Limited.

Meredith, J. R., Shafer, S. M., & Anbanandam, R. *Project management: A managerial approach*. Noida: Wiley India.

Nicholas, J. M. *Project Management for Business and technology: Principles and Practice*. New Delhi: Pearson Prentice Hall.

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Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Agri-Business Management

Course Code: MBAE 552

Area of Study: Elective I

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course aims to provide comprehensive knowledge of agribusiness as an integrated economic system encompassing agricultural production, agro-based industries, marketing, finance, and entrepreneurship. It focuses on managerial and organizational aspects of agribusiness enterprises and value chains, with special reference to the Nepalese agribusiness context. The course emphasizes the application of management principles, value chain analysis, supply chain coordination, financial decision-making, and risk management in agribusiness organizations. It also addresses contemporary issues such as sustainability, innovation, and agripreneurship to prepare students for leadership and entrepreneurial roles in the agribusiness sector.

Course Objectives

The primary objective of this course is to develop a sound understanding of the structure, functioning, and management of agribusiness systems. The course seeks to familiarize students with the nature and scope of agribusiness and agro-based industries, and their role in economic development. It aims to enhance students' managerial capabilities in planning, organizing, and controlling agribusiness operations, including production, marketing, finance, and human resources. The course also intends to develop analytical skills for agribusiness value chain and supply chain management, enable students to assess financial and risk-related issues, and encourage entrepreneurial thinking and innovation for sustainable agribusiness development in the context of Nepal and similar economies.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concept, structure, and components of agribusiness systems and their contribution to economic development.
- Analyze the nature, types, and institutional framework of agro-based industries, particularly in the Nepalese context.
- Apply management principles and functions in the effective management of agribusiness organizations and enterprises.
- Distinguish between farm management and agribusiness management and evaluate organizational and human resource issues in agribusiness firms.
- Analyze agricultural production systems and agribusiness value chains, including vertical and horizontal coordination mechanisms.

- Evaluate agricultural marketing systems, pricing mechanisms, and supply chain and logistics strategies.
- Assess financial requirements, sources of credit, and risk management strategies in agribusiness operations.
- Develop entrepreneurial and innovative approaches to agribusiness, emphasizing sustainability, value addition, and emerging challenges.

Course Contents:

Unit 1: Introduction to Agri-business LH 4

- Meaning and concept of agri-business
- Structure of agri-business
- Agri-business system and components
- Role of agri-business in economic development
- Structure and status of agri-business in Nepal

Unit 2: Agro-based Industries LH 4

- Meaning and nature of agro-based industries
- Need of agro-based industries
- Types of agro-based industries: agro-produce processing units, agro-produce manufacturing units, agro-inputs manufacturing units, agro service centers
- Procedure to be followed to set up agro-based industries
- Constraints in establishing agro based-industries
- Institutional arrangements for promotion of agro-based industries in Nepal

Unit 3: Agri-business Management LH 5

- Distinctive Features of Agri-business Management
- Management functions in agri-business
- Types of agri-business firms and organizations
- Farm management versus agri-business management
- Human resource management in agri-business
- Corporate governance and ethical issues in agri-business

Unit 4: Agricultural Production and Value Chain Management LH 5

- Agricultural production systems and resource management
- Input supply management and technology adoption
- Concept and analysis of agri-business value chain
- Vertical and horizontal coordination in agri-business
- Role of cooperatives and contract farming

Unit 5: Agri-business Marketing and Supply Chain Management LH 5

- Characteristics of agricultural markets
- Agricultural marketing functions and channels
- Pricing of agricultural products
- Supply chain management and logistics
- Storage, processing, grading, and standardization
- Role of ICT and e-marketing in agribusiness

Unit 6: Agribusiness Finance and Risk**LH 5**

- Agri-business finance and sources of agricultural credit
- Role of banks, cooperatives, and microfinance institutions
- Risk and uncertainty in agri-business
- Risk management tools and strategies

Unit 7: Entrepreneurship and Emerging Issues in Agribusiness**LH 4**

- Agripreneurship: concept and opportunities
- Small and medium agribusiness enterprises
- Sustainable and climate-smart agribusiness
- Innovation, value addition, and agro-processing
- Contemporary challenges and future prospects of agribusiness

Suggested Readings:

Davis, J. H., and Goldberg, R. A. *A Concept of Agribusiness*. Harvard University.

Downey, W. D., and Erickson, S. P. *Agribusiness Management*. McGraw-Hill.

Giri, A., Mishra, A., & Biswas, D. (2025). *Agribusiness management*. Mumbai: Himalaya Publishing House.

Meena, G. L., Burark, S. S., Pant, D. C., & Sharma, R. (2021). *Fundamentals of agribusiness management*. Udaipur: AgroTech Books.

Verma, A. (Ed.). (2024). *Current trends in Agri-Business Management (Vol. 3)*. New Delhi: AkiNik Publications.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Business Tax Planning

Course Code: MBAE 553

Area of Study: Elective I

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course provides a comprehensive understanding of corporate taxation and tax planning practices in Nepal with a managerial and decision-oriented perspective. It introduces fundamental concepts of taxation, income tax, and corporate versus non-corporate taxation within the framework of prevailing Nepalese tax laws. The course emphasizes the computation of taxable corporate income, tax deduction at source, methods of tax assessment, and sector-specific corporate taxation. It further examines tax planning concepts, principles, and ethical boundaries distinguishing tax planning from tax avoidance and tax evasion. The course also integrates taxation considerations into managerial decisions related to investment, financing, dividend policy, asset acquisition, and business restructuring. Special tax provisions, incentives, and emerging applications such as tax filing procedures, advance tax payments, assessments, and appeals are discussed to prepare students for practical tax compliance and strategic tax management in Nepalese corporate environments.

Course Objectives

The primary objective of this course is to equip students with theoretical knowledge and practical skills in corporate taxation and tax planning relevant to Nepal. Specifically, the course aims to develop an understanding of the concepts, sources, and assessment of corporate income tax; enable students to compute taxable income and corporate tax liability under Nepalese tax laws; enhance the ability to apply tax planning principles in managerial and strategic business decisions; familiarize students with special tax provisions, incentives, and sector-specific concessions; and develop competence in tax compliance, filing, assessment, and appeal procedures. Ultimately, the course seeks to foster ethically responsible and tax-efficient decision-making among future managers and corporate professionals.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concepts, types, and structure of taxation in Nepal, with particular reference to corporate income tax.
- Compute taxable income from business by classifying admissible and inadmissible expenses, allowable deductions, adjusted income, and assessable income.
- Analyze different methods of corporate tax assessment for financial institutions, insurance companies, trading firms, and manufacturing companies.

- Evaluate tax planning concepts, objectives, scope, and principles while differentiating tax planning from tax avoidance and tax evasion.
- Assess the impact of taxation on managerial decisions relating to business location, capital structure, dividend policy, asset acquisition, leasing, and mergers.
- Apply special tax provisions and incentives related to industrial zones, infrastructure development, depreciation, research, pollution control, and exports.
- Demonstrate practical knowledge of tax return filing, advance tax payment, tax clearance, and assessment procedures in Nepal.
- Analyze review and appeal mechanisms against tax assessments, including administrative review and appeals to the Revenue Tribunal.

Course Contents:

Unit 1: Corporate Taxation in Nepal

LH 10

- Concepts and types of tax
- Concepts of income tax
- Concepts of corporate and non-corporate taxation
- Sources of income
- Tax deduction at sources (TDS)
- Taxable incomes from business, admissible expenses, inadmissible expenses, allowable reductions, adjusted income from business, assessable income,
- Methods of tax assessment: corporate assessment for financial companies, insurance companies, trading companies and manufacturing companies.

Note: Case Study on special manufacturing company and trading company

Unit 2: Tax Planning

LH 5

- Concept and objectives of tax planning
- Scope of tax planning
- Basic principles of tax planning
- Tax Planning versus tax evasion versus tax avoidance
- Means of tax evasion
- Risk of tax avoidance & evasion
- Tax saving schemes for corporate.

Unit 3: Tax Planning for Managerial Decisions

LH 7

- Tax planning with reference to location, nature, size and forms of organization
- Tax planning with reference to sources of capital
- Tax planning with reference to retention of profit versus distribution of dividends
- Tax planning with reference to leasing versus outright purchasing of fixed assets
- Tax planning with reference to installment versus hire purchase system
- Effect of income tax on cash flow
- Role of income tax on corporate decisions

- Selection of business in respect of tax rebate and other long-term decisions of Nepalese companies
- Merging of business and its impact on tax.

Unit 4: Special Tax Provisions

LH 5

- Tax provisions relating to free trade and industrial zones
- Tax provisions relating to infrastructure and backward areas
- Depreciation and tax planning
- Tax provisions relating to scientific research and pollution control
- Tax incentives for exports

Unit 5: Emerging Taxation Application

LH 5

- Estimated income tax return
- Different methods of income tax return, tax payment & fillings
- Advance payment of tax
- Tax clearance certificates
- Tax assessments by Inland Revenue Office
- Review & appeal against tax assessment (administrative review appeal to Inland Revenue Office and Appeal in the Revenue Tribunal)

Suggested Readings:

Ahuja, G. K. and Gupta, R. *Corporate Tax Planning and Management*. New Delhi, Bharat Law House

Aryal, K.P. and Poudel, S. P. *Taxation in Nepal*. Kathmandu: Bhundipuran Prakashan Pvt. Ltd.

Income Tax Act, 2058 with amendment, Kathmandu, Ministry of Finance, Government of Nepal

Income Tax Rules, 2059 with amendment. Kathmandu, Ministry of Finance, Government of Nepal

Income Tax Directives, 2066 with amendment. Kathmandu, Ministry of Finance, Government of Nepal

Value Added Tax Act, 2052 with amendment. Kathmandu, Ministry of Finance, Government of Nepal

Value Added Tax Rules, 2053 with amendment. Kathmandu, Ministry of Finance, Government of Nepal



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Management of Cooperatives

Course Code: MBAE 554

Area of Study: Elective I

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides comprehensive knowledge of the philosophy, principles, structures, and management of cooperatives with particular emphasis on the Nepalese context. It introduces students to the conceptual foundations of cooperation, its economic, social, and moral values, and its distinction from capitalist and socialist systems. The course examines various forms of cooperatives, international cooperative principles, and the historical evolution of the cooperative movement in Nepal. It further focuses on the functional areas of cooperative management including governance, financial management, marketing, human resource management, and the application of modern tools such as FinTech and Management Information Systems. The regulatory and institutional framework governing cooperatives in Nepal is also critically analyzed. The course aims to develop managerial, analytical, and leadership competencies required for effective management and governance of cooperatives as a vital pillar of the national economy.

Course Objectives

The primary objective of this course is to enable students to understand the conceptual, philosophical, and theoretical foundations of cooperation and cooperatives. It seeks to develop an in-depth understanding of different forms of cooperatives and internationally recognized cooperative principles. The course aims to familiarize students with the historical development and current status of the cooperative movement in Nepal and its contribution to economic and social development. Another key objective is to develop managerial competencies in functional areas such as governance, financial management, marketing, and human resource management within cooperatives. The course also intends to enhance students' ability to analyze financial performance, manage credit risk, and apply modern technologies in cooperative operations. Finally, the course aims to develop awareness of the legal, regulatory, and institutional frameworks governing cooperatives in Nepal and to cultivate ethical leadership and good governance practices in cooperative organizations.

Learning Outcomes

After successful completion of this course, students will be able to:

- Understand the concepts of cooperation and cooperatives with their basic philosophies.
- Analyze the contributions of pre- and post-Rochdale thinkers and major schools of cooperative thought.

- Identify and evaluate different forms of cooperatives.
- Explain evolution of cooperative and changing role of key players in the cooperative movement of Nepal.
- Describe how the functional management takes place in cooperative enterprise.
- Describe key business functions such as finance, marketing and human resource in the context of cooperatives.
- Interpret and apply cooperative laws, policies, and regulatory provisions in the Nepalese federal context.

Course Contents:

Unit 1: Overview of Cooperation

LH 3

- Meaning and concept of cooperation
- Fundamental economic, social, and moral values of cooperation
- Cooperation versus capitalism and socialism
- Pre- and post Rochdale thinkers and their contributions
- Cooperative sector school and Commonwealth school of thought
- Federal and unitary cooperative structures
- Small-scale versus large-scale cooperative societies

Unit 2: Forms of Cooperatives

LH 4

- Concept, nature, and significance of cooperatives
- Major forms of cooperatives: agricultural cooperatives, savings and credit cooperatives, multipurpose cooperatives, consumer and producer cooperatives
- WOCCU international operating principles: Cooperative structure, Services to members, Social responsibility
- International Cooperative Alliance (ICA) Seven Cooperative Principles

Unit 3: Cooperative Movement in Nepal

LH 4

- Historical milestones of the cooperative movement in Nepal
- Role of cooperatives in economic development
- National Cooperative Development Board: roles, functions, structure, and powers
- National Cooperative Federation of Nepal: roles and functions
- Contemporary issues and challenges of cooperatives in Nepal

Unit 4: Functional Management of Cooperatives

LH 5

- Organizational structure of cooperatives
- Membership: qualifications, rights, and responsibilities
- Role and authority of the Registrar of Cooperatives
- Board of Directors: functions, powers, duties, and responsibilities
- Management committee: roles and operational responsibilities
- Audit committee / Account Supervising Committee: rights, duties, and responsibilities
- Reporting system to the Department of Cooperatives
- Leadership requirements and governance in cooperative management

Unit 5: Financial Management in Cooperatives **LH 5**

- Nature and features of cooperative accounting
- Types of accounts in cooperatives
- Preparation of statement of receipts and payments
- Performance evaluation using the WOCCU (PEARLS) model
- Credit risk management in cooperatives
- Application of FinTech in credit cooperatives
- Management Information System (MIS) for cooperatives

Unit 6: Marketing Management of Cooperatives **LH 3**

- Concept of cooperative marketing
- Objectives and role of cooperative marketing
- Cooperative marketing approaches and strategies
- Marketing research in cooperatives
- Digital marketing practices for cooperatives

Unit 7: Human Resource Management in Cooperatives **LH 3**

- Role and importance of human resource management in cooperatives
- Organization of HR functions in cooperatives
- Job analysis, recruitment, and selection
- Training and development of cooperative personnel
- Emerging HR issues in Nepalese cooperatives

Unit 8: Regulation of Cooperatives in Nepal **LH 5**

- Rationale and need for cooperative regulation
- Cooperatives as the third pillar of the national economy
- Cooperative Act, 2074
- Cooperative Rules, 2075
- National Cooperative Policy, 2069
- Corporate governance in cooperatives
- Federal structure of cooperative regulatory institutions
- Issues and challenges in monitoring and supervision of cooperatives

Suggested Readings:

Government of Nepal. (2017). *Cooperative Act 2017*. Nepal Law Commission.

Hajela, T. N. *Cooperation Principles, Problems and Practice*. Ane Books Pvt Ltd.

Kamat, G. S. *New Dimensions of Cooperative Management*. Himalaya Publishing House.

Kurimoto, A. K. I. R. A., Draperi, J. F., Bancel, J., Novkovic, S. O. N. J. A., Shaw, L., Wilson, M., & Cracogna, D. *Guidance Notes to the Co-operative Principles. Consult. Em*, 10, 2016.

Sharma, N.P. *Sahakari Sambandhi Rastriya Kanoon Ra Neeti*. Kathmandu: Pairavi Book House.

Zopounidis, C., Kalogeras, N., Mattas, K., VanDijk, G., & Baourakis, G. *Agricultural Cooperative Management and Policy*. Springer.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Consumer Behaviour

Course Code: MBAM 571

Area of Study: Marketing Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course is designed to provide comprehensive knowledge of consumer behaviour and its application in marketing decision-making. It examines how consumers think, feel, and act in the marketplace and how internal psychological processes and external socio-cultural forces influence their purchasing decisions. The course integrates theoretical models of consumer behaviour with practical marketing applications, emphasizing consumer decision-making processes, motivation, perception, learning, attitudes, personality, culture, and emerging consumer trends. Special focus is given to consumer profiling, post-purchase behaviour, consumer satisfaction, digital consumption patterns, and the Nepalese market context to enable students to formulate effective and ethical marketing strategies.

Course Objectives

The objective of this course is to develop a thorough understanding of consumer behaviour and its relevance to marketing management. The course aims to equip students with analytical skills to identify, interpret, and predict consumer responses to marketing stimuli by examining consumer behaviour models, decision-making processes, and psychological and cultural influences. It seeks to enhance students' ability to apply consumer behaviour concepts in profiling consumers, designing marketing strategies, managing customer satisfaction, and responding to contemporary market challenges, including digitalization and changing consumer trends in Nepal and global markets.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, nature, scope, and applications of consumer behaviour in marketing management.
- Differentiate various types and models of consumer behaviour and assess their relevance to marketing strategy formulation.
- Analyze the stages of the consumer decision-making process and evaluate their implications for marketers.
- Assess the significance of post-purchase behaviour and recommend strategies to enhance consumer satisfaction and loyalty.

- Examine the role of psychological factors such as motivation, perception, learning, attitudes, and personality in influencing consumer behaviour.
- Apply motivation, perception, learning, and attitude theories to real-world marketing situations.
- Analyze cultural, subcultural, and social class influences on consumption patterns and marketing strategies.
- Evaluate consumer behaviour in organizational buying, services marketing, and digital and social media environments.
- Identify emerging consumer trends in Nepal and assess their implications for marketing decisions.

Course Contents:

Unit 1: Introduction to Consumer Behaviour

LH 6

- Meaning, nature, and scope of consumer behaviour
- Applications of consumer behaviour in marketing management
- Types of consumer behaviour
- Consumer behavior models: Economic model, learning model, psychoanalytical model, Sociological model
- Consumer behaviour and marketing strategy
- Profiling Consumers and their needs
- Consumer behaviour audit

Unit 2: Consumer Decision-Making Process

LH 4

- Stages in consumer decision making process: need recognition, pre-purchase information search, evaluation of alternatives, purchase decision, post-purchase outcome and reactions
- Buying process and implication to the marketer
- Importance of post purchase behaviour
- Steps to improve the post purchase behaviour

Unit 3: Psychological Influences on Consumer Behaviour

LH 14

- Consumer Motivations: Nature and role of consumer motives, Classification of motives – Maslow's hierarchy, Motive arousal process, marketing implications of consumer motivations
- Perception: concept and process of perception, selective perception, and marketing implications
- Consumer learning: learning characteristics and elements, types of consumer learning - classical conditioning, instrumental conditioning and cognitive learning, marketing applications of consumer learning
- Consumer Attitude: attitude characteristics and functions, attitude formation process, attitude theories – congruity theory and balance theory, changing attitudes through communication
- Personality: nature of personality; personality theories – Psychoanalytical theory, Social theories and trait theory, applications of personality in marketing

Unit 4: Culture and Consumer Behaviour**LH 4**

- Concept and characteristics of culture
- Cultural influence on consumer behaviour
- Cultural Influences and Marketing Strategy
- Cultural values and consumer behaviour
- subculture, and cross-cultural consumer behaviour
- Social class and consumption patterns

Unit 5: Consumer Behaviour in Market Applications**LH 4**

- Organizational buying behaviour
- Consumer behaviour in services marketing
- Consumer behaviour in digital and social media environments
- Consumer satisfaction and complaint behavior
- Emerging consumer trends in Nepal

Suggested Readings:

Hawkins, Best and Coney. *Consumer Behaviour*. Tata McGraw Hill, New Delhi .

Loudon, D. L. and Bitta, A. J. D. *Consumer Behavior: Concepts and Applications*. Tata McGraw-Hill.

Schiffman, L.G. and Kanuk, L.L. *Consumer Behaviour*. Prentice Hall of India

Solomon, M. R. *Consumer Behavior – buying, having and being*. Pearson Education



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Advertising and Sales Promotion

Course Code: MBAM 572

Area of Study: Marketing Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course provides a comprehensive understanding of Integrated Marketing Communications (IMC) with a focus on planning, implementation, and coordination of promotional tools to deliver a consistent and effective message to target audiences. It examines the IMC process, rationale for integration, and determinants of the promotional mix, followed by an in-depth study of advertising as a communication tool, advertising objectives, and budgeting decisions. The course also covers major promotional components such as direct marketing, personal selling, and sales promotion, highlighting their roles, benefits, and integration within the IMC framework. Further, it introduces the structure and functioning of advertising agencies and media organizations, along with media planning and strategy formulation across traditional and digital platforms. Emphasis is placed on managerial decision-making, strategic integration, and the practical application of IMC concepts in contemporary marketing environments.

Course Objectives

The main objective of this course is to develop a clear conceptual and practical understanding of Integrated Marketing Communications and its role in achieving organizational marketing goals. Specifically, the course aims to familiarize students with the IMC process and the rationale for adopting an integrated approach to promotion; enhance understanding of advertising as a communication tool and its role in marketing and society; develop skills in setting advertising objectives and preparing and allocating advertising budgets; provide knowledge of direct marketing, personal selling, and sales promotion as key components of the promotional mix; explain the roles and functions of advertising agencies and media organizations; and equip students with the ability to plan, select, and evaluate appropriate media strategies in an increasingly digital and competitive marketing environment.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concept, process, and significance of Integrated Marketing Communications.
- Identify and analyze the components of the promotion mix and the determinants influencing promotional decisions.
- Describe the meaning, nature, objectives, and societal role of advertising as a communication tool.
- Apply DAGMAR in setting advertising objectives.

- Understand and evaluate different approaches to advertising budgeting and budget allocation.
- Explain the concept, characteristics, benefits, and channels of direct marketing.
- Analyze the nature, scope, responsibilities, advantages, and limitations of personal selling.
- Describe the objectives and tools of sales promotion.
- Explain the roles, types, compensation methods, and evaluation criteria of advertising agencies.
- Develop basic media plans and evaluate media strategies.

Course Contents:

Unit 1: Introduction to Integrated Marketing Communications (IMC) LH 4

- Concept of Integrated Marketing Communications
- IMC process
- Rationale for adopting integrated marketing communications
- Promotion mix and tools of IMC
- Determinants of promotional mix

Unit 2: Advertising and Advertising Budget LH 7

- Meaning and nature of advertising
- Advertising as a tool of communication
- Role of advertising in marketing and society
- Objective of advertising
- DAGMAR: an approach to setting objectives
- Problems in setting objectives
- Five M's of Advertising: Mission, Money, Message, Media and Measurement
- Introduction of advertising budget
- Procedure of advertising budgeting
- Approaches for determine the size of budget: top-down approach, bottom-up approach
- Allocation of advertising budget

Unit 4: Direct Marketing LH 4

- Concept of direct marketing
- Characteristics of direct marketing
- Benefits of direct marketing
- Channels of direct marketing
- Concept of database marketing
- Role of modern technology in database marketing

Unit 5: Personal Selling LH 4

- Concept and nature of personal selling
- The scope of personal selling
- The role of personal selling in advertising and sales promotion
- Personal selling responsibilities

- Advantages and disadvantages of personal selling
- Integration of personal selling with different tools

Unit 6: Sales Promotion

LH 4

- Meaning, role, and scope of sales promotion
- Sales promotion objectives
- Consumer-oriented sales promotion tools
- Trade-oriented sales promotion tools
- Coordination of advertising and sales promotion

Unit 7: Advertising Agencies

LH 4

- Advertiser
- Media Organization
- Advertising Agency : meaning and role
- Types of advertising agencies
- Agency compensation methods
- Evaluation and selection of advertising agencies

Unit 8: Media Planning and Strategy

LH 5

- Media planning: concept and importance
- developing the media plan
- problems in media planning
- establishing media objectives
- developing and implementing media strategies
- Types of media: print, broadcast, outdoor, digital, and social media
- Media selection criteria

Suggested Readings:

Belch, G. E. & Belch, M. A. *Advertising and Promotion*. McGraw-Hill Education P. Ltd., New Delhi.

Jethwaney, J. & Jain, S. *Advertising Management*. Oxford University Press. New Delhi.

Shah, K. & D'Souza, A. *Advertisement and Promotions – An IMC Perspective*, Tata McGraw Hill.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Investment Analysis

Course Code: MBAF 571

Area of Study: Finance Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides a comprehensive understanding of the investment environment, financial markets, and security analysis with a strong emphasis on risk–return trade-offs and portfolio management. It equips students with theoretical foundations and analytical tools required for informed investment decision-making in both domestic and global contexts. The course covers investment concepts, market efficiency, financial instruments, portfolio diversification, asset pricing models, and valuation of fixed-income and equity securities. Special attention is given to the structure and functioning of Nepalese financial markets, enabling students to relate global investment theories to local market realities. By integrating macroeconomic, industry, and security analysis, the course prepares students to evaluate investment opportunities systematically and construct efficient portfolios.

Course Objectives

The primary objective of this course is to develop students' conceptual clarity and analytical competence in investment analysis and portfolio management. The course aims to familiarize students with the investment environment, the functioning of financial markets, and the role of various financial instruments in wealth creation. It seeks to enhance students' ability to analyze risk and return, apply diversification principles, and evaluate portfolio performance using widely accepted models and measures. Furthermore, the course intends to build practical insight into security valuation techniques for bonds, common stocks, and preferred stocks, while strengthening students' understanding of macroeconomic and industry factors that influence investment decisions. Overall, the course aspires to prepare students for professional roles in investment management, financial analysis, and related areas of finance.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concept, objectives, and process of investment.
- Describe the participants of financial markets and identify major financial instruments traded in money, capital, and derivative markets.
- Compute and interpret stock market indices and security quotations.
- Measure and evaluate investment return and risk for individual securities and portfolios.

- Apply portfolio theory concepts to construct efficient and diversified portfolios under different risk preferences.
- Assess portfolio performance using Sharpe, Treynor, and Jensen measures.
- Interpret CAPM and Security Market Line implications.
- Value bonds, common stocks, and preferred stocks and estimate their yields.
- Analyze the impact of global and domestic macroeconomic conditions, business cycles, and industry factors on investment decisions.

Course Contents:

Unit 1: Investment Environment

LH 4

- Investment: concept and objectives
- Investment versus speculation
- Concept of investment management
- Real assets versus financial assets
- The investment process
- Financial Market and Economy
- Efficient Market Hypothesis: weak, semi-strong, and strong forms
- Investment environment in Nepal

Unit 2: Financial Market

LH 5

- Financial markets: concept, objectives and types
- Participants in financial markets
- Financial instruments: money market instruments , capital market instruments, derivative securities
- Stock Market Index: concept and significance
- Calculation of market index
- Quotation of Securities
- Securities Board of Nepal (SEBON) and Nepal Stock Exchange (NEPSE)

Unit 3: Risk and Return Analysis

LH 5

- Concept of investment risk and return
- Measurement of return: holding period return, expected return
- Measurement of risk: variance, standard deviation, coefficient of variation
- Concept of Portfolio
- Measurement of portfolio return and portfolio risk
- Concept of portfolio opportunity set and efficient set

Unit 4: Diversification of portfolios

LH 5

- Concept of diversification portfolio
- Risk aversion, utility and capital allocation decision
- Minimum portfolio variance
- Optimal Risky Portfolio
- Complete portfolio of risky asset & risk free assets
- Portfolio performance evaluation measures: Sharpe, Treynor, and Jensen indices

- Systematic and unsystematic Risk
- Capital Asset Pricing Model (CAPM): assumptions and implications
- Security Market Line (SML) and beta estimation

Unit 5: Security Analysis

LH 10

- Bond Analysis: Concept, features and types of bonds; bond pricing; yield on bonds; bond prices over time; bond duration and convexity
- Common Stock Analysis: concept and features of common stock; valuation of common stock - dividend discount models, price- earning model, free cash flow approach; yield on common stock
- Preferred Stock Analysis: concept and types of preferred stock; valuation of preferred stock; yield on preferred stock

Unit 6 Macroeconomic and Industry Analysis

LH 3

- The Global Economy
- Domestic Macro Economy
- Demand and Supply Shocks
- Business Cycles
- Industry Analysis (Sector/Industry Analysis)

Suggested Readings:

Bodie, Z., Kane, A., Marcus, A. J. & Mohanty, P. *Investments*. New Delhi: McGraw Hill Education (India).

Reilly, F. K. & Brown, K.C. *Investments analysis and portfolio management*. Delhi: Cengage Learning.

Sharpe, W.F., Gordon, J.A., & Jeffery, V.B. (1998). *Investments*. New Delhi: Prentice Hall of India Ltd.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Corporate Financing Decisions

Course Code: MBAF 572

Area of Study: Finance Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course provides a comprehensive understanding of corporate financing decisions with emphasis on both short-term and long-term sources of finance. It examines how firms design their financial and capital structures, select appropriate financing instruments, and manage financing risks to maximize shareholder wealth. The course covers a wide range of financing alternatives including short-term financing, term loans, lease financing, equity and fixed-income securities, refunding operations, and hybrid instruments such as warrants and convertible securities. In addition, it addresses contemporary issues such as financial innovation and ethical considerations in corporate financial decisions. The course integrates theoretical concepts with analytical tools and practical decision-making frameworks relevant to modern corporate finance.

Course Objectives

The primary objective of this course is to develop students' conceptual clarity and analytical competence in corporate financing decisions. The course aims to enable students to understand the scope and interrelationship of financing decisions with investment and dividend decisions, and to analyze the determinants of financial and capital structure. It seeks to provide in-depth knowledge of short-term financing sources, term loans, lease financing, and equity and debt instruments, including refunding strategies. The course also aims to enhance students' ability to evaluate financing alternatives such as leasing versus buying, rights offerings, bonds, preferred stock, warrants, and convertible securities using appropriate valuation techniques. Furthermore, the course emphasizes financial innovation and ethical responsibility in corporate financing, preparing students for informed and responsible financial decision-making in real-world business environments.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, scope, and objectives of corporate financing decisions and their relationship with investment and dividend decisions.
- Analyze financial structure, capital structure, and the factors influencing optimal capital structure decisions.
- Evaluate various sources of short-term financing and select appropriate short-term financing instruments based on cost, risk, and flexibility.

- Assess term loans and lease financing alternatives using amortization schedules and lease–buy evaluation techniques from both lessee and lessor perspectives.
- Examine common stock financing methods, rights offerings, and their impact on shareholders' wealth.
- Analyze fixed-income financing instruments, including bonds and preferred stock, and assess refunding decisions.
- Value warrants and convertible securities and evaluate their effects on corporate financial statements.

Course Contents:

Unit 1: Introduction to Corporate Financing Decisions

LH 4

- Meaning and scope of corporate financing decisions
- Financing decisions in relation to investment and dividend decisions
- Objectives of financing decisions: profit maximization and wealth maximization
- Concept of financial structure, capital structure and optimal capital structure
- Factors affecting the financial and capital structure decision
- Financial Innovation and corporate finance
- Ethics in Corporate Financial Decisions

Unit 2: Short-Term Financing

LH 6

- Concept and features of short-term financing
- Merits and demerits of short-term financing
- Sources of short-term financing:
 - Trade credit financing
 - Accruals financing
 - Short- term loans: transaction loan, compensating balances, line of credit, revolving credit agreement
 - Money market credit: commercial paper, bankers' acceptances
 - Receivable Financing: pledging and factoring
 - Inventory Financing: floating loan, chattel mortgage, trust receipt loans, terminal warehouse receipt loan, field warehouse receipt loan
- Choosing a short-term financing source

Unit 3: Term Loans and Lease Financing

LH 6

- Term loans: concept and characteristics, loan amortization schedule
- Lease financing: Concept and essential elements of lease financing, advantages and disadvantages of lease financing, type of leases, the financing decision: lease versus borrow
- Lease-Buy Analysis (The lessee's perspective): Present value of after tax cash outflow method, net advantage of leasing method, internal rate of return method
- Evaluation of lease by lessor
- Competitive lease rent
- Factors affecting leasing versus buying decisions

Unit 4: Common Stock Financing**LH 6**

- Concept and features of Common Stock
- Advantages and disadvantages of common stock financing
- Voting Right
- Methods for issuing Common Stock: public offering, direct placement, rights offering
- Analysis of rights offering
- Effect of rights offering on shareholders' wealth
- Investment bankers: concept and functions
- Venture capital and private equity financing

Unit 5: Fixed Income Financing**LH 4**

- Bonds: concept and feature of bonds, advantages and disadvantages of bonds, types of bonds
- Preferred stock: Concept and features of preferred stock, advantages and disadvantages of preferred stock
- Refunding operations: concept and need for refunding, refunding decisions in bond and preferred stock financing

Unit 6: Warrants and Convertible Instruments**LH 6**

- Concept and features of warrants
- Reasons for issuing warrants
- Valuation of warrants
- Effect of warrants on balance sheet and income statement
- Concept and features of convertible securities
- Reasons of issuing convertible securities
- Valuation of convertible securities
- Effect of convertibles on balance sheet and income statement

Suggested Readings:

- Brealey, R. A., Myers, S. C., Allen, F., & Mohanty, P. *Principles of corporate finance*. McGraw-Hill Education India
- Brigham, E. F., & Houston, J. F. *Fundamentals of financial management*. Cengage Learning.
- Brigham, E. F., & Ehrhardt, M. C. *Financial management: Theory & practice*. Cengage Learning.
- Van Horne, J. C. & Dhamija S. *Financial management and policy*. New Delhi: Dorling Kindersley (India) Pvt. Ltd.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Advanced Cost Management

Course Code: MBAA 571

Area of Study: Accounting Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides an advanced understanding of contemporary cost management frameworks essential for strategic decision-making in modern organizations. It covers the evolution of cost management systems, activity-based costing, customer profitability analysis, life cycle costing, target costing, responsibility accounting, and the balanced scorecard. Through analytical tools, strategic perspectives, and performance measurement systems, students learn how to design, implement, and use cost information to improve organizational efficiency, competitiveness, and value creation. The course integrates both traditional and modern cost management techniques, enabling students to apply cost data for long-term planning, operational control, and strategic evaluation.

Course Objectives

The primary objective of this course is to develop in students a comprehensive understanding of modern cost management concepts, systems, and their strategic roles in organizations. It aims to equip students with the ability to examine and apply Activity-Based Costing (ABC) for product costing, service costing, and customer profitability analysis. The course further seeks to familiarize learners with strategic cost management tools such as life cycle costing and target costing to support product planning and competitive pricing decisions. Additionally, it focuses on building knowledge of responsibility accounting and performance evaluation across various responsibility centers. By introducing the Balanced Scorecard as an integrated strategic performance measurement framework, the course prepares students to effectively integrate cost information into both strategic and operational decision-making processes.

Learning Outcomes

Upon successful completion of the course, students will be able to:

- Explain the evolution, importance, and strategic relevance of cost management in modern organizations.
- Apply Activity-Based Costing techniques for product costing, overhead allocation, and profitability analysis.
- Conduct customer profitability analysis and evaluate strategic implications using appropriate cost information.
- Analyze product and project costs using life cycle costing for long-term cost planning and control.

- Apply target costing principles to design cost-competitive products and support strategic pricing decisions.
- Evaluate divisional and organizational performance using responsibility accounting and related measures such as ROI and residual income.
- Develop and interpret a Balanced Scorecard, incorporating financial and non-financial perspectives for strategic performance management.

Course Contents:

Unit 1: Introduction to Cost Management **LH 4**

- Concept and importance of cost management
- Evolution from traditional cost accounting to strategic cost management
- Role of cost information in managerial and strategic decision-making
- Concept and objectives of cost management system
- Factors influencing cost management

Unit 2: Activity-Based Costing **LH 6**

- Concept, advantages, and limitations of ABC
- Comparison between ABC and traditional costing
- Procedures of overhead absorption under ABC
- Estimating costs of new products using ABC
- ABC applications in service and merchandising companies

Unit 3: Customer Profitability Analysis **LH 5**

- Concept and importance of customer profitability
- Measuring customer profitability
- Using ABC for customer profitability analysis
- Strategic position analysis

Unit 4: Life Cycle Costing **LH 5**

- Concept and features of life cycle costing
- Advantages and limitations of life cycle costing
- Project life cycle costing and product life cycle costing
- Product life cycle and life cycle costing
- Life cycle budget

Unit 5: Target Costing **LH 4**

- Concept and features of target costing
- Key principles of target costing
- Process of target costing
- Advantages and limitations of target costing
- Applications of target costing
- Activity-Based Costing and Target Costing linkages

Unit 6: Responsibility Accounting **LH 4**

- Responsibility centers: cost, revenue, profit, and investment centers
- Concept of responsibility accounting

- Responsibility reporting for cost centers
- Responsibility reporting for profit centers
- Measuring divisional performance: return on investment and residual income

Unit 7: Balance Scorecard

LH 4

- Concept of balanced scorecard
- Perspectives in balanced scorecard
- Implementation phases of balanced scorecard
- Strengths and weaknesses of balanced scorecard
- Characteristics of good balanced scorecard

Suggested Readings:

Gupta, R. L., & Radhaswamy, M. (n.d.). *Advanced accountancy*. Sultan Chand & Sons.

Maheshwari, S. N., & Maheshwari, S. K. (n.d.). *Advanced accountancy*. Vikas Publishing House.

Shah, B; Ojha, B.R and Basnet, S.K. (2019). *Cost Management*. Kathmandu: Dreamland Publication Pvt. Limited.

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (n.d.). *Advanced accounts*. S. Chand Publishing.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Specialized Accounting

Course Code: MBAA 572

Area of Study: Accounting Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides an in-depth understanding of specialized areas of financial accounting that are essential for analyzing and recording complex business transactions. It focuses on practical accounting treatments for business situations involving branches, hire purchase, instalment credit sales, consignment arrangements, joint ventures, and corporate liquidation. Through these topics, students learn how to prepare and interpret specialized accounts, understand the financial implications of unique business structures, and apply appropriate accounting principles for accurate reporting. Emphasis is placed on problem-solving, conceptual clarity, and application of accounting techniques to real-world scenarios encountered in trading, manufacturing, and corporate organizations.

Course Objectives

The primary objective of this course is to equip students with comprehensive knowledge and practical skills in handling special forms of accounting transactions that arise in diverse business environments. The course aims to develop students' competence in preparing accounts for dependent and independent branches, recording and analyzing hire purchase and instalment systems, maintaining consignment and joint venture accounts, and understanding accounting procedures during corporate liquidation. By integrating theoretical concepts with numerical applications, the course seeks to enable students to interpret financial results, ensure compliance with accounting standards, and provide decision-support information for business management. Overall, the course prepares learners to handle advanced accounting responsibilities in professional and corporate settings.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concepts, systems, and procedures used in branch accounting and prepare accounts for both dependent and independent branches.
- Record and analyze transactions under hire purchase and instalment systems using different accounting methods.
- Prepare consignment accounts, including valuation of closing stock and treatment of normal and abnormal losses.

- Maintain joint venture accounts using different sets of books and prepare profit-sharing statements.
- Prepare statements of affairs, deficiency/surplus accounts, and liquidator's statements during corporate liquidation.

Course Contents:

Unit 1: Branch Accounting

LH 6

- Concept and types of branches: dependent and independent
- Accounting systems for dependent branches: Debtors system and Stock and debtors system
- Goods invoiced at cost vs. at selling price
- Branch adjustment account
- Independent branch: incorporation of branch trial balance
- Foreign branch accounting (overview)
- Practical numerical problems

Unit 2: Hire Purchase Accounting

LH 6

- Meaning and features of hire purchase
- Difference between hire purchase and installment purchase
- Methods of recording hire purchase transactions: Full cash price method and Interest suspense method
- Accounting for repossession
- Calculation of cash price, interest, and installment
- Practical numerical problems

Unit 3: Installment System Accounting

LH 5

- Concept and features of installment system
- Accounting procedure for installment transactions
- Default and repossession under installment
- Practical numerical problems

Unit 4: Consignment Accounting

LH 5

- Meaning and characteristics of consignment
- Distinction between consignment and sale
- Accounting for consignment transactions
- Proforma invoice
- Commission and del-credere commission
- Expenses and abnormal/normal losses
- Accounting by consignor and consignee
- Valuation of unsold stock
- Practical numerical problems

Unit 5: Joint Venture Accounting

LH 5

- Meaning, nature, and features of joint venture

- Joint venture vs. partnership
- Methods of accounting: Separate set of books, Co-venturer's own books, Memorandum joint venture account
- Profit sharing and settlement
- Practical numerical problems

Unit 6: Corporate Liquidation Accounting

LH 5

- Concept and types of liquidation
- Legal and accounting framework
- Preparation of Statement of affairs, Deficiency/surplus account and Liquidator's final statement of account
- Liquidator's remuneration and distribution
- Practical numerical problems

Suggested Readings:

Gupta, R. L., & Radhaswamy, M. (n.d.). *Advanced accountancy*. Sultan Chand & Sons.

Maheshwari, S. N., & Maheshwari, S. K. (n.d.). *Advanced accountancy*. Vikas Publishing House.

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (n.d.). *Advanced accounts*. S. Chand Publishing.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Data analytics and Business Intelligence

Course Code: MBAIT 571

Area of Study: Information Technology Science Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks

External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course introduces students to the fundamental concepts, tools, and applications of Data Analytics and Business Intelligence (BI) in contemporary organizations. It focuses on understanding data as a strategic resource and on developing analytical thinking for effective managerial decision-making. The course covers foundations of data analytics, business intelligence systems, types of analytics, data warehousing and data mining, data visualization, and the use of analytical and BI tools. Emphasis is placed on transforming business data into meaningful insights that support strategic, tactical, and operational decisions in a digitally driven business environment.

Course Objectives

The objective of this course is to develop students' conceptual understanding and practical awareness of data analytics and business intelligence as essential components of modern management. The course aims to equip students with the ability to understand different types and sources of data, apply analytical approaches to business problems, interpret analytical outputs, and use visualization and reporting tools for informed decision-making. It also seeks to foster analytical thinking and an appreciation of emerging trends such as big data, artificial intelligence, and machine learning in business analytics.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, scope, and strategic importance of data analytics and business intelligence.
- Distinguish between data, information, and knowledge and identify various types and sources of business data.
- Describe the structure and functioning of business intelligence systems and data warehouses.
- Apply different types of analytics to analyze business problems and support decision-making.
- Use basic analytical and BI tools for data analysis, visualization, and reporting.
- Interpret dashboards, KPIs, and analytical reports for managerial decisions.
- Evaluate the challenges, limitations, and ethical issues associated with data analytics.

- Recognize emerging trends in data analytics and business intelligence and their managerial implications

Course Contents:

Unit 1: Foundation of Data analytics **LH 5**

- Meaning and scope of data analytics
- Data vs. information vs. knowledge
- Types of data: structured, semi-structured, and unstructured
- Internal and external sources of business data
- Data as a strategic organizational resource
- Data analytics in the era of digital transformation
- Role of data analytics in business decision-making
- Challenges and limitations of data analytics

Unit 2: Introduction to Business Intelligence **LH 4**

- Meaning and scope of business intelligence
- Purpose of business intelligence
- Historical development of business intelligence
- Key components of business intelligence system
- Applications of BI in marketing, finance, HR, and operations

Unit 3: Types of Analytics and Analytical Thinking **LH 6**

- Descriptive analytics: concepts and tools
- Diagnostic analytics: root cause analysis
- Predictive analytics: forecasting and trend analysis
- Prescriptive analytics: optimization and decision models
- Analytical thinking and problem-solving framework
- Key performance indicators (KPIs) and metrics

Unit 4: Data Warehousing and Data Mining **LH 6**

- Concept of data warehousing
- Data warehouse architecture
- ETL (Extract, Transform, Load) processes
- Data modeling for BI
- Concept of data mining
- Data preprocessing techniques

Unit 5: Data Visualization and Reporting **LH 5**

- Importance of data visualization in business decisions
- Principles of effective data visualization
- Tools and techniques for data visualization
- Storytelling with data
- Managerial reports and executive dashboards

Unit 6: Data Analysis Tools and Techniques **LH 6**

- Overview of analytical tools (Excel, SQL, Power BI, Tableau)
- Hands-on experience with BI tools for data analysis and reporting

- Introduction to OLAP (Online Analytical Processing)
- Introduction to dashboards and scorecards
- Emerging trends: Big Data, AI, and machine learning

Suggested Readings:

- Kimball, R., & Ross, M. (2013). *The data warehouse toolkit: The definitive guide to dimensional modeling*. Wiley
- Kumar, U. D., & Bansal, A. (2020). *Business intelligence and analytics: Systems for decision support*. New Delhi, India: McGraw-Hill Education (India).
- Provost, F., & Fawcett, T. (2013). *Data science for business: What you need to know about data mining and data-analytic thinking*. O'Reilly Media.
- Sharda, R., Delen, D., & Turban, E. (2019). *Business Intelligence, Analytics, and Data Science: A Managerial Perspective* (4th ed.). Pearson Education.
- Sharma, S., & Gupta, M. (2021). *Business analytics: Concepts and applications*. New Delhi, India: PHI Learning.
- Sherman, R. (2014). *Business intelligence guidebook: From data integration to analytics*. Morgan Kaufmann.
- Han, J., Kamber, M., & Pei, J. (2011). *Data Mining: Concepts and Techniques* (3rd ed.). Morgan Kaufmann.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Cybersecurity and Risk Management

Course Code: MBAIT 572

Area of Study: Information Technology Science Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks
External Evaluation: 100 Marks (To be converted at 50%)

Course Description

This course provides MBA students with a comprehensive understanding of cybersecurity and cyber risk management from a managerial and strategic perspective. It introduces the nature and scope of cybersecurity, different forms of cyber threats and vulnerabilities, and their implications for business operations and organizational sustainability. The course emphasizes systematic cyber risk identification, assessment, and mitigation strategies, integrating technical, administrative, legal, and ethical considerations. It also familiarizes students with international cybersecurity frameworks, regulatory requirements, and emerging technological trends affecting cyber risk. By combining conceptual foundations with practical managerial insights, the course prepares future managers to make informed decisions for protecting digital assets, ensuring compliance, and enhancing organizational resilience in an increasingly digital business environment.

Course Objectives

The main objective of this course is to develop managerial competence in understanding and managing cybersecurity risks within modern organizations. The course aims to familiarize students with the concepts, objectives, and importance of cybersecurity and its close relationship with business risk. It seeks to enhance students' ability to identify cyber threats and vulnerabilities, assess cyber risks using appropriate frameworks and tools, and design effective risk mitigation and control strategies. The course also intends to develop awareness of legal, regulatory, and ethical responsibilities related to cybersecurity, particularly in the Nepalese and global context. Additionally, it aims to expose students to emerging trends and future challenges in cybersecurity so that they can proactively integrate cyber risk management into organizational strategy and governance.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, scope, and objectives of cybersecurity and distinguish it from information security and network security.
- Identify major cyber threats, vulnerabilities, and attack methods and evaluate their impact on organizational performance.
- Apply appropriate techniques and tools to identify and assess cyber risks using qualitative and quantitative approaches.

- Design and evaluate cyber risk mitigation and control strategies considering technical, managerial, and economic factors.
- Interpret legal, regulatory, and ethical requirements related to cybersecurity at national and international levels.
- Assess emerging cybersecurity trends and their implications for future cyber risk management and strategic decision-making.

Course Contents:

Unit 1: Introduction to Cybersecurity and Risk Management **LH 5**

- Meaning and scope of cybersecurity
- Cybersecurity vs information security vs network security
- Objectives of cybersecurity
- Importance of cybersecurity in modern business organizations
- Concept of cyber risk
- Cyber risk and business risk
- The importance of risk management in cybersecurity

Unit 2: Cyber Threats, Vulnerabilities, and Attacks **LH 6**

- Types of cyber threats: malware, phishing, ransomware, spyware
- Insider threats and human factor risks
- Social engineering attacks
- Network and application vulnerabilities
- Cyber crimes and their business impact

Unit 3: Cyber Risk Identification and Assessment **LH 6**

- Cyber risk identification process
- Risk Identification Techniques (e.g., Threat modeling, brainstorming)
- Risk assessment concepts: likelihood and impact
- Risk assessment approaches: asset-based, threat-based and scenario-based
- Qualitative and quantitative cyber risk assessment
- Risk Assessment Tools (OCTAVE, FAIR)
- Risk mapping and risk prioritization

Unit 4: Cyber Risk Mitigation and Control Strategies **LH 5**

- Risk treatment strategies: avoidance, transference, mitigation, acceptance
- Technical controls: firewalls, encryption, access control
- Administrative and managerial controls
- Cyber security awareness and training programs
- Cost-benefit analysis of mitigation actions
- Role of insurance in cyber risk management

Unit 5: Legal, Ethical, and Regulatory Considerations **LH 6**

- Overview of Cybersecurity Laws and Regulations: General Data Protection Regulation (GDPR), **Health Insurance Portability and Accountability Act (HIPAA)**, **California Consumer Privacy Act (CCPA)**

- Cybersecurity Frameworks and Standards: NIST Cybersecurity Framework, ISO 27001
- Overview of cyber law in Nepal: Electronics Transactions Act, 2063; Children's Act, 1992; Copyright Act, 2002; Individual Privacy Act, 2018
- Ethical responsibilities of managers and IT professionals

Unit 6: Emerging Issues in Cybersecurity

LH 4

- Cloud computing security challenges
- Mobile and IoT security risks
- Artificial intelligence and automation in cybersecurity
- Future challenges in cyber risk management

Suggested Readings:

- Brumfield, C., & Haugli, B. (2021). *Cybersecurity risk management: Mastering the fundamentals using the NIST cybersecurity framework*. Wiley.
- Gibson, D., & Igonor, A. (2020). *Managing risk in information systems* (3rd ed.). Jones & Bartlett Learning.
- Harkins, M. (2013). *Managing risk and information security: Protect to enable*. Apress Open.
- Singh, A. (2023). *Cyber strong: Cybersecurity and risk management*. KBI Publishers
- Suresh, D., Radhakrishnan, N., Niranjana, V., & Anto Ramya, S. I. (2026). *Cyber security and cyber laws*. Himalaya Publishing House.
- Whitman, M. E. and Mattord, H. J., *Principles of Information Security*, Cengage Learning.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Talent Acquisition and Management

Course Code: MBAHR 571

Area of Study: Human Resource Management Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course provides a comprehensive understanding of talent management as a strategic function in modern organizations. It examines how organizations identify, attract, assess, develop, engage, and retain talented employees in a competitive and knowledge-driven economy. The course covers the full talent management lifecycle, including talent planning, acquisition, competency mapping, employer branding, selection and assessment systems, engagement, retention, and contemporary issues such as HR analytics, technology, and diversity. Emphasis is placed on integrating talent management practices with organizational strategy and understanding their relevance in the Nepalese and global business context.

Course Objectives

The primary objective of this course is to develop a conceptual and practical understanding of talent management as a critical driver of organizational performance and sustainability. The course aims to familiarize students with the strategic importance of talent in the new economy and the systematic processes involved in managing talent effectively. It seeks to equip students with analytical and managerial skills required for talent planning, acquisition, assessment, engagement, and retention. Additionally, the course aims to enhance students' ability to apply contemporary talent management tools, systems, and technologies while addressing emerging challenges such as workforce diversity, ethical hiring, and evidence-based HR decision-making.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the concept, scope, and strategic importance of talent management in contemporary organizations.
- Differentiate between talent and knowledge workers.
- Analyze talent planning and acquisition processes and their linkage with succession planning.
- Design and evaluate talent management systems and competency mapping frameworks.
- Apply employer branding and sourcing strategies appropriate to organizational and Nepalese contexts.
- Assess and recommend effective selection and assessment tools ensuring reliability, validity, and fairness.

- Develop strategies for talent engagement, retention, and management of high-potential employees.

Course Contents:

Unit 1: Introduction to Talent Management **LH 5**

- Talent - engine of the new economy
- Difference between talents and knowledge workers
- Concept and scope of talent management
- Approaches to talent management: Intrinsic, Extrinsic, Subjective, Objective
- Talent management process
- Benefits of talent management for the organization
- Benefits of talent management for employees
- Consequences of failure in managing talent
- Tools for managing talent

Unit 2: Talent Planning and Acquisitions **LH 4**

- Concept and objectives of talent planning
- Steps in strategic talent planning
- Talent planning and Succession Planning
- Concept of talent acquisition
- Talent acquisition vs. traditional recruitment
- key roles and responsibilities of talent acquisition professionals
- Overview of talent acquisition practices in Nepal

Unit 3: Talent Management System and Competency Mapping **LH 5**

- Concept of talent management system
- Key elements of talent management system
- Critical success factors to create talent management system
- Benefit of talent management system
- Concept of competency mapping
- Significance of competency mapping
- Process of competency mapping
- Methods of competency mapping : assessment centre, critical incidents technique, interview techniques, questionnaires, psychometric tests

Unit 4: Employer Branding and Talent Sourcing **LH 4**

- Employer branding: concept and importance
- Employer Value Proposition (EVP): concept and importance
- Internal and external sourcing strategies
- E-recruitment, social media, and applicant tracking systems
- Campus recruitment, referrals, and diaspora sourcing in Nepal

Unit 5: Selection and Assessment Systems **LH 6**

- Application screening techniques and shortlisting criteria

- Interview methods: structured, semi-structured, behavioral, and competency-based interviews
- Psychological testing: aptitude, personality, and ability tests
- Assessment centers: tools, exercises, and evaluation techniques
- Reliability, validity, and objectivity in selection decisions

Unit 6: Talent Engagement and Retention

LH 4

- Concept and importance of talent engagement
- Drivers of employee engagement
- Best practices for talent engagement
- Talent retention: meaning, causes of employee turnover, and retention challenges
- Talent retention strategies
- Managing high-potential employees and future leaders

Unit 7: Contemporary Issues in Talent Management

LH 4

- Talent acquisition metrics (time to hire, cost per hire, quality of hire)
- Employee onboarding and socialization
- HR analytics and evidence-based HR
- Technology and AI in talent acquisition
- Diversity, equity, and inclusion in hiring

Suggested Readings:

- Dhir, S., & Mohapatra, M. (2021). *Talent Management: A Contemporary Perspective*. Sage Publications India.
- Dessler, G. (2020). *Human resource management*. Pearson Education.
- Heneman, H. G., Judge, T. A., & Kammeyer-Mueller, J. D. (2019). *Staffing organizations*. McGraw-Hill Education.
- Joshi, G., & Vohra, V. (2018). *Talent Management*. Cengage Learning India.
- Phillips, J. M., & Gully, S. M. (2015). *Strategic staffing*. Pearson Education.
- Sinha, P. R. N., Shekhar, S. P., & Bala, I. (2023). *Human Resource Management*. Cengage Learning India.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Compensation and Benefits Management

Course Code: MBAHR 572

Area of Study: Human Resource Management Specialization

Year: Second

Semester: Third

Credit Hours: 2

Lecture Hours: 32

Internal Assessment: 50 Marks External Evaluation: 100 Marks (To be converted at 50%)
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Course Description

This course provides a comprehensive understanding of compensation and benefits management as a strategic function of human resource management. It focuses on the design, administration, and evaluation of compensation systems that are fair, competitive, and aligned with organizational objectives. The course covers fundamental concepts of compensation, job evaluation, wage determination, pay structures, incentive systems, employee benefits, and contemporary issues such as executive compensation, pay equity, and ethical concerns. Special emphasis is given to linking compensation decisions with employee motivation, retention, and organizational performance, with contextual reference to labor legislation and compensation practices in Nepal.

Course Objectives

The primary objective of this course is to equip students with conceptual clarity and analytical skills required to design and manage effective compensation and benefits systems in organizations. The course aims to develop an understanding of how compensation policies influence employee behavior, motivation, and retention while ensuring internal equity and external competitiveness. It seeks to familiarize students with job evaluation methods, wage determination processes, incentive and benefit schemes, and contemporary compensation challenges. Additionally, the course intends to enhance students' ability to apply legal, ethical, and strategic considerations in compensation management within both national and global organizational contexts.

Learning Outcomes

After successful completion of this course, students will be able to:

- Explain the meaning, components, objectives, and strategic importance of compensation management in organizations.
- Analyze the key internal and external factors influencing compensation and wage determination decisions.
- Apply job analysis and job evaluation techniques to ensure internal equity and rational pay differentials.
- Design appropriate pay structures and salary grades using market benchmarking and competitive pay practices.

- Evaluate various incentive and variable pay systems and assess their impact on employee performance and motivation.
- Assess the role and effectiveness of employee benefits, social security schemes, and non-monetary rewards, with reference to Nepalese context.
- Critically examine contemporary issues in compensation management, including executive pay, pay equity, globalization, and ethical concerns.

Course Contents:

Unit 1: Introduction to Compensation Management

LH 5

- Meaning, objectives and components of compensation
- Objectives and importance of compensation management
- Basic factors influencing compensation management
- Strategic role of compensation in organizations
- Generally accepted principles governing the fixation of compensation
- Role of compensation in employee motivation and retention

Unit 2: Job Evaluation and Wage Determination

LH 5

- Concept and objectives of job evaluation
- Overview of job analysis, job description, and job specification
- Methods of job evaluation: ranking, classification, point method, factor comparison
- Internal equity and pay differentials
- Wage determination process
- Factors influencing wage and salary levels

Unit 3: Pay Structures & Market Benchmarking

LH 6

- Concept and objectives of pay structures
- Designing salary structures and pay grades
- Internal equity and external competitiveness in pay determination
- Market wage surveys and benchmarking practices
- Salary ranges, pay bands, and broad banding
- Managing pay compression and pay progression
- Pay grade design: single-rate, multi-rate, and range-based pay structures
- Issues and challenges in managing pay structures
- Minimum wage system and labor legislation in Nepal

Unit 4: Incentive and Variable Pay Systems

LH 6

- Concept and objectives of incentive compensation
- Individual incentive plans: piece rate, bonus, commission
- Group and team-based incentive plans
- Organization-wide incentive plans: profit sharing, gain sharing, ESOPs
- Performance-linked pay and merit pay
- Advantages and limitations of incentive schemes

Unit 5: Employee Benefits and Services

LH 5

- Meaning and significance of employee benefits

- Types of benefits: statutory and non-statutory benefits
- Non-monetary rewards: health, retirement, leave, and wellness benefits
- Social security benefits and retirement plans
- Health, insurance, and welfare benefits
- Flexible benefits and cafeteria plans
- Social Security Fund (SSF) in Nepal

Unit 6: Contemporary Issues in Compensation

LH 5

- Executive compensation: concept and objectives
- Components of executive pay
- Equal pay for equal work and pay equity
- Compensation challenges in global and diverse workforce
- Ethical issues in compensation management

Suggested Readings:

- Armstrong, M., & Taylor, S. (2023). *Armstrong's Handbook of Reward Management Practice*. Kogan Page.
- Bhatia, K. (2021). *Compensation Management*. Mumbai, India: Himalaya Publishing House.
- Dessler, G. (2022). *Human resource management*. New Delhi: Pearson Education.
- Gupta, C. B., & Sharma, R. (2020). *Compensation and reward management*. Sultan Chand & Sons.
- Henderson, R. I. (2005). *Compensation management in a knowledge-based world*. New Delhi: Pearson Education.
- Milkovich, G. T., Newman, J. M., & Gerhart, B. (2020). *Compensation*. McGraw-Hill Education.
- Sarma, A. M. *Understanding Wage and Compensation System*. Mumbai, India: Himalaya Publishing House.



Rajarshi Janak University

Faculty of Management

Level: Master

Program: MBA

Course: Attachment (Internship)

Course Code: MBA 591

Year: Second

Semester: Third

Credit Hours: 3

Course Description

The Attachment (Internship) is an integral and compulsory experiential learning component of the MBA program designed to bridge the gap between academic learning and real-world managerial practice. The course aims to provide students with hands-on exposure in real organizational settings, enabling them to apply theoretical knowledge, analytical tools, and managerial skills in practical business situations. Through structured attachment in business organizations, financial institutions, manufacturing firms, service organizations, development agencies, or governmental and non-governmental institutions, students gain experiential learning in functional areas such as management, finance, marketing, human resource management, operations, and business analytics. The internship also aims to develop professional ethics, communication skills, teamwork, problem-solving ability, and reflective learning necessary for managerial effectiveness.

Course Objectives

The primary objective of the Attachment (Internship) is to provide MBA students with practical exposure to organizational functioning and managerial decision-making. Specifically, the course aims to enable students to integrate theoretical concepts with practical applications, understand organizational structures and work culture, develop professional and interpersonal skills, and enhance analytical and problem-solving capabilities. The internship also seeks to prepare students for future careers by cultivating ethical behavior, professional discipline, adaptability, and reflective learning through supervised workplace experience.

Learning Outcomes

Upon successful completion of the Attachment (Internship), students will be able to:

- Apply theoretical knowledge, analytical tools, and managerial skills to real organizational problems and managerial tasks.
- Demonstrate an understanding of organizational structure, culture, policies, and operational processes.
- Analyze functional areas of management such as finance, marketing, HRM, operations, and strategy within an organization.
- Develop professional skills including communication, teamwork, leadership, time management, and workplace ethics.
- Identify managerial problems and propose feasible solutions based on data, observation, and analysis.

- Prepare a structured internship report using appropriate analytical frameworks and business research methods.
- Reflect critically on internship experiences for personal and professional development.

Attachment (Internship) Duration and Evaluation

The Attachment (Internship) shall be of minimum eight weeks' duration and shall be conducted during the third semester of the MBA program. Each student shall be required to prepare and submit an Attachment Project Report (APR) in the prescribed format upon completion of the attachment.

The evaluation of the Attachment Project Report shall be carried out on the basis of a confidential performance report submitted by the host organization, which shall carry 40 percent of the total marks, and a seminar presentation of the APR, which shall carry the remaining 60 percent. The APR and the seminar presentation shall be evaluated jointly by internal and external examiners appointed by Campus Chief or coordinator of MBA Program of the respective campuses /colleges.

Internship Placement

Students shall undertake the internship in any of the following organizations, subject to approval by Campus Chief or coordinator of MBA Program:

- Business and industrial organizations
- Banks, financial institutions, and insurance companies
- Trading and service organizations
- Consulting firms and business support organizations
- Government offices, public enterprises, NGOs, INGOs, and development agencies

The internship may be arranged by the respective campuses or by students themselves with prior approval from Campus Chief or coordinator of MBA Program.

Internship Activities

1. Pre-Internship Orientation

- Objectives, scope, and significance of attachment internship
- Internship rules, responsibilities, and code of conduct
- Internship report writing format and evaluation criteria

2. Organizational Attachment and Work Exposure

- Introduction to the host organization
- Nature of business and industry analysis
- Organizational policies, systems, and work culture

3. Functional Area Exposure

(Students will be exposed to one or more functional areas depending on the host organization)

- General management and administration
- Finance and Accounting Practices
- Marketing, sales, and customer management
- Human Resource Management Practices
- Operations, Supply Chain, and Quality Management

- Information Systems and Business Analytics

4. Task Assignment and Problem Analysis

- Description of assigned duties and responsibilities
- Observation and participation in managerial activities
- Identification of managerial or operational problems
- Application of analytical tools and frameworks
- Findings and practical recommendations

5. Internship Report and Presentation

- Preparation and submission of internship report
- Learning reflection and self-assessment
- Oral presentation and viva-voce examination

Note: The Attachment Project Report (APR) shall be prepared strictly in accordance with the prescribed format and requirements outlined in the *Attachment Project Report Guidelines 2026* issued by the Office of the Dean, Faculty of Management.