



“Advancing Education, Empowering Young Minds”

Norbuling Rigter College

(Affiliated to Royal University of Bhutan)

Paro: Bhutan

Bachelor of Business Administration (BBA)

Programme Handbook

July 2017

“.....As I serve my country, I have a number of priorities. Number one on my list is education. Education is empowering - it’s a social equalizer and it facilitates self-discovery, which leads to realizing one’s full potential. Good education gives you confidence, good judgment, virtuous disposition, and the tools to achieve happiness successfully.....”

His Majesty Jigme Khesar Namgyel Wangchuck

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PART ONE : PROGRAMME DETAILS

1. Programme Aims and Objectives

1.1 Aims

On the successful completion of the BBA programme, graduates are expected:

- Provide learning opportunities for students with aptitude in the area of business and management.
- Provide well grounded business education encompassing coherent theoretical knowledge and practical skills.
- Develop computer proficiency and usage of business software.
- Develop and enhance the potential of every student to face challenges of ever changing business environment.
- Produce business graduates with creative, critical, logical and analytical thinking to work in a team and independently.
- Provide the opportunities to career progression and develop a wider understanding of the business process for effective business management.
- Comprehend the importance of professionalism, management, belongingness, responsibility, leadership qualities and problem solving techniques in a business environment.
- Provide ground for further academic growth.

1.2 General Objectives

On the successful completion of the programme, graduates are expected to demonstrate the following skills:

- Effective communication by means of writing assignments and project reports, discussions and presentations.
- Computer proficiency and usage of selected business software.
- Critical thinking and problem solving through role plays , case studies and interactive sessions.
- Explore and retrieve information for business application.
- Meaningful engagement in group projects and presentations.
- Develop task management skills.

1.3 Specific Objectives

On successful completion of the programme, BBA students are expected to:

- Demonstrate clear and confident communication using appropriate business and management jargon.
- Demonstrate ability to conduct business negotiations.
- Elicit analytical thinking and develop solutions for various business and management maladyies.
- Develop essential IT skills to explore and retrieve information for academic writing, discussion, seminars, conferences, symposium etc.

- Use appropriate business software for effective management.
- Demonstrate ability to lead a team and participate as team member for the Achievement of collective goals.
- Critically analyse business and economic situations for effective operations and performance improvement of organizations.
- Develop practical business plans and initiate new ventures.

2. Entry Requirements

The programme specific entrance requirements for BBA is given below.

Minimum entrance requirements	Ability Rating Criteria for merit ranking of the students for admission	
	Commerce/Arts Students	Science Students
Class XII pass students with a minimum of 40% each in Maths/Business Maths and pass in Dzongkha	<ul style="list-style-type: none"> • Maths/B. Maths – 4 • Accounts/Economics – 5 • Dzongkha – 2 • English – 2 • Any other - 1 	<ul style="list-style-type: none"> • Maths – 5 • Physics/Chemistry/Biology – 4 • Dzongkha – 2 • English – 2 • Any other – 1

3. Teaching and Learning Approaches

As defined by section D6 of “The Wheel of Academic Law” (p.118-119) of the RUB, the overall teaching and learning will be designed to ensure a process that enriches student learning by engaging them using a variety of approaches which are dominantly student-centered in contrast to lecturer-centered.

All the modules will ensure that delivery approaches enhances and builds their aptitude (skills and knowledge) as well as attitude. The approaches will foster skills such as high level analytical skills, problem-solving, managing and motivating people, communications, developing lifelong learning skills and a variety of other skills demanded by employers and to benefit students throughout their lives as lifelong learners. The teaching learning will be mainly problem-based learning in order to effectively achieve learning outcomes. Specifically, the tutors will use various teaching strategies such as Lectures, Visiting Faculties (Guest Speakers), classroom participation, assignments/Case Studies, group discussions, presentations (Individual and group), Project Work and Industrial Exposure/ Training that will enhance effective learning of students.

Students will be provided with more independent learning opportunities through project works and dissertation in the later part of the programme which requires them to deal

with real-time data and information. The contact hours will decrease gradually with progression from year to year to facilitate independent learning.

Intended teaching-learning strategies are lectures, interactive sessions, classroom discussions and tutorials, case studies and presentations, assignments, group projects and research, computer practical lessons, computer aided models, role playing, management games, quizzes, seminars and field trips.

4. Program Structure (Three Year)

The first two semesters (1 year) will be a common foundation year for both BBA and B.Com. This will prepare students for any one of the programmes by providing them with necessary skills in IT, language, quantitative skills and introducing them to basic functional knowledge and skills of business. The entry to first year foundation programme will be based on student's performance in the higher secondary school examinations.

Second year continue to provide broader understanding of functional areas of business along with quantitative and information management skills. Students will study the first two required major modules to acquire in-depth knowledge and skills required to discharge organizational functions related to the major.

In third year students will do further required major module and electives related to major to further develop their competency in the field of major. The requirement of compulsory project works on major takes students closer to industries and provides necessary field exposure. Students will study one general elective that may be of special interest to them from the given list of general electives.

4.1 Common Foundation for BBA /B.Com

The foundation programme covers an area of knowledge and skills that will prepare aspirants to enter into either of the business programs with the required theoretical foundations of business and other skills such as communication (Dzongkha & English) and IT which are essential for later part of their studies.

These foundation modules may also serve as prerequisite for subsequent studies of modules that draw basic knowledge and aptitude from the foundational modules concerned. Example: ACT 101: Accounting Principle may serve as prerequisite to *ACT 202: Intermediate Financial Accounting*.

The foundation programme is based on the education qualification of higher secondary school and will use subject knowledge such as mathematics, economics, accountancy and language acquired at that level to best perform at foundational level.

The foundational programme for BBA and B.Com will be taught during the first two semesters.

4.2 BBA Programme Structure

Year	Semester	Modules				
1	I	MGT 101: Business & its Environment	ACT 101: Accounting Principles	ECO 101: Microeconomics	BMS 101: Business Mathematics	ACS 101: Academic Skills
	II	BIM 101: Introduction to Computers & Business Applications	MGT 102: Management Theory & Practices	BMS 102: Business Statistics-I	BLT 101: Foundation to Legal Framework	DZG 101: Dzongkha
2	III	ACT 202 : Accounting for Managers-I	HRM 202 : Organisational Behavior	IBS 301: International Business	FIN 201 : Introduction to Corporate Finance & Financial Management	1 st Required Major
	IV	ACT 203 : Accounting for Managers-II	ECO 202 : Macroeconomics	BLT 202 : Corporate Law	BMS 204: Quantitative Techniques	2 nd Required Major
3	V	MGT 303: Fundamentals of Corporate Governance	RES 301 : Research Methods in Business	BIM 303 : Management Information Systems	3 rd Required Major	1 st Elective related to major module
	VI	1 Required Major module	2 nd Elective related to major module	2 General Electives		Project Work on Major

Note: In year 2 semester IV, student will have to study **Analytical Skills** module in addition to regular five other modules. This module aims to inculcate knowledge and skills in analytical thinking and personality development to enhance employability and continuous professional and personal growth.

4.3 Major Programs and Modules

- A major is a two-year defined sequence of study (in BBA General) and, a three-year (in BBA Honours), generally comprising specified modules of study in a particular subject area.

- Majors are specifically indicated in the graduation certificate of the awarded degree. Example: BBA (Marketing).
- Students select a major from a list of options specified for their degree. Currently there are three majors (Marketing, Human Resource Management and Entrepreneurship) offered to BBA students. The options for major will be added with increased opportunity in the market.
- Students must complete a major to qualify for the award of the Bachelor of Business Administration.
- A major consists of at least 48 credit points. The modules covered under first year foundation or if a module is studied as the basic module of that major, the credit of that basic module will not be accounted for accumulating credit for major. (For example: BIM 301 : Management Information Systems, and FIN 201 : Introduction to Corporate Finance & Financial Management are all basic modules intended to cover basic knowledge in these subjects and are not accounted as part of major.)
- Most majors require the completion of basic modules as specified above in order to achieve gradual advancement of learning. Thus, these basic modules are prerequisites for majors.
- A student may be allowed to change major area of studies from one subject to another within one to two weeks of commencement of the semester.

Required Major Modules for BBA		
BBA (Marketing)	BBA (HRM)	BBA (Entrepreneurship)
1. Module MKT 201: Principles of Marketing 2. Module MKT 202: Consumer Behavior 3. Module MKT 303: Sales Management 4. Module MKT 306: International Marketing 5. Module MKT 307: Services Marketing	1. Module HRM 201 : Fundamentals of HRM 2. Module HRM 203: International HRM 3. Module HRM: 204 Industrial Relations 4. Module HRM 307: Staffing 5. Module HRM 308: Compensation	1. Module EDP 201: Theory and Practice of Entrepreneurship 2. Module EDP 202: Innovation and Entrepreneurship 3. Module EDP 303: Entrepreneurial Finance 4. Module EDP 304: Entrepreneurial Marketing

4.4 Electives Related to Major

These modules are related to the major subject and provide a complementary knowledge and skills that will enhance graduate's employment opportunities as well as meet the professional qualification entry requirement. E.g. Graduate who opted for *EDP302: Entrepreneurial Marketing* and *MKT301: Advertising Management* as electives related to Marketing major may have acquired Entrepreneurial Marketing

and Advertising Management knowledge that will help him/her to market entrepreneurship through advertisement management.

Different modules have been identified as electives that are related to major under each areas of major. Students must choose their electives related to major from the given list of modules under each major.

Electives Related to Major		
BBA (Marketing)	BBA (HRM)	BBA (Entrepreneurship)
1. MKT 305: Product and Brand Management 2. EDP 303: Entrepreneurial Marketing 3. MKT304: Advertising Management 4. BIM 304: Fundamentals of e-Commerce	1. HRM 205: Negotiation 2. HRM 309: International Management 3. HRM 206: Change Management 4. MGT 406 : Leadership in Organisations	1. MKT 202: Consumer Behavior 2. BIM 304: Fundamentals of e-Commerce 3. THM301: Principles and Practices of Tourism

4.5 General Electives

- General electives cover modules from wide range of subjects that interests the business student. Students will choose their general elective study modules from the given list of subjects.
- These are credited modules and carry 24 credit points that will be added to the degree award.
- These modules may be offered under exchange programme with other member colleges under the Royal University of Bhutan (*E.g. Environmental studies at Sherubste College and Language studies at Institute of Language and Cultural Studies, Semtokha*) or as part of exchange programme with other universities outside the country. Exchange programme may include exchange of modules, faculty and students with other member colleges or with other universities outside the country with effective arrangement of exchange programmes.

The following general electives modules will be offered:

- (1) ACT 308 : Computerized Accounting System
- (2) MKT 308 : Rural Marketing
- (3) MGT 305 : Business Ethics & Corporate Social Responsibility
- (4) BLT 304 : Intellectual Property Rights
- (5) BLT 305 : Business Tax Planning

4.6 BBA (Honours)

Three year BBA graduate may opt for one year additional study leading to honours award. Student's enrollment to honours programme will be determined by the performance in three years BBA award with minimum of 70% in aggregate. Honours' students will undertake substantial amount of supervised research (dissertation) and three other compulsory modules including a research methodology. On successful completion of four years programme accumulating 480 credits points and meeting the Royal University of Bhutan's academic requirements, graduate will be awarded BBA Honours with specified major area of studies. Example: ***BBA Honours (Accounting)***.

In order for students to get BBA (Hons) award, students will have to complete following scheme of modules in year 4 of their study.

4.6.1. Seventh Semester

1. MGT 406: Project Management
2. MGT 304: Strategic Management
3. 1st Major for honours
4. 2nd Major for honours
5. 1st General Elective for honours.

4.6.2. Eighth Semester

1. RES 403: Dissertation (equivalent to 60 credit points)

5. Assessment and Progression Requirements

5.1 Assessment

The broad assessment approaches, module repeats and progression criteria will be grounded in D1: Assessment regulations (p. 88) of "The Wheel of Academic Law" of the RUB.

The key assessment approaches will be mainly continuous assessment through classroom participation, presentations, assignments and project works. This will ensure that the students receive formative guidance and feedback on a regular basis, which will eventually enhance and build student learning and aptitude. Depending on the nature of the modules under the BBA and B.Com programme, there will also be midterm and semester end examinations.

Note: As set in the section D4: Academic dishonesty of "*The Wheel of Academic Law*" (p.112-114) the college will strive to ensure that there is no academic dishonesty by implementing the provisions of section D4 effectively and designing pathways towards achieving this purpose.

Specifically, students will be assessed throughout the semester with a varied degree of assessment techniques as per the requirement of the module. The following major assessment methods will be of prime importance.

- 5.1.1 Assignment:** It is *an exercise carried out in response to a brief with specific guidelines and usually of short duration*. Each assignment is based on a brief provided by the internal assessor. The brief includes specific guidelines for candidates. The assignment is carried out over a period of time specified by the internal assessor. Assignments may be specified as an oral presentation, case study, observations or may of certain specific nature (eg. Field visits, Industrial exposure reports).
- 5.1.2 Case Analysis:** Involve student in investigation of business problems and situations that affects its operations and strategic goals. Students are provided with well-defined cases adapted or written by experts. Cases are analysed under the guidance of the tutor through effective classroom participation.
- 5.1.3 Group Work:** It is a collective work/collection of individual work produced in coordination with team members by candidates over a period of time that demonstrates both individual participation and group using guidelines provided by the internal assessor. The collection of such work demonstrates evidence of a range of specific learning outcomes and skills. This kind of work covers presentations, case analysis, group projects, and real work situation exercises.
- 5.1.4 Examination:** It refers to means of assessing a candidate's ability to recall and apply skills, knowledge and understanding within a set period of time and under clearly specified conditions. Examinations may be:
- Practical: assessing the subject knowledge of specific area demonstrated by the candidate in a set period of time under restricted conditions
 - Oral/interview method: assessing learning through verbal questioning on one-to-one or group basis
 - Theory based: assessing the candidate's ability to recall and apply theory (subject knowledge) in a written format in a set period of time and under restricted conditions.
- 5.1.5 Internship/Project Works:** Student will undertake short period of internship in the field or write a major project in the area of major. College Industrial and Placement Cell in consultation with the faculty concerned (of major) will develop a detailed scheme for internship/project work. Internship will require student to work in the field for a given time period and produce a report on his/her learning experience and any significant contribution made to the organizational development. Project work will require student to produce a report on his/her findings about some defined question under consideration, or

carry out a project specified by a company sponsor (e.g. conduct an audit, if in the Accounting major). Unlike interns, student remains in the college to write project reports with few visits to the field when necessary to collect data and information.

Broadly, Section D1 of “The Wheel of Academic Law” (2008: p.88-98) of RUB (*latest version available at <http://www.rub.edu.bt/>*) will regulate the progression criteria from one semester to the next and final award.

5.2 Progression Criteria

Broadly, Section D1 of “The Wheel of Academic Law” (2008: p.88-98) of RUB (*latest version available at <http://www.rub.edu.bt/>*) will regulate the progression criteria from one semester to the next and final award.

The specific progression criteria are as follows:

- (a) To be awarded with a BBA degree, students must pass all the modules in a RUB programme.
- (b) Students must pass a minimum of three out of five modules in each semester to progress to the next semester. If the students fail to pass in three modules, they will be considered fail and they will be offered opportunities to repeat the failed semester with the junior cohort in the following year.
- (c) The overall pass mark for a module is a minimum mark of 50%. However, students must obtain at least 40% in both the total Continuous Assessment (CA) and Semester-End (SE) Examination components.
- (d) Students who fail in any modules must clear it through reassessment or module repeat as set out in Section D1 of “The Wheel of Academic Law” (p.93) of the RUB.
- (e) The final marks of awarding the degree shall be in percentages which aggregated in proportion credit weight of each module within a particular year. The final percentage mark over all three years of the programme is a weighted average of aggregate marks in each year in the ratio of 20:30:50 (1st year: 2nd year: 3rd year). The final marks for each semester must be endorsed by the Programme Board of Examiners.
- (f) Also, students must secure at least 90% attendance in each module to be eligible to write the semester end exam.
- (g) After the successful completion of the foundation course in Year one students will join B.Com or BBA and different majors in each programmes based on the following criteria: (i) student’s preference and (ii) eligibility rating.

6. Award of Grades

On completion of the programme, the following grades will be awarded to the successful candidates:

Judgment of performance	Marks	Grade
An outstanding performance	80% & above	A
Very good performance	70% - 79.9%	B
Average performance	60% - 69.9%	C
Satisfactory performance	50% - 59.9%	D
Fail	Below 49.9%	E

7. Requirement for Graduation

- Student has at least secured grade D in academic performance.
- Student has fulfilled specific programme requirements.
- Student has no pending disciplinary action in the college, RUB, the society and the country as per the discretion of concerned authority.
- The award is recommended by a Board of Examiners convened, constituted and acting under regulations approved by the Academic Board
- Student is a registered student of the University at the time of his or her assessment and has fulfilled all financial obligations to the college.

(Students are encouraged to read the Wheel of Academic Law available on the College website and in the library)

PART TWO : MODULE DESCRIPTOR

Year 1: First Semester (Common Foundation)

Module	: MGT101: Business and its Environment
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To interlink the nature of business and the different facets of the business environment.
- To explain the influence of the various factors on business.
- To explain the different levels of business operations.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- apply the concepts of business environmental scanning using relevant tools and techniques.
- analyze the roles and impacts of economic systems, mncs, wto, fiscal and monetary policies on business organizations.
- conduct analysis of industry analysis – economic reforms and competitive environment – business environment and current issues.
- demonstrate their knowledge and critical understanding of the specified content through presentation.
- explain the nature and scope of business, and the role of business in society.
- develop alternatives strategies for the survival and growth of business in various environmental situations.
- demonstrate a holistic understating of the business in relation to economic, ethical, governmental, legal, social and technological issues associated with business activity.

CONTENT

Unit-I: Introduction to Business Environment (10 Hours)

Introduction, definition of Business and its emergence in the 21st century in Bhutan, Business Environment Concept, Features of Business Environment, Importance of Business Environment, *Components of environment*- Political, Economic, Social, Technological, Legal & International; Business Environment and Current Issues; Environmental Scanning Objectives and Purpose, Environmental Scanning Process and Techniques.

Unit-II: Political-Legal & Socio-Cultural Environment (10 Hours)

Political Institutions- Legislature, Executive, Judiciary and Judicial Activism, Rationale and extent of state intervention; Company regulatory legislations in Bhutan in light of liberalization policies, *Socio-cultural environment*- Social

Responsibility of Business, Culture and Business Ethics, Corporate Governance, Corporate Social Responsibility, Social Audit, Ecology and Business.

Unit-III: Economic Environment (10 Hours)

Economic Systems, Economic planning in Bhutan, New economic policies of Bhutan; Growth and Role of Public Sector in Bhutan- objectives, performance, problems and constraints; Fiscal and Monetary Policy; *Privatisation*- Nature and Objectives of Privatization, Privatization Routes; Joint sector and co-operative sector in Bhutan.

Unit-IV: Technological Environment (10 Hours)

Features and Impact of technology on Business, Technology and Society, Restraints on Technological Growth, Status of Technology in Bhutan, Technological policy, Import of technology, Appropriate technology, Problems in technology transfer.

Unit-V: International Environment (10 Hours)

Emergence of Globalization, Nature and Rationale of Globalization, Benefits and Problems from Multinational Corporations (MNCs) & Foreign Direct Investments (FDIs) in Bhutan; Mergers and Acquisitions, Business Process Outsourcing (BPO) & its emergence in Bhutan, Competition Policy, WTO's role and functions, implications for Bhutan, Trading blocks.

Teaching Strategies

- Lecture
- Mini case studies
- Group activities

Assessment

• Mini Project work	15 %
• Case analysis and presentation	10 %
• Mid-Semester Exam	25 %
• End-Semester Exam	50 %
Total	100 %

Essential Texts

1. Justin Paul: Business Environment-Text and Cases, the McGraw Hill.

References

1. Planning Commission: Bhutan 2020: A Vision for Peace, Prosperity and Happiness, Royal Government of Bhutan
2. Ministry of Economic Affairs, Foreign Direct Investment (FDI) Policy, 2010. Royal Government of Bhutan
3. Misra & Puri: Economic Environment of Business, Himalaya Publishing House
4. Mathew: Business Environment, RBSA Publications

5. Adhikary: Economic Environment of Business, RBSA Publications
 6. Sengupta: Government and Business, Vikas Publishing House, New Delhi
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Module	: ACT 101: Accounting Principles
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To acquaint student with basic accounting conceptual frameworks and accounting processes for extracting financial information
- To introduce student to accounting standards in the preparation and presentation of accounting information.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- interpret accounting as source of information for decision making.
- explain the need of accounting standards and its development process as a means to preparation and presentation of relevant accounting information.
- do accounting for fixed assets, cost of goods sold and lease transactions within the existing accounting standards.
- extract accounting balances and prepare financial statements- profit and loss account, balance sheet and cash flow statements.

CONTENT

Unit-I: Conceptual Framework of Accounting (4 Hours)

Objectives of financial reporting and reporting entities; Accounting information for decision making; Accounting from users perspective; Financial Accounting information: external users of accounting information, objectives of external financial reports and characteristics of externally reported; Management Accounting information: users of internal accounting information, objectives of management accounting information and characteristics of management accounting information; accrual vs. cash basis of financial accounting; Accounting principles: going concern, monetary unit, economic entities, time period, revenue recognition, matching, full disclosure and cost.

Unit-II: Introduction to Accounting Standards (4 Hours)

Purpose and use of accounting standards (GAAP) in preparation and presentation of accounting information; pronouncement and development of accounting standards; current status and progress of accounting standards development in Bhutan; IFRS –concept and objectives.

Unit-III: Financial Accounting Processes-Accounting Information Systems (8 Hours)

Overview of extracting accounting information- recording and classification of transactions in journal and ledgers; types of journals- general, subsidiary books and cash books; Bank Reconciliation Statements; extracting balances of accounts to prepare trial balance (*both adjusted and unadjusted TB*).

Unit-IV: Revenue & Expense Recognition (AS 9) (4 Hours)

Concepts of revenue and expenses; Revenue recognition: revenue recognized at delivery (point of sale), revenue recognized before delivery, % completion; revenue recognition for service sales- specific performance method, collection methods and proportionate performance method; Expense recognition: direct and indirect expenses, recognition of gains and losses.

Unit-V: Accounting for Fixed Assets (As 10) (8 Hours)

Fixed assets and acquisition costs; charging depreciation under SLM and WDV methods; accounting for depreciation –direct charge against the asset and use of accumulated depreciation method; change in depreciation policy with retrospective and prospective effects; impairment of fixed assets; disposal of used assets and reporting in the financial statements.

Unit-V: Accounting for Inventories and Cost of Goods Sold (AS 2) (8 Hours)

Gross profit and cost of goods sold; perpetual and periodic inventory systems; cost of merchandised acquired; accounting procedures for perpetual and periodic inventory systems; inventory valuation methods: LIFO, FIFO and Weighted average Methods; Inventory turnover ratios.

Unit-VI: Preparation of Financial Statements (10 Hours)

Preparation of Profit and Loss account, Balance Sheet and Cash Flow Statements (*AS-7*) (*For simple sole trading business*).

Unit-VII: Financial Statement Analysis-using financial ratios (6 Hours)

Introduction to financial ratios; construction of financial ratios; types of ratios: profitability, liquidity and efficiency ratios; calculation and interpretation of ratios (Current and acid test ratios, debt-equity ratio, asset turnover and return on capital ratios, gross margin and net profit ratios)

Note: *The accounting standards (AS) used in this module are equivalent Indian Accounting Standards of IAS/IFRS.*

Teaching Strategies

- Lecture method
- Mini Case study
- Demonstration
- Group Activities

Assessment

• Assignments/project work /Presentation	30 %
• Mid-Semester Exam	20 %
• End-Semester Exam	50 %
Total	100 %

Essential Texts

1. Horngren, C.T., Sundem G.L, Elliot J.A. *Introduction to Financial Accounting*, (2008), Pearson Education, New Delhi, INDIA
2. Sehgal A and Sehgal D, *Introduction to Financial Accounting*, (2008) Taxman Publication, New Delhi, INDIA

References

1. Weygandt JJ, Kieso, DE & Kimmer, PD (2008), *Financial Accounting*, Wiley India (P) Ltd, New Delhi, INDIA
2. Larson KD, Jensen T & Carroll R, *Fundamental accounting Principles*, Vol. I & II (2007), McGraw Hill, New Delhi, INDIA

Module	: ECO 101: Microeconomics
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

Economics as a subject, concerns with social behaviour (or normative science), it is pertinent to understand some of the basic economic behaviours for the students who are pursuing BBA and B. Com, for making decision in the business or real life.

- To familiarize students with the required conceptual knowledge of Microeconomics.
- To apply the basic knowledge of Economics in higher studies, especially case based study in higher semesters.
- To apply the knowledge of Economics in real business activities.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the basic concepts of economics, which are to be used in the tertiary education of commerce and management studies.
- demonstrate comprehension of internal and external organisational environment through constructive discussion.
- critically analyze and apply business situation of moderately complex nature.

CONTENT

Unit-I: Introduction to Micro Economics Analysis (10 Hours)

Part 1: - What is Micro Economics; Why study Economics? Is economics a Science? Solution of Economic Problems; Production Possibility Curve and economic efficiency

Part 2: - Demand- individual and market; Law of demand and exceptions to law of demand; Supply- individual and market supply; Law of supply and determinants to supply; Changes in Demand and Supply curves

Part 3: - Elasticity of Demand and Supply; Different types of elasticity of demand; Measuring elasticity of demand.

Unit-II: Consumer's Behavior (15 Hours)

Part 1: Cardinal Utility- Law of diminishing Marginal Utility

Part 2: - Indifference Curve Analysis and its properties; Diminishing Marginal Rate of Substitution; Budget constraint and Consumer's equilibrium (income, price, and substitution effect).

Part 3: - Revealed Preference Hypothesis- strong and weak ordering; Consumer Surplus- Marshallian surplus

Unit-III: Theory of Production (10 Hours)

Part 1: Factors of production; Cobb-Douglas Production function>Returns to scales; Scale of production- internal and external.

Part 2: Theories of production- laws of returns to scale; law of variable proportion.

Unit-IV: Theory of Cost and Market Structure (15 Hours)

Part 1: Cost Functions- short and long run cost curves; Total Cost, total fixed, total variable costs, average fixed cost, and average variable cost and average cost

Part 2: Why short run average cost curve is 'U' shaped? Relation between average and marginal cost curves.

Part 3: Market; Market Structures and their Characteristics- Perfect Competition; Monopoly; Oligopoly and Duopoly; Monopolistic competition

Unit-V: Revenue and revenue curves (10 hours)

Part 1: Revenue Curves- short run and long run; Total Revenue, Average and marginal revenue curves

Part 2: Shapes of Revenue Curves in different market structures; Relationship between AR and MR curves under perfect competition; AR and MR curves under Monopoly market

Teaching Strategies

- Lecture
- Tutorial classes
- Mini case studies

Assessment

• Assignment/group work/presentation	25%
• Mid-Semester Exam	25%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. Geoffrey A. Jehle and Philip J. Reny (2001). *Advanced Microeconomic Theory*, Addison-Wesley: Boston.
2. Hal R. Varian (1993). *Intermediate Microeconomics, a Modern Approach*, 3rd edition, Affiliated East-West Press.

References

1. Hal R. Varian (1992). *Microeconomic Analysis*, W.W. Norton & Company, Inc.: New York.
2. Mas-Colell, Whinston, and Green (1995). *Microeconomic Theory*, Oxford University Press: New York.
3. Kreps (1990). *A Course in Microeconomic Theory*, Princeton University Press: Princeton, New Jersey.
4. Deaton and Muellbauer (1980). *Economics and Consumer Behaviour*, Cambridge University Press: Cambridge.
5. Robert S. Pindyck and D.L. Rubinfeld, (2000). *Microeconomics*, 3rd edition, Prentice Hall India.

Module	: BMS 101: Business Mathematics
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: Class 12

General Objectives

To familiarize students with the basic mathematical tools with emphasis on applications of the mathematical tools to business and economic situations. (Note: The proofs of mathematical theorems are not required and mathematical problems involving trigonometric ratios are not to be done)

Learning Outcomes

Upon successful completion of the module, student is expected to:

- demonstrate competency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

CONTENT

Unit-I: Mathematics of finance

(10 Hours)

Simple and compound interest - rates of interest: nominal, effective and continuous and their inter-relationships - types of annuities, future and present value of annuities – amortization of loans – sinking fund.

Unit-II: Business Applications of Differential calculus (14 Hours)

Limits and continuity - concept of derivative – rules of differentiation – increasing and decreasing functions – maxima and minima of univariate functions – concept of elasticity, elasticity of demand and supply - applied max-min problems in business and economics – concept of partial derivatives – maxima and minima of functions of two variables – complementary and competitive commodities – partial elasticities of demand – applied optimization problems in business and economics.

Unit-III: Business Applications of Integral calculus (10 Hours)

Concept of integration – integration techniques: substitution, integration by parts and partial fraction methods – definite integrals – applications of integration to business and economics: finding cost and revenue from the marginal functions, demand function from elasticity of demand – consumers' and producers' surplus.

Unit-IV: Matrices and determinants (8 Hours)

Introduction to matrices and determinants – operations on matrices – inverse of a 3×3 matrix – solution of system of linear equations - application of matrices in business – Leontief input -output model.

Unit-V: Probability theory (8 Hours)

Review of permutations and combinations – introduction to probability - addition and multiplication laws, conditional probability and Baye's theorem.

Teaching Strategies

- Lecture
- Presentation
- Group Assignments

Assessments

• Assignments	20%
• Mid-Semester examination	30%
• End-Semester examination	50%
Total	100%

Essential Texts

1. Thukral, J.K. Mathematics for Business Studies, New Delhi, Mayur Publication.
2. Mizrahi and Sullivan, Mathematics for Business and Social Sciences, John Wiley and sons.

References

1. Thukral, J.K. Mathematics, 4th edition, Taxman Allied Services Pvt. Ltd.
2. Dewling, E.T. Mathematics for Economics, McGraw Hill
3. Lial, Greenwell and Ritchey, finite Mathematics and Calculus with applications, 6th edition, Addison Wesley Publication.

4. Wikes, F.M. Mathematics for Business, Finance and Economics, Thomson learning.
5. L.D. Hoffman and G.L. Bradley, Calculus for business, economics and the social and life sciences, 5th edition, McGraw Hill.
6. Thukral, J.K. Business Statistics, Taxman Allied Services Pvt. Ltd.

Module	: ACS 101: Academic Skills
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

To enhance the basic English language competencies of students and equip them with the academic skills necessary for efficient study at university level.

Learning Outcomes

On completion of the module the students should be able to:

- use their reading and critical thinking skills efficiently with textbooks, books, journal articles, reports and on-line sources.
- locate and select sources by evaluating the credibility of an author, a publisher or a website.
- skim and scan; read for detail; distinguish between fact and opinion; understand the relationships between ideas in a text.
- collect and synthesise information using note-taking, summarizing and paraphrasing.
- use their critical writing skills effectively in informative and persuasive writing.
- follow the writing process: planning, organizing ideas, structuring, synthesising, editing and proof reading.
- combine information from sources with their thinking using their own words, including direct quotes only where appropriate.
- acknowledge sources in the text and in the reference list, using internationally accepted conventions for references and documentation.
- organise information according to the purpose of writing and the text type to be used.
- use their listening and critical thinking skills efficiently in lectures and tutorials.
- take notes.
- organise their notes using point form and headings as appropriate.
- use their speaking and critical thinking skills effectively in discussions, presentations, and debates.
- pronounce words clearly using the international phonetic alphabet (ipa) symbols and the stress marker guides found in the oxford advanced learner's dictionary.

Teaching Strategies

Tutors will employ an interactive, student-centred approach, integrating language and critical thinking skills using the following strategies.

- Demonstrations/Modelling
- Practical exercises and activities/Task based learning
- Individual, pair and group work (e.g. Discussions, problem-solving activities, peer feedback, debates, role-plays and simulations,)
- Process learning (e.g. portfolio)
- Critical thinking
- Presentations
- Diagnosis, feedback and remediation

Assessment

Continuous assessment based on:

- A **portfolio** of work done in class and as homework including:
 - at least 5 of the 6 portfolio tasks set out in the materials pack
 - grammar exercises (to be specified by class tutor)
 - a minimum of 4 additional portfolio tasks, to be specified by class tutor) 25%
 - a set of notes for class notes for this *module* (*and notes from other listening situations if required by class tutor teacher specifies*).
- **Two Class Tests** (One mid-semester, one end-semester) 30%

Summative assessment based on:

- An oral presentation 15%
- A researched assignment (essay) 30%
- Total** **100%**

Important Note on Assessment: Students must achieve a minimum of 40% in each component and an overall mark of 50% or above in order to pass this module.

CONTENT

(a) Reading

- Locating, evaluating and selecting information
- Identifying text features and text organisation
- Reading Techniques (eg: Skimming and scanning, speed reading, SQ3R)
- Reading of text and making meaning
- Interpreting graphics
- Reading for detail
- Critical reading (e.g. identifying point of view and bias)
- Note taking, diagramming and mind-mapping

(b) Writing

Understanding assignment topics

- Understanding text types
- Informative writing (eg: Reports, laboratory reports, field reports etc.)

- Persuasive essays
- Writing process
- Planning
- Researching
- Drafting
- Editing
- Proof reading
- Summarizing, paraphrasing and synthesizing information
- Referencing and documentation
- Ethics of academic writing
- Presentation of written assignment
- Citations and quotations- (in-text referencing)
- Reference list
- Using reference texts effectively (eg: dictionary, thesaurus and grammar books)
- Common errors
- Subject verb agreement
- Use of articles
- Use of tenses
- Use of active and passive voice
- Punctuation

(c) Listening

- Following instructions
- Understanding lecture structure
- Using clues from gesture, body language and discourse markers
- Participating in discussions
- Critical listening
- Note taking & organizing notes

(d) Speaking

- Fluency and accuracy
- Pronouncing words using IPA and stress markers in the Oxford Advanced Learner's Dictionary
- Pronunciation, stress and intonation in connected speech
- Using appropriate gestures, body language and discourse markers
- Asking and responding to questions
- Discussion
- Debate
- Presentation

Required Texts

Oxford Advanced Learner's Dictionary, 8th Edition (Class set)

Recommended Texts

Academic Skills Student Pack (Sherubtse College), Rachael Davey 2010

References

*References marked with an **asterisk in bold** are the most immediately useful and are highly recommended.*

1. Anderson, K., Maclean, J. & Lynch, T. (2004). *Study Speaking: A Course in Spoken English for Academic Purposes*. Cambridge: Cambridge University Press.
2. Bailey, S. (2010). *Academic Writing: A Handbook for International Students* (2nd Edition). Routledge.
3. Barnett, S., & Bedau, H. (2007). *Critical thinking, reading, and writing: A brief guide to argument* (6th ed.). Bedford/St. Martin's
4. Bowler, B. Cunningham, S., Moor, P. & Parminter, S. (2004). *New headway pronunciation course upper intermediate (Students' book and audio CD)*. Oxford: Oxford University Press.
5. Brick, J. (2006). *Academic Culture: A student's guide to studying at university*. Sydney: Macquarie University.
6. Cottrell, S. (2003). *The study skills handbook (2nd edition)*. New York: Palgrave Macmillan.
7. Davey, R. (2010) Academic Skills Student Materials, Sherubtse College (Electronic Version Available).
8. Eastwood, J. (2005) *The Oxford Guide to English Grammar*. Oxford: Oxford University Press.
9. Gillet, A. UEFAP (Using English for academic purposes). www.uefap.com
10. Gillet, A., Hammond, A., Martala, M. (2009) *Inside track Successful Academic Writing*. London: Pearson Education.
11. Guidelines for Teaching Academic Skills, RUB & Rita Skuja-Steele, 2010 (Electronic Version Available)
12. Hancock, M., & Donna, S. (2007). *English pronunciation in use: Intermediate book with answers, audio CDs and CD-ROM (English pronunciation in use English pronunciation in use)*. (Paperback). Cambridge : Cambridge University Press.
13. Infosys. (n.d.). *Effective pronunciation skills: Course book*. Mysore, India: Author. Infosys. (n.d.). *Grammar for success: Course book*. Mysore, India: Author.
14. Maimon. E.P., Peritz, J. H. & Rubens, M. (2005). *A writer's resource: A handbook for writing and research*. (Can.Ed.). McGraw- Hill Ryerson.
15. Messenger, W.E., de Bruyn, J., Brown, J & Montagnes, R. (2004). *The Canadian Writer's Handbook*, Oxford University Press.
16. Open Learn: The Open University (2010) *Skills* <http://openlearn.open.ac.uk/course/category.php?id=12>
17. Oshima, A. & Hogue, A. (2006). *Writing Academic English (4th ed)*. Longman
18. OWL at Purdue (2010). APA style. <http://owl.english.purdue.edu/owl>
19. OWL at Purdue (2010) *Online Writing Lab*. <http://owl.english.purdue.edu/owl/resource>

19. Philpot, S. & Curnick, L. (2007). *New Headway Academic Skills: Student's Book Level 3: Reading, Writing, and Study Skills*. Oxford University Press. Phillips, T (2004). *Skills in English: Listening Level 3*. Book and CD. Reading: Garnet
20. Powell, M. & Marks, J. (1996). *Presenting in English. Book and Cassette*. London. Language Teaching Publications.
21. Ramsey-Fowler, H. & Aaron, J.E. (2009). *The Little Brown Handbook*. Longman.
22. Rogerson, P. & Gilbert, J. (1990). *Speaking Clearly: Students' Book, Teacher's Book and Cassette*. Cambridge: Cambridge University Press.
23. Swan, M. (2005) *Practical English Usage*, Oxford: Oxford University Press
Thomson, A.J. & Martinet, A.V. 1990, *Practical English Grammar with exercises* Prentice Hall, UK.
24. Turtor, N.D. & Heaton, J.B. (1987). *Longman dictionary of common errors*. Delhi: Pearson Education.
25. University of New South Wales (2010) *Online Academic Skills Resources*
<http://www.lc.unsw.edu.au/olib.html>
26. University of Southampton (2009) *Academic Skills*.
<http://www.studyskills.soton.ac.uk>.

Module Descriptor endorsed by RUB 20th Academic Board, September 2010.
Minor changes to assessment weightings made at CST Module Finalization Workshop, Dec 20th – 24th 2010)

Year 1: Second Semester (Common Foundation)

Module	: BIM 101: Introduction to Computers and Business Applications
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To acquire the basic knowledge of Hardware, Software and other Peripherals of Computer System.
- To develop skills in handling office packages viz. Word, Power Point and Excel.

Learning Outcomes

- for day to day life transactions like preparing letters, presentation slides and statistical and mathematical based sheets to be handled by the computer operators.

CONTENT

Unit-I: Basic concepts (5 Hours)

Hardware – Input Devices, Output Devices, Memory ; Software – Application Software and System Software ; Operating Systems, - Multi User Systems viz. Windows, Linux etc.

Unit-II: Communication (5 Hours)

Basic communication technology viz. LAN, WAN, MAN; Introduction to internet and intranet technology; Basic concept of wired and wireless communication viz. Bluetooth; WiFi, etc.

Unit-III: Word Processing & Business Applications (8 Hours)

Working with word document; Page formatting; Finding and replacing text, Tables and its usage, spell checking, bullets and numbering, hyperlink, Paragraph formatting, Header and Footer, Mail merge, printing word document.; Business Applications using Mail Merge, Clip Art, Merging word document with Excel Chart.

Unit-IV: Electronic Spread Sheet & Business Applications (20 Hours)

Creating a workbook; inserting deleting worksheets, use of mathematical, statistical and financial functions, preparing charts based on Business applications, printing worksheet; Developing Business Applications using conditional statements (IF.. ELSE) viz. Payroll, Electricity Bill, Bank Accounting – Loan repayment, Student Mark List etc.

Unit-V: Microsoft Access & Business Applications (12 Hours)

Introduction, Database, Creating and Editing Table concept of primary and foreign key Simple Queries viz. SELECT, UPDATE, DELETE etc.; Business

Application Reports ; Daily, weekly, monthly, yearly etc. related with application viz. education, bank, business etc.

Teaching Strategies

- Lecture
- Use of Computer Laboratory for practical sessions.

Assessment

- | | |
|--|---------------------------------|
| • Laboratory Performance/Laboratory Book | 30% |
| • Mid-Semester Exam | 20% |
| • End-Semester Exam | 50% (25% Practical, 25% Theory) |
| Total | 100% |

Essential Texts

1. Introduction to Computers and Information System. S. Arora, publication Dhanpat Rai & Co. (2004).
2. Introduction to Computers and Information System. S. Madan. Texmann Publication (2005).

References

1. Working with Microsoft Office. R. Mansfield. TMH(2002).
2. Introduction to Computer. P. Norton. TMH(2001)

Module	: MGT 102: Management Theory and Practice
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To familiarize with the various concepts of management theories and practice; and acquire skills for application in various management situations

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the role of planning, organizing, staffing, leading and controlling in management.
- analyze the role of management in modern organizations.
- develop organisational goals.
- explain the types of decisions made in business, and be familiar with the steps in the decision-making process.
- design human resource management activities involved in attracting, developing, and maintaining an effective work force.
- apply leadership skills effectively for the success of the organization.

CONTENT

Unit-I: Management Perspective (10 Hours)

Definitions, scope and importance - types of managers; managerial roles and functions; Science or Art? Internal and External environment - Administration vs. Management, – Managing people and organizations in the context of New Era- Managing for competitive advantage - the Challenges of Management - Corporate Social responsibility- Managerial Ethics; Evolution of Management- Various approaches to management- Global perspectives of management- Role of communication in management.

Unit-II: Planning (10 Hours)

Nature and principles of planning, Steps in planning, types of planning, Levels of planning – The Planning Process-MBO. Decision making-role-significance – process-decision tree analysis. Co-ordination-principles.

Unit-III: Organizing (10 Hours)

Nature of organizing-principles – organization levels and span of management- Organisational design and structure – departmentation, line and staff concept, staffing – delegation, centralization and decentralization of authority – responsive organization.

Unit-IV: Leading (12 Hours)

Dimensions of Leadership – Leading Vs Managing – approaches to leadership – leadership behavior and styles – leadership skills – leadership in cross-cultural environment – evaluation of leader – corporate leadership – Motivation theories – group dynamics - team, inter-group behavior, conflict and negotiation skills and conflicts management.

Unit-V: Controlling (8 Hours)

Nature and importance – process – feedback system – Requirement for effective control – control techniques. Modern techniques of control
Case Study: Compulsory. Relevant cases have to be discussed in each unit.

Teaching Strategies

- Lecture
- Case studies
- Group Activities

Assessment

• Case Studies and presentations	30 %
• Assignments	20 %
• End-Semester Exams	50 %
Total	100%

Essential Texts

1. Koontz, H. and Weihrich, H, *Essentials of Management* (Tata McGraw Hill: New Delhi)
2. Stoner, Freeman and Gilbert, *Management* (Prentice Hall of India: New Delhi)
3. Robbins P Stephen, DeCenzo A David, Bhattacharya Sanghamitra and Agrawal Nanda Madhushree, *Fundamentals of Management*, (Pearson: New Delhi).

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2. Daft: “*The New Era of Management*”, Cengage Learning, New Delhi, 2009.
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5. Prem Vrat, K.K.Ahuja, P K Jain: “*Case Studies in Management*”, Vikas Publishing House Limited, 2002.
6. Mrityanjay Kumar Srivastava: “*Transformational Leadership*”, Macmillan India Limited, 2003
7. Ramaswamy,T: “*Principles of Management*”, Himalaya Publishing House, Mumbai, 2008.
8. Meenakshi Gupta: “*Principles of Management*”, PHI Private Limited, New Delhi, 2009.
9. Robert KReitner, Mamata Mohapatra: “*Management*” Biztantra, dreamtech Press, New Delhi, 2008
10. Anil Bhat, Arya Kumar: “*Management*”, Oxford University, New Delhi, 2008.
11. Schermerhorn Jr.: “*Management*“, Wiley-India, New Delhi, 2008.
12. Gupta R S, Sharma B D Bhalla N S: “*Principles and Practice of Management*”, Kalyani Publications, Hyderabad, 2008.

Module	: BMS 102: Business Statistics-I
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- The develop students’ competence in applying various statistical techniques that are used to collect information, summarize data and analyze quantitative information for decision making

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the applications of statistics and its usefulness in the business and economic world.

- demonstrate the classification and organization of data in tabular and graphical form for data analysis and interpretation.
- explain the role of descriptive statistics in summarizing, description and interpretation of the data.
- demonstrate the complementary relationship of skewness with measure of central tendency and dispersion in describing a set of data.
- use simple linear regression for building models to business data.
- conduct test of hypothesis to determine whether a linear relationship actually exists between two variables.
- explain how the method of least square is used to predict values of a dependent variable based and examine whether regression model fits to the data.

CONTENT

Unit-I: Statistical Data (4 Hours)

Types of statistical data. Preparation of frequency distribution and their graphic presentation by histogram, frequency polygon, frequency curve and ogives.

Unit-II: Central Tendency (8 Hours)

Mathematical averages including arithmetic mean, geometric mean, harmonic mean and their properties. Positional averages including mode, median, quartiles, deciles and percentiles.

Unit-III: Dispersion, Skewness, Kurtosis and Moments (8 Hours)

Measures of dispersion including range, quartile deviation, average deviation, standard deviation and their coefficients, Properties of standard deviation/variance. Measurement of skewness, kurtosis and moments.

Unit-IV: Simple Correlation and Regression analysis (12 Hours)

Concept and types of correlation. Karl Pearson's coefficient of correlation and Spearman's rank correlation. Properties of correlation coefficient and the concept of probable error. Simple linear regression, regression equations, regression lines and estimation. Standard error of estimates.

Unit-V: Index Numbers (9 Hours)

Concept and significance of Index numbers. Problems in the construction of Indices, Methods of constructing Indices and tests of adequacy. Base shifting, splicing and deflating. Construction of consumer price index.

Unit-VI: Time Series (9 Hours)

Components of time series, additive and multiplicative models. Fitting of trend line using principle of least squares; linear, second degree parabola and exponential. Moving averages. Computation of seasonal variations by simple average, ratio to trend and ratio to moving averages.

Teaching Strategies

- Lecture
- Demonstration / Presentation
- Group works

Assessment

• Assignment	20 %
• Mid-Semester Exam	30 %
• End-Semester Exam	50 %
Total	100 %

Note: *Statistical Software and MS Excel will be used wherever necessary.*

Essential Texts

1. J.K. Thukral, *Business Statistics*, Taxmann Allied Services Pvt. Ltd.
2. Gupta, S.P. and Gupta, M.P. (2005). *Business Statistics (14th edition)*. New Delhi: Sultan and Chand & Sons.

References

1. Levin, R.I. and Rubin, D.S. (2004) *Statistics for Management (8th edition)*. Prentice Hall of India.
2. Gupta, S.P. (2005). *Statistical Method (5th edition)*. New Delhi: Sultan and Chand & Sons.
3. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Prentice Hall.
4. Frank, H. and Althoen, s. (1995) *Statistics: Concepts and Applications*. Cambridge low-priced editions.
5. Gupta, S.C. *Fundamentals of Statistics*. New Delhi: Himalaya Publishing House.
6. Sander, D.H. *Statistics, A first course. 5th edition*, McGraw Hill Inc.
7. Weiers, R.M. *Introduction to Business Statistics, 3rd edition*, Duxbury Press.

Module	: BLT 101: Foundation to Legal Framework
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To impart student the basic knowledge on Bhutanese legal system
- To impart conceptual knowledge to the students on various business laws' provisions
- To promote the understanding and use of lawful business practices

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the Bhutanese legal system and its history.
- explain various provisions of business law along with its underlying intention.
- explain various provisions of negotiable instruments law along with its underlying intention.
- apply Commercial Sale of Goods Act of the Kingdom of Bhutan 2000, Negotiable Instruments Act of the Kingdom of Bhutan 2000 in given business situations.
- explain the practices of lawful businesses.

CONTENT

Unit-I: Introduction to Law (5 Hours)

Introduction: meaning of law, sources of law, types of law, reasons for law; Overview of the Bhutanese legal systems: history, structure of court system, features of Bhutanese judicial system; Constitutional Law of Bhutan.

Unit-II: Law of Contract (15 Hours)

Introduction: meaning, classifications of contract; Essential Elements of Contract: offer and acceptance, consideration and capacity of contracting parties; Performance and Discharge of Contract: modes of performance, contracts which needn't be performed, modes of discharging contract; Remedies for Breach of Contract: types of remedies, rules for damages; Contract of Agencies: introduction, creation of agencies, authority of agencies, rights and duties of agencies.

Unit-III: The Commercial Sale of Goods Act of the Kingdom of Bhutan, 2000 (15 Hours)

Introduction to sale of goods Act: extent and application; Form and Formation of Sale Contract: contract elements, contract modification, shipping terms; Passing of Title and Risk in Goods: modes of transferring title, power to transfer title, risk of loss; Conditions and Warranties: meaning, types and principle of caveat emptor; principle of caveat emptor; Performance of Sale Contract: duties and liabilities; Breach and Remedies for sale of goods.

Unit-IV: The Negotiable Instruments Act of the Kingdom of Bhutan, 2000 (20 Hours)

Introduction: meaning, instruments, parties; negotiation and presentment of instruments: meaning, modes of negotiations, conditions for presentment; liability and maturity of instruments: types of liabilities, parties liable, maturity and payment of instruments, interest and indemnity on instruments; dishonor and discharge of instruments: methods and dishonor of instruments, methods and discharge of instruments; banker and customer.

Teaching Strategies

- Lecture
- Tutorial
- Presentation and projects
- Case studies.

Assessment

• Assignments	20%
• Mid-Semester Exam	30%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. *The Course Pack* (Gaeddu College of Business Studies)
2. *The Commercial Sale of Goods Act of the Kingdom of Bhutan 2000.*
3. *The Negotiable Instruments Act of the Kingdom of Bhutan 2000.*

References

1. M.C. Kuchal (2008), *Business Law*, New Delhi, Vikas Publishing House Pvt. Ltd.
2. Paul L. Davies, *Govers' Principles of Modern Company Law*, (6th edition), Sweet and Maxwell Ltd., London.
3. Synth., Sobernán., Easson (2001), *The Law and Business Administration in Canada*, USA, Canadian Cataloguing in Publication Data.

༡	སྤྱི་ཚན་གྱི་མིང་	:	རྫོང་ཁ་བད་དོན་སྤྱི་ཚན་ལེན།
༢	སྤྱི་ཚན་ཨང་	:	རྫོང་ཁ་ ༡༠༡ (DZG 101)
༣	སློབ་སྦྱང་གི་མིང་	:	གཞུག་ལག་གཞི་རིམ་འོག་མའི་སློབ་སྦྱང་དང་ གཞུག་ལག་གཞི་རིམ་སློབ་སྦྱང་།
༤	སྦྱང་འཇུག་	:	༡༢
༥	སློབ་སྦྱོར་བ་	:	རྫོང་ཁའི་ལེགས་བཤད་བ།
༦	སྦྱིར་བཏང་གི་ལས་དོན་	:	

རྫོང་ཁ་བད་དོན་སྤྱི་ཚན་ལེན་གྱི་སྤྱི་ཚན་འདི་མཐར་འཁྱོལ་ཞིན་མ་ལས་སློབ་སྦྱང་བ་ཚུ་གིས་རང་གི་མི་ཚེ་ནང་ལཱ་གཞི་ག་དང་འབྲེལ་བའི་གནད་དོན་ག་ཅིའི་ཐད་ལས་འབད་ཅུང་རྫོང་ཁའི་ནང་དག་ཐོག་དང་ཡིག་ཐོག་གཉིས་ཆ་རའི་ནང་བད་དོན་སྤྱི་ཚན་ལེན་ཚུ་ལ་དང་མཐུན་ཏྲོག་ཏྲོ་འབད་འབད་ཚུ་གས་ནི།

ཧ) སློབ་སྦྱང་གྲུབ་འབྲས།

སྦྱང་ཚན་འདི་ལྟ་བུ་ཆར་བའི་ཤུལ་ལུ་ སློབ་སྦྱང་བ་ཚུ་གིས་ :

- ཧ.༡ རྩོད་ཁའི་སྐད་ཡིག་གི་འབྲུང་རབས་དང་ རྩོད་ཁ་ལྟ་བུ་དགོ་པའི་ཁྱད་ས་དང་དགོས་པ་ཚུ་ སློབ་ཚུགས།
- ཧ.༢ དུས་རྒྱུན་ལག་ལེན་འཐབ་དགོ་པའི་མིང་ བྱ་ཚིག་ ཁྱད་ཚིག་ ཚིག་གོགས་ཚུ་ མ་འཛོལ་བར་ལག་ལེན་ འཐབ་ཚུགས།
- ཧ.༣ ལུལ་ དུས་ གནས་སྐབས་དང་བསྐྱུན་ཏེ་ ཞེ་ས་དང་པལ་སྐད་ ཚུལ་མཐུན་འབད་ལག་ལེན་འཐབ་ཚུགས།
- ཧ.༤ རྩོད་ཁའི་ཐོག་ལུ་བྱིས་ཏེ་ཡོད་མི་ཚུ་ ཚུལ་དང་ལཱ་རྒྱ་རྒྱ་ཏོ་ཏོ་འབད་ལྟ་ཚུགས།
- ཧ.༥ རྩོད་མོ་དང་སློ་བེ་ དབྱེ་གཏམ་གྱི་རིགས་ཚུ་ ལག་ལེན་འཐབ་ཚུགས།
- ཧ.༦ འབྲེལ་སྦྲུ་དང་བྱེད་སྦྲུ་ ལྟ་བུ་བཅས་ རྒྱུ་སྤྱད་གྱི་ཚིག་ཕྲད་ཚུ་ མ་འཛོལ་བར་ལག་ལེན་འཐབ་ཚུགས།
- ཧ.༧ འབྲེ་ཚུ་གྱི་ཁྱད་ཚུ་ཚུ་ཆང་མ་འབད་ལག་ལེན་འཐབ་ལྟེ་ འབྲེ་ཚུགས།
- ཧ.༨ གཞུང་སྐར་ཡིག་འབྲུལ་གྱི་རིགས་འབྲེ་ཚུགས།
- ཧ.༩ འབྲེ་ཤོག་གི་རིགས་ག་ཅི་ར་ཨིན་ཅུང་ རྩོད་ཁའི་ནང་ དཀའ་ངལ་མེད་པར་བཀའ་ཚུགས།
- ཧ.༡༠ ལུང་འདྲན་དང་རྒྱབ་རྟེན་གྱི་ཐོ་ འོས་འབབ་ལཱ་རྒྱ་རྒྱ་ཏོ་ཏོ་འབད་བཀོད་ཚུགས།

༩ རིག་རྩལ་ཡར་རྒྱས་ : རྩོད་ཁའི་སྐད་ཡིག་གི་རིག་རྩལ་བཞི།

༩ གནས་ཚུང་ :

༡༠ སློབ་སྦྱོན་འབད་ཐངས་ :

སྦྱང་ཚན་འདི་གི་དོན་ལུ་ ཡོངས་བཟོམས་ཚུ་ཚུང་ ༡༢༠ ཐོབ་དགོཔ་ཨིན་ཅུང་ དུས་རྒྱུན་སློབ་ཁང་ནང་སློབ་སྦྱོན་གྱི་
 དོན་ལུ་ ཉུང་མཐའ་ ཚུ་ཚུང་ ༤༠ དགོཔ་ཨིན། དེ་ཡང་ བདུན་ཕྱག་རེ་ལུ་ཚུ་ཚུང་ ༤ རེ་འབད་བདུན་ཕྱག་ ༡༥ གི་
 རིང་ལུ་སློབ་སྦྱོན་འབད་དགོཔ་ཨིན། དེ་གི་ལྟ་མ་ ཚུ་ཚུང་ ༤༠ སློབ་ཁང་ནང་འབད་མེན་པར་ རང་རྒྱུད་གི་ཐོག་
 ལས་ལྟ་བུ་ནི་དང་ ལས་འགལ་འབྲེ་ནི་ཚུ་གི་དོན་ལུ་ལག་ལེན་འཐབ་དགོཔ་ཨིན། དུས་རྒྱུན་སློབ་ཁང་ནང་ལུ་ སློབ་སྦྱོན་
 འབད་བའི་སྐབས་ལུ་ འོག་གི་ཚུ་ཚུང་དབྱེ་བཞོ་རྒྱབ་མི་དང་འབྲེལ་ཏེ་ ལག་ལེན་འཐབ་དགོ་

སློབ་སྦྱོན་ ཚུ་ཚུང་ ༢༠

སྦྱང་ལུ་ ཚུ་ཚུང་ ༣༠

སྤྱན་ལུ་ ཚུ་ཚུང་ ༡༠

༡༡ དཔྱེའིབ་ : སྦྱང་ཚན་འདི་གི་དོན་ལུ་ སྦྱང་རྒྱལ་ས་དཔྱེའིབ་དང་ དུས་རྒྱུན་དཔྱེའིབ་
གཉིས་ཆ་ར་ ལག་ལེན་འཐབ་སྟེ་ དཔྱེའིབ་འབད་དགོཔ་ཨིན།

ཀ	དུས་རྒྱུན་དཔྱེའིབ། སྒྲུག་ས་	༥༠%
	ལས་འགྲུལ་	༢༠%
	སློབ་ཁང་སྦྱོར་བྱ་	༡༥%
	སློབ་ཁང་གི་སྦྱོང་ལུ་	༡༥%
ཁ	སྦྱང་རྒྱལ་ས་དཔྱེའིབ།	༥༠%
	ཆོས་རྒྱལ་ས།	༥༠%
	ཡོངས་བསྟོན་སྒྲུག་ས་	༡༠༠

༡༢ སྦྱོར་ཚང་ཤེས་ཡོན་ :

༡༣ བཤམ་དོན་

དོན་ཚན་ཀ་པ།	སྐད་ཡིག་གི་དོ་སྟོན་མདོར་བསྟུན།	(རྒྱ་ཚུ་ ༡)
༡	རྫོང་ཁའི་སྐད་ཡིག་གི་འབྱུང་རབས།	
༢	རྫོང་ཁ་ལྟམ་དགོ་པའི་དགོས་པ།	
དོན་ཚན་ཁ་པ།	མིང་ཆོག་རྫོང་པའི་རྣམ་གཞག།	(རྒྱ་ཚུ་ ༢༥)
༡	མིང་	
༢	བྱ་ཆོག་	
༣	བྱུང་ཆོག་	
༤	ཆོག་གོགས།	
༥	ངག་གཤིས་སྟོ་གི་འགོ་བྱུགས།	
༦	སྟན་ཚུ་མ། དཔྱེའིབ་གཏམ་དང་སྟོ་ཟེ་ རུང་མོ།	
༧	རྫོང་ཁ་ཉག་རྒྱུང་གི་མིང་ཆོག་ལག་ལེན་འཐབ་ཐངས།	
༨	མིང་ཆོག་དང་བྱ་ཆོག་བྱུང་ཆོག་རྒྱ་ འོས་འབབ་ལྟན་འབད་ ལག་ལེན་འཐབ་ཐངས།	

དོན་ཚན་ག་པ། རྫོང་ཁའི་ངག་གཤེས་དང་འབྲིལ་ཏེ་ལྷག་ཐངས། (ཆུ་ཚོད་ ༩)

- ༡ ཆོག་མཚམས་བཅད་དེ་ལྷག་ཐངས།
- ༢ རྫོང་འབྲུག་གི་སྐྱ་ཉིལ་བྱ་བཏོན་དགོས་དང་མ་དགོ་པའི་རིགས་ཚུ་ བྱད་པར་བྱེ་སྟེ་ལྷག་ཐངས།
- ༣ རྫོང་འབྲུག་མེད་ཅུང་ཡོད་པ་བཟུམ་ལྷག་ཐངས།

དོན་ཚན་ང་པ། ཡི་གུའི་སྒྱུར་བ། (ཆུ་ཚོད་ ༡)

- ༡ འབྲེལ་སྐྱ་
- ༢ བྱེད་སྐྱ
- ༣ ལྷག་བཅས།
- ༤ རྒྱུ་སྒྱུད།

དོན་ཚན་ཅ་པ། ཡིག་འབྲུལ། (ཆུ་ཚོད་ ༢༠)

- ༡ ཡིག་ཅུང་འབྲི་ཐངས།
- ༢ མགོན་ལྷ་འབྲི་ཐངས།
- ༣ གཏང་ཡིག་འབྲི་ཐངས།
- ༤ ལྷ་ཡིག་དང་ ལྷ་ཆོག་/ བཤེར་ཡིག་འབྲི་ཐངས།
- ༥ གན་ཡིག་འབྲི་ཐངས།
- ༦ ལྷ་ལྷ་ལྷ་འབྲི་ཐངས།
- ༧ གོས་ཆོད་འབྲི་ཐངས།
- ༨ ལྷ་བསྐྱགས་ཀྱི་རིགས་འབྲི་ཐངས།
- ༩ འབྲི་ཤོག་གི་རིགས་བཀང་ཐངས།
- ༡༠ འབྲི་ཚུམ་འབྲི་ཐངས།
- ༡༡ ཆོག་ཤད་ལག་ལེན་འཐབ་ཐངས།
- ༡༢ ལུང་འབྲེན་དང་རྒྱབ་རྟེན་གྱི་དཔེ་ཐོ་བཀོད་ཐངས།

༡༤ ལྷག་དགོ་པའི་དཔེ་ཐོ།

༡ སྒྱོང་ཚན་འདི་སྐྱུང་བ་ལེགས་ཤོམ་འབད་ཐོབ་ནིའི་དོན་ལུ་ འོག་ལུ་བཀོད་དེ་ཡོད་མའི་དཔེ་དཔ་ཚུ་ དེས་བར་དུ་ལྷག་དགོ་པ་ཨིན།

ཀུན་བཟང་འཕྲིན་ལས། (༢༠༠༧) ཡིག་བསྐྱར་རྣམ་གཞག་གི་དེབ། ཐུམ་ཕུ། ཀེ་ཨེམ་གྱི།

སྐལ་བཟང་ཆོས་འཕེལ་དང་ཆ་རོགས་ཚུ། (༢༠༡༤) ཉེ་འབྲེལ་མིང་ཆོག་རབ་འབྱེད། ཐུམ་ཕུ། ཨེའི་ཀྱ་གེན་པ་ལྷ་ས།

ནམ་རྒྱལ་དབང་ཕྱུག (༢༠༠༡) རྫོང་ཁའི་ཚད་ལྡན་སྒྲན་ཁུ་དང་ཡིག་རིགས་འབྲི་བངས། ཐིམ་ཕུ།

རྫོང་གོང་ལྷན་ཚོགས། (༢༠༡༤) འབྲུག་གི་ཡིག་བསྐྱར་ནམ་གཞག **ཐིམ་ཕུ།** རྫོང་ཁ་གོང་ལྷན་ཚོགས།

རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས། (༢༠༠༩) རྫོང་ཁའི་བད་གཞུང་གསར་བ། ཐིམ་ཕུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

ཁ་ འོག་ལུ་བཞོད་མི་དཔེ་དཔ་ཚུ་ ཁ་སྐོང་གི་གནས་ཚུལ་ཐོབ་ནིའི་དོན་ལུ་ ལྷག་དགོབ་ཨིན།

ཀུན་ལེགས་རྒྱལ་མཚན། (༢༠༠༤) རྫོང་ཁའི་རྫོང་སྒྲ། སྤ་རོ།

སྐལ་བཟང་དབང་ཕྱུག (༢༠༠༢) རྫོང་ཁ་བད་དོན་རྒྱན་འབྲེལ། བསམ་ཅེ།

རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས། (༡༩༩༠) ཆོག་དོན་ཀུན་གསལ་མེ་ལོང་། ཐིམ་ཕུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས། (༡༩༩༩)འབྲི་རྩོམ་ཕྱོགས་དེབ། ཐིམ་ཕུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས། (༡༩༩༠)རྫོང་ཁ་རབ་གསལ་ལམ་བཟང་། ཐིམ་ཕུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

རིན་ཆེན་མཁའ་འགོ། (༡༩༩༤) རྫོང་ཁ་དབྱིན་སྐད་ཆོག་མཛོད།

སློབ་དཔོན་བྱམས་པ་ཚས་རྒྱལ། ༡༩༩༩ ལུ་ཅུ་པའི་ནམ་བཤད། ཐིམ་ཕུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

Year 2: Third Semester (Compulsory Modules)

Module	: ACT 202: Accounting for Managers-I
Programme	: BBA
Credit Value	: 12
Prerequisite	: Module 101: Accounting Principles

General Objectives

- To acquaint student with basics of Corporate accounting and Financial Analysis
- To introduce student to accounting standards in the preparation and presentation of accounting information.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- interpret accounting as source of information for decision making;
- explain the need of accounting standards and its development process as a means to preparation and presentation of relevant accounting information;
- Prepare Financial Statements of Companies within the existing accounting standards; and
- Analyze the Financial Information of the companies for managerial decision making.
- Classify and calculate cash flows from operating activities investment

CONTENT

Unit- I: Final Accounts of Companies (AS-4) (10 Hours)

Introduction, Preparation and Presentation of Final Accounts of Companies, Balance Sheet of a Company, Profit and Loss Account, treatment for taxation, bonus and dividend to shareholders, managerial remuneration, acquisition of business and profit prior to incorporation, Statutory report (*Indian Accounting Standards will be used for this unit as regard to the preparation of financial statements and presentation of the information until AASBB issues Bhutanese GAAP*)

Unit- II: Funds Flow Statement (10 Hours)

Introduction, Purpose, use of funds flow statement and its limitations, statement of changes in financial position, preparation of funds flow statement, calculation of funds from operation activities, projected fund flow statement

Unit- III: Cash Flow Statement (10 Hours)

Introduction, definition of cash, classification of cash flows, calculation of cash flows from operating activities, disclosure requirements, calculation of cash flows from investing activities, calculation of cash flows from financing activities, objectives of cash flow statement. (*Indian Accounting Standards will be used for*

this unit as regard to the preparation of cash flow statements and presentation of the information until AASBB issues Bhutanese GAAP)

Unit- IV: Earnings Per Share (AS-20) (5 Hours)

Introduction, Basic EPS and Diluted EPS (*Indian Accounting Standards will be used for this unit as regard to the preparation of cash flow statements and presentation of the information until AASBB issues Bhutanese GAAP*)

Unit- V: Financial Statement Analysis (15 Hours)

Meaning, Objectives and Limitations of financial statement analysis; Tools and Types of Financial statement analysis; Comparative and Common size financial statements; Introduction to ratio analysis; classification of ratios, solvency ratios, liquidity ratios, activity ratios, profitability ratios, Interrelationships among ratios and preparation of financial statements.

Teaching Strategies

- Lecture
- Short Case study
- Demonstration

Assessment

• Assignments/Project Work /Presentation	30 %
• End-Semester Exam	70 %
Total	100 %

Essential Texts

1. Sehgal A and Sehgal D, Introduction to Financial Accounting, (2008) Taxman Publication, New Delhi, India
2. Williams, JR, Haka, SF & Bettner, MS, *Financial & Managerial Accounting the basis for business decisions*, (2008), Tata McGraw Hill, New Delhi, India

References

1. Ghosh, T.P., *Accounting and Finance for Managers*, Taxman Publication, New Delhi, India
 2. Stice, *Financial Accounting: Reporting and Analysis*, (2007), Cengage Learning Pvt. Ltd, New Delhi, India
-

Module	: HRM 202: Organisational Behavior
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- This module focuses on the impact of individuals, groups, and organisational structures on organisational behaviour with the aim of improving organisational effectiveness. The module will aim at building students' understanding of how to

manage organisations and improve functioning of the organisation by focusing on the human aspects of work within contemporary organisations.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- describe and analyse the relationship between individual and group behaviours on organisational functioning
- explain the underlying factors that influence human behavior
- analyse the mechanism of group dynamics and how it can be used for the benefit of the organisation; and
- develop and apply the organisational behaviour theories to real life situations.

CONTENT

Unit -I: Introduction (5 Hours)
Concepts and challenges of OB; Opportunities of OB; Contributions of major behavioral science disciplines to OB

Unit -II: Individual Behavior (8 Hours)
Foundations of individual behavior; Biographical characteristics; Personality; Emotions and moods; Perception: Concepts, Impact of perception on behavior, Importance, Factors influencing perception

Unit -III: Values, Attitudes, and Job satisfaction (8 Hours)
Values and sources of value; Types of value; Value, ethics, and behaviour; Components of an attitude; Consistency and attitude; Relationship between attitudes and behaviour; Main causes of job satisfaction; Measuring job satisfaction

Unit -IV: Foundations of Group Behaviour and team building (10 Hours)
Types of groups; Stages of group development; Norms and individual behaviour in group: Group decision making, Teams vs. Groups, Types of teams, Characteristics of effective teams, Managing teams, the growing popularity of teams in organizations

Unit- V: Workplace Power and Politics (10 Hours)
Concept and importance of workplace power and politics; Bases of power; Dependency in power relationships; Power Tactics; Politics: Power in Action; Factors that Influence Political Behaviours; Impression management; Individual and organisational factors that stimulate political behavior; Political action and ethics, Importance of political perspective; Defensive behavior

Unit -VI: Organisation Structure and Culture (9 Hours)
Key elements of an organisation's structure; Common Organisation Designs: The Bureaucracy, Matrix organisation, Virtual' organisation, Boundary less organisations; Mechanistic and organic structural models; Implications of

different organisational designs on behaviour; Institutionalisation and organisational culture; Common characteristics of organisational culture; Effects of organisational culture on people and the organisation; Factors determining an organisation's culture; Transmitting organisational culture to employees.

Teaching Strategies

- Seminar
- Mini Case study
- Role play
- Debate and Quiz
- Discussion

Assessment

• Participation	10 %
• Case study	15 %
• Presentation	20 %
• Research report	10 %
• Assignment	20 %
• End-Semester Exam	25 %
Total	100 %

Essential Texts

1. Robbins, S.P., Judge, T. A., Millett, B., & Waters-Marsh, T. (2008), *Organisational Behaviour*, 5th Edition, Frenchs Forest: Pearson Education Australia.

References

1. Robins, S.P. 2004. *Organisational Behaviour: Concepts, Controversies, And Applications*. 10th Ed. India: Prentice Hall.
2. Luthans, F. 2001. *Organisational Behaviour*. 9th Ed. McGraw Hill.

Module	: IBS 301: International Business
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To understand the basis of international business and co operations.
- To examine the conceptual and applied aspects of international business.
- To critically assess major challenges of globalization practices.
- To evaluate and appreciate the role of international organizations in promotion and regulations of international business.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the basis of international business and co operations.
- Analyse globalization principles and its impacts on domestic economies.
- Examine challenges underlying international operations-HRM issues, Marketing strategies, foreign trade and payment terms (INCOTERMS), exchange and risk management.
- Explain and examine the advantage and challenges of regional economic cooperation.

CONTENT

Unit-I: International Business Environment (6 Hours)

Basis of international business (factors that contribute to international business); international trade environment - Economic, cultural, political and legal environments; recent trends and developments in world trade in goods and services.

Unit-II: Globalisation and the World Economy (6 Hours)

Concept of globalization, its growing importance in the world economy; impact of globalization on the domestic economy; Foreign Direct Investment; role of multinationals, modes of entry strategies of MNCs, Cross border Mergers and Acquisitions, World Emerging Economies- China, India, Brazil and change in trend of global economy.

Unit-III: International Management (12 Hours)

International Production, logistics, value chain, strategies; Organisational structures for international organisations; Marketing strategies; International HRM issues: cross cultural management, expatriate management, foreign trade and payment terms and other INCOTERMS, Foreign exchange and risk management.

Unit-IV: International Trade and Related Institutions (10 Hours)

Overview of theories of trade-comparative advantage Vs Competitive advantages; International Trade Agreements- WTO Objectives, structure and functioning; roles and functions of IMF, World Bank, UNCTAD, OECD

Unit- V: Regional Economic Cooperation (8 Hours)

Regional Economic cooperation: Forms of regional blocks; Economic Integration among countries in Europe, North America and Asia (Special focus on ASEAN and SAARC)

Unit-VI: Trade Promotion and Development (8 Hours)

Trade promotional measures: Free Trade Zones and Tariff Regulations; Subsidies and incentives; 100 % Export Oriented Units (EOU); Strategic Alliances,

Outsourcing, IT in international business, ethical and environmental considerations.

Teaching Strategies

- Interactive lectures
- Group activities
- Case studies
- Seminars

Assessment

• Assignment	20 %
• Presentation	10%
• Group Project Work	30 %
• End Semester Examination	40 %
Total	100 %

Essential Texts

1. Paul J. *International Business*, Prentice Hall of India, New Delhi, INDIA
2. Cherunilam F, *International Business*, (2007) Prentice Hall of India, New Delhi, INDIA

References

1. Johnson D & Turner C, *International Business-Themes and Issues in Modern Global economy*, London, Rutledge
2. Bennett R, *International Business*,(2007) Pearson India, New Delhi, INDIA

Module	: FIN 201: Introduction to Corporate Finance and Financial Management
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To develop the basic skills and understanding of financial management.
- To develop a logical understanding Leverage and capital structure.
- To understand the basics of Risk and Return.
- To understand the concept of Time Value of Money and Capital Budgeting Decisions.
- To become knowledgeable about the global business scenario.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Identify various concepts of Financial Management.
- Elucidate the basics of capital structure theory.
- Explain the basics of risk and return concept.
- Demonstrate the knowledge of decision-making skills e.g. capital budgeting.
- Apply the basics of international financial management.

CONTENT

- Unit- I: Nature of Financial Management: (6 Hours)**
Scope of Finance & Financial Management, Finance Functions, Financial Manager's Role, Objective of Financial Management, Organization Chart of Finance Dept.
- Unit- II: Concept of Value & Return: (6 Hours)**
Future Value & Present Value of Single Amount, Annuity
- Unit- III: Introduction to Fixed Income Securities: (6 Hours)**
Types of fixed income instruments and basics of bond and bond valuation, introduction to interest rate risk, Zero Coupon Bonds, Fixed and Floating rate bonds.
- Unit- IV: Capital Budgeting Decisions: (12 Hours)**
Meaning and Importance of Investment Decisions, Types of Investment Decisions, Techniques for Evaluating Investment Proposals (Discounted Cash Flow Methods-NPV, PI, IRR; Non-Discounted Cash Flow Methods- Payback Period, ARR) Simple numerical exercises
- Unit- V: Risk and Return concept (8 Hours)**
Expected return and risk of single asset and portfolio, Portfolio Variance, systematic and unsystematic risk and Beta, the Capital Market Line (CML), Introduction to CAPM and Securities Market Line.
- Unit- VI: Financing Decisions: (8 Hours)**
Meaning & Importance of Capital Structure, Factors affecting Capital Structure Capitalisation (Meaning, Theories of Capitalization, Over & Under Capitalisation)
- Unit- VII: Dividend Policy Decision: (6 Hours)**
Reasons for Paying Dividends, Considerations of Dividend Policy, Stability of Dividends, Forms of Dividends.

Teaching Strategies

- Lecture
- Demonstration
- Case studies
- Group work

Assessment

• Two Case Studies	20 %
• Mid – Semester Exam	30 %
• End – Semester Exam	50 %
Total	100 %

Essential Texts

1. Chandra, P. *Financial Management-Theory & Practices* (Tata-Mcgraw Hill: New Delhi)
2. Stephen A Ross, Randolph W Westerfield and Bradford D Jordon *Fundamentals of Corporate finance*, (McGraw Hill: New Delhi)

References

1. Van Horne, *Financial Management & Policy* (Pearson Education Asia)
2. Pandey,I.M. *Financial Management* (Vikas: New Delhi)

Year 2: Fourth Semester (Compulsory Modules)

Module	: ACT 203: Accounting for Managers-II
Programme	: BBA
Credit Value	: 12
Prerequisite	: Module 101,201 Accounting Principles

General Objectives

- To understand basic concept, processes used to determine cost.
- To gain knowledge of preparation of budgets, standard costs and variance statements.
- To gain skill for controlling cost and decision making.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Discuss the basic concepts and processes used to determine cost
- Demonstrate the preparation of budgets, standard costs and variance
- Apply the skills in standard costing and techniques of variance analysis

CONTENT

Unit-I: Understanding Costs (5 Hours)

Introduction, Meaning of Cost, Cost elements, Functional classification, and Understanding value chain, Direct and Indirect costs, Preparation of Cost sheet

Unit- II: Cost Volume Profit Analysis (15 Hours)

Introduction, Classification by Variability: Fixed Cost, Variable Costs, Semi-Variable Cost; Marginal Costing and Break Even Analysis: Profit Volume Ratio, BEP, Break Even Volume and Margin of Safety; application of Marginal Costing Concept.

Unit- III: Standard Costing and Variance Analysis (15 Hours)

Introduction, Meaning of Standard Costs; Material Standards and Variance Analysis, Labour Cost Standard and Variance Analysis, Overhead Standard and Variance analysis, Sales variance analysis.

Unit- IV: Budgetary Control (15 Hours)

Introduction, Long Range Planning and Master Budget; Master, Continuous Budget, Components of Master Budget, Advantages of Master Budget, Preparation of Master Budget (Sales, Production, Material Requirement, Production Cost and Financial Budgets), Flexible Budget and Zero Based Budgeting;

Teaching Strategies

- Lecture method
- Mini Case study

- Demonstration
- Group works

Assessments

• Assignments/Project work /Presentation	30 %
• Examination	70 %
Total	100 %

Essential Texts

1. Arora, MN, *Cost Accounting: Principles and practice. (2008) Noida (UP): Vikash Publishing House Pvt. Ltd.*
2. Horngren, C.T. *Cost Accounting, A managerial Emphasis (2008) New Delhi: Horngren, Prentice Hall of India.*

References

1. Ghosh, T.P., *Accounting and Finance for Managers*, Taxmann Publication, New Delhi, INDIA
2. Saxena, VK and Vashist, CD. *Advanced Cost and Management Accounting*, Delhi: Sultan Chand and Sons.
3. Jain, Narang. *Cost Accounting*. Kalyani Publishers
4. Allen, BR, *Cases in Management Accounting and Control Systems, 4/e (2008)*, Pearson Publications INDIA.

Module	: ECO 202: Macroeconomics
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

Since Macro Economics determines standard and structure of an economy, it is pertinent to understand some of the Macro Economics variables for the students who are pursuing BBA and B. Com, for making decision in the business or real life.

- To know the basic conceptual knowledge of Macro Economic behaviours;
- To apply the basic knowledge of Economics in higher studies, especially case base study in higher semesters;
- To apply the knowledge of Economics in real business activities

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Define macroeconomics and discuss the nature, scope and importance
- Demonstrate basic concepts of macro economics, which are to be used in the tertiary education of Commerce and Management studies
- Demonstrate comprehension of internal and external organisational environment through constructive discussion;

- Critically analyze and apply business situation of moderately complex nature
- Evaluate monetary and fiscal policy and stabilization measures in Bhutan
- Define NI, GNP, GNI and NNP
- Analyze money and its determinants
- Compare and contrast the models of economic growth and development

CONTENT

Unit -I: Introduction to Macro Economics (10 Hours)

Part 1: - Nature and Scope of Macro Economics; Definition, Nature and scope of Macro economics; its importance and different from Micro Economics,

Part 2: Distinguish between Macro Static, Comparative and Dynamic, Distinguish between Flow and Stock concepts.

Unit -II: National Income and its measurement (15 hours)

Part 1: Concept and Definition of NI, GNP, GNI, NNP at factor cost and market price, GDP, NDP at factor cost, DI, PI, Real Income, and PCI

Part 2: Measurement of NI and its difficulties, Different methods of NI estimations; Importance of NI Analysis

Unit -III: Determination of Income and Employment (15 hours)

Part 1: Circular Flow of Income, Investment function- MEC, MEI, Classical theory of Income and Employment; Keynesian Consumption Function, Determination of Income and Employment- Keynesian Approach, Keynesian Multiplier.

Part 2: IS-LM Model, Monetary and Fiscal Policy as Stabilization measure in Bhutan

Unit -IV: Money and its determinants (10 hours)

Part 1: The demand for and Supply of Money Market, Measure of Money Supply, Deposit and Credit Multiplier.

Part 2: Inflation, Deflation, Stagflation and Business Cycle; Demand Pull and Cost Push Inflation; Effect and Control of Inflation, Deflation

Unit -V: Economic growth and Development, and Business (10 hours)

Part 1: Economic Development and Growth; Concept of Social Capital and GNH; Determinants of GNH; Globalization and GNH in Bhutan.

Part 2: Business Cycle Phases, Theories of Trade Cycles

Teaching Strategies

- Lecture
- Tutorial
- Mini case studies
- Group work

Assessment

• Assignment/project work/ presentation	30 %
• Mid- Semester Exam	25 %
• End-Semester Exam	45 %
Total	100 %

Essential Text

1. Shapiro, E. (1997): Macro Economic Analysis (Fifth Ed.), New Delhi. Galgotia Publications (P) Ltd.
2. Diulio, E. (2004): Macro Economics (3rd Ed.), New Delhi. Tata McGraw-Hill Publishing Company Limited (Schaum's Outlines Series).

References

1. Branson, W.H. (1995): Macro Economic Theory and Policy (2nd Ed.), New Delhi. University Book Stall.
 2. Lipsey, R.G. and Ragan Christopher T.S (2001): Economics (10th Canadian Ed.), Toronto. Addition Wesley Longman.
 3. Annual Reports of RMA
 4. Planning Commission's Five Year Plans of Bhutan
 5. Ueda, Akiko (2003): Culture and Modernisation-from the Perspectives of Young People in Bhutan. Thimphu: The Centre for Bhutan Studies.
 6. Ura, Karma and Karma Galay (2004eds.): Gross National Happiness and Development. Thimphu: The Centre for Bhutan Studies.
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Module	: BLT 202: Corporate Law
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To provide conceptual knowledge of the regulation of company law and to provide thorough understanding of the various provisions of the Companies Act of the Kingdom of Bhutan 2000 as well as schedules and Rules made there under.
- To provide conceptual understanding of the emerging issues in company law along with relevant case laws.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the concept of corporate personality; types of companies; doctrine of ultra-vires, doctrine of constructive notice, doctrine of indoor management; history of company law in Bhutan.
- Elicit formation of company; the process of promotion; company documents; incorporation; commencement of business and corporate transactions.
- Analyse the structure of company finance from the perspective of corporate law.

- Analyze corporate management and administration from the perspective of corporate law.
- Discuss the winding up of company.
- Compare and contrast the emerging issues pertaining to corporate bodies.

CONTENT

Unit- I: Introduction (5 Hours)

Introduction to company: Meaning and Nature, concept of corporate personality and lifting of corporate veil, types of companies; **Companies Act of Bhutan:** history of company law in Bhutan, extent and application.

Unit- II: Formation of company (10 Hours)

Process of Formation: promotion, incorporation and Registration: Articles of Incorporation, certificate of incorporation and certificate of commencement; **Corporate Transactions:** pre-incorporation contracts; **doctrines of ultra-vires; the doctrine of constructive notice; doctrine of indoor management.**

Unit- III: Company Finance (15 Hours)

Prospectus: definition, requirement as to prospectus, misstatement in prospectus and their consequences, abridged prospectus, statement in lieu of prospectus, underwriting commission and brokerage; **Company Finance:** concept of capital and financing of companies, sources of capital, **Share Capital:** classes and types of shares, application and allotment of shares, issue of shares, bonus issues, rights issues, lien and call on shares, dividends, transfer and transmission of shares, share certificate, share capital alteration, buy back of shares; **Depositories:** rights and obligations of depositories, participants, issuers and beneficial owners; **Debt capital:** debenture trust deed and trustees; **Developments in corporate debt financing.**

Unit- IV: Management and Administration (15 Hours)

Board of Directors (BoDs): appointment/re-appointment, qualification, vacation of office, retirement, resignation and removal; contracts in which directors are interested; role; powers and duties of directors; **Insider Trading and trading of securities; other managerial personnel:** Chief Executive, whole time directors, secretary; **Company Meetings:** Board Meetings, General meetings, kinds of meetings and resolutions, law, practice and procedure relating to convening and proceedings at general and meetings, recording and signing of minutes, role of chairman.

Unit -V: Winding up (10 Hours)

Winding up: concept, modes and consequences.

Unit -VI: Emerging issues in company law (5 hours)

Corporate Governance and Producer Company.

Teaching Strategies

- Lectures
- Tutorials
- Mini case studies

Assessment

• Assignments	20 %
• Mid-Semester Exams	30 %
• Final-Semester Exams	50 %
Total	100 %

Essential Texts

1. *The Course Pack* (Gaeddu College of Business Studies)
2. The Companies Act of the kingdom of Bhutan 2000.

References

1. M.C. Kuchal (2008), *Company Law*, New Delhi, Vikas Publishing House Pvt. Ltd.
 2. Paul L. Davies, *Govers' Principles of Modern Company Law*, (6th edition), Sweet and Maxwell Ltd., London.
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Module	: BMS 204: Quantitative Techniques
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- develop student's competence in applying mathematical knowledge and skills in appropriate real world situations;
- Provide students the basic understanding of important quantitative tools and their elementary applications to business problems.
-

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the matrices and determinants
- Formulate and solve linear programming problems
- Apply transportation method of solution
- Solve the problems related to leasing capital expenditure and bond

CONTENT

Unit-I: Matrices and Determinants

(10 Hours)

Matrix: meaning. Types of matrices, Algebra of matrices, Determinants. Evaluation of determinants (up to order 3). Properties of determinants, minors and cofactors, adjoint of a square matrix, inverse of a square matrix, elementary row operations, solution of systems of linear equations (involving not more than

three variables) with the help of matrices and determinants. Applications of matrix algebra to business and economic problems; applications of systems of linear equations, Input-Output analysis.

Unit- II: Linear Programming

(20 Hours)

Formulation of linear programming problems (LPP), solution to LPPs using graphic method, cases of unique and multiple optimal solutions, unbounded and infeasibility, redundant constraint.

Solution to LPPs using Simplex method – maximization and minimization cases, Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

The dual problem, Formulation of the Dual. Primal–Dual solutions (excluding solution of dual problem when the primal problem involves mixed constraints).

Unit- III: Transportation and Assignment Problems

(10 Hours)

The transportation problem: A special linear programming problem. The transportation method of solution. Methods for finding an initial solution: Northwest corner method, least cost method, Vogel’s Approximation Method (VAM), The Modified Distribution Method (MODI) for finding the optimal solution. The assignment problem, The Hungarian method of assignment.

Unit- IV: Mathematics of Finance

(10 Hours)

Simple and compound interest, rates of interest – nominal, effective and continuous – and their inter-relationships. Rates of discount and their inter-relationships. Compounding and discounting of a sum using different rates. Types of annuities (ordinary, due, deferred, perpetual, etc) and their future and present values. Amortization of loans. Problems relating to leasing, capital expenditure and bonds, sinking fund.

Teaching Strategies

- Lecture
- Demonstration
- Case studies
- Group work

Assessment

• Assignment	20 %
• Mid- Semester Exam	30 %
• End- Semester Exam	50 %
Total	100 %

Essential Texts

1. Thukral, J.K. Mathematics for Business Studies, New Delhi, Mayur Publication.
2. N.D. Vohra, Quantitative Techniques

References

1. Thukral, J.K. Mathematics, 4th edition, Taxmann Allied Services Pvt. Ltd.
 2. Ayres, F.J. Theory and Problems of Mathematics of Finance, Schaum's Outline Series. Tata McGraw-Hill Publishing Co.
 3. Wikes, F.M. Mathematics for Business, Finance and Economics, Thomson learning.
 4. Budnick, P. Applied Mathematics. McGraw Hill.
 5. Mizrahi and Sullivan, Mathematics for Business and Social Sciences. John Wiley and Sons.
 6. J.J. Lerner, P. Zima, Theory and Problems of Business Mathematics, Schaum's Outline series, McGraw Hill.
-

Module	: GSE 101: Analytical Skills
Programme	: B.Com/BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

This module aims to inculcate knowledge and skills in analytical thinking and personality development to enhance employability and continuous professional and personal growth.

Learning Outcomes

Upon successful completion of this module, the candidates will be able to:

- apply the power of creative thinking
- analyse issues and make informed decisions
- design creative and appropriate solutions and spot unnoticed opportunities
- integrate the use of problem solving tools
- adopt and apply acquired analytical skills
- develop a positive and pleasing personality (value based)

Learning and teaching approaches to be used

- Lecture and discussions.
- Individual reading, group discussions and panel presentations.
- Role plays / Demonstrations
- Case study
- Reflection / Soul searching
- Mock sessions
- Audio visuals

Assessment

The learning outcome will be assessed through course work. The candidates will be assessed on the following areas as per the weightings stated.

- Pre Assessment*
- Mid Assessment*
- Post Assessment*
- Case study analysis (Paper based/Audio visuals) 30%
- Assignments 20%
- Class participation and attendance 10%
- Mock sessions (interviews, organizational and social situations) 20%
- Role plays 20%
- Total 100%**

- Pre Assessment: - Pre assessment is a baseline study to diagnose the levels and standards of the participants.
- Mid Assessment: - Mid assessment serves as a feedback to the facilitator on the success of the teaching learning process, areas for improvement.
- Post assessment: - Post assessment provides an overview of the module from the perspective of the participants.

CONTENT

Unit-I: Thinking process & Reflection (5 Hours)
Lateral versus Vertical Thinking, Mind mapping, Attitude towards life

Unit-II: Creativity (8 Hours)
Introduction, Characteristics of a creative person, barriers to creativity, Methods of creativity, Creativity tools- Mensa test

Unit-III: Problem solving process (10 Hours)
Introduction, Conventional versus creative problem solving, Brain storming process, Questioning techniques for problem definition, Fishbone Analysis

Unit-IV: Decision making process (8 Hours)
Six Thinking Hats, Decision Tree analysis, Pareto chart, What-if analysis

Unit-V: Personality Development & Team Work (15 Hours)
Introduction, Factors affecting personality development, Tips for developing a pleasing personality, Importance and tips on grooming and creating a positive first impression, Interpersonal skills, Etiquettes – corporate, national and international, Team building

Unit-VI: Interviews (10 Hours)
Interview facing techniques

Unit-VII: Adapting to Changes, Conflict and Time Management (4 Hours)

Reading List

1. Albuquerque, Roy. (). *The golden book of manners and etiquette*.-----:
2. Black, Kathleen (2003). *Book of etiquette and manner*. Indian Publishers Distributors
3. Bono, Edward de (2005). *Thinking course (Rev Ed)*. -----: Barnes and Nobel
4. Bono, Edward de (2000). *Six thinking hats (2nd)*.New Delhi: Penguin India
5. Bono, Edward de (2009). *Lateral thinking*.---: e-Penguin
6. Bono, Edward de (2008). *Creativity workout: 62 exercises to unlock your most creative ideas*.----:Ulysses Press
7. Chopra, Dr. R. (). *Logical, critical, analytical reasoning*. ----: Galgoba
8. Clayton, P. (2003). *Body language at work: Read signs and make the right moves*.-- -: Hamlyn
9. Covey, Stephen. R. (2009). *The 7 habits of highly effective people*. New York: Franklin Covey Co.
10. Covey, Sean. (2009). *The 7 habits of highly effective teenagers*.----: Pocket Books
11. Davies, William. (1992). *Climbing the corporate ladder*. ---: Thorsons
12. Eifffert, Stephen. D. (1999). *Cross-train your brain: a mental fitness program for maximizing creativity and achieving success*.-----: Amacom
13. Frunham, Adrian. (1999). *Body language at work: Management shapers*. ---- :University Press
14. Michalko, M. (2006). *Thinkertoys :A handbook of creative-thinking techniques (2nd Ed)*.---: Ten Speed Press
15. Post, P & Post, P. (2005). *Emily Post's the Etiquette Advantage in Business: Personal Skills for Professional Success (2nd Ed)*.--- :William Morrow
16. Singh, Mina. (1995). *Business Etiquette : A book of modern manners for the Indian office*.----: Rupa & Co
17. Treffinger, D.J. (2006). *Creative problem solving: An introduction (4th Ed)*. ---- :Prufrock Press
18. Watson, E. (2003). *Correct manners and etiquette*.-----: Full Circle
19. Wujec, Tom. (n.d). *The complete mental fitness book*. ----: Orient Paper

Year 3: Fifth Semester (Compulsory Modules)

Module	: MGT 303: Fundamentals of Corporate Governance
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To gain basic knowledge on Corporate Governance Principles and purpose of good corporate governance.
- To provide knowledge on global development and best practices in the corporate world.
- To provide students with the opportunity to broaden and deepen their knowledge of concepts in corporate governance theories and practices.
- To provide students with the opportunity to examine and critically analyse the role of corporate governance in businesses and the global economy.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Evaluate the role and nature of corporate governance
- Demonstrate the understanding of the key theoretical issues in the study of corporate governance
- Distinguish between various approaches to the subject
- Analyse the contexts, both endogenous and exogenous, that underpin and contribute to corporate governance structures locally and internationally
- Synthesize the epistemological and social scientific influences and interpretations of corporate governance issues

CONTENT

Unit- I: Evolution, Concept, Principles and development: (8 Hours)

Introduction to Corporate Governance; History of Corporate Governance; Concepts of Corporate Governance and Stake Holder; Corporate Objectives and goals, Ownership pattern ; Issues in managing public limited firms ; Agency problems. **Nature & Evolution of Corporate Governance:** Global and National Perspectives – Global Corporate Governance models Anglo American and Relationship model (Germany, Japan and France) Claims of Various Stakeholders Why governance – Changes in eighties Cadbury Report, Hampel Report and OECD Committee Recommendations – SOX Act.

Unit- II: Corporate Governance Mechanism and Overview: (6 Hours)

4 P's of Corporate Governance: People, Purpose, Process and Performance; Wealth Creation, Management and Distribution; Disclosure in offer documents

Unit- III: Mechanism and Control: (8 Hours)

Internal Corporate Governance Mechanism: Board of Directors— Functional Committees of Board; Remuneration, Code of conduct, whistle blowers; External Corporate Governance: Debt Covenants, Government Regulations, competitions and external auditors;

Unit- IV: Corporate Democracy and Investors relations: (8 Hours)

Corporate ownership structures, Corporate Democracy; Shareholders Democracy and Protection of Minority Interests; Role of Corporations in promoting shareholders democracy; Rights of shareholders, duties and workers as stakeholders

Unit- V: Governance Disclosures and Transparency: (8 Hours)

Concept of Disclosure, reasons and considerations in making disclosures; Transparency; Mechanisms to control managerial behaviour and to enhance transparency; scope of disclosures, forms of disclosures, problems in making adequate disclosure

Unit- VI: Financial Oversight and Audit Mechanism: (8 Hours)

Internal Audit: Reasons, scope and key considerations; Internal Control, the External Audit function, Auditor company relationship, Independence of Auditors, Establishment of Accounting Oversight Board

Unit- VII: Constraints to Effective Corporate Governance: (8 Hours)

Factors responsible for obstructing effective corporate governance, Poor Board Structure and unclear Delineation of Duties, Non- disclosures and lack of transparency, lack of respect for shareholders rights, abuse of corporate opportunity, Insider trading and Interlocking Directorship.

Teaching Strategies

- Lecture
- Seminars
- Group Work
- Case studies

Assessment

• Case Analysis and Presentations:	50%
• End-Semester Exam	50%
Total	100 %

Essential Texts

1. Bansal CL, *Corporate Governance*, (2008) Taxmann's, New Delhi, INDIA
2. Solomons, *Corporate Governance and Accountability* (2007), Wiley India Pvt. Ltd. New Delhi, INDIA

References

1. Business Ethics & Corporate Governance ICMR
 2. Business Ethics: Concepts and Cases Velasquez, M. G. Prentice Hall of India 2005
 3. Corporate Governance Monks, R. / Minow, N. Blackwell 2008
 4. Corporate Governance Banks, Eric. John Wiley
 5. Cases on Business Ethics Business World
 6. Corporate Governance Fernando, A C. Pearson Education 2000
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Module	: RES 301: Research Methods in Business
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To acquaint student with the process to identify research problems, draw and operational plan, apply appropriate techniques for empirical investigation and write a research report.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the concepts of research methodology in business
- Identify a research problem and prepare appropriate proposal
- Design survey questionnaires relevant to a given study selecting appropriate sampling methods
- Analyse and interpret the data using statistical tools
- Conduct empirical analysis for writing a research report
- Apply software packages in the analysis of data and information

CONTENT

Unit-I: Introduction (5 Hours)

Research-meaning, objectives, types and process; criteria of good research and role of scientific methods; ethical issues in research.

Unit-II: Research Problem and Plan (12 Hours)

Essentials of good research problem; types of research problems; identification of various sources for selecting research areas; formulation of research problem; developing research plan (or design); essentials of a good research design; different types of research designs.

Unit-III: Survey and Collection of Research Data (15 Hours)

Types of survey-census and sample; identifying universe/population: Meaning, features and limitations of census survey; need and features of sample survey; sampling design: random and non-random sampling methods; sampling errors;

Primary and secondary data: meaning, advantages and disadvantages; methods of collecting primary data: interviews, questionnaires and schedules; sources of secondary data.

Unit-IV: Analysis and Interpretation of Data (20 Hours)

Processing and analysis of data; role of statistical methods in research-averages, dispersion, correlation, regression and other important statistical methods used in research; Interpretation: meaning, techniques and precautions

Unit-V: Report writing and Roles of Computers in Research (8 Hours)

Essentials of a good report; research report-layout, mechanics and precautions in writing research reports; computers for researchers (Hardware and Software Packages)

Teaching Strategies

- Lecture
- Seminars
- Presentations and discussions

Assessment

• Group Project and presentation	30 %
• Research article	30 %
• End-Semester Exam	40 %
Total	100 %

Essential Texts

1. Kothari, CR, Research Methodology, Methods and Techniques, New Age International Publishers

References

1. Dooley D, Social Research Methods, Prentice Hall
2. Bryman, Alan & Emma B, Business research Methods, Oxford Press

Module	: BIM 303: Management Information Systems
Programme	: BBA
Credit Value	: 12
Prerequisite	: Basic of computer and basic organisational functions like Finance, Human resource, Marketing, and Production

General Objectives

- To familiarize the students with main aspect of information system for managerial use.
- To enable the students to appreciate the application of IT in improving managerial effectiveness

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Demonstrate the use of information systems at the different levels of management
- Apply MIS for various departments like manufacturing, inventory, accounting etc.
- Define decision support system
- List the characteristics and architecture
- Demonstrate skills in introducing data ware house and architecture

CONTENT

Unit-I: Introduction to information system: (10 Hours)

Introduction to IS-Why study IS-Why business needs IT- Fundamental concepts - Overview of IS-Solving business problems of with IS-Developing IS solution- System development model- waterfall model- spiral model: System Development life Cycle. (only the concept). Introduction to Enterprise Resource Planning (ERP), Enterprise Resource planning- an overview Benefits of ERP.

Unit-II: Information system for business operation (7 Hours)

Business IS (concept of MIS in manufacturing and service industry) Marketing, Manufacturing , Finance and Human resource system, Transaction processing system, Management. Information system and Decision support system.

Unit-III: Managing information Technology: (8 Hours)

Managing information Technology Managing information resource and technologies Global IT management, Planning and implementing business change with IT.

Unit-IV: Decision support system- (10 Hours)

Definition, characteristics, Architecture. Component of a DSS, Models for DSS, Software for DSS, Electronic spreadsheets, GDSS packages Using Decision Support systems, Analytical Modeling alternatives Examples of DSS applications, Developing Decision Support System.

Unit-V: Data Warehouse Architecture to Implementation (7 Hours)

Introduction, Data in Data warehouse, Architecture of Data warehouse, Data warehouse Design, Organization and management of Data warehouse, Implementation of Data warehouse, Business Intelligence, Data warehouse and MIS

Unit-VI: Information System Audit (8 Hours)

Responsibility, Authority and Accountability, Professional Ethics and Standard-code of Professional Ethics ,Competence Skills and Knowledge, Planning –audit Planning, Performance of Audit work-supervision Evidence Reporting.

Teaching Strategies

- Lecture
- Laboratory hands on training
- Demonstration
- Group Activities

Assessment

• Assignments/Case studies:	20 %
• Midterm Exam	20 %
• Mini Project	20 %
• End-Semester Exam	40 %
Total	100 %

Essential Texts

1. James A. O' Brain; Management Information system for managing IT in the internet worked Enterprise. TMH New Delhi 2001
2. W.S Jawadekar; Management information system TMH New Delhi 2008

References

1. Dr. Sushila Madan Computer Base information system Taxmann 2004
2. Alexis Leon; ERP Solution TMH New Delhi 2000
3. Kenneth C. Laudon & Jane P. Laudon; Essentials of Management information System Prentice Hall, 2004.
4. Kenneth C. Laudon & Jane P. Laudon; Management information system (Managing the digital firm) Pearson Education 2009

Year 3: Sixth Semester (Compulsory Modules)

- 1 Required major Module
- 1 Elective related to Major Module
- 2 General Elective Modules
- Project Work on Major

Required Major Modules (Marketing)

Module	: MKT 201: Principles of Marketing
Programme	: B.Com/BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To identify the foundation terms and concepts that are commonly used in marketing
- To acquaint students with the fundamentals of marketing planning and elements of marketing mix.

Learning Outcomes

Upon successful completion of this module, student should be able to:

- explain the concepts of marketing
- conduct simple market analysis such as consumer behavior analysis and market segmentation
- develop a simple marketing plan

CONTENT

Unit-I: Marketing Concepts (7 Hours)

Definition, Nature, scope and importance of marketing; marketing environment; Marketing objectives; the link between marketing objectives and corporate objectives; Features of markets: location, size, share, competitors, growth; Industrial and consumer markets: Classification of products; How marketing might differ for different types of goods and services; Product differentiation and USP (Unique Selling Point); Niche versus mass marketing

Unit-II: Consumer Behavior (7 Hours)

Factors influencing buyers behavior, Buyer decision process, consumer psychology, Customer satisfaction Vs Customer delight, consumer value and satisfaction.

Unit-III: Marketing Mix (10 Hours)

Definition of each of the Four P's. Components of each P.

Extended 7Ps for services. Significance in the competitive environment; **product and pricing:** product strategy, product innovation and diffusion, product development, product life cycle and product mix; pricing decision: objectives and strategies.

Unit-IV: Market Segmentation (10 Hours)

Definition, Need & Benefits. Bases for market segmentation of consumer goods, industrial goods and services. Segment, Niche & Local Marketing, Effective segmentation criteria, Evaluating & Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP.

Unit-V: Advertising (10 Hours)

Advertising and the product: identifying product/service, specifying advertising objectives, decisions variables, identifying the target audience; product positioning: setting the advertising budget, designing the advertisement, selecting the right media; evaluating the advertising programme: post ad market evaluation, analysis of customer and market feedback, making needed changes

Unit-VI: Marketing Planning (13 Hours)

Nature, Process and CONTENTs of Marketing Plan, The changing marketing environment, Analyzing needs and trends in Macro environment, Economic Environment, Technical Environment, Political Environment, and Socio-cultural Environment

Teaching strategies

- Lecture
- Case Studies
- Group Activities
- Role Plays and simulations

Assessment

• Assignment	20%
• Case Analysis & Presentation	30%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. Philip Kotler, *Principles of Marketing* (2009), Pearson Publishers, New Delhi
2. Boone & Kurtz, *Principles of Marketing*, (2008), Cengage Learning, New Delhi

References

1. Rajan Saxena, *Marketing Management* (2009), Tata McGraw Hill, New Delhi
2. M. Govindarajan, *Marketing Management, Concepts, Cases, Challenges and Trends*, PHI Pvt Ltd, New Delhi

3. R. Batra, JG Myers & DA Aaker, Advertising Management, (2007), Pearson Education, Delhi, INDIA
 4. SA Chunawall, K.C. Sethia, Foundations of Advertising Theory and Practice (2008), Himayala Publishing House, Delhi, INDIA
-

Module : MKT 202: Consumer Behaviour
Programme : BBA
Credit Value : 12
Prerequisite : MKT101: Principles of Marketing

General Objectives

- The module aims to give the student a critical understanding of factors influencing consumer behavior which can be used in the development of more effective marketing strategies

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the concepts of consumer behaviour
- conduct consumer analysis using appropriate concepts and tools
- demonstrate the understanding of consumer decision making process
- analyze consumerism and its involvement; explain consumerism and consumer protection

CONTENT

Unit –I: Introduction to Consumer (12 Hours)

Consumer behavior, Role of Consumer behavior in Marketing; consumer behavior theories: Freudian, Neo- Freudian and Trait. Consumer personality vs. Brand Personality; Consumer Needs and Motivation- Maslow's pyramid of need hierarchy and Consumer Behavior.

Unit-II: A Framework for Consumer Analysis (12 Hours)

Factors influencing consumer behaviour (Internal Influences): Needs and motivation, personality, perception, attitude formation and change, communication and learning consumer involvement. External Influences: Group dynamics and consumer reference groups, family and social stratification, culture/subculture/cross culture, demographics and values.

Unit–III: Consumer Decision Making Process (8 Hours)

Situational Influences, decision making process, post purchase processes, customer satisfaction and commitment.

Unit-IV: Modeling and Researching Consumer Behaviour (8 Hours)

Modeling behaviour, models of consumer behaviour, organisational buyer behavior.

Unit–V: Consumerism and Consumer Protection

(10 Hours)

Consumerism and its involvement, approaches to consumerism, needs for consumer protection, rules and regulation pertaining to consumers' protection in Bhutan

Teaching Strategies

- Lectures
- Classroom Discussions
- Case Analysis
- Presentations

Assessment

• Assignment	20%
• Case Analysis & Presentation	30%
• End-Semester Exam	50%
Total	100 %

Essential Texts

1. Schiffman,L.G and Leslie Lazar Kanuk,L.L (2007), *Consumer Behaviour*, Prentice Hall of India, New Delhi, INDIA
2. Michael Solomon, Gary, Soran and Hoggs, *Consumer Behavior (4th edition)*, Pearson Publications, New Delhi

References

1. London,D.L & Bitter A.T.D (2007), *Consumer Behaviour*, Tata McGraw Hill, New Delhi, INDIA
2. Susan Nash, *Delighting Your Customers*, Motilal Baharsidass, New Delhi

Module	: MKT 303: Sales Management
Programme	: BBA
Credit Value	: 12
Prerequisite	: MKT101: Principles of Marketing

General Objectives

- To give students a broad perspective and penetrating understanding of wholesale and industrial selling –it's social and economic functions, its role in purchasing and sales, and its relationship to the total business picture.
- To develop skills to formulate a strategic sales program
- To critically examine the results toward evaluating and controlling the sales forces performances so as to improve the results or bring them in line with projections

Learning Outcomes

Upon successful completion of the module, student is expected to:

- demonstrate understanding of the sales process, the relationship between sales and marketing, sales force structure, customer relationship management (CRM) and issues in recruiting, selecting, training, motivating, compensating and retaining salespeople.
- skillfully apply sales force management concepts to solve managerial issues
- analyze in written and oral presentation form, the use or lack of basic sales force management principles related to specific business situations.
- identify sales force management issues and opportunities and how personal selling can be applied to achieve organisational objectives.
- organize and effectively deliver both individual and team presentations.

CONTENT

Unit-I: Introduction to Sales Management (6 Hours)

Changes in sales management, sales management strategies, formulation of sales strategies, different sales strategies, methods of selling

Unit-II: Sales Organization (6 Hours)

Need for sales organization, function of sales organization, Role of sales administration, developing a sales organization

Unit-III: Developing Sales Force (10 Hours)

Recruitment and Selection (7 Hours) Kinds of Staffing, staffing process, testing and interview. Training: Types of training, training methods and procedures

Unit-IV: Compensation and Motivation (8 Hours)

Various modes of compensating the sales force, motivation to the sales force importance of motivation theories for sales force, non- financial factors and their impact on sales force motivation

Unit-V: Sales Forecasting, Quotas and Territory Management (10 Hours)

Introduction, methods of sales forecasting Budgeting, sales quotas and territory management

Unit-VI: The Personal Selling Process (10 Hours)

Prospecting ,Pre-approach and approach, need analysis, sales leads, sales presentations, types of calls, closing, post decision processing, post sales services.

Teaching Strategies

- Group Discussions
- Cases Analysis
- Presentations
- Lectures

Assessment

• Assignments	20%
• Case Analysis & Presentation	30%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. Still, R.R. and Cundiff, E.W., *Sales Management-Decisions, Strategies and Cases* (2007) Prentice Hall of India, New Delhi, INDIA
2. Jeremy Cassell, Tom Bird, *Brilliant Selling*, Pearson Publications, New Delhi
3. Gupta, S.L., *Sales and Distribution Management* (2003) Excel Books., India

References

1. Nicola Cook, *The Secrets of Success in Selling*, Pearson Publications, New Delhi
 2. Joe Owen, *How to Sell* (2010), *How to Sell*, Pearson Publications, New Delhi
 3. James Borg, *The Art of Influencing People* (3rd edition) 2010, Pearson Publications, New Delhi
-

Module	: MKT 306: International Marketing
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The course is designed to provide students with an understanding of the basic concepts of marketing management and experience in making marketing decisions in an international business environment in particular.
- Specifically, the course covers issues relating to the philosophy of marketing, developing international marketing strategy, and planning marketing tactics (product, pricing, communications, distribution strategy and marketing research).
- This treatment of the module will be largely from a practical perspective with the emphasis being on improving the managerial decision-making process in marketing.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- demonstrate understanding of the similarities and differences in economic, cultural, social, political, and legal environments of other nations and an awareness of how each affects marketing.
- analyse risks in international business and the financial implications of international marketing decisions.
- demonstrate analytical competence in researching, and evaluating international markets.

- develop strategic competence in recognizing opportunities, and developing appropriate market-entry strategies.
- design product, distribution, price, and promotion strategies for an international marketing program.
- build managerial competence in planning, evaluating, and controlling international marketing operations.

CONTENT

- Unit-I: Introduction to International Marketing (6 Hours)**
 Definition, Meaning, Nature & Scope of International Marketing, Domestic Vs International Marketing. Identifying Global Needs, Satisfying Needs, Coordinating activities and Recognizing constraints, International Marketing Tasks & Tactics.
- Unit-II: International Marketing Environment (10 Hours)**
 Analysis of International Marketing Environment and Identifying Foreign Markets: Economic development and Geographical conditions; Socio-Cultural Dynamics, Politico-Legal Influences, World Trade Tariff and Non-Tariff restrictions. Role of WTO, IMF, UNCTAD, SAPTA, and NAFTA. Free Trade Zones and Trading Blocks; Trading pattern in South Asia.
- Unit-III: International Product Strategies (8 Hours)**
 Global Product Policies. Methodology in Making Product Decision for International Markets. Global/International Product Branding & Positioning. Entry & Expansion Strategies.
- Unit-V: Pricing & Promotion Strategies (8 Hours)**
 Factors Influencing the Pricing decisions for International Markets. Pricing & Promotion Strategies. Methods of Payment; Global Advertising, Global Promotional Tools.
- Unit-VI: Foreign Trade Procedure & Documentation (8 Hours)**
 Procedure of Foreign Trade- Process of Exporting and Importing, Foreign Trade Documentation-Certificate of Origin, Bill of Lading, Mates Receipts etc.
- Unit- VII: Emerging issues in International Marketing (10 Hours)**
 The Internet: Impact of Electronic Communication through Internet on International Marketing. Areas of operation and modalities- method of setting up World trade operation using computer technology and handling Costs of Operation.

Teaching Strategies

- Group Discussions
- Cases Analysis
- Presentations
- Lectures

Assessment

• Assignment	20%
• Case Analysis and presentation	30%
• End-Semester Exam	50 %
Total	100%

Essential Texts

1. Cateora, P.R. & Graham, J.L. (2007). *International Marketing*. IIRWIN Publication, New Delhi, INDIA
2. Keegan, Warren. *Global Marketing Management*, (7th Edition). Pearson Education Asia, New Delhi, INDIA

References

1. Nevis & Shaw. *International Marketing Analysis & Strategy* (3rd Edition). Prentice Hall, New Delhi, INDIA
2. Cateora, *International Marketing* (9th edition). McGraw Hill< New Delhi, INDIA
3. Cherunilam, *International Marketing* (1st Edition). Himalaya Publication, New Delhi, INDIA

Module	: MKT 307: Services Marketing
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- Identify the challenges and opportunities in services marketing.
- Explore means of achieving competitive advantages in services marketing practice.
- Communicate relevant conceptual material.
- Emphasis the significance of human factor in service delivery, customer satisfaction and successful services marketing.
- Indicate relevant connections and interfaces with the emerging discipline of customer, Relationship management.
- Prepare students to use their knowledge to make successful careers in the industry

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain of the unique aspects and challenges inherent in marketing and managing the delivery of services or other intangible offerings.
- develop the ability to think critically and strategically about opportunities and issues that emerge in service industries and to confidently apply services marketing concepts and frameworks to formulate valuable solutions.
- discover the critical success factors of service quality in both business and consumer markets, based upon evidence from academic research and current views of marketing practitioners.
- explain the key issues in building and managing customer relationships in service industries and to appreciate the value of loyal customers

CONTENT

Unit-I: Foundation of Service Marketing (8 Hours)

Introduction, The service concepts, Nature of Services, Characteristics of services, Classification and Importance of services, The growth in services – Global and Bhutanese scenarios.

Unit-II: Issues in Marketing of Services (12 Hours)

Four I's of services – Intangibility, Inconsistency, Inseparability and Inventory. Extended services marketing mix : going beyond the 4 P's (7 P's of services marketing)

Unit-III: Services Delivery Process (8 Hours)

Service Blueprints, Service Mapping, Managing employees for service orientation

Unit-IV: Distribution Strategies for services (10 Hours)

Challenges in the distribution of services, service quality, measuring service quality and guarantee; Role of e-Commerce companies and BPO Industries in distribution strategies.

Unit-V: Customer Satisfaction and Service Quality (12 Hours)

Service Encounter, Role of HR and Internal Marketing, Monitoring and measuring the customer satisfaction, Handling complaints effectively, services failure and recovery.

Teaching Strategies

- Lectures
- Classroom Discussions
- Case Analysis
- Presentations

Assessment

• Assignment	25%
• Case Studies & Presentation	35%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. Lovelock, C. and Wirtz, J. (2004). Services Marketing. Virginia: Prentice Hall
2. Dave Chaffey, Fiona, Kevin and Richard Mayer, *Internet Marketing: Strategies, Implementation and Practice (4th edition)* 2008, Pearson Publications, New Delhi

References

1. Zeithaml, V. and Bitner, M.J. (2003). Services Marketing: Integrating Customer Focus across the firms, Boston: McGraw-Hill Irwin.
2. Albrecht, K and Zemke, R. (2002). Services America in the new economy. McGraw-Hill.
3. Berry, L.L.(1999). Discovering the soul of services. New York: The Free Press.
4. Kotler,P. Marketing for Non-profit organizations. Prentice Hall.
5. Jha, S.N. (2003). Marketing of Services. Himalaya Publication.
6. Rampal, M.K. and Gupta S.L. (2003). Service Marketing. Galgotia Publication.

Required Major Modules (Human Resource Management)

Module	: HRM 201: Fundamentals of HRM
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The module will aim at providing the students with an integrated understanding of the core human resource management concepts and functions and also their application by analysing real human resource issues.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the key elements and functions of human resource management;
- Identify, analyse, and discuss key human resource management issues;
- Critically evaluate the impact of key human resource management issues in the workplace; and
- Recommend strategies that resolve human resource management problems in the employment relationship.

CONTENT

Unit I – Introduction (8 Hours)

Introduction to the Unit; History and Origins of HRM; Describe the principal roles, functions and outcomes of HRM; Define the professional and ethical principles which guide HRM.

Unit II – Workforce Planning (8 Hours)

Human Resource Planning – Concepts, Importance, Process, Benefits; Job Analysis and Design.- Concepts, Process, Methods of data collection; Job Evaluation

Unit III – Employment and Development (10 Hours)

Selection and Recruitment.- Concepts, Tools; Attracting and Retaining; Learning and Development- Training Process, Methods of Training

Unit IV: Maintaining Human Resource (12 Hours)

Performance Management; Remuneration Management – Compensation determination and its management, Benefits and services; *Industrial Relations* – Safety and health, Unions, Role of Government, Collective Bargaining

Unit V: Assessment of HRM (8 Hours)

Evaluating HRM, Future Directions for HRM, HR Challenges.

Teaching Strategies:

- Seminar
- Presentation
- Case study
- Assignment
- Class Discussion

Assessments:

• Case Analysis	20%
• Written Assignment	20%
• Presentation/Report	30%
• End-Term Exam	30%
Total	100%

Essential Text:

1. Stone, R.J. 2008. Managing Human Resources. 2nd ed. Milton, Queensland: John Wiley & Sons.

References:

1. Foot, M. and C. Hook. 2008. Introducing Human Resources Management. 5th ed. Harlow England: Pearson Education.

2. Dessler, G. 2008. Human Resource Management. Upper Saddle River: Pearson Prentice-Hall
-

Module	: HRM 203: International HRM
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- equipping students with an understanding of the impact of the global environment on the management of human resources and the processes of expatriation and repatriation in multinational organisations; and
- provide the students an insight into the impact of cultural and country differences on human resource policies and practices.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- critically analyse the impact of political, economic, social, and technological factors on human resource functions in international organizations
- develop strategic perspectives for the management of HR in global organizations
- analyse the key elements and problematic issues associated with the expatriation and repatriation of managers in international organizations
- analyse the factors contributing to success and failure in expatriate assignments
- describe how and why different HR strategies are adopted by international organisations operating in different countries and regions of the world.

CONTENT

Unit- I: Introduction (8 Hours)

Introduction to the world of IHRM; Globalisation and international business.; Context and ethics of international business; HRM and global economic crisis.; Implications of international growth Mergers and Acquisitions on HRM.

Unit- II: Staffing International organisations (10 Hours)

Recruitment and selection: Expatriation, Type of expatriate assignments, Failure of expatriation, Selection criteria and processes, Gender issues and dual career couples; Training and Development: Importance of training for international managers, Important elements of training.

Unit- III: Managing Human Resource (10 Hours)

International compensation: Expatriate remuneration (models), Remuneration issues at international level; Industrial Relations: IR issues across national borders, International Unions; Performance management: Managing performance of international employees.

Unit- IV: Repatriation and Re-entry (8 Hours)
Planning for re-entry (coming home to what?); repatriation management; evaluating the expatriate assignment.

Unit -V: HRM in Host Country Contexts (7 Hours)
HRM issues in MNC context; Managing host country employees; Long distance supervision.

Unit- VI: IHRM Trends, Issues, and Emerging Challenges (7 Hours)
Strategic HRM; Safety and Security; Women in International management.

Teaching Strategies

- Seminar
- Presentation
- Case study
- Assignment
- Class Discussion

Assessment

• Case Study	20 %
• Essay	20 %
• Presentation and Report	30 %
• End-term Exam	30 %
Total	100 %

Essential Texts

1. Dowling P.J., M. Festing, and A.d. Engle. 2008. *International Human Resource Management: managing people in a multinational context*. 5th ed. Sydney: Thomson Learning.

References

1. Edwards, T. and C. Rees. 2006. *International Human Resource Management: Globalisation, National Systems, and Multinational Companies*. Harlow: Prentice Hall.
 2. Nankervis, A., S. Chatterjee, and J. Coffey. 2006. *Perspectives of Human Resource Management in Asia Pacific*. Sydney: Pearson Education Australia.
 3. Scullion, H. and M. Linehan. 2005. *International Human Resource Management*. Basingstoke: Palgrave Macmillan.
-

Module	: HRM 204: Industrial Relations
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- Provide students with an understanding of the main themes of labour relations systems in a number of market economies in the South-East Asian region with a special focus; bring into light the historical, social, and economic aspects of each country as well as the roles of the principle parties and the bargaining processes.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Understand and comprehend the concepts and application of industrial relations systems in organisations and market economies in South-East Asian region;
- Critically analyse and discuss the concepts of grievance handling and arbitration process;
- Analyse and discuss the concept of convergence versus divergence with regard to the globalisation of industrial relations and human resource management systems and frameworks;
- Describe the role of trade unions in public and private sector restructuring;
- Develop a sound understanding of the significant themes impacting upon the theory and practice of industrial relations; and
- Critically analyse the bargaining process and develop the necessary skills.

CONTENT

Unit -I: Introduction	(7 Hours)
Concepts of Industrial Relations; Globalisation and its impact on IR; Current IR Scenario in Bhutan; Future of IR in Bhutan	
Unit -II: Global IR	(8 Hours)
Labour Rights; International Regulation of Employment; Role of ILO and WTO; Change and Transformation in Asian IR	
Unit- III: Collective Bargaining	(10 Hours)
Concepts of collective bargaining; Key negotiating concepts: Expectations, Bargaining power and leverage; Legal context of collective bargaining; Collective bargaining and globalisation and trade liberalisation; Outcomes of collective bargaining	
Unit -IV: IR Issues	(8 Hours)
Management Perception of Unions; Grievance handling and arbitration process; Grievance arbitration simulation; Types of disputes; Prevention and settlement of labour disputes	

Unit -V: IR in Economic Giants in South-East Asian Region**(10 Hours)**

India, China, Japan, Korea, Singapore

Unit -VI: Role of IR in Public and Private Sectors and IR Challenges (7 Hours)

Role of IR in Public and Private Sector Restructuring; Approaches of Government to Achieve Wage Restraint and Restructuring; Future IR Trends; Challenges posed by IR in the field of HRM

Teaching Strategies

- Seminar
- Presentation
- Case study
- Assignment
- Class Discussion

Assessment

• Participation	10 %
• Case study	20 %
• Presentation	10 %
• Research report	30 %
• End-Semester exam	30 %
Total	100%

Essential Texts

1. Herman, E.E. 1997. Collective Bargaining and Labour Relations. 4th ed. Prentice Hall.
2. Loughran, C.S. 2003. Negotiating a Labour Contract: A management Handbook. 3rd ed. BNA Books.

References

1. Bamber, G., Lansbury, R.D. & Wailes, N., 2004, International and Comparative Employment Relations. Globalisation and the Developed Market Economies. 4th Ed. Sydney, Allen & Unwin.
 2. Bamber,G.J., Park, F., Lee, C., Ross, P.K. and Broadbent,K., 2000, Employment Relations In The Asia – Pacific Changing Approaches, Allen & Unwin, NSW, Australia.
 3. Chaykowski, R.P. The Structure and Process of Collective Bargaining. Ponak and Taras.
 4. Chamberlain, N. And Kuhn. 1986. Collective Bargaining. 3rd ed. New York: McGraw-Hill.
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Module	: HRM 307: Staffing
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- provide students with an understanding of the selection and retention processes in both organisational staffing and promotion; and understand current recruitment and selection environmental dimensions.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- identify and discuss the importance of planning and developing strategies for current and future staffing needs
- demonstrate the recruitment and selection process explain ethical dilemmas and the ability to proactively formulate solutions to manage the above
- critically review performance and its management strategies and
- critically analyse the factors that contribute to successful selection interviewing and performance management.

CONTENT

Unit- I: Introduction

(8 Hours)

Concepts of staffing; Organisational staffing needs Assessment; Defining requirements of detailed job analysis, job description, and job design in staffing process and what makes them effective; Individual differences in people and their impact on selection decisions.

Unit- II: Source of human resource

(9 Hours)

The internal labour market: Advantages and disadvantages of internal recruitment; Talent management; Succession planning; External recruitment: Recruitment practices and techniques, Special problems associated with external recruitment, Impact of networking on recruitment.

Unit- III: Staffing Considerations and Selection Process

(10 Hours)

Legal and regulatory environment in recruiting and selecting staff; Administrative issues in staffing; Development and evaluation of Selection criteria; Screening and short-listing; Validity and Reliability; Value of qualification in the screening process; Perceptual bias

Unit- IV: Selection Tests and Interviews

(8 Hours)

Selection tests: Psychometric tests, cognitive tests, work-sample tests, and personality tests, their use, validity, and reliability; Selection interview: Types of interview, Assessment of their use, validity, and reliability, Devising of interview questions.

Unit- V: Workforce Diversity and Foreign labour**(7 Hours)**

Overseas recruitment practices and strategies; Problems and issues related to overseas recruitment; Management of overseas recruitment; Diversity issues in HRM.

Unit- VI: Promoting people**(8 Hours)**

Basis of promotion – performance; Validity and reliability of performance based promotion; Other issues of importance in promotion; Retention and management of labour turnover.

Teaching Strategies

- Seminar
- Presentation
- Case study
- Assignment
- Class Discussion
-

Assessment

• Case study and presentation	30 %
• Assignments	30 %
• End-Semester Exam	40 %
Total	100%

Essential Tests

1. Copper, D., Robertson, T. and Tinline, G. (2003). *Recruitment and Selection: A Framework for Success*. London: Thomson.

References

1. Gatewood, R., H. Field, M. Barrick. 2008. Human Resource Selection. Mason: South-Western.
 2. Philips, J.M. and S.M. Gully. 2008. Strategic staffing. Upper Saddle River: Pearson.
 3. Heneman, H.G., Judge, T.A. and Heneman, R.L. 2000. 3rd ed. Staffing Organisations Irwin/McGraw-Hill.
 4. RCSC. 2006. Position Classification System.
 5. Cook, M. 2004 Personnel Selection: Adding Value Through People. 4th ed. London: John Wiley and Sons.
 6. Cascio, W., H. Aguinus. 2004. Applied Psychology in Human Resource Management. Upper Saddle River: Pearson.
-

Module	: HRM 308: Compensation
Programme	: BBA
Credit Value	: 12
Prerequisite	: Nil

General Objectives

- The module aims to provide students with an understanding of the theories, purposes, uses, and scope of Remuneration Systems and also their role in promoting companies' competitive advantage.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the concepts and theories related to the management of total rewards systems in organizations
- outline the importance of remuneration in reinforcing an organisation's culture
- analyse the international trends on reward management
- critically evaluate employee benefits and incentives for retention strategies and productivity gains, and
- describe job evaluation and techniques for managing performance of employees thereby relating it to compensation.

CONTENT

Unit- I: Introduction (7 Hours)

Concepts – meaning and forms of compensation; Strategic Issues ; Equity issues – both external and internal; Pay Models

Unit- II: Structure Design (12 Hours)

Job Analysis: Methods of data collection for job analysis, Relating job analysis to pay; Job Evaluation: Methods of job evaluation, Pay model based on job evaluation, Validity and reliability; Designing Pay Structure; Current Labour Demands; Overseas Workers and their pay

Unit -III: Pay and Performance (10 Hours)

Employee Contribution; Compensation and Motivation; Designing pay for Performance plan – short term and long term; Attraction ; Retention

Unit- IV: Employee Benefits**(9 Hours)**

Components of Benefits; Benefits Determination Process: Wage Rates, Unions, Benefits plan; Salary Packaging; Remuneration Of Special Groups: Executive Pay.

Unit- V: Compensation and Legal Requirements**(8 Hours)**

Government and Pay Model; Minimum Wages and Compensable time; Prevailing Wage Laws; Equal Right Legislation; Benefits and Regulation.

Unit- VI: Management and Future Trends**(7 Hours)**

Budget and Administration; Control Salary Level; Future Trends and challenges in Remuneration from the global perspective.

Teaching Strategies

- Seminar
- Presentation
- Case study
- Assignment
- Class Discussion
- Debate and quiz

Assessment

• Participation	10%
• Essay	20%
• Case study	20%
• Research report	30%
• End-Semester Exam	20%
Total	100%

Essential Texts

1. Milkovich, G.T., & J.M. Newman, (2007), Compensation, 9th Ed. The McGraw Hill Companies, New York

References

1. Bergmann, T., V. Scarpello, & F. Hills, 1998 Compensation Decision Making, 3rd Ed. The Dryden Press, Texas.
2. Dessler, G., J. Griffiths, & B. Lloyd-Walker, 2004, Human Resource Management, 2nd Ed, Pearson Education Australia, NSW.
3. Martocchio. J.J., 2006, Strategic Compensation, 4th Ed, Pearson Education Ltd, New Jersey, USA
4. RCSC. 2006. Position Classification Systems

Required Major Modules (Entrepreneurship)

Module	: EDP 201: Theory and Practice of Entrepreneurship
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To excite students about entrepreneurship
- To Foster entrepreneurial skills in students
- To make entrepreneurship seem do able
- To explain the entrepreneurial decision process

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Demonstrate basic skills in operations, finance, marketing and managing human resources of an enterprise.
- Demonstrate ability to successfully launch and manage enterprise.

CONTENT

Unit-I: Understanding New venture development- *Why study entrepreneurship?*

(9 Hours)

Introduction to New Venture development- Role of an entrepreneur- Entrepreneurs Vs Managers- Entrepreneurs- Entrepreneurship in Bhutan. Advantages and disadvantages of new venture development- Growth of new ventures in Bhutan – Influence of environmental factors on new venture development – Training and development of entrepreneurs – EDP Programmes.

Unit-II: Business identification and testing-

(15 Hours)

Business ideas- Sources of business ideas- Project identification and formulation – Classification of projects- Feasibility studies in context of Bhutanese business environment – Project appraisal – Methods. **Business Plan:** guide to present.

Unit-III: New venture process and problems- Challenges

(8 Hours)

Stages of new venture development – Success factors of new venture development– Why new ventures fail - Causes and remedies.

Unit-IV: Promoting a new venture- Environmental support

(7 Hours)

Introduction to innovation – Difference between invention and innovation – Business Incubators – Role of business incubation centers- Regulations governing new ventures – Incentives and concessions for new ventures – Financial institutions supporting entrepreneurs and new venture development

Unit-V: Leadership and growth management

(6 Hours)

Entrepreneurial leadership – Building successful teams -Dimensions of business growth and dynamics involved- Different growth objectives – Different risks faced during growth stage- Strategies to avoid those risks.

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Business plan	25%
• Case study	25%
• Seminar/ presentation	20%
• Final Examination	30%
Total	100%

Essential Text

1. Hisrich, R.D, Perters, Michal,P.*Entrepreneurship* (5th Edition). Tata McGraw Hill.

References

1. Desai, V. *Dynamics of Entrepreneurial Development and management*. Himalaya Publishing house.
 2. Gupta, C.B. & Srinivasan, N.P – *Entrepreneurial development*.
 3. Jeffry A. Timmons and Stephen Spinelli. (2004). *New Venture Creation: Entrepreneurship for the 21st Century*. McGraw-Hill/Irwin: NY
 4. Kuratko, D.K. *Strategic entrepreneurial growth*. South Western Publication.
 5. Thomas & Zimmerer. *Essentials of entrepreneurship and small business management*. Prentice Hall of India.
 6. Timmons, J. A and Spinelli, S. (2004). *New Venture Creation* (6th Ed.) New York. Mc-Graw Hill/ Irwin.
 7. W.Ed McMullan and Wayne A. Long. (1990). *Developing New Ventures: The entrepreneurial option*. Harcourt Brace Jovanovich, Inc: USA.
 8. *Economic Development Policy of The Kingdom of Bhutan*. (2010).
-

Module	: EDP 202: Innovation and Entrepreneurship
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The general objectives of the module are to:
- To expand the students perception and to enhance their creative ability
- To sustain a creative climate and manage innovation.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- Demonstrate the importance of innovation in business

- Demonstrate the process of planning innovation
- Evaluate the role of innovation in marketing.
- Apply the various tools in technological innovation.

CONTENT

Unit-I: Innovation in Business (5 Hours)

Innovation in business – the big picture –The IQ – Innovation Quotient – Stepping off the cliff – Establishing environments for creativity - Cycling worlds– Creating the climate – Taking risks, failing and being OK

Unit-II: Working in an Environment for Creativity (5 Hours)

Working in an environment for creativity – The death of the chairperson – Listening: for ideas and to the meeting in your head – Speaking for easy listening – Questioning... the wisdom? – The destructive nature of questions –Hiding ideas behind questions – Discounting and revenge cycles – itemized response

Unit-III: The Creative Problem (15 Hours)

The Creative Problem – solving Structure - Planning - Task analysis – Springboards – Speculative thinking exercise – Imaging, metaphor, analogy and excursion – Journey into absurdity – Selection of springboards – Idea development – Developmental thinking exercise – Next steps – Learning from actual experience

Unit-IV: Invention and Innovation (15 Hours)

Invention and Innovation – The Breakthrough Dilemmas – Invention : Seeing Differently – Innovation: The Long Road – Fostering Invention – Mentoring and Apprenticeship – Fostering Innovation –Innovative Research Groups – Obstacles to Radical Innovation – Cultures of Innovation – Innovation at the Crossroads.

Unit-V: Innovation and the Market (10 Hours)

Innovation and the Market – Assessing the Risk - The Innovation Process – Where Are We Now? – The Diagnosis – The Consultation Group – Selecting a Strategy – Preparing the Organization – Setting up the Investment. Evaluating the Costs of the Project – Evaluating the Impact of the Project - Innovation is a State of Mind – Technology Watch – Acquiring Technological Innovation – Intellectual Property – Partnership

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Case study	30%
• Project Work	30%
• Final Examination	40%
Total	100%

Essential Texts and References:

1. Bellon Whittington “*Competing through Innovation*” , Prentice
 2. Peter F. Drucker, *Innovation and Entrepreneurship*
 3. Michael H. Morris, Donald F. Kuratko, and Jeffery G Covin, *Corporate Entrepreneurship & Innovation*
 4. Robin Lowe and Sue Marriott, *Enterprise: Entrepreneurship and Innovation: Concepts, Contexts and Commercialization*
 5. John Bessant and Joe Tidd, *Innovation and Entrepreneurship*
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Module	: EDP 303: Entrepreneurial Finance
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The general objectives of the module are to build students skills, frameworks and knowledge in Entrepreneurial Finance and to recognize how entrepreneurial finance fits into the entrepreneurial process and the business plan.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- To explain how financing for entrepreneurship is done.
- Recognize an opportunity worthy of financing
- Value an opportunity
- Use different financing techniques
- Demonstrate the understanding of preparation of financial plans

CONTENT

Unit-I: Project planning & Project Appraisal (10 Hours)

Concepts Capital Expenditures - Importance and difficulties - Phases of Capital budgeting. Levels of Capital budgeting - Estimation of Project Cash flows - Expenditures - Time value of money. Pay back period - NPV of inflows - IRR concepts -Cost of acquiring capital – Planning of portfolio. Risk Analysis - Economic Risk -Industry Risk - Company Risk - Financial Risk.

Unit-II: Sources of Finance (8 Hours)

Various sources of Finance available: Long term sources -Equity Shares, Preference Shares and debentures- Kinds Private Placements- IPO - FDI-

Institutional Finance - Banks - Merchant Banks- their way of financing for small and medium business.

Unit-III: Short Term Sources (8 Hours)

Short term sources: Short term sources - banks and financial Institutions that give short term finance - Bills Discounting - Factoring - Working Capital - Concepts - Importance –Cash Management - Inventory Management - Receivables Management - Sources of Working Capital.

Unit-IV: Venture Capital, Hire Purchase and Leasing (10 Hours)

Venture capital - Meaning - origin - Importance - Venture capital in Bhutan- Benefits. Hire Purchase - Concept - Evaluation of Hire Purchase Proposals - Leasing - Overview –Tax aspects - Lease Accounting - Evaluation of Leasing Proposals.

Unit-V: Preparing the Financing Plan (14 Hours)

General considerations-Construction financing- Long term financing- Withholding Tax Considerations- Estimating the Borrowing capacity of a project- Loan repayment Parameters- Borrowing Capacity.

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Business plan	35%
• Case study	25%
• Final Examination	40%
Total	100%

References:

1. Projects - Planning, Analysis, Selection, Implementation and Review - Prasanna
 2. Chandra. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
 3. Financial Institution & Markets - L. M. Bhole. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
 4. Financial Markets - Gordon & Natarajan. (BPB Publications).
 5. Project Financing- Asset based Financial Engineering- John D Finnerty-John Wiley & Sons In, New York
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Module	: EDP 304: Entrepreneurial Marketing
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To provide students with the knowledge, skills, and tools needed to successfully launch and market a new product, and by extension, a new venture. Students will have an opportunity to put these new skills to the test through the development and presentation of a marketing plan for an actual new venture based on an original new product idea that they conceive and research and another important goal of this module is to help students understand what entrepreneurial marketing is and how the principles of entrepreneurial marketing can enhance the overall marketing performance of all enterprises.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- Define how marketing can be an entrepreneurial activity within organizations;
- Identify entrepreneurial opportunities from the emerging trends occurring in marketing practice around the world;
- Identify the role of marketing in each stage of the entrepreneurial process;
- Understand the roles of networking and resource leveraging in entrepreneurial ventures, and ways that marketing can facilitate both of these activities;
- Develop valid approaches to identifying customer needs and conducting market research for entrepreneurial concepts;
- Apply entrepreneurial thinking to market segmentation and targeting decisions;
- Demonstrate entrepreneurial approaches to formulating product, price, promotional and distribution strategies and action programs;
- Identify ways in which marketing inputs can enhance the new product/service development process;
- Design creative approaches to marketing communications under conditions of severe resource limitations

CONTENT

Unit-I: Marketing and Entrepreneurship

(8 Hours)

Introduction; Sustaining competitive advantages of new ventures: The new marketing: 21st century conceptualizations of the marketing function; the changing role of marketing in organizations; Emerging trends in marketing; What are guerrilla and entrepreneurial marketing? Unique aspects of marketing in

entrepreneurial ventures; the role of marketing in entrepreneurship; the role of entrepreneurship in marketing

Unit-II: Identifying Market Opportunities (12 Hours)

Market Research and Demand Forecasting: Linking marketing orientation to entrepreneurial- Orientation; Marketing as an entrepreneurial activity; Why marketers resist innovation; marketing and risk; Marketing and resource leveraging; From mass marketing to relationship marketing to one-to-one marketing; From transaction to partnerships; From sales to customer equity; Marketing research and the innovative marketer; Cheap but good techniques for conducting marketing research; Issues in and approaches to identifying customer needs; Estimating market potential for new opportunities

Unit-III: Market Development (10 Hours)

Creating a new market; segmenting and targeting; product concept development; positioning tools; Product innovation: types and structures; The role of marketing in the new product development process; Innovation versus imitation strategies; Marketing and (product and business) failure; Differentiation: of anything; Innovating with services; Branding and the entrepreneurial venture; Segmentation as analysis; Segmentation as strategy; Getting out of the box when segmenting markets

Unit-IV: Entrepreneurial Communication Strategy (5 Hours)

Entrepreneurship and the sales force; Entrepreneurship in personal selling; Inexpensive approaches to advertising, sales promotion and publicity; Alternative media and the entrepreneur; More on advertising and promotion from a guerrilla standpoint; viral marketing and buzz marketing; Marketing, the internet, and new ventures

Unit-V: Entrepreneurial Pricing Strategy (5 Hours)

Pricing Tools

Unit-VI: Entrepreneurial Distribution Strategy (5 Hours)

The role of marketing in facilitating the development of networks; emerging distribution channels for the entrepreneur; Speed as strategy

Unit-VII: Building Customer Relationships (5 Hours)

The entrepreneurial customer; Innovation diffusion and the window of opportunity: innovators, laggards and the rest; Crossing the chasm; Leading customers rather than following them; Other perspectives on the buyer and the segment: standardizing while customizing; Managing relationships

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Case study	30%
• Marketing plan	30%
• Final Examination	40%
Total	100%

Essential Texts and Reference Books

1. L. Lodish, H.L. Morgan and A. Kallianpur, (2001), Entrepreneurial Marketing: Lessons from Wharton's Pioneering MBA Course, New York: Wiley.
2. L. Lodish, H.L. Morgan (2009), Marketing That Works: How Entrepreneurial Marketing can add sustainable value, Wharton school publication.
3. Frederick G. Crane *Marketing for Entrepreneurs: Concepts and Applications for new ventures*(2009) , Sage Publication India.

Elective Modules Related to Major

MARKETING MAJOR

Module	: MKT304: Advertising Management
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To impart knowledge and develop skill among the participants in the field of marketing communication
- To give student a broad perspective and understanding of fast-growing and challenging business areas of advertising.
- To improve the skills for advertising by mastering techniques and principles. This may help students to plan an advertising campaign, consult about advertising and work with advertising sections of a firm.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- demonstrate the knowledge and understanding of key terms and concepts in advertising and promotion.
- critically examine the role of advertising within the marketing function.
- explain how the advertising affects to individuals, organisations, markets and society.
- demonstrate an understanding of the role of the marketing communication manager in carrying out integrated marketing communications.
- critically evaluate and explain the techniques of advertising management.
- develop a good media plan.

CONTENT

Unit-I: Understanding Advertising (10 Hours)

Advertising as tool of marketing communication, integrated marketing communication, role of advertising in marketing mix.

Unit-II: Benefits of Advertising (8 Hours)

Types and classification of Advertising, Economic and social aspects of advertising.

Unit-III: Message Strategy and Tactics (12 Hours)

Attention and Comprehension, Understanding the benefit based attitudes, brand, image, personality, Creative approach for Message development, Copy writing.

Unit-IV: Media Strategy and Tactics (8 Hours)

Types of Media, Selecting Media: budget and planning.

Unit-V: Global Marketing and Advertising (12 Hours)

Advertising Rules and Regulations, Advertising for various types of business, Global marketing and advertising.

Teaching Strategies

- Group Discussions
- Case Analysis
- Presentations
- Group Projects
- Lectures

Assessment

• Assignments	20%
• Case studies & presentation	30%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. Batra, R., Mayers, J.G., Aaker, D.A.(2007), Advertising Management, Prentice Hall, New Delhi, INDIA.
2. Willam Wells, John Burnett, Sandra, Advertising: Principles and Practices (7th edition), Motilal Banarsidass Publishers, New Delhi.

References

3. Berg, B.A. and Katz, H. (1999), *Advertising Principles*, NTC Business Books.
 4. Wells, B. Advertising Principles and Practices. Morairty. Prentice Hall, New Delhi, INDIA
 5. Belch, G.E. And Belch, M.A. (2004). Advertising and Promotion, an integrated marketing communication perspective. Boston. Irwin McGraw Hill.
 6. Arens, W.F.(2002). Contemporary Advertising. McGraw Hill, Inc.
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Module : MKT 305: Product and Brand Management

Programme : BBA

Credit Value : 12

Prerequisite : None

General Objectives

- To help students imbibe the concepts and application of product and brand management for effective marketing
- To acquaint students with the strategies of product development and branding

Learning Outcomes

Upon the successful completion of this module, student is expected to,

- Explain the concepts of product, product planning and product life cycle
- Critically analyze the product development process

- Develop strategies for brand positioning
- Analyze consumer preferences

CONTENT

Unit-I: Product Concepts and Planning (8 Hours)

Product Concepts: Product Mix Concepts, Product Classification. Product Planning: Marketing Plan, Portfolio Analysis, Market Potential and Forecasting, Product Market Strategies.

Unit-II: Product Life Cycle & Product Positioning (10 Hours)

Product Life Cycle: Strategies and Corresponding Strategies, Product Evaluation. Product Positioning: Concept, Product Differentiation, Positioning Strategies, Preference Analysis, Benefit Segmentation

Unit-III: New Product Development Process (12 Hours)

Concept Generation, Concept Screening, Concept Testing, Marketing Strategy Development, Product Development, Concept of Product Testing. Product Use Testing; Test Marketing & Product Launching.

Unit-IV: Designing the Offer (8 Hours)

Perpetual Mapping, Conjoint Analysis, Pricing the Offer-Price Elasticity of Demand, Costs, Pricing Strategies.

Unit-V: Branding Decision (12 Hours)

Branding, Brand Name, Brand Characteristics, Brand Strategy Decisions. Brand Image, Brand Identity, Brand Personality. Brand Positioning and Repositioning. Equity Brand Building- Brand Building Process. Brand Licensing and Franchising. Packaging and Labeling.

Teaching Strategies:

- Lecture
- Presentation
- Case study discussions
- Assignments
- Group work activity

Assessment:

• Case Analysis and Presentation	30%
• Assignment	20%
• End-Semester Exam	50%
Total	100%

Essential Texts:

1. Kiefer Lee, Steve Carter, *Global Marketing Management*, Oxford University Press, New Delhi.

2. C. Merle Crawford & C. Anthony Di Benedetto: New Products Management- McGraw Hill/Irwin Series in Marketing.
3. Donald R. Lehmann & Russel S. Winer: Product Management- McGraw Hill/Irwin Series in Marketing.

References:

1. Willam Perreault & Jerome McCarthy, *Basic Marketing*, Tata McGraw Hill, New Delhi
 2. Biplab & Bose, *Marketing Management: Text and Cases*, Himalaya Publishing House, New Delhi.
 3. William L. Moore & Edgar A. Pessemier: Product Planning & Management: Designing & Delivering Value- McGraw Hill Series in Marketing.
 4. Al Ries & Jack Trout: Positioning: The Battle for your Mind- McGraw-Hill, 2000
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Module	: EDP 303: Entrepreneurial Finance
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The general objectives of the module are to build students skills, frameworks and knowledge in Entrepreneurial Finance and to recognize how entrepreneurial finance fits into the entrepreneurial process and the business plan.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- To explain how financing for entrepreneurship is done.
- Recognize an opportunity worthy of financing
- Value an opportunity
- Use different financing techniques
- Demonstrate the understanding of preparation of financial plans

CONTENT

Unit-I: Project planning & Project Appraisal (10 Hours)
 Concepts Capital Expenditures - Importance and difficulties - Phases of Capital budgeting. Levels of Capital budgeting - Estimation of Project Cash flows - Expenditures - Time value of money. Pay back period - NPV of inflows - IRR concepts -Cost of acquiring capital – Planning of portfolio. Risk Analysis - Economic Risk -Industry Risk - Company Risk - Financial Risk.

Unit-II: Sources of Finance (8 Hours)
 Various sources of Finance available: Long term sources -Equity Shares, Preference Shares and debentures- Kinds Private Placements- IPO - FDI-

Institutional Finance - Banks - Merchant Banks- their way of financing for small and medium business.

Unit-III: Short Term Sources (8 Hours)

Short term sources: Short term sources - banks and financial Institutions that give short term finance - Bills Discounting - Factoring - Working Capital - Concepts - Importance –Cash Management - Inventory Management - Receivables Management - Sources of Working Capital.

Unit-IV: Venture Capital, Hire Purchase and Leasing (10 Hours)

Venture capital - Meaning - origin - Importance - Venture capital in Bhutan- Benefits. Hire Purchase - Concept - Evaluation of Hire Purchase Proposals - Leasing - Overview –Tax aspects - Lease Accounting - Evaluation of Leasing Proposals.

Unit-V: Preparing the Financing Plan (14 Hours)

General considerations-Construction financing- Long term financing- Withholding Tax Considerations- Estimating the Borrowing capacity of a project- Loan repayment Parameters- Borrowing Capacity.

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Business plan	35%
• Case study	25%
• Final Examination	40%
Total	100%

References:

7. Projects - Planning, Analysis, Selection, Implementation and Review - Prasanna
 8. Chandra. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
 9. Financial Institution & Markets - L. M. Bhole. (Tata McGraw - Hill Publishing Corporation Limited, New Delhi).
 10. Corporation Limited, New Delhi).
 11. Financial Markets - Gordon & Natarajan. (BPB Publications).
 12. Project Financing- Asset based Financial Engineering- John D Finnerty-John Wiley & Sons Inc, New York
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Module : BIM 304: Fundamentals of e-Commerce
Programme : B.Com/BBA
Credit Value : 12
Prerequisite : BIM 101: Introduction to Computers & Business Applications

General Objectives

The module aims to provide basic understanding of the e-Commerce functions in the modern economy and introduce students to various business models of e-Commerce.

Learning Outcomes

On completion of the module student should be able to:

- Understand and interpret basic e-Commerce functions and objectives
- Discuss the e-commerce business models such as Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model etc Students should aware the concept of e-Technology like e-commerce, e-banking, e-business category(B2B,B2C etc).

CONTENT

Unit – I: Fundamentals of e-Commerce (10 Hours)

e-Commerce: Meaning, Origin, Nature, Scope, Objectives, Features, needs and functions ; Its Significance, Advantages, Disadvantages and limitations Essential Requirements for going online; E-Commerce and E-business vs. Traditional Commerce; Technologies used in e-commerce

Unit – II: Business Models for e-Commerce (10 Hours)

E-business: meaning, importance and Models based on the relationships of transacting parties(B2B, B2C, C2C, C2B etc) and transaction types: (Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model etc)

Unit – III: E-Payment Systems (10 Hours)

Models and methods of e-Payment: Credit Cards, Debit Cards, Smart Cards, e-Credit Accounts & e-Money (or cash) etc.; Digital Signatures- Procedure & working and their legal position; Risks involved in e-Payment Systems.

Unit – IV: Online Banking (8 Hours)

E-banking Vs Internet Banking- Meaning, Concepts, importance, advantages and disadvantages and limitations. Electronic fund transfer; automated Clearing House; Automated Ledger posting; Electronic Money transfer E- Cheques, ATM and Tele-banking etc.

Unit – V: E- Security (12 Hours)

Need and Concepts; Security Intrusions and breaches; attacking methods: Hacking, cracking, Freaking etc; Security Defenses: filters and Firewalls – Meaning and their types – Cryptology: Encryption and Decryption; Data

Encryption Standards; Cyber Crimes; e-Commerce Security Solutions – e-Locking Technologies, Products and Services; Security Solutions Providers.

Teaching Strategies

- Lecture
- Field exposure
- Group activities
- Practical classes

Assessment

• Assignments	25%
• Mid-term Exam	25%
• Final Exam	50%
Total	100%

Essential Texts

1. S. Madan . E-commerce.

References

1. Awad E.M. (2003) – E-Commerce: From vision to fulfillment PHI.
 2. Joseph P.T. (2003) - E-commerce – A managerial prospective PHI.
 3. Kenneth C.Laudon and Carol Gurercio Traver – E-commerce.
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HUMAN RESOURCE MANAGEMENT

Module : HRM 205: Negotiation

Programme : BBA

Credit Value : 12

Prerequisite : None

General objective

- The module aims to assist students to understand the concepts and theories of negotiation. It will also aim at helping students to acquire and develop critical thinking skills required for the successful negotiation within the business framework and also otherwise.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Describe the concepts of negotiation and its application in a real work setting;
- Critically analyse the negotiation strategies and their importance;
- Outline the negotiation skills and develop accordingly;
- Discuss and analyse cross-cultural negotiation; and
- Understand the importance of business etiquette in negotiation.

CONTENT

- Unit-I: Introduction (8 Hours)**
Concept and nature of negotiation; Negotiation basics and planning; Pre-negotiation planning; Frameworks of negotiation; Features of a successful negotiator; Communication and negotiation
- Unit-II: Approaches to Negotiation (14 Hours)**
Approaches; Negotiating with problem people; Cognitive and communication bias in negotiation; Negotiation leverage; Use of power in negotiation; Negotiating strategies and tactics; Distributive Bargaining; Integrative Bargaining
- Unit-III: Intermediaries (9 Hours)**
Concepts; Types of intermediaries; Use of intermediaries; Mediation - Need of mediation, Process of mediation
- Unit-IV: Role of Culture and values in Negotiation (8 Hours)**
Cultural Values; Culture shock; Communication Patterns – Oral, Non-Verbal, Written; Business and Social customs and Etiquette
- Unit-V: Intercultural Negotiation (11 Hours)**
Cross-cultural Negotiation Considerations; Some Culture-Specific Negotiation Information; Intercultural Negotiation Strategies; Intercultural Negotiation Guidelines; Mistakes often made in intercultural negotiations

Teaching Strategies:

- Seminar
- Presentation
- Assignment
- Case study
- Role play
- Discussion

Assessments:

• Participation	10%
• Case study	20%
• Presentation	10%
• Research report	20%
• Ongoing journal	20%
• End-term exam	20%
Total	100%

Essential Text:

1. Chaney, Lillian H. and Martin, Jeanette S. 2007, *Intercultural Business Communication*, 4th Edition, Pearson Prentice Hall, New Jersey.

References:

1. Reguejo, William Hernandez and Graham, John L. 2008, *Global Negotiation, The New Rules*, Palgrave Macmillan, New York.
 2. Reguejo, William Hernandez and Graham, John L. 2008, *Global Negotiation, The New Rules*, Palgrave Macmillan, New York.
 3. Brett, Jeanne M., 2001, *Negotiating Globally*, John Wiley & Sons, Inc.
 4. Ferraro, Gary P., 2006. *The Cultural Dimension of International Business*, 5th edition, Pearson Prentice Hall, New Jersey.
 5. Thompson, Leigh, L., 2005, *The Mind and Heart of the Negotiation*, 3rd edition, Prentice Hall Inc, New Jersey.
 6. Lewicki, R.J., Barry, B., Saunders, D.M. (2007), *Essentials of Negotiation*, 4th edn, McGraw-Hill, Boston.
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Module	: HRM 309: International Management
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General objective

- The module will aim to acquaint students with current international management theories and practices, and to build interest and enthusiasm for an international business career. It will look at management from a comparative perspective, and to highlight the emerging issues for an international manager.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Understand the key dimensions that shape management approaches and issues in international organisations;
- Construct major theoretical concepts relevant to international management;
- Analyse the importance of external disciplines like economics, geography, history, languages, law, and political science in management practices;
- Evaluate cross-cultural situations; and
- Define, analyse, and justify the different management practices at the global level.

CONTENT

Unit-I: Introduction (8 Hours)
Concepts; The international management environment; Impact of culture on management; Economic, geographical, and political systems and management

Unit-II: Management Perspectives (12 Hours)
Origins of Western Management Culture; Cultural Bases of Asian Management; Management European Style; Comparing Management Systems around the World; Global strategic management; Organisational structure, organisational structure, and management

Unit-III: International Managers**(10 Hours)**

Concepts; Features of a global manager; Global mindset and cultural sensitivity; Communication and Decision-making; Motivating and leading in the global scenario; Emotional intelligence; Diversity; Globalisation and Management

Unit-IV: Ethics and Management**(10 Hours)**

Concepts; Business ethics; Ethical issues in global business and management; Corporate social responsibility, business, and management; Corporate governance; Corporate citizenship; Sustainability; Corruption, corporate scandals, and management

Teaching Strategy

- Seminar
- Presentation
- Assignment
- Case study
- Role play
- Debate and Quiz
- Discussion

Assessments

• Participation	10%
• Case study	20%
• Presentation	20%
• Research report	10%
• Assignment	20%
• End-term exam	20%
Total	100%

Essential Text

1. Deresky, H. 2008. *International Management: Managing Across Borders and Cultures*. 6th ed. Upper Saddle River: Prentice Hall (the hardcover edition - ISBN-10: 0136143261/ ISBN-13: 978-0136143260)

References:

1. Hodgetts, R., and F. Luthans. 2003. *International Management: Culture, Strategy and Behaviour*. 5th ed. Boston: IrwinMcGraw-Hill Inc.
2. McFarlin, D. B. and P. D. Sweeney. 2006. *International Management: Strategic opportunities and cultural challenges*. 3rd ed. Cincinnati, Ohio: South-Western College Publishing.
3. Thomas, D.C. 2002. *Essentials of International Management: A Cross Cultural Perspective*. Thousand Oaks: Sage Publications.
4. Wild, J. J., Wild, K. L., Han, J. C. Y., and Rammal, H. G. 2007. *International Business: The*

5. *Challenges of Globalisation*. Pearson Education: Frenchs Forest, NSW.
6. Adler, N. 2002. *International Dimensions of Organisational Behaviour*. 4th ed. Boston: Thomson, South Western.

Module	: HRM 206: Change Management
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objective

- This module aims to provide the students with a lens to capture and address important features of the change process. It will also present the students with an insight into the change environment, implementation, and interventions that are essential for successful management of transformation process.

Learning Outcomes

On the successful completion of the module, student is expected to:

- Apply the different perspectives on managing organisational change;
- Critically analyse the strategies of change management;
- Evaluate the practical application of the change theories; and
- Provide solutions and recommendations to real life change scenarios.

CONTENT

Unit-I: Introduction (8 Hours)
 Concept of change; Features and types of Change; Diversity of change; Forces for Change; Change process; Concept of change management

Unit-II: Approaches to Change (12 Hours)
 Change strategies; Change tools; Change and corporate culture; The Politics of Change; Lewin's three-step change model; Change and HRM

Unit-III: Power and Change (8 Hours)
 Role of power in change and change management; Power and resistance to change; Leadership for change; Measuring and evaluating change

Unit-IV: Change and Organisation (12 Hours)
 Action Research; Organisational Development; Organisational Development Techniques; Creating a Learning Organisation; Managing a Learning Organisation

Teaching Strategies:

- Seminar
- Presentation
- Assignment
- Case study
- Debate and Quiz
- Discussion

Assessments

• Participation	10%
• Case study	20%
• Presentation	15%
• Research report	10%
• Assignment	15%
• End-term exam	30%
Total	100%

Essential Text

1. Graetz, F., Rimmer, M., Lawrence, A., & Smith, A. 2006, *Managing Organisational Change*, 2nd Edition, Wiley & Sons, Australia.

References

1. Burnes, B. 2009, *Managing Change*, 5th Edition, Pearson Education, Prentice Hall.
 2. Robbins, S.P., Judge, T. A., Millett, B., & Waters-Marsh, T. (2008), *Organisational Behaviour*, 5th Edition, Frenchs Forest: Pearson Education Australia.
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Module : MGT 406: Leadership in Organisations

Programme : BBA

Credit Value : 12

Prerequisite : None

General Objective

- The general objective of this module is to assist students in the development of their leadership skills for the effective management of organizations through discussion on concepts and theories, and practical lessons.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Clearly explain the concepts of leadership
- Explain the process of delegation, responsibility and authority as a leader
- Apply the conceptual knowledge in leadership case analysis and relate to the real leadership problems
- Practice and demonstrate leadership traits through role plays in the classes
- Organise team works through the application of leadership knowledge
- Explain ethical practices of leadership.

CONTENT

Unit- I: Introduction to Leadership and Managerial Work (8 Hours)
Leadership concepts (definitions, importance and roles), levels of conceptualization of leadership. Typical activity patterns in managerial work, situational determinants and changes in the nature of managerial work.

Unit- II: Theories of Leadership**(6 Hours)**

Trait Theories, Contingency Theories, Behavioral Theories and Transactional Theories

Unit- III: Developing Ethical Leadership Skills, Ethical Leadership and Diversity**(8 Hours)**

Leadership training programmes, development through self-help activities, education, experience, and succession. Evaluation of leadership development efforts. Ethical leadership, gender and leadership, leadership in different culture and managing diversity.

Unit- IV: Dyadic Role Making, Attributions and Followership**(8 Hours)**

Leader- member exchange (LMX) theory, leadership-follower attributions and implicit theories, impression management, roles of followers to effective leadership, integrating leader and follower roles.

Unit- V: Leading Teams in Decision Groups**(10 Hours)**

Importance of teams in organizations, nature of teams, determinants of team performance, leadership in different types of teams, procedure of facilitating team learning, decision making in teams, leadership function in team meetings, virtual and self managed teams, the changing role of leadership in self managed teams.

Unit- VI: Leading Change in Organizations**(8 Hours)**

Change process in organizations, influencing organization culture, developing vision, implementing change, innovation and organisational change.

Teaching Strategies

- Interactive lecture
- Case analysis and presentation
- Role play on leadership situations and negotiations
- Team work and discussion
- Debates and quizzes

Assessment

• Case analysis and presentation	20%
• Assignments	20%
• Quiz	10%
• Semester Examination	50%
Total	100%

Essential Texts

1. Cohen, E. (2007). *Leadership without Borders*, New Delhi: Wiley India
2. Huges, R.L., Ginnet, R.C and Curphey, G.C. (2008). *Leadership* (6th ed.), New Delhi: Tata McGraw Hill

References

1. Northouse, P.G. (2008). *Leadership, theory and practice (4th ed.)*. New Delhi: Sage Publications.
2. Watson C. (2004). *Dynamics of leadership*. New Delhi: Jaico Publication.
3. Yukl, G.(2007). *Leadership in Organizations (6th ed.)*. New Delhi: Pearson. Education.
4. Andrew, J.D.B. (2007). *Leadership, research findings, practice and skills (4th ed.)*. New Delhi: Himal Impressions.

ENTREPRENEURSHIP

Module	: MKT 202: Consumer Behaviour
Programme	: BBA
Credit Value	: 12
Prerequisite	: MKT101: Principles of Marketing

General Objectives

- The module aims to give the student a critical understanding of factors influencing consumer behavior which can be used in the development of more effective marketing strategies

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the concepts of consumer behaviour
- conduct consumer analysis using appropriate concepts and tools
- demonstrate the understanding of consumer decision making process
- analyze consumerism and its involvement; explain consumerism and consumer protection

CONTENT

Unit –I: Introduction to Consumer (12 Hours)

Consumer behavior, Role of Consumer behavior in Marketing; consumer behavior theories: Freudian, Neo- Freudian and Trait. Consumer personality vs. Brand Personality; Consumer Needs and Motivation- Maslow's pyramid of need hierarchy and Consumer Behavior.

Unit-II: A Framework for Consumer Analysis (12 Hours)

Factors influencing consumer behaviour (Internal Influences): Needs and motivation, personality, perception, attitude formation and change, communication and learning consumer involvement. External Influences: Group dynamics and consumer reference groups, family and social stratification, culture/subculture/cross culture, demographics and values.

Unit-III: Consumer Decision Making Process (8 Hours)

Situational Influences, decision making process, post purchase processes, customer satisfaction and commitment.

Unit-IV: Modeling and Researching Consumer Behaviour (8 Hours)

Modeling behaviour, models of consumer behaviour, organisational buyer behavior

Unit-V: Consumerism and Consumer Protection (10 Hours)

Consumerism and its involvement, approaches to consumerism, needs for consumer protection, rules and regulation pertaining to consumers' protection in Bhutan

Teaching Strategies

- Lectures
- Classroom Discussions
- Case Analysis
- Presentations

Assessment

• Assignment	20%
• Case Analysis & Presentation	30%
• End-Semester Exam	50%
Total	100 %

Essential Texts

3. Schiffman, L.G and Leslie Lazar Kanuk, L.L (2007), *Consumer Behaviour*, Prentice Hall of India, New Delhi, INDIA
4. Michael Solomon, Gary, Soran and Hogg, *Consumer Behavior (4th edition)*, Pearson Publications, New Delhi

References

3. London, D.L & Bitter A.T.D (2007), *Consumer Behaviour*, Tata McGraw Hill, New Delhi, INDIA
4. Susan Nash, *Delighting Your Customers*, Motilal Baharsidass, New Delhi

Module	: BIM 304: Fundamentals of e-Commerce
Programme	: B.Com/BBA
Credit Value	: 12
Prerequisite	: BIM 101: Introduction to Computers & Business Applications

General Objectives

The module aims to provide basic understanding of the e-Commerce functions in the modern economy and introduce students to various business models of e-Commerce.

Learning Outcomes

On completion of the module student should be able to:

- Understand and interpret basic e-Commerce functions and objectives

- Discuss the e-commerce business models such as Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model etc Students should aware the concept of e-Technology like e-e-commerce, e-banking, e-business category(B2B,B2C etc).

CONTENT

Unit – I: Fundamentals of e-Commerce (10 Hours)

e-Commerce: Meaning, Origin, Nature, Scope, Objectives, Features, needs and functions ; Its Significance, Advantages, Disadvantages and limitations Essential Requirements for going online; E-Commerce and E-business vs. Traditional Commerce; Technologies used in e-commerce

Unit – II: Business Models for e-Commerce (10 Hours)

E-business: meaning, importance and Models based on the relationships of transacting parties(B2B, B2C, C2C, C2B etc) and transaction types: (Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model etc)

Unit – III: E-Payment Systems (10 Hours)

Models and methods of e-Payment: Credit Cards, Debit Cards, Smart Cards, e-Credit Accounts & e-Money (or cash) etc.; Digital Signatures- Procedure & working and their legal position; Risks involved in e-Payment Systems.

Unit – IV: Online Banking (8 Hours)

E-banking Vs Internet Banking- Meaning, Concepts, importance, advantages and disadvantages and limitations. Electronic fund transfer; automated Clearing House; Automated Ledger posting; Electronic Money transfer E- Cheques, ATM and Tele-banking etc.

Unit – V: E- Security (12 Hours)

Need and Concepts; Security Intrusions and breaches; attacking methods: Hacking, cracking, Freaking etc; Security Defenses: filters and Firewalls – Meaning and their types – Cryptology: Encryption and Decryption; Data Encryption Standards; Cyber Crimes; e-Commerce Security Solutions – e-Locking Technologies, Products and Services; Security Solutions Providers.

Teaching Strategies

- Lecture
- Field exposure
- Group activities
- Practical classes

Assessment

• Assignments:	25%
• Mid-term Exam	25%
• Final Exam	50%
Total	100%

Essential Texts

2. S. Madan . E-commerce.

References

4. Awad E.M. (2003) – E-Commerce: From vision to fulfillment PHI.
5. Joseph P.T. (2003) - E-commerce – A managerial prospective PHI.
6. Kenneth C.Laudon and Carol Gurercio Traver – E-commerce.

Module	: THM 301: Principles and Practices of Tourism
Programme	: B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To develop awareness of Tourism Business and its significance
- To understand and appreciate the concept, process and issues in tourism product development.

Learning outcomes

Upon successful completion of the module, student is expected to:

- Understand the concept of tourism products and services.
- Evaluate and assess the social, economic, political and environmental impact of Tourism development.

CONTENT

Unit-I: Introduction (12 Hours)

Definition and Concept of Tourism Business. Types of Tourists, Visitor, Traveller, and Excursionist–Definition and differentiation. Growth of Tourism through ages. Tourism industry and services. General Tourism Trends.

Unit-II: Types and Forms of Tourism (13 Hours)

Inter–regional and intra–regional tourism, inbound and outbound tourism, domestic, international tourism. Forms of Tourism: religious, historical, social, adventure, health, business, conferences conventions, incentive, sport, senior tourism, special interest tourism like culture or nature oriented, ethnic or ‘roots’ tourism.

Unit-III: Tourism Products & Attraction (13 Hours)

Nature, Characteristic and Component of Tourism Industry. Product differentiation. Element and characteristic of tourism products. Tourism product production system, Product Life Cycle and typology of tourism products.

Unit-IV: Tourism Impacts (13 Hours)

Socio-economic, environmental and cultural impact of tourism industry.

Unit-V: Tourism Policy of the Royal Government of Bhutan (9 Hours)

Tourism policy of the Royal government of Bhutan, Origin of Tourism Policy.

Teaching Strategies

- Lectures
- Case study
- Presentation
- Exposure: Visit organizations involved in travel and tourism with in the country.
- Class room participation

Assessment

• Assignments	20%
• Project work and presentation	20%
• Case studies	20%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. Mill and Morrison, *The Tourism System: An Introductory Text* (2007) Prentice Hall India, INDIA

References

1. Cooper, Fletcher et al, *Tourism Principles and Practices*,(2008) Pitman Publications, INDIA
2. Burkart and Medlik, (1981), *Tourism: Past, Present and Future* ,Heinemann, ELBS.
3. Mill, R.C., *Tourism: The International Business*, (2008) Prentice Hall, New Jersey.
4. Bhatia, A.K., - *International Tourism*
5. Seth, P.N., *Successful Tourism Management* (Vol 1 &2)

General Electives for Marketing, HRM and Entrepreneurship

Module	: ACT 308: Computerized Accounting System
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To equipped with the practical skills to work with computerized Accounting Packages-(Tally9.0)

Learning Outcomes

Upon successful completion of the module, student is expected to:

- With the help of computer to handle efficient use of accounting system of an organization.

CONTENT

Unit-I: Accounts (12 Hours)

Accounting Concepts, Tally-Menu and buttons, Creation of Company, features and configuration. Ledger Creation, Voucher types and entry, Preparation of final accounts, statements of accounts

Unit-II: Inventory (12 Hours)

Concepts, features and configuration, stock group, categories, items, godown, units, pricelist, reorder level. Inventory vouchers, Invoice, order. Stock summary, inventory books, statements of inventory reports, stock group analysis, stock category analysis, stock item analysis, group analysis, ledger analysis and transfer analysis.

Unit-III: Advanced (6 Hours)

Printing- Multi Account Printing, Back up, restore, security control, users and passwords, tally audit, tally vault, Bank reconciliation statements ,Interest computation for overdrafts accounts.

Unit-IV: Business Management (10 Hours)

Cost centres, Cost categories, budgets, ration analysis, cash flow/ fun flow. Group companies .Export of data, import of data, and internet connectivity.

Teaching Strategies:

- Online Demonstration of Computer Accounting System in the Computer LAB.

Assessment

• Assignment	10%
• Project	20%
• Lab Test	20%
• End Semester exam	50%
Total	100%

Essential Text

1. Nadhani, A.K and Nadhani, K.K (2001). New Delhi: BPB Publication.
2. Nadhani, K.K (2000). Implementing tally 5.4/7.2. New Delhi: BPB Publication.
3. Tally9,2009 Edition (Dr. Namrata Agrwal,Sh. sanjay Kumar

Internet Sources

1. <http://www.tallysolutions.Com>
 2. <http://www.tallyguru.com>
 3. <http://www.infosoftglobal.com>
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Module	: MKT 308: Rural Marketing
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The module aims to impart students with conceptual knowledge and skills in marketing rural agriculture products.
- It also intends to provide students insight into the establishment of marketing cooperative societies, factors influencing rural marketing and design rural marketing plan.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the basic concepts of rural marketing
- analyse factors influencing rural marketing
- conduct product planning, market research and identify distribution channel
- identify problems in rural marketing

CONTENT**Unit-I: Introduction to Rural Marketing (10 Hours)**

Nature, Definition, Scope and Importance of Rural Marketing; Problems in Rural Marketing; Distinction between Rural and Urban Marketing.

Unit-II: Factors Influencing Rural marketing (12 Hours)

Rural Marketing Environment: Geographical, economic, Socio-cultural and infrastructural factors. Factors influencing rural marketing operations:

Socio-Cultural Factors, Population, Occupation, Literacy Level, Land Distribution & Use, Development Programmes, Infrastructure, Communication Media, Credit Availability, Local Requirements; Rural Market Index-Thompson Index.

Unit-III: Rural Marketing Strategies (12 Hours)

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions-Market Strategies & Tactics with reference to Rural Markets: C.K. Prahalad's "Bottom of Pyramid" Marketing strategy; Promotion and distribution in rural markets; Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

Unit-IV: Product & Service Marketing in Rural Markets (10 Hours)

Product Planning, Communication Media & Message, Distribution, Channels, Marketing of Consumables and Durables.

Unit-V: Rural Industry (6 Hours)

Marketing of Rural Industry, Cottage Industry, Artisan Products.

Teaching Strategies

- Classroom Discussions
- Case Analysis
- Presentations
- Lectures

Assessment

• Assignment	20 %
• Case Studies and presentation	30 %
• End-Semester Exam	50 %
Total	100%

Essential Texts

1. Krishnamacharyulu & Ramakrishnan,(2008), *Rural Marketing*, Pearson Education Asia

References

1. Samiudin & Rehman, *Rural Marketing*, (2007) National Publishing House
 2. Rajagopal. Indian Rural Marketing. Rawat Publishers
 3. Sukhpal Singh. Rural Marketing Management. 1st Vikas
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Module	: MGT 305: Business Ethics & Corporate Social Responsibility
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- To make students aware of the ethical practices and its importance in managing business entity
- Study the impact of ethics and corporate social responsibility as a upcoming business strategy
- Understand various ethical dilemmas in business

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the concept of Business ethics and corporate social responsibility
- Define the principle ethical issues in the business operation
- Evaluate the business operation and its relationship with society in GNH perspective

CONTENT

Unit- I: Introduction to Business ethics (6 Hours)

Introduction to Business ethics: ethics, Morals and Values. Concepts of Utilitarianism and Universalism-Theory of Rights, theory of Justice: Virtue ethics- ethics of care- law of ethics- the nature of ethics in management- business standards and values- value orientation of the firm.

Unit-II: Typical problems in Business Ethics (10 Hours)

Environmental Pollution and society-Marketing Ethics and Consumer Protection- Ethics in Human Resource Management- Ethical Issues at the top management, ethics in financial market and investors protection- ethical responsibility towards competitors and business partners.

Unit-III: Cases in Business ethics and social responsibility (10 Hours)

Cases of corruption, corporate scandal, Discrimination, Advertising, Consumer Rights- Cases of Enron, WorldCom, Satyam, Parmalat.

Unit- IV: Complexity of Ethical Issues: (6 Hours)

Conflicts in decision making from ethical and economic point of view. Ethical dilemma: solving ethical dilemma- managerial integrity and decision making

Unit-V: Ethical Leadership (8 Hours)

Wisdom based leadership: Personal Integrity and self development. Leadership from Buddhist perspective: The core values for business, employer-employee relationship, social bonding.

Unit-IV: Corporate Social Responsibility (10 Hours)

Why do corporations have social responsibilities? Nature of corporate social responsibility; Key elements of CSR: Environment; leadership, social accountability; Equality & Diversity; Human rights; Ethical trading, Sustainability, Corporate governance; CSR in an international context; CSR and strategy - corporate social responsiveness; Outcry of CSR: corporate social performances.

Teaching Strategies

- Case analyses
- Lectures
- Group Discussion
- Presentation

Assessment

• Assignment/Case study	30%
• Presentation	20%
• End-Semester Exam	50%
Total	100%

Essential Texts

1. Desjardins, J., *An Introduction to Business Ethics*, (2003) McGraw-Hill, India.
2. Andrew Crane Dirk Matten, *Business Ethics*, Second Edition, Published in the United States by the Oxford University Press Inc., New York.
3. Hawkins DE, *Corporate Social Responsibility: Balancing Tomorrow's Sustainability and Today's Profitability*, (2006) Palgrave MacMillan
4. Philip Kotlar & Nancy Lee, *Corporate Social Responsibility: Doing the most good for your company and your cause*, John Willey and Sons, New Jersey.
5. William Werther, David Chandler, *Strategic Corporate Social Responsibility: Stakeholders in a Global Environment*, SAGE, New Delhi.

References

1. Harvard Business Review on Corporate Responsibility, Harvard Press, Compiled by Prof. C. K. Prahalad.
2. Harvard Business Review on Corporate Ethics: Ideas with Impact.

3. Ferrell, Fraedrich, Business Ethics: Ethical Decision Making and Cases (8th edition), South-Western Cengage Learning, USA (www.cengage.com).
 4. Patril Rinpoche, *Words of my Perfect Teacher* (Revised edition), Vistaar Publications, New Delhi.
 5. David J. Kalupahana, *Ethics in Early Buddhism*, Motilal Banarsidass Publishers Private Limited, Delhi.
 6. Hari Shankar Prasad, *The Centrality of Ethics in Buddhism*, Motilal Banarasidass Publishers, New Delhi
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Module : BLT 304: Intellectual Property Rights
Programme : BBA
Credit Value : 12
Prerequisite : None

General Objectives

- Understand the concept of intellectual property rights upon the core doctrines of intellectual property and how they are connected
- Prepare students to confront the question of legal change itself – how are intellectual property regimes evolving
- Understand the judicial and legislative developments in the field and how should we respond to it

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the concepts and values of intellectual property rights
- examine various aspects of intellectual property rights in the country and at international levels

CONTENT

Unit-I: Introduction to Intellectual Property Rights (5 Hours)

The relevance, business impact, protection of intellectual property and its types; Origins on Intellectual Property Laws, international conventions (a brief background).

Unit-II: Patents (10 Hours)

Meaning, product/design patents and terminology, obtaining patent rights, building patent database and library generation, preparation for patent documents, process for examination of patent, software patents, design patents, business method patents, patent infringement, recent development in patent system, patent valuation and business concerns, Patent Acts and Rules.

Unit-III: Trademarks (12 Hours)

Meaning of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols), Use of a Mark, Registration of Trademarks-Procedure, Opposition to Registration-Procedure, What Marks are Registerable / Not

Registerable, Concurrent Registration, Similarity of Marks, Assignment / Transmission / Licensing of Trademarks, Infringement of Trademarks, Passing off Action, Offences and Penalties, International Conventions-TRIPS Agreement, Domain Names / Trademarks, WIPO Internet Domain Name Process.

Unit-III: Copyrights (13 Hours)

Nature of Copyright, Works in which Copyrights subsist, Author & ownership of Copyright, Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights, Infringement of Copyrights, Remedies & Actions for Infringement of Copyrights, Copyright Societies, Office, Board, Registration of Copyrights & Appeals, International Conventions, Copyright pertaining to Software/Internet, Database, Copyright Protection/Database Protection in Europe, Legal Position in WIPO Copyright Treaty, Copy Rights Act.

Unit-IV: Key Business Concerns in Commercializing Intellectual Property Rights (5 Hours)

Competition and Confidentiality issues, Antitrust Laws, Employee Confidentiality, Assignment of Intellectual Property Rights, Technology Transfer Agreements, Intellectual Property Issues in the Sale of Business, Care & Maintenance of Confidential Information, Legal Auditing of Intellectual Property, Due Diligence of Intellectual Property Rights in a Corporate Transaction.

Unit-V: Future Developments of Intellectual Property Rights (5 Hours)

Database, Indian Traditional Medicine & IP Protection, Folklore, Patenting of Life Forms, Patenting of Life Forms, International Traditional Medicines & Health Foods.

Teaching Strategies

- Lectures
- Case studies
- Tutorials
- Presentations and Projects.

Assessment

• Assignment and Case Studies	40%
• Project work	20%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. Keith E. Maskens, *Intellectual Property Rights in the Global Economy*, 200 edition, Institute for International Economics.
 2. The Copy Rights Act of the Kingdom of Bhutan.
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Module	: BLT 305: Business Tax Planning
Programme	: BBA/B.Com
Credit Value	: 12
Prerequisite	: None

General Objectives

- Provide overview knowledge of direct tax laws and the emphasis is on business tax planning and their impact on business decision making processes

Learning Outcomes

Upon successful completion of the module, student is expected to:

- explain the concept of tax planning, tax evasion, tax avoidance and tax management.
- explain the nature of corporate taxes in Bhutan
- explain tax planning with reference to setting up of new business, financial management decision, and specific management decisions
- explain tax planning provisions with reference to business re-structuring
- explain international tax planning procedures and practices

CONTENT

Unit- I: Introduction to Tax Planning (5 Hours)

Introduction to tax planning - Meaning, tax evasion, tax avoidance and tax management.

Unit- II: Taxing Corporations (7 Hours)

Corporate tax – corporate tax in Bhutan, types of companies for CIT, residential status of corporations and tax incidence, full and limited tax liability, tax on distributed profits – dividend imputation.

Unit- III: Tax Planning and Management Decisions (8 Hours)

Setting up of a new business: location aspects, nature of business, form of business organization; Financial Management Decisions: capital structure, dividend including deemed dividend and bonus shares; Distribution of Assets at the time of Liquidation; Specific Management Decisions: make or buy, own or lease, repair or replace.

Unit- IV: Tax Planning for Business Re-structuring (7 Hours)

Special provisions relating to business restructuring: amalgamation, de-merger, conversion of sole proprietorship concern/partnership firm into company, transfer of assets between holding and subsidiary companies.

Unit- V: International Tax Planning (13 Hours)

International Aspects of Corporate Tax Planning - international tax planning characteristics, double taxation and relief there from, tax havens, taxation issues in FDI, treaty shopping, transfer pricing and other income shifting techniques;

Antiavoidance Legislation/Rules - special rules to combat tax avoidance: thin capitalization, controlled foreign companies, transfer pricing and tax havens; International Aspects of Current Bhutanese Taxation Law and Practice – taxation of non-resident in Bhutan, withholding of taxes; recent trends of tax problems created by electronic commerce, double tax treaties(OECD Model), development and issues in taxation in Bhutan and overseas, and ethical issues in taxation; Comparative Study of Income Tax Systems - taxation of individuals in SAARC countries.

Teaching Strategies

- Lectures
- Tutorials
- Presentations and Projects.

Assessment

• Assignment	30%
• Project work and presentation	30%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. *The Course Pack* (Gaeddu College of Business Studies)
2. *The Income Tax Act of the Kingdom of Bhutan 2001*.
3. *The Rules on the Income Tax Act of the Kingdom of Bhutan, 2001* (5th edition 2005), DRC, Ministry of Finance, Royal Government of Bhutan.

References

1. Ahuja, Girish, and Ravi Gupta, *Corporate Tax Planning and Management*, Delhi, Bharat Law House.
2. Pagare, Dinkar, *Direct Tax Planning and Management*, New Delhi; Sultan Chand and Sons.

Year 4: BBA Honours (Marketing, HRM and Entrepreneurship)

Seventh Semester

Module	: MGT 406: Project Management
Programme	: B.Com/BBA
Credit Value	: 12
Prerequisite	: None

General Objective

- To develop project management skills in students through conceptual knowledge and writing proposals on project plan and implementation.

Learning Outcomes:

Upon successful completion of the module, student is expected to:

- Clearly explain the concepts of project management
- Conduct project feasibility studies; develop project plan and strategies for implementation
- Apply the project evaluation and review techniques in project management
- Explain project management functions
- Conduct Pricing Estimation and Cost Control for projects

CONTENT

Unit- I: Introduction of Project Management (8 Hours)

Understanding the Project Management, Project Manager, Line manager and Staff manager. Interrelationship and interface, Defining Project Managers, Functional managers and Executive's role. Project manager as planning agent, project driven and non-project driven organizations, marketing in the project driven organization, position of the project manager, programs and projects, Project lifecycle.

Unit- II: Project Planning (10 Hours)

Identifying the strategic project variables, project planning, statement of work, project specifications, milestone schedule, work breakdown structure, planning cycle, management control

Unit- III: Feasibility of Project (10 Hours)

Technical feasibility, marketing feasibility, socioeconomic feasibility, managerial feasibility and financial feasibility

Unit- IV: Project Evaluation and Review Techniques (8 Hours)

Application exercises using PERT, CPM and crash time

Unit- V: Project Management Function (8 Hours)

Controlling, Directing, Project Authority, Work team building, Project review meetings, project management policies and procedures

Unit- VI: Pricing Estimation and Cost Control

(8 Hours)

Types of estimates and pricing process, labour distributions. Overhead rates, materials/ support cost, pricing review, budgeting of projects variance and earned value, status reporting.

Teaching Strategies

- Interactive lecture
- Case analysis and presentation
- Team work and discussion
- Debates and quiz
- Writing project proposal

Assessment

• Case analysis and presentation	20 %
• Assignments	20 %
• Quizzes	10 %
• Project proposal	50 %
Total	100%

Essential Texts

1. Clements, J.P.(2009). *Effective project management*. New Delhi: Cengage Learning.
2. Gray, Clifford. (2006). *Project Management (3rd ed.)*.New Delhi: Tata McGraw-Hill.

References

1. Gray, R.H. (2003). *Project Management*. New Delhi: Tata McGraw Hill.
2. Chandra, P.(2006). *Projects (6th ed.)*. New Delhi: Tata McGraw Hill.
3. Rosen, A. (2008). *Effective IT Project Management*. New Delhi: Prentice Hall of India.
4. Sontakki, V.C. (2008). *Project Management*. Mumbai: Himalayan Publishing.

Module	: MGT 304: Strategic Management
Programme	: B.Com/BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To present to students the strategic management from the point of view of the practicing general manager. It focuses on specific knowledge and skills that are required to understand strategy and the strategic development policies.
- To develop skills in integrating knowledge from other earlier courses with information presented and make interpretations and analyses of business problems and opportunities.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Explain the strategic management concepts and values
- Examine the strategic development processes and creation of values in the organizations
- Evaluate strategic issues in managing technology and innovation.

CONTENT

Unit- I: Introduction to Strategic Management and Business Policies (7 Hours)

Corporate governance and social responsibility; role of the board, social responsibility of the strategic decision makers; concept of strategic management, strategic management phases and benefits, globalization and e-commerce.

Unit- II: Scanning the Environment (9 Hours)

Environmental scanning and industry analysis: environmental variables, analysing the task environment, competitive intelligence; Internal scanning: Organisational analysis; resource based approach to organisational analysis, value chain analysis, scanning functional resources, the strategic audit and synthesis of internal factors

Unit-III: Strategy Formulation, situation analysis and Business Strategy (15 Hours)

Situation analysis, review of mission and objectives, generating alternative strategies, business strategies; Corporate Strategy: Corporate directional and growth strategies; portfolio analysis and corporate parenting; functional strategy and strategic choice; functional strategy, core competencies, marketing and financial strategies, strategic choice and development of policies

Unit-IV: Strategy Implementation and Control (10 Hours)

Strategy implementation: Organising for action, staffing and directing; evaluation and control: measuring performance, strategic information system, problems of measuring performance, guidelines for proper control, strategic incentive management.

Unit-V: Other Strategic Issues (9 Hours)

Strategic issues in managing technology and innovation; role of management, environmental scanning, strategy formulation, strategy implementation, evaluation and control; entrepreneurial ventures and small businesses.

Teaching Strategies

- Interactive lectures
- Case studies
- Group activities
- Seminars and presentations

Assessment

• Project work	20 %
• Presentation	20 %
• Case studies	20 %
• End-Semester Exam	40 %
Total	100 %

Essential Texts

1. Wheelen, Thomson L & Hunger JD, *Strategic Management and Business Policy: Emerging, 21st Century Global Society*, Prentice Hall, INDIA
2. Williamson D, *Strategic Management-Concepts and Cases* (11th Ed), Prentice Hall, New Delhi, INDIA

References

1. McCarthy, Minichiello & Curran, (2007), *Business Policy and Strategy: Concepts and Readings*, Irwin and AITBS, New Delhi, INDIA
2. Williamson, Jenkins, Cooke & Moreton, *Strategic Management and Business Analysis*, Allied Publishers Pvt. Ltd, New Delhi, INDIA
3. Lomash S & Mishra PK (2007) *Strategic Management*, Vikas Publishing House, New Delhi, INDIA

Module	: MKT 409: Retail and Distribution Management (Honours)
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

Upon the successful completion of this module, student should be able to:

- The objective of this module is designed to expose students to the concepts of Retail and Distribution Management. It emphasizes the use of the main drivers and components of retailing and distribution management, such as purchasing, inventory, production, and transportation, are examined in detail.

Learning Outcomes:

Upon successful completion of the module, student is expected to:

- explain the role and the key drivers of Retail and Distribution Management, their interrelationship with strategy and other functions of the company such as marketing, operations and accounting
- critically analyse and discuss of key contemporary issues and problems in retailing.
- explain the distribution optimization.

CONTENT

Unit-I: Retail Management & Market Segmentation (10 Hours)

Retail Management: Introduction, Meaning, Characteristics. Role of retailing, Trends in Retailing, Emergence of Organizations of Retailing, Retail Location and Layout plan, careers in Retailing. *Store Design*: Store layout – Types of layouts - Factors affecting store layout – Store image mix – Store Façade – The Internet Store. Floor space management – Managing store inventories and display. Retail Market Segmentation: Introduction to Market segment, Criteria for effective segmentation, Dimensions of segmentation, customer profiles.

Unit-II: Retailing Channels (10 Hours)

Marketing Channels: Definition & Importance, Functions of Marketing Channels- Intensive, Channel selection-Channel Conflicts & its Resolution-Channel Performance Evaluation, Decisions in Channel Management. Integrated Marketing Channels: Channels for Consumer goods, Industrial goods & Services – Horizontal, Vertical, Multichannel Marketing Systems. Supply Chain Management (SCM). Barcoding – RFID – Electronic payment systems

Unit-III: Wholesaling & Retailing (10 Hours)

Wholesaling: Concept, Importance, Functions-Wholesaler Marketing Decisions – Trends in Wholesaling. Retailing: Concept, Importance, Functions – Indian Vs. Global Scenario, Retail formats: Store & Non Store Retailing-Franchising-Unconventional channels. Retail Location: actors affecting location decision-Site Selection- Location based retail Strategies.

Unit-IV: Retail Pricing (5 Hours)

Pricing & Factors involved in pricing, Retail pricing strategies, Retail promotion strategies, Retail sales promotion, publicity.

Unit-V: Merchandising (5 Hours)

Concept, Importance, Functions-Steps in merchandising planning – Category management: Definition and process – Introduction to Private label brands

Unit-VI: Retail Communication Mix (5 Hours)

Planning Retail Communication –Managing in-store promotions and events.

Unit-VII: Relationship Marketing in Retailing (5 Hours)

Management of Relationship, Evaluation of Relationship Marketing, Relationship, Marketing Strategies, Retail Research and Retail Audits.

Teaching Strategies

- Classroom Discussions
- Case Analysis
- Presentations
- Lectures

Assessment

• Project Work	20 %
• Presentation	10 %
• Case Studies	20 %
• Term End Exam	50 %
Total	100 %

Essential Texts

1. Levy & Weitz, *Retail Management* (2007) , Tata McGraw Hill, New Delhi, INDIA
2. James R. Ogden & Denise T. Ogden, *Integrated Retail Management* (2007), Biztantra
3. Swapna Pradhan, *Retailing Management-* (2007 & 2008) Tata McGraw Hill, New Delhi, INDIA
4. Priyanka Azad, *Retail Managemnt*, Motilal Banarasidass Publishers, New Delhi

References

1. Meenal Dhotre , *Channel Management & Retail Management-*
2. Rosemary Varley, Mohammed Rafiq, *Retail Management* (2007), Palgrave Macmillan
3. Chetan Bajaj, *Retail Management* (2007), Oxford Publication.
4. Uniyal & Sinha-*Retail Management*, Oxford Publications.

Module	: MKT 410: Customer Relationship Management (Honours)
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

The general objectives of the module are to:

- To acquaint students with the importance of organizational need, benefits and process of creating long term value for individual customers
- To enable students to apply the concept of CRM
- To familiarize and develop skills in the human issues relating to implementation of CRM in organizations

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- Explain the concepts of CRM
- Analyze the customer needs and problems
- Develop strategies to provide superior after sales support
- Demonstrate skills in establishing and retaining long-term customer relationship
- Apply CRM skills in specific service industries.

CONTENT

- Unit-I Introduction (5 Hours)**
Definition of CRM, CRM as a business strategy, elements of CRM, CRM processes and systems
- Unit-II: Strategy and Organization of CRM (7 Hours)**
History of CRM, Dynamics of Customer Supplier Relationships, Nature and context of CRM strategy, the relationship oriented organization
- Unit-III: Marketing Aspects of CRM (8 Hours)**
Customer knowledge, privacy issues, communications and multi-channels in CRM, the individualized customer proposition, Relationship policy
- Unit-IV: Analytical CRM (8 Hours)**
Relationship data management, Data analysis and data mining, Segmentation and selection, Retention and cross-sell analysis, Effects of marketing activities, reporting results
- Unit-V: Operational CRM (7 Hours)**
Call centre management, Internet and website, Direct mail, Contact Management, Campaign Management, Sales Force Automation
- Unit-VI: CRM Systems and Implementation (10 Hours)**
CRM systems, Implementation of CRM systems, applications in manufacturing banking hospitality and telecom sectors, ethical issues in CRM

Teaching Strategies

- Lecture
- Presentation
- Case Study and Assignment
- Discussions

Assessment

• Case assignment and presentation	30%
• Assignments	30%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. William G. Zikmund, Raymond McLeod, Faye W. Gilbert., *Customer Relationship Management: Integrating Marketing Strategy and Information Technology*, John Wiley.
2. Sheth, Jagdish N., Atul Parvatiyar & G. Shainesh., *Customer Relationship Management (Emerging Concepts, Tools & Application)*, THM.

References

1. Jill Dyche, The CRM Handbook, Pearson India.
 2. Burnett, Ken., The Handbook of Key Customer relationship Management, Pearson Education
 3. Stanley Brown, Customer Relationship Management, A strategic Imperative in the World of e-Business., John Wiley & Sons
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Module : HRM 410: Training and Development (Honours)

Programme : BBA

Credit Value : 12

Prerequisite : None

General Objectives

This module will assist student to:

- examine the training and development needs and opportunities for the employees in an organisation and their implications for the management of human resources
- provide an understanding and in-depth knowledge on training and development of knowledge and skill, and the development and management
- understand the crucial role played by human resource management in developing a high performance work system that meets both individual and organisational needs.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Critically analyse the need of training and development of human resource to enhance the efficiency at both individual and organisational level;
- Describe the relation between training and development, work performance, career management, and organisational efficiency;
- Critically evaluate different training and development tools; and
- Apply the concepts of different training and development methods to real workplace issues.

CONTENT

Unit- I: Introduction

(10 Hours)

Concepts; Importance; Need and functions; Strategic relation between training and development, work performance, and Human Resource Management; Human resource development need investigation; Stages of human resource development

Unit- II: Approaches to Training and Development

(12 Hours)

Training and development strategies: Coaching, Mentoring, Apprenticeship, E-Learning; Knowledge management; Learning organization

Unit- III: Training and Development Design (12 Hours)

Training needs; Designing training programs; Training techniques; Evaluation of design and techniques of training; Feedback; Leadership development; Executive development

Unit- IV: Career Development (8 Hours)

Needs and importance; Career counselling; Career management; Career development and learning; Adult learning

Unit- V: Globalisation and Human Resource Development (8 Hours)

Current trends of developing workforce; Human resource development in the global scenario; Developing staff; Overseas learning interventions; Challenges and impact on HR developers; Ethical issues; Legal requirements

Teaching strategies

- Seminar
- Presentation
- Assignment
- Case study
- Role play
- Debate and Quiz
- Discussion

Assessment

• Participation	15%
• Case study	20%
• Research report/Project and presentation	45%
• Assignment	20%
Total	100%

Essential Texts

1. Fisher, Schoenfelt and Shaw. 2003. *Human Resource Management*. Houton Miffin.
2. Delahaye, B.L. 2005. *Human Resource Development: Adult Learning and Knowledge Management*. John Wiley & Sons. Queensland: Australia

References

1. Decenzo and Robins. 2005. *Human Resource Management*. John Wilwy and Sons.
 2. Ishwar, D. 2007. *Management Training in Organisations*. Prentice-Hall: India.
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Module	: HRM 411: Performance Management (Honours)
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- providing students with a practical and interactive approach to the study of performance and conflict management approaches, systems, and processes.
- giving an insight into the concepts, principles, and systems associated with the management of employee performance in the workplace.

Learning Outcomes

Upon successful completion of the module, student is expected to:

- Describe and critically analyse the components of performance management systems and explain their benefits and shortcomings;
- Evaluate a range of contemporary performance appraisal methods;
- Apply the principles and practices of effective performance management to address real life performance problems in organisations; and
- Demonstrate understanding and knowledge regarding a range of individual difference factors (like work attitudes, motivation, and emotions) that are relevant to the design and evaluation of performance management as a form of human resource management intervention.

CONTENT

Unit- I: Introduction

(8 Hours)

Concepts; Importance; Functions; Strategic relation between performance management, Key Performance Indicators, and Human Resource Management; Relation between organisational strategy; value; and environment and job behaviour.

Unit- II: Methods of Performance Appraisal

(10 Hours)

Methods: Management by Objectives, Critical incident method, 360 degree review, Peer evaluation; Criteria of a good appraisal system; Enhancing the measurement of employee performance

Unit- III: Managing Performance

(12 Hours)

Monitoring and analysing performance; Interview and appraisal errors; Performance appraisal preparation; Managing poor performance; Skills for managing performance

Unit- IV: Motivation and Reward System

(12 Hours)

Work attitudes; Work design; Job satisfaction; Emotions and performance; Theories of motivation: Maslow's Need Hierarchy Theory, Two Factor Theory; Financial and non-financial rewards; Link between performance and reward.

Unit-V: Current Trends and Future Challenges

(8 Hours)

Current trends of performance appraisal systems; Global performance management trends; Challenges for HR personnel

Teaching Strategies

- Seminar
- Presentation
- Assignment
- Case study
- Role play
- Debate and Quiz
- Discussion

Assessment

• Participation	10%
• Case study and presentation	35%
• Research report/Project	40%
• Assignment	15%
Total	100%

Essential Texts

1. Tovey, M.D. and Uren, M.L. 2006. *Managing Performance Improvement*. 2nd Ed. Frenchs Forest, NSW, Pearson Education, Australia
2. Fisher, Schoenfelt and Shaw. 2003. *Human Resource Management*. Houton Miffin.

References

1. Decenzo and Robins. 2005. *Human Resource Management*. John Wilwy and Sons.
2. Bhutan Civil Service Rules (BCSR)
3. Corporations and Companies Appraisal System in Bhutan

Module	: EDP 405: International Entrepreneurship (Honours)
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- To help students evaluate and analyze international opportunities inherent in international entrepreneurship
- To heighten the students awareness of the inherent challenges and dilemmas

- To equip students with the insights, tools, concepts, and skills necessary to successfully overcome the obstacles and achieve the vision of international entrepreneurship.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- Understand the vision of, and opportunities inherent in, international business ventures.
- Have a keener awareness of the obstacles, challenges, and dilemmas inherent in international business ventures.
- Be equipped with tools, concepts, insights, and skills necessary to assist them in successfully overcoming the obstacles and challenges of international entrepreneurship.

CONTENT

Unit-I: International Entrepreneurship and Entrepreneurship Opportunities

(8 Hours)

Importance of International Entrepreneurship; International versus Domestic entrepreneurship; motivations to Go Global; Traits of an International Entrepreneur; the importance of Global Business

Unit-II: Globalization and the International Environment

(7 Hours)

Introduction; strategic effects of going global; strategic issues; opportunities and barriers to international trade; important considerations

Unit-III: Cultures and International Entrepreneurship

(5 Hours)

Nature of Culture; Seven cultural determinants, cultural dimensions and leadership

Unit-IV: Developing the Global Business Plan

(10 Hours)

Purpose of Global Business Plan; Opportunity analysis plan, aspects of global business plan

Unit-V: Selecting International Business Opportunities

(10 Hours)

Foreign market selection model; developing foreign market indicators; primary versus secondary foreign market data; sources of country market data; competitive positioning and international competitive information

Unit-VI: International Legal Concerns

(10 Hours)

Political activity; Political Risk; Legal Considerations; Intellectual Property, patents, Trademarks, Copy Rights, Trade Secrets, Licensing Contracts; Business Ethics and Global setting

Unit-VII: Alternative Entry Strategies**(10 Hours)**

Formulation of Global Strategy; timing of Market entry; Scale of entry; Foreign Market Entry Mode and Entrepreneurial partnering

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Case study	25%
• Project /Assignment	25%
• Final Examination	50%
Total	100%

Essential Texts and References:

1. Robert D Hirsch., *International Entrepreneurship* Sage Publications Limited
 2. Dean A. Shepherd., *International Entrepreneurship* Emerald Group Publishing
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Module	: EDP 406: Small Business Management (Honours)
Programme	: BBA
Credit Value	: 12
Prerequisite	: None

General Objectives

- The general objectives of this module are to help students gain an in-depth understanding of the context, challenges and tools that are specific to entrepreneurial ventures and small business.

Learning Outcomes

Upon the successful completion of this module, student is expected to:

- Demonstrate a working knowledge of small business management
- Demonstrate how to properly manage human resources in small business
- Analyze business risks and formulate strategies to avert/minimize risks
- Develop a business plan for small businesses

CONTENT**Unit-I: Small Business and Entrepreneurship****(10 Hours)**

The environment of Small Business- Risk and Failure- Resolutions for success- role of small business in economic development; Aspects of small business management- nature of planning in small business-managing business growth; stabilization strategies and enterprise growth strategies for small business.

Unit-II: Global Opportunities for Small Business (5 Hours)

Global entrepreneurship-ways to enter world market- role of small business and entrepreneurship in today's multicultural, global economy-current trends that provide both domestic and global opportunities for entrepreneurs- importance of global market –the role of world trade organization in providing opportunities for small business.

Unit-III: Managing Growth in Small Business (15 Hours)

Professional Management in Entrepreneurial firm; managing operations and firms assets - entrepreneur's leadership role-distinctive features of small firm management- managerial tasks of entrepreneurs-problem of time pressure and solutions-types of outside management assistance.

Unit-IV: Managing Human Resources (10 Hours)

Evolving features of small firm management- importance of employee recruitment -sources that can be useful for finding suitable applicants- steps to take in evaluating job applicants- the role of training for both managerial and non-managerial employees in a small firm- , the formalizing of human resources management, and government regulations pertaining to employee protection-types of training and development and measure against attrition.

Unit-V: Managing Risk in the Small Business (10 Hours)

Concept and types of business risk. Identifying business risks-measures for risk reduction, safety practices-safety equipment, risk transfer and business insurance, security measure options.

Teaching Strategies

- Lecture
- Case based study
- Seminars and presentation
- Field trips

Assessment

• Case study	30%
• Project /Assignment	30%
• Final Examination	40%
Total	100%

Essential Texts and References:

1. Justin Gooderl Longenecker, Carlos W. Moore, J. William Petty, Leslie E. Palich., *Small Business Management: an entrepreneurial emphasis* South Western Cengage Learning
2. David Stokes, Nicholas Wilson, *Small Business Management and Entrepreneurship*, Thomson Learning

3. William L. Megginson, Mary Jane Byrd, Leon Megginson., *Small Business Management: An Entrepreneur's Guidebook* , McGraw-Hill Education
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Module : BLT 304: Intellectual Property Rights (Elective Module)
Programme : BBA/B.Com
Credit Value : 12
Prerequisite : None

General Objectives

- Understand the concept of intellectual property rights upon the core doctrines of intellectual property and how they are connected
- Prepare students to confront the question of legal change itself – how are intellectual property regimes evolving
- Understand the judicial and legislative developments in the field and how should we respond to it

Learning Outcomes

Upon successful completion of this module, student should be able to:

- explain the concepts and values of intellectual property rights
- examine various aspects of intellectual property rights in the country and at international levels

CONTENT

Unit-I: Introduction to Intellectual Property Rights (5 Hours)

The relevance, business impact, protection of intellectual property and its types; Origins on Intellectual Property Laws, international conventions (a brief background).

Unit-II: Patents (10 Hours)

Meaning, product/design patents and terminology, obtaining patent rights, building patent database and library generation, preparation for patent documents, process for examination of patent, software patents, design patents, business method patents, patent infringement, recent development in patent system, patent valuation and business concerns, Patent Acts and Rules.

Unit-III: Trademarks (12 Hours)

Meaning of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols), Use of a Mark, Registration of Trademarks-Procedure, Opposition to Registration-Procedure, What Marks are Registrable / Not Registrable, Concurrent Registration, Similarity of Marks, Assignment / Transmission / Licensing of Trademarks, Infringement of Trademarks, Passing off Action, Offences and Penalties, International Conventions-TRIPS Agreement, Domain Names / Trademarks, WIPO Internet Domain Name Process.

Unit-III: Copyrights (13 Hours)

Nature of Copyright, Works in which Copyrights subsist, Author & ownership of Copyright, Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights, Infringement of Copyrights, Remedies & Actions for Infringement of Copyrights, Copyright Societies, Office, Board, Registration of Copyrights & Appeals, International Conventions, Copyright pertaining to Software/Internet, Database, Copyright Protection/Database Protection in Europe, Legal Position in WIPO Copyright Treaty, Copy Rights Act.

Unit-IV: Key Business Concerns in Commercializing Intellectual Property Rights (5 Hours)

Competition and Confidentiality issues, Antitrust Laws, Employee Confidentiality, Assignment of Intellectual Property Rights, Technology Transfer Agreements, Intellectual Property Issues in the Sale of Business, Care & Maintainance of Confidential Information, Legal Auditing of Intellectual Property, Due Diligence of Intellectual Property Rights in a Corporate Transaction.

Unit-V: Future Developments of Intellectual Property Rights (5 Hours)

Database, Indian Traditional Medicine & IP Protection, Folklore, Patenting of Life Forms, Patenting of Life Forms, International Traditional Medicines & Health Foods.

Teaching strategies

- Lectures
- Case studies
- Tutorials
- Presentations and Projects.

Assessment

• Assignment and Case Studies	40%
• Project work	20%
• End-Semester Exam	40%
Total	100%

Essential Texts

1. Keith E. Maskens, *Intellectual Property Rights in the Global Economy*, 200 edition, Institute for International Economics.
 2. *The Copy Rights Act of the Kingdom of Bhutan.*
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Eighth Semester (Honours)

Module	: RES 403 : Dissertation
Programme	: BBA
Credit Value	: 60
Prerequisite	: None

Purpose and Intent: Students will be engaged in dissertation for the whole semester equivalent to 60 credit points. Students will have the option to intern where they will be responsible to find their own organization for internship. Students are expected to produce a comprehensive project research work at the completion of the semester and prepare for presentation to the panel of members assigned for dissertation assessment. The project will be restricted to the area of their major however, that will have the option to integrate with other major area(s).

Each student will have a faculty member assigned as a guide who will be expected to provide timely guidance and advice to the student. In case students opt to intern, they will have to find a supervisor at the internship place. The supervisor will be expected to provide to the faculty guide, any information regarding the performance of the intern.



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Bachelor of Business Administration (BBA) program at Norbuling Rigter College is the adoption of the BBA program of Gaeddu College of Business Studies, Royal University of Bhutan.