Programme Handbook

Bachelor of Business Administration (BBA)

Full-time

Offered by

ROYAL THIMPHU COLLEGE

In affiliation with

Royal University of Bhutan

Effective: July 2025   **Updated: July 2025**

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1. Programme Specification

1.1 Basic Information on the programme
Name of the college: Royal Thimphu College
Name of the college adopting the programme: Norbuling Rigter College
Title of award: Bachelor of Business Administration (BBA)
Duration and mode of study: Four years, full-time
Awarding granting body: Royal University of Bhutan (RUB)
Date of initial approval: 13-15 April, 2009 (16th AB)
Date of last review: 24-28 June, 2025 (57th AB)

1.2 Aims and Learning Outcomes of the Programme
1.2.1 Aims of the Programme

The Bachelor of Administration (BBA) programme aims to create graduates with high business acumen, with major focus in the areas of Entrepreneurship, Human Resource Management (HRM), and Marketing. The core focus of the programme is on developing behavioural and managerial aspects as well as fostering an entrepreneurial mindset. The programme will enable students to develop skills such as business planning, resource management, market research, leadership and team management, strategic planning, decision-making and problem-solving. The objective of the programme is to provide a strong foundation in business education with theoretical knowledge and practical skills. The programme offers eight major modules for a four-year degree programme which will enable students to delve deeper into the area of their specialisation, making them highly competitive in the job market. Furthermore, the knowledge and skills gained from the programme will help students to pursue higher studies in the field of business and management.

1.2.2 Learning Outcomes of the Programme

Graduates of this programme are expected to acquire not only a grounding within the field of business (subject-specific skills) but will also gain competency in the following skill areas: academic and cognitive skills, professional and career-oriented skills, personal development and life skills, and interpersonal and communication skills. These four skill sets are the foundation of this programme, supported by aligned teaching, learning, and assessment methods.

1. **Academic and Cognitive Skills**
   a) Analyse complex business challenges and propose innovative solutions.
   b) Conduct market research to identify customer needs, trends, and opportunities.
   c) Explain how human resource functions contribute to overall business strategy.
   d) Apply data-driven insights to support human resource decision-making and policy development.
   e) Examine factors influencing motivation, productivity, and team dynamics.
   f) Develop comprehensive marketing plans aligned with business goals.
   g) Evaluate the role of emerging technologies, like AI and data analytics, in marketing.

2. **Professional and Career-oriented Skills**
   a) Design comprehensive business plans, market analysis, financial projections, and operational strategies.
   b) Apply tools and techniques to source, screen, and select candidates.
   c) Demonstrate leadership skills to guide teams and drive organisational change.
   d) Conduct market research to analyse customer needs, preferences, and market trends.
   e) Write clear and compelling marketing materials to engage target audiences.
   f) Plan to allocate resources efficiently to maximise ROI.

g) Apply creative problem-solving techniques to overcome challenges and generate new ideas.

3. **Personal Development and Life Skills**
   a) Cultivate a proactive mindset to take charge of opportunities and tasks without external prompts.
   b) Adjust strategies and business models based on market feedback and evolving conditions.
   c) Negotiate terms, agreements, and compromises in challenging situations.
   d) Motivate the employees to foster an engaging and productive work environment.
   e) Present ideas effectively to persuade audiences and convey marketing messages clearly.
   f) Generate fresh ideas for marketing campaigns, product promotions, and brand messaging.
   g) Interpret data to assess marketing performance and make informed decisions for strategy improvement.
   h) Adapt to changes, setbacks, and failures, and respond proactively to evolving market conditions.

4. **Interpersonal and Communication Skills**
   a) Present business ideas, products, or services persuasively to investors, clients, and stakeholders.
   b) Listen attentively to understand perspectives, concerns, and feedback from customers, team members, and partners.
   c) Build relationships with employees at all levels to create a trusting and collaborative environment.
   d) Communicate the vision and goals of HR initiatives and changes to align with organisational objectives.
   e) Deliver marketing strategies, results, and ideas clearly and persuasively to executives, clients, or stakeholders.
   f) Craft engaging narratives around products, services, or brands to connect with audiences and build brand loyalty.

1.3 Career-related Opportunities

The BBA programme aims to produce graduates with specialisation in Entrepreneurship, Human Resource Management, and Marketing. Students studying an Entrepreneurship programme have a wide array of career-related opportunities, as the skills acquired are highly transferable across industries. Graduates can pursue careers as founders or co-founders of their own businesses, applying their knowledge of business planning, innovation, and market strategies to launch startups. Alternatively, they may work in business development, identifying growth opportunities and forming strategic partnerships within existing organisations. With their entrepreneurial mindset, these graduates are also well-suited for leadership roles in social enterprises focused on solving societal challenges, or they can take on innovation management positions, fostering creative business solutions in various sectors.

Students studying the Human Resource Management (HRM) programme have diverse career opportunities in various industries, as HR plays a vital role in organisational success. Graduates can pursue roles as HR assistants, recruitment specialists, or talent acquisition managers, where they help organisations attract, select, and onboard top talent. They may also work as training and

development coordinators, designing and implementing employee training programmes to enhance skills and improve performance. With a strong foundation in HR principles, graduates are well-positioned to pursue leadership roles in HR departments or advance to senior HR positions as they gain experience.

Students studying the Marketing programme have a wide range of career-related opportunities across various industries, as marketing is crucial for business growth and brand success. Graduates can pursue roles as marketing coordinators, brand managers, or marketing assistants, helping companies develop and execute marketing strategies that increase product visibility and customer engagement. Graduates can also explore roles in advertising, sales management, or event marketing, where they create promotional campaigns and manage customer relations. With their marketing expertise, they are well-equipped to take on leadership roles in marketing departments or agencies, or even pursue entrepreneurial ventures, offering marketing consultancy services.

1.4 Programme Structure

BBA (Entrepreneurship/Human Resource Management/Marketing)					
Yr	Sem	Modules			
1	I	**ACT101** Principles of Financial Accounting	**MGT101** Principles of Management	**BMS101** Business Mathematics	**EAP 101** Intermediate English for Academic Purposes	**BIM101** Introduction to Computer and Business Applications
	II	**BMS102** Introductory Business Statistics	**BLT101** Legal Framework in Business	**HRM101** Foundations of Human Resource Management	**DZG101** རྫོང་ཁ་བརྡ་དོན་སློང་ལེན། Dzongkha Communication	**EAP102** Upper-Intermediate English for Academic Purposes
2	I	**ECN101** Microeconomics	**MKT201** Principles of Marketing	**FIN201** Fundamentals of Corporate Finance	**EDP101** Entrepreneurship	**GSE101** Analytical Skills
	II	**ECN202** Macroeconomics	**BIM202** Management Information System	**MGT202** Production and Operations Management	**HRM202** Organisational Behaviour	**1st Major Module**
3	I	**BLT303** Taxation Law & Practice	**HRM304** Business Negotiation	**IBS301** International Business	**Elective 1**	**2nd Major Module**
	II	**RES301** Research Methods in Business	**MGT303** Strategy and Business Decision	**Elective 2**	**3rd Major Module**	**4th Major Module**
4	I	**RES302** Research Project	**BMS404** Operation Research	**Elective 3**	**5th Major Module**	**6th Major Module**
	II	**BRP 401** Business Project	**MGT404** Governance, Ethics, and Sustainability	**Elective 4**	**7th Major Module**	**8th Major Module**

Major Modules:

Yr	Sem	Major Modules	Entrepreneurship	Human Resource Management	Marketing
2	II	1st Major Module	**EDP202** Developing Entrepreneurial Mindset	**HRM203** Recruitment and Retention	**MKT202** Consumer Behaviour
3	I	2nd Major Module	**EDP303** Building Social Entrepreneurship with GNH Values	**HRM305** Industrial Relations	**MKT303** Sales Management
3	II	3rd Major Module	**EDP304** Lean Startup Methodology	**HRM306** Human Capital Management	**MKT304** Advertising and Branding
3	II	4th Major Module	**EDP305** Design Thinking and Innovation Management	**HRM307** Performance Management	**MKT305** Channel and Logistics Management
4	I	5th Major Module	**EDP406** Digital and Scale up strategies	**HRM408** Compensation Management	**MKT406** Digital and Social Media marketing
4	I	6th Major Module	**EDP407** Digital Entrepreneurship	**HRM409** Organisational Development and Change	**MKT407** Retail and Franchise Management
4	II	7th Major Module	**EDP408** Entrepreneurial Finance	**HRM410** International Human Resource Management	**MKT408** Services Management
4	II	8th Major Module	**EDP409** International Business Law & IPR Management	**HRM411** Human Resource Information Systems	**MKT409** International Marketing

The first three semesters (Year 1 Semester I, Year 1 Semester II, and Year 2 Semester I) contain 15 modules worth 180 credits aimed at helping graduates develop fundamental knowledge and skills to maintain an ongoing lifelong learning, an ability to adapt to changing circumstances, and a higher level of skills needed to perform effectively on any job. Thus, the three semesters are regarded as a preparatory course for entry into any of the two programmes: BBA or BCom. On completion of the Year 2 semester I, the students are selected into different majors based on their preferences in accordance with the regulation set out under section 1.7.1 (entry requirements) of this document. The majors are aimed at developing in-depth knowledge and skills of graduates in Entrepreneurship, Human Resource Management, and Marketing. Students are required to study eight major modules in the 4-year degree course.

In the Year 2 Semester II, there is one major module, which serves as an introduction to the selected area of specialisation, laying the foundational understanding of the specialisation. In addition, three common modules are offered on topics related to Macroeconomics, Production

and Operations Management & Management Information System. Students will study 5 modules worth 60 credits in the third year.

In the third year, students undertake three major and two elective modules designed to deepen their knowledge and refine their skills in specialised areas. Research-focused modules are also included to equip students with analytical and practical skills, fostering closer connections with industries and providing essential market exposure. These modules aim to prepare students for real-world challenges by enabling them to conduct industry-relevant research, analyse market trends, and devise innovative solutions. Students will study 10 modules worth 120 credits in the third year.

The fourth year of the business programme is designed to provide students with advanced knowledge and practical experience in their chosen specialisation. Students are required to complete four major specific modules that deepen their expertise in their selected area of study. In addition to these, one elective module and five other general modules are offered, including two research modules that further develop students' analytical and problem-solving abilities, preparing them for real-world challenges. The Year 4 Semester II includes a business project, allowing students to apply their knowledge and skills in a practical, industry-focused setting. The fourth year culminates in a comprehensive learning experience, helping students refine their capabilities and ensuring they are well-prepared for their careers. Students study a total of 10 modules in the fourth year, earning the remaining 120 credits to complete the full 480-credit, 4-year degree programme.

List of Elective Modules:

Year/Sem	Electives	Module option 1	Module option 2	Module option 3
3/I	Elective I	LAN202 Creative Writing	LAN404 Power of Ideas	LIT207 Contemporary Bhutanese Writings in English
3/II	Elective II	SOS102 Social Psychology	AID101 Kinship and Family	AFD104 Language and Culture
4/I	Elective III	PCP201 Comparative Government and Politics	PPS102 Political History of Bhutan	CSM102 Storytelling Through Photography
4/II	Elective IV	DEV202 Bhutanese Economy	BIG201 Bhutanese Indigenous Games	AFD104 Language and Culture

General Education fixed modules or elective options by category:

Note:

Required: The indicated module(s) are fixed by the programme structure and students must take these modules only.

Fulfilled: The programme structure, with indicated core/major modules, already includes modules that fulfil the given general education category. However, other modules in the given category of General

Education offered within the broader portfolio of the college, could still be opted for as an Open General Education Elective.

Elective: Students may select from the specified options to fulfill the given general education category.

a. English communication (24 credits)

Required: EAP101 Intermediate English for Academic Purposes, EAP102 Upper-intermediate English for Academic Purposes.

b. Dzongkha communication (12 credits)

Required: DZG101 རྫོང་ཁ་བརྡ་དོན་སྦྱོང་ལེན། Dzongkha Communication

c. Enhanced Writing skills (12 credits)

Electives: LAN202 Creative Writing; LAN404 Power of Ideas; LIT207 Contemporary Bhutanese Writings in English (Borrowed from BA in English Studies)

d. Humanities perspective (36 credits)

Required: MGT101 Principles of Management, HRM101 Foundations of Human Resource Management, HRM304 Business Negotiation

e. IT Skills (12 credits)

Required: BIM101 Introduction to Computer and Business Application

f. Science and Technology (24 credits)

Required: BIM202 Management Information System, BMS404 Operation Research

g. Numeracy (24 credits)

Required: BMS101 Business Mathematics, BMS102 Introductory Business Statistics

h. Business/Financial Literacy (72 credits)

Required: FIN201 Fundamentals of Corporate Finance, ECN101 Microeconomics, ECN202 Macroeconomics, BLT101 Legal Framework in Business, BLT303 Taxation Law & Practice, MKT201 Principles of Marketing

i. Bhutan Studies (12 credits)

Electives: DEV202 Bhutanese Economy (Borrowed from BA in Development Economics); BIG201 Bhutanese Indigenous Games (Borrowed from Bachelor of Sports and Health Science);

j. Social & Behavioural sciences (12 credits)

Electives: SOS102 Social Psychology (Borrowed from BA in Social Sciences); AID101 Kinship and Family (Borrowed from BA in Anthropology); AFD104 Language and Culture (Borrowed from BA in Anthropology)

k. Analytical Skills (12 credits)

Required: GSE101 Analytical Skills.

l. Global Affairs/Civics (24 credits)

Required: IBS301 International Business

Electives: PCP201 Comparative Government and Politics (Borrowed from BA in Social Sciences); PPS102 Political History of Bhutan (Borrowed from BA in Social Sciences); CSM102 Storytelling Through Photography (Borrowed from BA in Communication Arts & Creative Media)

m. Ethics/ Values Orientation (12 credits)

Required: MGT404 Governance, Ethics, and Sustainability

Module descriptors for electives:

For all modules indicated in the aforementioned list as Electives, the modules descriptors are to be referred from the respective definitive programme documents and corresponding programme handbooks of the home-base programmes of the modules, and are not reproduced herein. For RTC programmes, the full programme handbooks including the modules used as electives herein are available online; for elective modules borrowed from programmes at other colleges, the module descriptors are extracted and compiled, also available online https://my.rtc.bt/academics/programme-handbooks).

Guidelines for General Education Modules and Electives Selection (approved by the 65th PQC)

1. All slots in a programme structure indicated as 'elective' slots are subject to:

   1.1. being fulfilled through validated modules actually offered by the College, as announced at least six months in advance (e.g., fixing by the end of one Spring semester what modules will be offered the following Spring semester);

   1.2. verification by the programme committee as to what modules fulfil the requirement of the competency/breadth categories indicated, ensuring distinctness without overlap with other modules in the programme;

   1.3. student choice, depending on the above two points and the student meeting any prerequisite requirements.

   1.4. The programme committee will maintain a pool of elective modules considered eligible for enrolment by the programme's students, updated every six months, and coordinate registration of student preferences for module selection six months in advance of the start of the semester that the modules will be taken. The module pool may include some borrowed from the University's programmes at other colleges, which provide added value.

   1.5. In conjunction, all PLs will coordinate on this process twice a year to verify: what the current module offerings are from their own programmes; what their own programmes are capably resourced to offer as service modules to other programmes; what maximum additional student numbers can be accommodated in select modules offered to their own students in the upcoming semesters.

   1.6. The College shall endeavour to meet reasonable student demand for their preferred electives as capacity allows, e.g., offering multiple sections of more in-demand electives (minimum enrolment of 20, maximum section size of 40). The widest possible pool of elective offerings as confirmed by the programmes will be offered for preliminary selection by students, then narrowed down in a second round after eliminating offerings of the least popular options. Where not all students can be offered their first-choice electives, registration will be done on a merit basis.

   1.7. Electives can and should be scheduled in common time slots across weekly programme timetables so that students from different programmes are enrolled into sections together, for a better mingling of perspectives. The College will facilitate this centrally by declaring certain scheduled hours (8 per week) to be used for cross-programme elective module offerings if any.

   1.8. Open Elective lots: To fulfil these credits, students may choose any validated module being offered as an elective in programmes in the College, including from other defined General Education categories, subject to any aforementioned constraints and criteria. It is estimated and desirable that the portfolio of elective modules from across the various defined General Education categories and additional modules from the existing range of

validated modules offered currently at the College, would generally be built by around 2-3 module offerings each from the different programmes at the College into the wider pool (and a select few from other programmes across the University that add value).

1.5 Learning and Teaching Approach

To support student-centred learning and the development of essential academic, cognitive, professional, personal, and communication skills, the curriculum integrates diverse and innovative assessment methods that promote self-directed learning and active classroom engagement. A key feature of the revised programme is the emphasis on formative, continuous assessment, supported by timely and constructive feedback.

Assessment tools, such as project work, case studies, role-plays, panel discussions, reflective writing, class participation, and presentations, are strategically embedded within modules to build both intellectual and career-oriented competencies.

This multidimensional approach enhances critical thinking, practical knowledge application, and collaborative learning. While continuous assessment plays a central role in creating a dynamic and experiential learning environment, students are also required to independently complete and pass semester-end examinations, which remain a distinct and essential part of the overall assessment structure.

Aligned with the cognitive framework outlined in Bloom's Taxonomy, the programme prioritises the cultivation of higher-order thinking skills in conjunction with academic, professional, and transferable skill development. The teaching-learning and assessment strategies have been intentionally structured to support these objectives.

1. Outcome-Based Teaching and Learning

All course delivery is aligned with clearly articulated learning outcomes to ensure coherence between instructional content, classroom activities, and assessment. This outcome-oriented approach transitions the classroom dynamic from teacher-led instruction to active, student-centred engagement. As a result, students are encouraged to engage in analysis, synthesis, and application of knowledge, promoting deeper conceptual understanding.

2. Continuous Formative Assessment with Feedback

The programme adopts a robust formative assessment strategy that facilitates continuous monitoring of student progress. Assessment tools, such as presentations, reflective writing, and class discussions, role plays, are used to capture diverse forms of learning. Constructive feedback is systematically provided to reinforce strengths and address areas requiring improvement, thereby supporting iterative learning throughout the semester.

3. Integration of Technology-Enhanced Learning

To improve accessibility, flexibility, and engagement, the programme employs technology-enhanced learning platforms. Blended learning is supported through digital submissions, multimedia content, and online discussions, contributing to the development of students' digital literacy and independent learning capabilities. These platforms also support continuous formative assessment and asynchronous engagement with course materials.

4. Promotion of Self-Directed and Independent Learning

Students are encouraged to assume greater responsibility for their own learning through independent research tasks, guided reading, and reflective exercises. This promotes intellectual autonomy, critical thinking, and the development of habits associated with lifelong learning, which are essential for success in both academic and professional domains.

5. Experiential and Project-Based Learning

The curriculum incorporates experiential learning components through projects, case studies, and fieldwork. These elements provide students with opportunities to apply theoretical knowledge in practical contexts. Emphasis is placed on planning, execution, and post-task reflection, enhancing both academic relevance and the development of professional competencies.

6. Field visits and Guest Lectures

Field visits and guest lectures form an integral part of the BBA programme, providing students with practical exposure to real-world business environments and contemporary industry practices. Field visits to manufacturing units, retail chains, logistics hubs, and start-up incubators help students understand operational workflows, supply chain mechanisms, marketing strategies, customer behaviour, entrepreneurial challenges and many more. These visits are strategically aligned with the curriculum to enhance experiential learning and are often followed by student reflection reports or presentations to reinforce academic concepts.

Guest lectures by industry professionals and subject-matter experts offer students insights into various domains such as entrepreneurship, digital marketing, financial planning, corporate governance, HR trends etc. These sessions bridge the gap between theory and practice, offering students a platform to engage with current business issues, emerging technologies, and soft skill development. Both field visits and guest sessions are coordinated through the programme office and are regularly reviewed for relevance and impact, ensuring that they contribute meaningfully to learning outcomes and overall student development.

7. Structured Group Work and Moderation Mechanisms

Group work is a core feature of many modules, designed to promote collaborative learning and interpersonal skill development. To address common challenges such as uneven contribution and group dynamics, the assessment framework includes a dual-component approach comprising both group and individual evaluation criteria. Additionally, continuous faculty development is supported through regular programme committee meetings and workshops organised by the Center for Innovative Teaching and Learning (CITL). These sessions facilitate reflective practice and sharing of strategies for assigning, monitoring, and assessing group-based assignments.

1.6 Assessment Approach

The programme adopts a comprehensive assessment strategy consisting of **Continuous Assessment (CA)** components and **Semester-End (SE)** examinations. This dual-layered structure is designed to enhance student engagement, ensure progressive skill development, and uphold academic standards.

1. Structure and Components of Assessment

CA is primarily formative in nature and conducted throughout the semester. It includes a diverse set of tools such as class tests, assignments, laboratory exercises, presentations, quizzes, role-plays, debates, case analyses, research tasks, simulation exercises, and midterm examinations. These components are tailored to promote sustained learning, frequent feedback, and the gradual acquisition of skills. The CA activities for full-time students differ from those used in part-time programmes but are equivalent in academic rigour.

SE examinations are summative and conducted at standardised timings, identical to those of part-time cohorts. These assessments evaluate the comprehensive understanding of course content and serve as a formal checkpoint of academic achievement.

2. Rationale and Educational Impact

The overall assessment model is designed to:
   a. Encourage consistent student engagement and discourage last-minute studying.

b. Distribute academic workload evenly across the semester to mirror real-world professional deadlines.
c. Facilitate continuous skill acquisition in tandem with conceptual learning.
d. Enable instructors to gather frequent feedback on learning outcomes, allowing responsive adjustments to teaching strategies.

3. Implications for Faculty
To support this model, instructors are expected to:
a. Diversify teaching methods and adopt flexible pedagogical practices beyond traditional lecturing.
b. Analyse CA performance data to tailor instruction to student needs.
c. Focus skill development efforts within the early semesters to strengthen learning capacity in advanced stages.
d. Participate in regular monitoring and capacity-building initiatives led by the Dean, Programme Leader, and the Center for Innovative Teaching and Learning (CITL).
e. Uphold academic integrity through vigilant assessment practices, including plagiarism checks, process-based grading, and follow-up viva or Q&A sessions.

4. Formative Role of Continuous Assessment
All CA tasks, including midterm exams, are intended to be formative. Tutors are encouraged to use these opportunities to provide constructive feedback, and students are expected to reflect and improve accordingly.

5. Academic Integrity and Assessment Fairness
Academic dishonesty is addressed in accordance with institutional regulations outlined in Section D4 of *The Wheel of Academic Law*. Plagiarised CA submissions are handled as per the departmental plagiarism policy. Mechanisms such as cross-grading are implemented where multiple tutors co-deliver modules to ensure consistency and fairness.

6. Class Participation and Engagement
Class participation forms a distinct component of CA, aimed at cultivating interactive learning environments. Participation is objectively assessed using printed student galleries, where tutors record instances of meaningful contributions (e.g., asking questions, engaging in discussions, problem-solving, peer interactions). Participation scores are scaled and communicated periodically for transparency and motivation.

7. Group Work Assessment and Moderation
Group tasks are typically supported by individualised assessment mechanisms, including individual vivas, presentation evaluations, and "process scores" derived from peer/self-assessments, tutor observations, and group reflection reports. These approaches mitigate issues such as unequal contribution and enhance accountability.

8. Use of Grading Rubrics
All CA components are assessed using tailored grading rubrics aligned with module-specific learning outcomes. Rubrics detail performance criteria and mark distribution. Each module descriptor includes a broad rubric outline for CA components.
Standardised written tests (e.g., class tests, midterms, SE exams) do not utilise rubrics but are designed to assess varying cognitive levels. Class tests typically assess foundational knowledge, while midterm and SE exams provide a more comprehensive evaluation across cognitive domains.

1.7 Regulations

1.7.1 Entry Requirements

Students completing higher secondary education are admitted to business programme based on two entrance requirements, set out in the following table.

Students' Background:	Min. Entrance Requirements / Eligibility Criteria
Bhutanese Students	1. BHSEC Class XII pass (or equivalent for Bhutanese studying outside Bhutan) 2. 50% aggregate in best 4 subjects 3. Pass (40%) in Maths/Business Maths 4. Pass in Dzongkha (**)
Non-Bhutanese*	1. Passing score on ISCE/BHSEC, or equivalent secondary education certificate from home country 2. Pass in Maths/Business Maths

Note: DZG101 རྫོང་ཁའི་འབྲེལ་དོན་སྐྱོང་ལས། Dzongkha Communication will be substituted with a module from a collection of approved alternative modules for foreign students.

**Note: For Bhutanese students who have completed their class X & XII outside Bhutan and haven't studied Dzongkha in either level, will be required to sit for a Dzongkha Proficiency Test, designed & conducted at RTC and such students will be offered admission only on successfully clearing this competency test (students have to score a minimum of 50%).*

The first three semesters are common foundation module. Towards the end of the second semester, a panel discussion is organised where experienced professional (representing all the five majors offered) from the field are invited to help students make informed choice of their majors. Apart from getting the views of the professional, students are given a period of at least a week's time to talk to their seniors, faculty members, parents and others regarding their major selection. Out of the total of five different majors available under both the programmes – BBA and BCom, students will be asked to give their top three preferred majors. Based on the total preferences given by the students, the College will offer the top two/three preferred majors.

While majority of the students are enrolled into their first preferred major, provided these are the top two/three preferred majors, others are enrolled into their second or third preferred majors. Nevertheless, a student will not be enrolled into a major they have not listed in their options.

1.7.2 Assessment and Progression Requirements

The criteria for progression from one semester to the next and final award criteria are as per the guidelines given under section D1 in The Wheel of Academic Law, RUB (latest version available at http://www.rub.edu.bt/), subject to any amendment or revision as made by the Academic Board of the University. Briefly:

Students must pass all modules in a RUB programme in order to graduate with a degree. To

progress to the next semester, students must not fail in more than two modules in a semester (i.e., students must pass at least three modules in a semester), or they are considered semester failures, in which case they may repeat the failed semester, if they wish to, in the following year with the junior cohort. To pass a module, students must obtain a minimum mark of 50% overall and at least 40% in both the Total Continuous Assessment (CA) and Semester-End (SE) Examination components.

Any module failure must be cleared through reassessment or module repeat as set out in Section D1 of the Wheel of Academic Law of the RUB. A student may not register for more than two repeat modules in addition to the modules prescribed for the semester. An appropriate assessment will be tasked by the Programme Board of Examiners (PBoE) to the student upon failing a module, to be completed prior to the start of the next semester. Upon passing a failed module by reassessment, a student will be awarded a pass mark of 50%. A student shall be eligible to repeat a failed module up to two times wherein he/she must meet all assessment requirements of the module, both CA and SE; the marks earned in a successful repeat are retained and not capped at 50%.

Overall marks (given as percentages) are aggregated in proportion to the module credit weight within a particular year. The final percentage mark over all four years of the programme is a weighted average of aggregate marks in each year in the ratio of 10:20:30:40 (1st year: 2nd year: 3rd year: 4th year).

The Programme Board of Examiners (PBoE) is responsible for the overall assessment of students, for making a decision on the progression of students at each stage of the programme, and for making a decision on the award to be granted to the learners on completion of the programme (see below, section on "Programme Management").

1.8 Programme Management, Quality Assurance and Enhancement

The roles of the Programme Leader (PL), the Programme Committee, the Head of Subject/Department, the Head of the College/Institute, the Institute Academic Committee are as defined in the RUB Wheel of Academic Law (2011) Sections A7.6, A7.7, and F6. Briefly:

The **RTC Academic Committee (CAC)** is chaired by the Dean of Academic Affairs, Members of the Committee include the President, Registrar (head of Student Services), the Associate Dean, Elected Staff Representative, Elected Student Representative on programme representing different cohorts, representatives of other groups of staff, Dean of External Relations (DERD), one Senior Academic and External member. The CAC is the overarching authority on all academic issues and ultimate guarantor of standards and quality at the college-wide level and for the University. All programme management committees and examiners report to the CAC. The CAC should be consulted at the beginning of each semester to approve minor changes to modules in the programme under guidelines specified by the University on allowable changes.

The programme is run by a **Programme Committee** responsible for the effective conduct, organisation, and development of the programme. Due to their commonalities with regard to the common foundation year, and tutors teaching across programmes, the programmes are managed overall by a single committee that comprises all teaching faculty of the core (host) department As

well as a **Programme Leader** who is also the Head of the host department and provides the academic and organisational leadership for the programme. These are indicated below under "Academic Staff". Representative of other departments teaching within the programme is also committee members. Additionally, the committee includes at least three students from the programme representing different cohorts of each section of students in the programme at all levels. Student involvement in the monitoring of the programme is thus done at this level as well as the level of the AC. In additional, student-staff consultation is done regularly through meetings with CRs across all programmes with the Dean, as well as within the programme with the Programme Leader. In addition to addressing general programme-independent concerns, the consultations seek to incorporate constructive discussion of the programme, its demands on students, and possible improvements.

As per the APMR Handbook, the programme committee follows the due process of semester planning, mid-semester review and end semester review. The semester planning consists of each tutor submitting a work plan and finalisation of the same by the PL. The Programme Committee during the semester planning ensures that students' CA deadlines and work for the semester is staggered and fairly distributed so that students are productively engaged throughout the semester. The mid-semester review enables the Programme Committee to reflect on the progress of plans at each individual module level and review the progress of the semester targets as set in the APMR, monitor students' progress at the mid-semester, review on the mid-semester feedback collected from students, and identify necessary support intervention. Module tutors submit their reflective module reports to the PL at the end of each semester. The PL, in consultation with the module tutors and with input from an **External Examiner (EE)**, compiles an **Annual Programme Monitoring Report (APMR)** at the end of each academic year in the University's standard format, to be endorsed by the CAC and submitted to the University. The EE appointed by the University is invited each academic year to assess the programme operation by considering student performance, quality of teaching learning materials and assessments, resources, and quality of the staff. The report submitted by the EE forms a part of the APMR and is crucial for enhancement and quality assurance of the programme.

The authority for matters regarding assessment and progression is delegated to the **Programme Board of Examiners (PBoE).** The board includes a Chair from outside the programme management, the Programme Leader, each tutor teaching within the programme, and an external examiner on a regular basis as and when appointed by the Academic Board. Each semester's results are declared after endorsement of the PBE. The PBoE is accountable to the CAC.

In line with section D8 of the Wheel of Academic Law, **Moderation of Assessments**, all assessments that constitute 20% or more of the total assessment weighting for a module are reviewed and moderated. The moderation committees are formed by the PLs. All the tutors teaching the same area of subject are the committee members with one among them as the coordinator. The assessment questions are collected by the PLs and handed over to the various moderation committees depending on their subject area. The committee led by the coordinator looks into the assessments for making necessary comments/corrections to ensure minimum standard set by the department in addition to the requirements of the College Exam Committee. After the moderation, assessments are returned to individual tutors to reflect the required improvement/changes in the actual assessment, and then it is submitted back to the PLs. The

PLs does the final check before submitting to the Exam Committee.

Additional Quality Assurance mechanisms within the College

- *Quality Assurance and Enhancement Committee* – In addition to RUB quality assurance requirements, the College has instituted a Quality Assurance and Enhancement Committee (QAEC) with representatives from the Academic Affairs Department (Dean, Associate Dean, three senior faculty), the Student Services Department (Registrar), and the Finance and Administration Department (Department Head). The QAEC is responsible for providing a strategic view, guidance, and recommendations on overall institutional quality at RUB standards and in line with the Bhutan Accreditation Council (BAC) framework, principles, and specific guidelines and criteria

- *Tutor performance management and enhancement* – Tutor performance is monitored regularly and evaluated at the end of each semester. Each semester, programme leaders sit in on and complete observations of tutor in-class performance (quality of the teaching), and out-of-class performance (quality of the conduct of general tutor duties, student advising). Where issues affecting teaching-learning are identified, these may trigger specific action plans for the concerned tutor to pursue to improve in targeted areas. Each tutor also completes a self-appraisal at the end of each semester, coupled to further feedback from the Programme Leader and the Dean. In addition to general faculty meetings, the College's Academic Affairs Department also holds regular Continuous Professional Development (CPD) sessions for all tutors, incorporating guest presentations, teaching development workshops, and peer strategy sharing. These are held approximately every two weeks within a semester. Recent topics included: Classroom management, student advising, facilitating guided study halls, diverse classrooms, using peer coaching and think-pair-share to enhance teaching-learning, critical thinking and creativity, coaching skills workshop for programme leaders, and professionalism in the classroom. Tutors new to teaching are asked to join additional teaching-learning workshops that work to enhance core teaching skills among its members through activities such as peer and supervisor observations (required at least twice per semester for new tutors, and once per semester for all tutors) and teacher training programmes. The College also sends early career tutors to the Samtse College of Education to participate in its Post-graduate Certificate programme in Higher Education.

- *Student information systems* – The curriculum, class schedules, and mode of assessments and marks thereon are made transparent and available to students and other stakeholders such as parents/guardians through the RTC Classes database system.

- *Module repeats* – If a student has failed a module (but not the whole semester) and has also failed in the reassessment of that module, the student must meet all assessment requirements, essentially repeating the module as per section D1 of The Wheel of Academic Law. However, as he/she has already progressed (albeit with a prior module failure), attendance in lectures is not mandatory. At RTC, a standardised mechanism has been instituted for conducting module repeats. Students must formally register for the repeats at the beginning of any semester in which the failed module is being re-offered. A module repeat tutor will be assigned (usually the same tutor teaching the module in its regular offering in the current semester). A schedule of meetings will be set in which the tutor and repeat student(s)

must meet a minimum of two hours per week. A work plan is also set in which the coverage of syllabus topics and assessments are organised. Assessments are to be on par with what students would have to do in the regular course of that module.

- *Student Advising* – All first-year students will have faculty advisors support and advice on their studies, food, lodge, transport, and any other personal problems. Each tutor has five - ten students to guide. Additionally, weaker students in the second or third year who have un-cleared prior module failures will be paired with an advisor to guide and motivate them. The advisor and advisees meet in groups and individually four to eight times in a semester as necessary.

2. The Module Descriptors

Module Code and Title: ACT101 Principles of Financial Accounting
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Dilli Ram Sharma, Gembo Lhamo, Gnana Suresh
Module Coordinator: Dilli Ram Sharma

General Objective: This module explores the relationship between the functions of financial accounting and the informational needs of both internal and external users within the framework of the accrual accounting system. Throughout the module, students will acquire both conceptual and technical competencies related to double-entry bookkeeping systems and the preparation of financial statements in compliance with current financial reporting standards. Furthermore, students will engage in basic analyses of these financial statements.

Learning Outcomes: On completion of the module, students will be able to:
1. Explain the interrelationship between accounting and other critical functions within an organisation,
2. Analyse the role of accounting in the formulation, implementation, and monitoring of organisational policies, procedures, and performance metrics,
3. Describe the primary functions of financial accounting,
4. Prepare the statement of profit or loss, financial position, and cash flow statements,
5. Record business transactions of varying complexities and integrate these into the financial accounting system,
6. Analyse financial statements for an incorporated entity, utilising financial ratios for interpretation, and
7. Effectively communicate financial and business decisions to stakeholders.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Case studies	1	
	Practical Exercise	1	
Independent study	Written Assignment	1	60
	VLE Discussions	1	
	Self-Study	2	
Total			**120**

Assessment Approach:

A. Written Assignments (10%)
Each student will complete 1 written assignment of 4-6 problems each, worth 10%, on topics related to managerial decision making on different hypothetical practical problem on accounting. The topics covered will be on depreciation concepts, accrual accounting to provision and liability. The students' work will be graded in the following areas:
- 3   Content relevance and appropriateness (alignment with topic/content, scope and depth of coverage, currency and accuracy)
- 3   Identifying and analysing the problems using appropriate accounting techniques (Accuracy in problem Identification, Depth of Analysis, Clarity and Structure of Analysis)

2   Reaching reasonable conclusions (logical Derivation from analysis, Level of insight)

2   Overall effectiveness of the writing style (use of proper academic style and grammars)

10   Total

B. Case Study & Presentation (15%)

Students will be assigned one topic in a group of 4-5 students. They will collect secondary data on the given topic, prepare financial statements, conduct financial ratio analysis, conclude and make their recommendation in a paper of 1400-1500 words. This case study will cover concepts of trial balance, financial statement, and financial ratio analysis. This will be followed by a presentation for 15 minutes, with 5 min Q&A. The case study report will be assessed for 10% of the total marks using the following criteria:

2   Coordination of presentation and distribution of work among the group members

2   Collection of relevant data

2   Analysis and Interpretation of data

2   Conclusion and recommendation

1   Logical presentation, writing style

1   Bibliography and citation (for correct citation as per latest APA format)

10   Total

The presentation will be assessed for 5% of the total marks using the following criteria:

2   Presentation group mark: coordination and distribution of work among the group members

3   Presentation individual marks will be assessed on the following criteria
        1 - Subject knowledge and ability to answer Q&A
        1 - Confidence, body language, pronunciation, audibility
        1 - Organisation of presentation

5   Total

C. Problem Solving tests based on business situations and application (20%)

Students will be required to solve situation-based business-related problems in-class using accounting techniques and tools covered in class. There will be 2 problem-solving tests. Each problem-solving test is worth 10% and will be assessed on the following criteria.

2   Understanding and identifying the problem

3   Solving problem with appropriate accounting concepts

3   Addressing the correct solutions

2   Presentation and writing style

10   Total

D. Mid-semester Exam (20%)

Students will take a written examination of 50 marks covering topics up to the mid-point of the semester.

E. Semester-end Exam (35%)

The module will have a semester-end examination of 100 marks covering the entire syllabus. The question will be of a blend of objective type, short answer-type, essay type and case-based questions to test the students' ability to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Written Assignments	1	10
B. Case Study & Presentation	1	15
C. Problem Solving tests based on business situations and application	2	20
D. Mid-semester exam	1	20
E. Semester-End exam	1	**35**
Total		**100**

Pre-requisites: None

Subject Matter:

Unit I: The Context and Purpose of Financial Accounting
- 1.1. The role of accounting in business and society
- 1.2. Nature, principles and scope of financial accounting
- 1.3. Ownership structure of business and financial reporting requirements
- 1.4. Relationship between accounting and other key functions within the business
- 1.5. Internal and external users of accounting information
- 1.6. Elements of financial statements
- 1.7. Definition and recognition of assets, liabilities, equity, revenue and expenses
- 1.8. Accounting concepts and assumptions
- 1.9. Accrual vs cash accounting
- 1.10. Fundamental and enhancing qualitative characteristics of accounting information

Unit II: Principles of Double Entry and Accounting Systems
- 2.1. Concept of double entry booking keeping and accounting system
- 2.2. Function of the main data sources in an accounting system, contents and purpose of different types of business documentation, including: quotation, sales order, purchase order, goods received note, goods dispatched note, invoice, statement, credit note, debit note, remittance advice, receipt
- 2.3. Accounting equation and effects of transactions on accounting equation
- 2.4. Accounting system and information, complies with organisational policies and deadlines
- 2.5. Main types of business transactions viz. sales, purchases, payments, receipts
- 2.6. Meaning and purposes of journals (books of prime entry) and Ledger accounts
- 2.7. Types of ledger accounts and books of prime entry
- 2.8. Recording transactions and events on the double entry system (authorisation of journal entries)
- 2.9. Balancing ledger accounts

Unit III: Accounting for Transactions
- 3.1. Credit purchases and sales
  - 3.1.1. Meaning of credit transactions
  - 3.1.2. Benefits and costs of offering credit facilities
  - 3.1.3. Purpose of credit limits
  - 3.1.4. Aged receivables analysis
  - 3.1.5. Recording credit sales and sales returns

3.1.6. Recording credit purchases and purchases returns

3.1.7. Trade discount

3.1.8. Accounting for sales tax

3.1.9. Drawings by the owners of a business

3.1.10. Bad debts and allowances for bad debts

3.1.11. Impact of bad debts on the statement of profit or loss and on the statement of financial position

3.2. Cash and Bank Accounts

3.2.1. Cash controls and cash account

3.2.2. Risk of misappropriation of cash

3.2.3. Bank accounts –saving, current and term loan accounts (focus on business current account)

3.2.4. Use of cheques, bank notes, bills and cash warrants

3.2.5. Recording transactions in cash and bank accounts (focus on triple column cash book)

3.2.6. Cash discounts

3.2.7. Need for a petty cash system

3.2.8. Bank reconciliation statement and controls

3.3. Inventories and cost of goods sold

3.3.1. Definition of inventory

3.3.2. Cost flow assumptions of inventory

3.3.3. Reporting inventories as an asset

3.3.4. Treatment of goods lost or disposed other than by sale

3.3.5. Accounting for opening and closing inventories

3.3.6. Expenses to be included in the cost of sales

3.3.7. Methods of valuing inventory (FIFO and Weightage Average Method)

3.3.8. Costs included in valuing inventories

3.3.9. Perpetual and periodic use of inventory records

3.3.10. Impact of inventory valuation methods on profit and on assets

Unit IV: Accruals, Prepayments and Depreciation

4.1. The accrual concept

4.2. Application of matching concept to accruals and prepayments

4.3. Accounting for accrued expenses

4.4. Accounting for prepaid expenses

4.5. Accounting for deferred income

4.6. Adjustments needed for accruals and prepayments in preparing financial statements

4.7. Depreciation on tangible non-current assets-meaning and causes of depreciation

4.8. Methods of calculation of depreciation (SLM and WDV)

4.9. Accounting for depreciation

4.10. Changes in depreciation policy and its impact on the financial statements

Unit V: Accounting for Liability, Provisions and Contingencies

5.1. Definitions of 'liability', 'provision', 'contingent liability' and 'contingent asset'.

5.2. Accounting for liabilities and provisions

5.3. Accounting for contingent liabilities and contingent assets

5.4.   Demarcating liabilities, provisions, contingent liabilities
5.5.   Reporting provisions in the financial statements

Unit VI: Preparing Trial Balance and Financial Statements
6.1.   Purpose of a trial balance
6.2.   Prepare extracts of an opening trial balance
6.3.   Correction of errors and adjustment entries (BAS 8/IAS 8)
6.4.   Errors which would be highlighted by the extraction of a trial balance
6.5.   Impact of errors on the statement comprehensive income and statement of financial position
6.6.   Recalculation of profits after correcting errors
6.7.   Limitations of a trial balance
6.8.   The elements of financial statements –
    6.8.1.   Statement of Profit or loss for Companies and Sole Proprietorship Businesses
    6.8.2.   Statement of other comprehensive income for Companies and Sole Proprietorship Businesses
    6.8.3.   Statement of financial position for Companies and Sole Proprietorship Businesses
    6.8.4.   Statement of cash flows for Companies and Sole Proprietorship Businesses
    6.8.5.   Statement of changes in equity for Companies and Sole Proprietorship Businesses.

Unit VII: Interpretations of Financial Statements
7.1   Purpose of financial statement analysis
7.2   Construction of accounting ratios and application on financial statement interpretations *(Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios)*
7.3   Interrelationships between ratios

Reading Lists:

1. Essential Readings

Alexander, D., & Nobes, C. (2020). *Financial accounting - an international introduction* (7th ed.). Pearson Education Limited.

Arulanandam, M. A., & Raman, K. S. (2022). *Advanced accountancy*. Himalaya Publishing House.

Gupta, V. (2017). *Comdex Tally, Erp 9 Course Kit with GST and MS Excel*. Wiley.

Jain, S. P., & Narang, K. L. (2021). *Advanced Accountancy*. Kalyani Publishers.

Weil, R. L., Schipper, K., & Francis, J. (2020). *Financial accounting: An introduction to concepts, methods and uses* (14th ed.). South-Western College.

2. Additional Readings

Charles, H., Gary, S., John, E., & Donna, P. (2017). *Introduction to financial accounting* (11th ed.). Pearson.

Collier, P. M. (2015). *Accounting for managers: Interpreting accounting information for decision making* (5th ed.). Wiley.

Husin, M. A., & Ibrahim, M. D. (2014). The role of accounting services and impact on small medium enterprises (SMEs) performance in manufacturing sector from East Coast Region of Malaysia: A conceptual paper. *Procedia - Social and Behavioral Sciences,*

115, 54–67. https://doi.org/10.1016/j.sbspro.2014.02.415

Ingram, R. W., & Albright, T. L. (2007). *Financial accounting: Information for decisions.* Cengage Learning.

Stickney, C. P., & Weil, R. L. (2012). *Financial accounting: An introduction to concepts, methods, and uses.* Thomson/South-Western.

Tulsian, B., & Tulsian, T. (2023). *Financial accounting for B.Com.* S Chand Publishing.

Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2020). *Accounting principles.* Wiley.

Date: July, 2025

Module Code and Title: **MGT101 Principles of Management**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Yuzer Peldon, Millan Subba, Dr. Stephen Victor
Module Coordinator: Yuzer Peldon

General Objective:
The module provides a comprehensive understanding of key management processes and functions, emphasising ethical considerations, human resource management and the importance of effective communication and leadership. It also explores essential theories of management while examining local and global management practices from a holistic perspective, and equipping students with the skills needed to navigate diverse business environment.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the key management functions including planning, organising, staffing, leading, and controlling,
2. Identify the role of management in modern organisations, with emphasis on ethical and global perspectives,
3. Develop organisational goals and translate them into actionable and measurable plans,
4. Explain different types of decisions in business and tools used in decision-making,
5. Apply basic decision-making processes to simple business scenarios,
6. Analyse human resource management activities involved in attracting, developing, and maintaining an effective workforce,
7. Evaluate contemporary issues in management, such as those relating to the management of change, ethics etc., and
8. Demonstrate effective leadership, communication, and collaboration through role plays and group activities to solve organisational problems.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	**60**
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	**60**
	Research	1	
	Assessments	1	
Total			120

Assessment Approach:

6

A. Assignment (15%):
Students are required to complete one individual assignment based on the assigned topics from management perspectives and planning. The assignment report should be approximately within 1000-1200 words. Students will be assessed based on the following criteria:

2	Content Quality and Relevance (Demonstrates a strong understanding of the topic with relevant and meaningful information supported by appropriate theories and examples)	
3	Organisation (Presents ideas in a clear, logical order with a well-structured introduction, body, and conclusion that support the main argument)	
3	Analytic Thinking (Shows ability to think critically by examining issues, considering different viewpoints, and supporting arguments with solid evidence)	
2	Recommendations based on the analysis (Offers practical and realistic solutions that are backed up by research or case studies related to the topic)	
2	Conclusion (Summarises the key points effectively and provides a clear, well-supported final judgment based on the analysis)	
2	Overall Effectiveness of Writing Style (Uses clear and formal language with proper grammar, smooth transitions, and well-structured paragraphs to enhance readability)	
1	Correct Referencing/ Citation (Accurately cites all sources using the required referencing style, including both in-text citations and a complete reference list)	
15	Total	

B. Case Study Analysis and Presentation (15%):
Students will work in groups (4-5 students) to solve a case study from organising and staffing. Each group will be assigned a different management case by the tutor. The length of the report will be within 1000-1200 words. The report will be of 10% weightage and the presentation will be of 5% weightage and will be assessed on the following criteria:

Report:

2	Problem identification (Clearly and accurately identifies the main problem(s) or challenge(s) presented in the case)
2.5	Analysis and problem solving (Applies an appropriate analytical approach and uses researched evidence to effectively address the problem)
2.5	Recommendations (Provides practical, well-supported recommendations based on the analysis and research)
1	Language and Structure of the report (Writes clearly and professionally, with a logical structure that enhances readability and understanding)
1	Correct Referencing and Citation (Correctly cites all sources using the required referencing style, both in-text and in the reference list)
1	Individual Contribution
10	Total

Presentation:

1	Depth and Quality of Content (Demonstrates a thorough and insightful understanding of the case with well-developed, relevant, and detailed content (Individual Component))
1	Time Management (The group effectively manages the overall presentation time within the allotted limit)

1	Tone and delivery (Speak with clarity, appropriate pace, and confidence. Maintains professional tone and engages the audience effectively (individual component))
1	Consistency (Ensures all parts of the presentation are coherent, logically connected, and consistent in style and message across presenters (Group component))
1	Audience Engagement and Q&A Handling (Involves the audience effectively and handles questions confidently and adequately as a group)
5	Total

C. Role-play (15%):

Students will work in groups (4-5 students) to enact a business scenario based on leadership, motivation, controlling and communication. The role-play will focus on effective communication, problem-solving, and collaboration in a business context.

3	Role play preparation: Clear understanding of the scenario, well-organised presentation, effective role distribution, and research and planning.
3	Problem-Solving and Decision-Making: Ability to identify key problems, analyse the situation, and propose realistic and logical solutions.
3	Communication and Clarity: Clear, concise communication of ideas, active listening, and logical responses to the viewpoints of others. Effective interaction within the group and with the audience.
3	Team Collaboration: All members contribute equally and work together cohesively. The group handles challenges collaboratively and demonstrates effective teamwork.
3	Engagement and Professionalism: Captures audience interest, maintains professional demeanor (body language, tone, eye contact), and uses relevant management terminology appropriately throughout the role-play.
15	Total

D. Mid-semester Exam (20%):
Students will take a written exam covering topics up to the mid-point of the semester.

E. Semester-end Exam (35%):
   Students will take a written exam of 100 marks covering the entire syllabus

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Assignment	1	15
B. Case Study Analysis and Presentation	1	15
C. Role-play	1	15
D. Mid-semester exam	1	20
E. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Management Perspectives
   1.1. Definitions, scope and importance of management
   1.2. Levels of management
   1.3. Attributes of management
     1.3.1. Management-science or art
     1.3.2. Management as a profession

1.4. Evolution of management thought
   1.4.1. Classical theory
      1.4.1.1. Scientific management
      1.4.1.2. Bureaucratic theory
      1.4.1.3. Administrative approach/ theory
   1.4.2. Humanistic perspective
      1.4.2.1. Early advocates
      1.4.2.2. Human relations movement
      1.4.2.3. Human resources perspective
      1.4.2.4. Behavioural science approach
1.5. Roles, Functions and Challenges of Management

Unit II: Planning
2.1. Nature and principles of planning
2.2. Steps in planning
2.3. Levels of goals and plans
2.4. Decision Making
   2.4.1. Role and importance
   2.4.2. Types of decisions
   2.4.3. Steps in decision-making
   2.4.4. Group decision-making: Brainstorming, SWOT, PEST, Porter's Five Forces

Unit III: Organising
3.1. The nature of organising
3.2. Formal and informal organisations
3.3. Organisation levels and span of control
   3.3.1. Organisational design and structure
   3.3.2. Common organisational design
      3.3.2.1. Simple structure
      3.3.2.2. Matrix structure
      3.3.2.3. Bureaucratic
      3.3.2.4. Virtual organisation
      3.3.2.5. Boundary less organisation
3.4. Business reengineering
   3.4.1. Definition of reengineering
   3.4.2. Principles of business reengineering
   3.4.3. Reasons for business reengineering
   3.4.4. Steps in business process reengineering
3.5. Basic questions for effective organising
3.6. Ensuring understanding of organising

Unit IV: Staffing
4.1. Planning and forecasting
   4.1.1. Forecasting the personnel needs
Forecasting the supply of inside candidates
   4.1.2. Forecasting the supply of outside candidates
4.2. Effective recruiting
   4.2.1. Importance of recruiting
   4.2.2. Recruiting complexities
4.3. Sources of candidates
   4.3.1. Types: Internal and External

4.3.2. Methods

4.3.3. Advantages and Disadvantages

4.4. Employee testing and selection

4.5. Training and development

4.5.1. Training process

4.5.2. Training methods

4.5.3. Evaluating the training effort

4.6. Performance management and appraisal

Unit V: Leadership & Motivation

5.1. Meaning and Definition of Leadership

5.2. Qualities of a Good Leader

5.3. Different styles of Leadership

5.3.1. Autocratic

5.3.2. Democratic

5.3.3. Laissez–Faire

5.3.4. Situational leadership

5.4. Meaning and Definition of Motivation

5.5. Need for Motivation

5.5.1. Theories of Motivation

5.5.1.1 Maslow's Hierarchy of needs

5.5.1.2 Herzberg's two factor theory

5.5.1.3 McGregor's Theory X and Y

5.5.1.4 Expectancy theory

Unit VI: Controlling

6.1. Concept and Importance

6.2. The control processes

6.3. Tools for measuring organisational performance

6.3.1. Feedforward/ concurrent/ feedback controls

6.3.2. Financial controls

6.3.3. Information controls

6.3.4. Balanced scorecard

6.3.5. Benchmarking of best practices

6.4. Contemporary issues in controlling

6.4.1. Adjusting controls for cross-cultural differences and global turmoil

6.4.2. Workplace concerns and violence

6.4.3. Controlling customer interactions

6.4.4. Corporate governance

Unit VII: Communication

7.1. Meaning and Importance

7.2. Communication process: Formal and Informal

7.3. Types of communication

7.3.1. According to organisational structure: downward, upward and horizontal

7.3.2. According to the way of expression-verbal, non-verbal and body language

7.4. Barriers to effective communication and ways to overcome the barriers

Reading Lists:
1. Essential Readings

Cole, G. A., & Kelly, P. (2011). *Management theory and practice* (7th ed.). Cengage Learning.

Daft, R. L. (2015). *Management* (12th ed.). Cengage Learning.

Dessler, G. (2008). *Human resource management* (11th ed.). Prentice Hall.

Koontz, H., Weihrich, H., & Aryasri, A. R. (2004). *Principles of management.* Tata McGraw Hill.

Robbins, S. P., & Coulter, M. (2013). *Management* (12th ed.). Pearson.

2. Additional Readings

Lussier, R. N. (2016). *Management fundamentals: Concepts, applications, and skill development* (7th ed.). SAGE Publications.

Prasad, L. M. (2015). *Principles and practice of management* (9th ed.). Sultan Chand & Sons.

Tripathi, P. C., & Reddy, P. N. (2012). *Principles of management* (5th ed.). McGraw Hill.

Date: July, 2025

Module Code and Title: **BMS101 Business Mathematics**
Programme: Bachelor of Commerce
Credit :   12
Module Tutors: Hari Kumar, Tandin Wangchuk, Namgay Tshering
Module Coordinator: Hari Kumar

General Objective: The module aims to strengthen the basic mathematical concepts of functions, differential and integral calculus that can be applied in various business and economic problems.

Learning Outcomes:
On completion of the module, students will be able to:
1. Apply functions and its types in various business decisions,
2. Demonstrate mathematical models using functions,
3. Determine Break-Even Values that are necessary for business analysis,
4. Solve business and economic problems using limits and continuity,
5. Apply derivatives in optimisation problems of business and economics,
6. Compute indefinite and definite integrals, and
7. Apply integration in solving business and economics problem.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class discussion	1	
	Presentation	1	
Independent Study	Self-study	2	60
	Written Assignment	1	
	VLE Discussion	1	
Total			**120**

Assessment Approach:
A. Project (15%)
Students in groups of 4 or 5 will research and present their findings on the tools under calculus.

Here students' findings should be related to the similar tools used in other modules. Also, there will be peer review and viva OR presentation depending upon the number of students in the class to evaluate originality of their work.

    2   Realistic
    4   Description of the tools
    4   Analysis of the tools in-relation to the other contents
    5   Peer review & Viva OR Presentation
        2 Correct review & Viva OR Presentation
        2 Confident and clarity
        1 Time Management
    15 Total

B. Problem Solving: Portion of Final Marks (15%)
Students will individually utilise problem solving techniques taught in class. Students will have 2 problem-solving worth 7.5% each and students will write for 45 minutes

    2   Formula
    2.5   Correct calculation
    3   Correct interpretation/ analysis
    7.5   Total (7.5* 2 times)

C. Class tests: Portion of Final Marks (15%)
Each student will individually do 2 (7.5% each) application-based problems on the theoretical concepts presented in class as a class test. The written test will take 45 minutes.

    1.5   Using Appropriate Formula
      2   Solving Correctly
      4   Correct Analysis
    7.5   Total (7.5 * 2 times)

D. Midterm Examination: Portion of Final Marks (15%)
Students will take a written exam of covering topics up to the mid-point of the semester.

E. Semester-end Examination: Portion of Final Marks (40%)
The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyses, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Project	1	15
B. Problem Solving	2	15
C. Class tests	2	15
E. Midterm Examination	1	15
F. Semester-end Examination (SE)		40
TOTAL		100

Pre-requisites: None

Subject Matter:
Unit I: Functions, Limits and Continuity
    1.1   Introduction to Functions

1.2 Types of Functions
    1.2.1 Linear Functions
    1.2.2 Non-Linear Functions
1.3 The Graph of a Linear and Non-Linear Functions
1.4 Functional Models and Break-Even Analysis
1.5 Introduction to Limits
1.6 One-Sided Limits and Continuity
1.7 Applications of Limits and Continuity in Business and Economics

Unit II: Differential Calculus
2.1 Introduction to the concept of Derivative
2.2 Rules of Differentiation
2.3 Relative and Percentage Rate of Change
2.4 Second and Higher Order Derivatives

Unit III: Application of Derivatives
3.1 Marginal Analysis
3.2 Elasticity of Demand
3.3 Increasing and Decreasing Functions
3.4 Concavity and Points of Inflection
3.5 Modelling and Analysing Optimisation Problems in Business and Economics

Unit IV: Partial Derivatives
4.1 Functions of Several Variables
4.2 Introduction to Partial Derivatives
4.3 First order partial derivatives
4.4 Eulers Theorem
4.5 Second order partial derivatives
4.6 Maximisation and minimisation problems

Unit V: Application of Partial Derivatives
5.1 Marginal Analysis
5.2 Nature of Commodities
5.3 Elasticities of Demand
5.4 Cobb-Douglas Production Function
5.5 Optimisation of Functions of Two Variables in Business and Economics

Unit VI: Integration and its application
6.1 Introduction to Anti-derivatives
6.2 Rules of Integration
6.3 Types of Integration
6.4 Applications of Integration to Business and Economics
    6.4.1 Determination of Cost and Revenue from Marginal Functions
    6.4.2 Determination of Maximum Profit from Marginal Cost and Marginal Revenue Function using various methods (definite and indefinite integrals)
    6.4.3 Determination of Demand Function from Elasticity of Demand
    6.4.4 Definite Integrals - Consumer Surplus and Producer Surplus

Reading Lists:
1. **Essential Readings**
Hoffmann, L. D., Bradley, G. L., Sobecki, D., & Price, M. (2012). *Calculus for business, economics and the social and life sciences* (11th ed.). McGraw Hill.
James, S. (2010). *Calculus: concepts and contexts.* (4th ed.). Cengage Learning
Thukral, J. K. (2013). *Mathematics for business studies* (17th ed.). Scholar Tech Press.
2. **Additional Readings**
Bradley, T. (2013). *Essential mathematics for economics and business.* (4th ed.). Wiley.
Lial, M. L., Greenwell, R. N., & Miller, C. D. (1997). *Finite mathematics and calculus with*

applications (5th ed.). Addison Wesley Longman.

Date: July, 2025

Module Code and Title: **EAP101 Intermediate English for Academic Purposes**
Programme: BA in English Studies
Credit: 12
Module Tutors: Mohan Rai, Ruma Tamang, Tenzin Wangmo
Module Coordinator: Mohan Rai

General objective: EAP101 is the first part of a two-semester series that aims to develop abilities in reading, writing, listening, and speaking in an academic context to support students' learning through their degree studies. The module addresses basic language skills and builds on them to fit the academic context.

Learning outcomes – On completion of the module, students will be able to:
1. Identify grammatical features in context
2. Describe appropriate practices and standards in the academic context
3. Use appropriate grammatical structures to express academic ideas
4. Extract information from complex academic lectures, presentations, and discussions using various listening strategies
5. Extract information from academic readings using reading strategies such as skimming, scanning, and in-depth reading
6. Compose a well-structured and coherent academic essay following appropriate conventions and styles
7. Use the current APA referencing style for common sources
8. Present academic content and ideas to an audience in formal and informal settings
9. Use academic vocabulary in written and spoken settings

Learning and Teaching Approach:

Type	Approach	Hours per Week	Total Credit Hours
Contact	Interactive Lecture	2	**60**
	Exercises, workshops, practice.	2	
Independent study	Writing assignments, VLE discussions	4	**60**
	Reading and review of class materials		
Total			**120**

Assessment Approach:
A. Listening test (15%)
In a single sitting, 3 audio recordings of 3, 5, and 7 minutes respectively, will be played to the students. The 3 recordings may be of conversations, short lectures, or other appropriate material, and will be of increasing difficulty and complexity. Students will answer questions on a question paper simultaneously as they listen to the audio. The audio will not be replayed. The questions may be of multiple choice or short answer type, and will rely solely on information provided in the audio. Students will be given time in between sets of questions to check their answers and prepare for the next set.
B. Reading test (15%)
In a single sitting, students will read three passages of increasing difficulty and complexity. Each passage will be followed by a set of objective-type, short answer questions, or long answer

questions on the respective passages, which will assess students' comprehension, critical thinking skills, grammar, and paraphrasing/summarising skills.

C. Grammar Test (10%)
The test will check students' fundamental understanding of grammar rules and their ability to apply them in context. It will cover topics such as sentence structure, verb tenses, subject-verb agreement, punctuation, and common grammatical errors. The test will provide enough context within the questions to avoid ambiguity, and to emphasise functional usage.

Presentation (30%)
Each student will make a 5-7 minutes presentation on a subject of their interest with relevant examples. The presentations will be assessed based on the following criteria:
Content: 20 marks
Use of academic standards: 30 marks
Use of visual aids: 15 marks
Language and delivery: 35 marks

D. Academic essay (30%)
Students will write a 600–750-word academic essay. The essay will follow basic academic standards discussed in the module and use current APA referencing for the source types taught. The assignment will be written in two drafts: the first draft will be worth 10%; and the final draft will be worth 20%, including 5% for improvement.
Both drafts will be evaluated using the following criteria:
Content: 20 marks Critical thinking: 20 marks Use of academic standards: 30 marks Language and grammar: 30 marks
Improvement on feedback will be evaluated using the following rubric:
Marginal improvement: 0 – 49 marks
Satisfactory improvement: 50 – 59 marks
Significant and appropriate improvement: 60 – 74 marks
Significant improvement beyond feedback given: 75 – 100 marks

Areas of Assessments	Quantity	Weighting
A. Listening test	1	15%
B. Reading test	1	15%
C. Grammar Test	1	10%
D. Presentation	1	30%
E. Academic essay	1	30%
Total Continuous Assessment (CA)		100%

Pre-requisites: None

Subject Matter:
(The subject matter will be taught within the context of standard usage scenarios and examples from relevant texts. The skills, although divided amongst the different units, will not be taught in isolation. The EAP teaching team will maintain a Course Pack which is an Essential Reading Compilation of readings and practice materials, which they will revise and update regularly as per need. The Course Pack used for the semester should be endorsed by the Programme Management Committee.)
Unit I: Grammar in context
    1.1. Sentence construction: simple and compound sentences on academic topics
    1.2. Subject-verb agreement
    1.3. Complex sentences
    1.4. Tenses review: identifying and using correct tenses in different situations
    1.5. Prepositions and prepositional phrases
    1.6. Articles
Unit II: Academic Language
    2.1. Difference between general and academic English

2.2. Dos and don'ts of Academic English
2.3. Developing an academic vocabulary
2.4. Academic integrity and plagiarism

Unit III: Listening
3.1. Introduction to Academic Listening
3.2. Note-taking: outlining, mind-mapping, organising notes
3.3. Listening for gist and detail
3.4. Active listening

Unit IV: Reading
4.1. Introduction to Academic Reading
4.2. Types of academic materials
4.3. Reading skills: skimming, scanning, close reading
4.4. Paraphrasing and summarising

Unit V: Writing
5.1. Understanding essay questions: instruction words and content words; BUG method.
5.2. Essay structure
5.3. Building paragraphs
5.4. Writing process: pre-writing, writing, revising
5.5. Basic APA referencing: referencing books, journals, and websites
5.6. Paper layout and format

Unit VI: Speaking
6.1. Asking and answering questions
6.2. Giving opinions
6.3. Pronunciation
6.4. Presentation skills
6.5. Signposting language

Reading List:
1. Essential Reading
(An essential reading compilation of the shorter reading materials will be made available to students).

American Psychological Association. (2020). *Publication manual of the American Psychological Association 2020: The official guide to APA style* (7th ed.). American Psychological Association.

Thaine, C. & McCarthy, M. (2014). *Cambridge academic English – An integrated skills course for EAP: B1+ (Upper Intermediate) student's book*. Cambridge University Press.

Wallwork, A. (2013). *English for academic research: Grammar, usage and style.* Springer.

Wallwork, A. (2022). *Giving an academic presentation in English.* Springer.

Date: July, 2025

Module Code and Title:	**BIM101 Introduction to Computer and Business Applications**
Programme:	Bachelor of Commerce
Credit:	12
Module Tutors:	Phuntsho Wangdi, Sonam, Nawang Tenzin
Module Coordinator:	Phuntsho Wangdi

General Objective: This module aims for hands-on learning to apply core concepts of computer applications, ICT, and cybersecurity to real-world business and personal tasks. Through interactive exercises, students will use Microsoft Office (Word, Excel, PowerPoint) and Google Workspace (Docs, Sheets, Slides) to create professional documents, analyse data, deliver

presentations, and collaborate effectively. It also aims to learn best practices of cyber security to secure sensitive information. By working with algorithms, flowcharts, and AI tools, students will develop problem-solving skills and learn how emerging technologies enhance productivity in the digital workplace.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the role of ICT in businesses and the importance of data processing,
2. Create algorithms and flowcharts to solve simple business problems,
3. Analyse the impact of emerging technologies such as AI, IoT, and cloud computing on various industries,
4. Describe the basics of computer networks, including intranet, internet, and cloud services,
5. Utilise Microsoft Word and Google Docs for document creation, formatting, and collaborative editing,
6. Apply spreadsheet functions in Microsoft Excel and Google Sheets to manage data, perform analysis, and design business solutions,
7. Conduct advanced data analysis using What-If-Analysis, Solver, and conditional formatting in Excel,
8. Create and deliver professional presentations using Microsoft PowerPoint and Google Slides with multimedia elements,
9. Identify computer security threats, understand cybersecurity best practices, and outline preventive measures and
10. Describe the ethical implications and future challenges of AI in industries such as healthcare, finance, and education.

Learning and Teaching Approaches:

Type	Approach	Hours per week	Total Credit hours
Contact	Interactive Lecture	2	60
	Practical	2	
Independent Study	Case Studies	1	60
	Written assignment & Project	1	
	Self-study and practice	2	
Total		**8**	**120**

Assessment Approach:
A. Lab Tests: (20%)
Students will undertake 2 x 45 mins in-class practical tests incorporating small elements of Units 2-4 (e.g., data searches, re-write letters, short Excel problems, presenting findings), each worth 10% and focusing on different tools (1 test with Word, 1 test with Excel).

B. Case Study: (10%)
Students in a group of 3 – 5 members will do 1 case study on topics related to application in business. A written report using word processing software of 800-1000 words has to be submitted. The case will be assessed based on the following criteria:

2	Identifying the problem
2	Choosing the right approach for the analysis and solving the problem
3	Document formatting & use of word features
2	Visual presentation
1	Drawing the correct conclusion with a recommendation
10	Total

C. Project (10%)
Students in groups of 3 – 5 members will do practical-based project work on the topic identified

under the case study. An application developed in Spreadsheet software (excel) will be submitted along with a written report if there are any changes deviation in case mentioned in case study report. The project will be assessed based on the criteria below.

1   Project monitoring through periodic review (team work, innovation, creativity)
2   Use of real Data
3   Demonstrate the use of excel skills (Functions, Formula, Formatting, User-friendly, Interactive)
2   Use of advanced features/functions/formulas of excel and including report
2   Correct solution/application
10   Total

D. Presentation: (10%)

Students in a group of 3 – 5 members will do a presentation on the project. The presentation will be assessed as below:

2   Content of the presentation
1   Consistency and structure of presentation
2   Visual presentation (Slide design, visual, clarity & readability, Multimedia elements)
2   Organisation & Structure (advance features/functions)
     Presentation individual mark:
1   Demonstrates understanding of the material presented
2   Clarity (Tone, delivery, Time management, involvement of audience and adequacy in handling Q&A)
10   Total

E. Midterm Examination: (20%)

Students will take a written exam covering topics up to the mid-point of the semester. The exam will comprise structured questions like MCQ, fill-in-the-blanks, matching, and definition, as well as open-ended essay questions with Practical components from Word and Excel.

F. Semester-end Examination: (30%)

The semester-end examination will be divided into two parts. This structure ensures a balance between theoretical knowledge and practical application of skills. Part A: (20%): Type of Questions: Multiple-choice questions, true/false, fill-in-the-blank, and short answer questions. Part B: (80%): Type of Questions: Microsoft Word: Formatting a document, creating tables, inserting headers/footers, using mail merge, and editing with advanced tools.

Microsoft Excel: Creating and analysing spreadsheets, using functions (IF, nested IF, etc.), data validation, chart creation, and data analysis through What-If-Analysis and Solver.

Microsoft PowerPoint: Designing and customising presentation slides with multimedia elements, and animations, and creating effective layouts for professional use.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Lab tests	2	20
B. Case Study	1	10
C. Presentation	1	10
D. Project (Practical based)	1	10
E. Midterm Examination	1	20
F. Semester-end Exam	1	**30**
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction
    1.1   Role of ICT in business

1.2   Data and information
1.3   Input, process and output
1.4   Computer Network
1.5   Flow chart and Algorithm
       1.5.1   Algorithm
             1.5.1.1   Definition of algorithm
             1.5.1.2   Characteristics of an algorithm
             1.5.1.3   Examples of algorithm
             1.5.1.4   Design algorithm for simple problems
       1.5.2   Flowchart
             1.5.2.1   Definition of flowchart
             1.5.2.2   Symbols used and their purpose
             1.5.2.3   Examples of flowcharts
             1.5.2.4   convert algorithm to flowchart
             1.5.2.5   Design flowchart of simple problems
       1.5.3   Purpose of algorithm and flowchart
       1.5.4   Sample algorithm and flowchart.
1.6   Emerging Technology
       1.6.1   Examples of emerging technologies (IoT, AI, blockchain, robotics, biometrics, 3D printing, virtual reality, drones, etc.)
       1.6.2   Impacts of emerging technologies - Job opportunities, education, medicine, business, environment, etc.
       1.6.3   Discuss ethical considerations in technology.
1.7   Cyber security:
       1.7.1   Computer (Cyber) crimes
             1.7.1.1   One-to-one (e.g., hacking) – actively being targeted/singled out
             1.7.1.2   One to many (e.g., spam)
       1.7.2   Dos and Don'ts
1.8   Cloud Service and Maintaining Documentation
       1.8.1   Definition and examples of cloud services
       1.8.2   Features of cloud services
       1.8.3   Advantages and disadvantages of cloud services
       1.8.4   Collaboration on Google Workplace:
             1.8.4.1   Google Workspace for education and its benefits, Google Docs, Sheets, Forms, etc.
       1.8.5   Computer tools for Maintaining written communications and Documentation
             1.8.5.1   Basics of word processing (Word and Google Docs)
             1.8.5.2   Written reports using Word or Google Docs (introduction, key issues, analysis, conclusions, actions)

Unit II: Word Processing Software (Microsoft Word)
2.1   Introduction to MS Word
2.2   Page Layout: Page setup, page orientation, indents, spacing
2.3   Formatting a document: font face, font size, font style, paragraph, bullets, numbering, Styles
2.4   Insert Menu: Table and formatting of table, pictures, shapes and grouping, hyperlinks, bookmark, comments, header and footer, date and time, page number, text box, WordArt, symbol and equations
2.5   Reviewing a document: Word count, spelling and grammar, tracking changes

    2.6   References menu: footnotes and endnotes, citation and bibliography, insert captions, table of contents

    2.7   Mailings

        2.7.1   Mail merges

        2.7.2   Envelops

    2.8   Introduction to Dzongkha Unicode in Word

    2.9   Introduction to Google Doc

    2.10 Creating and Sharing Google Doc

    2.11 Using editing tools of Google Doc

    2.12 Organising Google Doc

    2.13 Using comments in Google doc to provide feedback

Unit III: Presentation Software (Microsoft PowerPoint)

    3.1   Introduction to MS PowerPoint

    3.2   Creating presentation slides

    3.3   Header and footer: (Sub) title, date and time, slide number

    3.4   Graphic Design: Ribbons, themes, shapes, SmartArt, WordArt, design and animations

    3.5   Audio/Visual effects in slides

    3.6   Final review and presentation: slide show

    3.7   Introduction to Google Slide

    3.8   Creating and Sharing Google Slide

    3.9   Using editing tools of Google Slide

    3.10 Organising and comments on Google Slide

Unit IV: Electronic Spreadsheet Software (Microsoft Excel)

    4.1   Introduction to MS Excel

    4.2   Applications of MS Excel

    4.3   Formatting worksheets and cells

    4.4   Page layout: Orientation, themes, margins, freeze panes

    4.5   Inserting (currency) symbols

    4.6   Conditional formatting

    4.7   Operators in Excel - Arithmetic, comparison, join and reference.

    4.8   Writing a formula and order of operators in a formula

    4.9   Referencing Cells and Worksheets

        4.9.1   Absolute referencing

        4.9.2   Relative referencing

        4.9.3   Cross-sheet referencing

    4.10 Using in-built functions (Math, statistical, financial, date and time)

    4.11 Printing worksheets

    4.12 If() function and nested If() function

    4.13 Importing data from different files to Excel

    4.14 Data consolidation

    4.15 Data validation

    4.16 Preparing different types of charts - Pie charts, bar charts, line charts, etc.

    4.17 Introduction to Google Sheet

    4.18 Accessing and creating Google Sheets

    4.19 Sorting and organising data

    4.20 Editing a Google Sheet

    4.21 Creating charts and graphs

4.22 Sharing a Google sheet

4.23 Create a dropdown list and use conditional formatting in Google sheet

Unit V: Advanced Spreadsheet Functionalities for Business Decisions (Microsoft Excel)

5.1 Business Process Integration

    5.1.1 Analysing Business Process

    5.1.2 Structuring processes

    5.1.3 Organising data

    5.1.4 Descriptive statistics - Central Tendencies

5.2 What-if-analysis

    5.2.1 Goal seek

    5.2.2 Scenario manager

    5.2.3 Data tables (Simple pivot table only)

5.3 Excel add-in solver (Simple problems only)

5.4 Create simple decision support modules (Case development) using scenario manager and solver in finance, marketing, etc.

Reading Lists:

1. Essential Readings

Alexander, M., & Kusleika, R. (n.d.). *Excel 2019 Bible*.

Google. (n.d.). *Training resources on Google G Suite*. Retrieved from https://gsuite.google.com/training/

Microsoft Office. (n.d.). *Training resources on Microsoft Office*. Retrieved from http://office.microsoft.com/en-us/training/

Rich, E., & Knight, K. (2010). *Artificial intelligence* (3rd ed.). Tata McGraw-Hill Publishing Company Ltd.

Shrivastava, N. (2010). *Computer applications in management*. Wiley India.

2. Additional Readings

Edmonds, G. (n.d.). *Google Sheets: The comprehensive beginner's guide to get started with Google Sheets*.

Singer, P. W., & Friedman, A. (n.d.). *Cybersecurity and cyberwar: What everyone needs to know*.

Swinford, E., Melton, B., & Dodge, M. (2013). *Microsoft Office Professional 2013 step by step*. Microsoft Press.

Weverka, P. (2016). *Microsoft Office 2013: All-in-one for dummies*. Wiley India.

Date: July 2025

Module Code and Title: **BMS102 Introductory Business Statistics**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Hari Kumar Tiwari, Tandin Wangchuk, Namgay Tshering
Module Coordinator: Hari Kumar Tiwari

General Objective:

To develop students' competence in applying various statistical techniques that are used to collect information, summarise data and analyse quantitative information for decision making.

Learning Outcomes – On completion of the module, students will be able to:

1. explain the applications of statistics and its usefulness in the business and economic world,
2. classify data in tabular and graphical form for data analysis and interpretation,
3. explain the role of descriptive statistics in summarising, describing and interpreting the

data,
4. demonstrate the complementary relationship of skewness with measures of central tendency and dispersion in describing a set of data,
5. use simple linear regression for building models to business data,
6. check whether a linear relationship actually exists between two variables, and
7. 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.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	**60**
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	**60**
	Research	1	
	Assessments	1	
Total			**120**

Assessment Approach:
A. Project (15%)
Students in groups of 4 or 5 will collect the primary data (from college and other institution) and present the in-frequency distribution table, then represent the data using various charts and prepare an analysis report within 600 to 700 words. Also, there will be peer review and viva OR presentation depending upon the number of students in the class to evaluate originality of their work.

    2   Realistic
    4   Description of the statical charts
    4   Writing analysis reports
    5   Peer review & Viva OR Presentation
         2   Correct solutions
         2   Confident and clarity
         1   Time management
   15   Total

B. Problem Solving (10%)
Students will individually utilise problem solving techniques taught in class. Students will have 2 problem-solving worth 5% each and students will write for 45 minutes

    1   Formula
    2   Correct calculations
    2   Correct interpretation/ analysis
    5   Total (5X2=10)

C. Class tests (10%)
Each student will individually solve application-based problems on the theoretical concepts presented in class. The written test will take 45 minutes.

    2   Using Appropriate Formula
    4   Solving Correctly
    4   Correct Analysis
   10   Total

D. Computer Lab Test (10%)
Students will individually do practical lab test based on the lab exercise covered in the computer

lab. The lab test will be for 30 minutes
- 4   using correct excel formula
- 4   substituting correct values
- 2   writing correct solutions
- 10   Total

E. Midterm Examination (15%)
Students will take a written exam covering topics up to the mid-point of the semester.
F. Semester-end Examination (40%)
The module will have a semester-end exam for covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyses, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Project	1	15
B. Problem Solving	2	10
C. Class tests	1	10
D. Lab Test	1	10
E. Midterm Examination	1	15
F. Semester-end Examination (SE)		**40**
TOTAL		**100**

Pre-requisites: None

Subject Matter:
Unit I: Visualising and Presenting Data Tables
- 1.1.   Meaning of statistics
- 1.2.   The different types of data variable
- 1.3.   Creating a frequency distribution
- 1.4.   Creating a table using Excel pivot Table
- 1.5.   Principles of table construction
- 1.6.   Functions used in MS Excel: FREQUENCY, Histogram from Excel Toolbar add-in

Unit II: Graphical representation of data
- 2.1.   Bar charts
- 2.2.   Pie charts
- 2.3.   Histogram
- 2.4.   Histogram with unequal class intervals
- 2.5.   Frequency polygon
- 2.6.   Scatter and time series plots
- 2.7.   Functions used in MS Excel: Charts

Unit III: Data descriptors
- 2.8.   Measures of Central tendency
    - 2.8.1.   Mean, median, and mode
    - 2.8.2.   Percentiles and quartiles
    - 2.8.3.   Averages from frequency distributions
    - 2.8.4.   Weighted Averages
    - 2.8.5.   Functions used in MS Excel: AVERAGE, MEDIAN, MODE,PERCENTILE, QUARTILE, SUM, SUMPRODUCT
- 2.9.   Measures of dispersion

2.9.1. Range,
2.9.2. Inter-quartile range and semi- inter-quartile range (SIQR)
2.9.3. Standard deviation and Variance
2.9.4. Coefficient of variation
2.9.5. Measurement of skewness, kurtosis and moments.
2.9.6. Functions used in MS Excel: MAX, MIN, VAR, VARP, STDEV, SQRT, COUNT, SKEW, KURT, Box plots and Descriptive statistics from Excel toolbar add-in.

Unit IV: Linear correlation and regression analysis
3.1. Linear correlation analysis
   3.1.1. Scatter plots
   3.1.2. Covariance
   3.1.3. Pearson's coefficient of correlation and
   3.1.4. Testing the significance of linear correlation
   3.1.5. between two variables
   3.1.6. Spearman's rank correlation coefficient
   3.1.7. Kendall's rank correlation coefficient
   3.1.8. Testing the significance of Spearman's rank correlation
   3.1.9. Coefficient
   3.1.10. Functions used in MS Excel: COVAR, PEARSON, CORREL, STDEV, COUNT, TINV, TDIST, SUM, INTERCEPT, SLOPE, TREND, Correlation from Excel toolbar add-in.
3.2. Linear regression analysis
   3.2.1. Construct scatter plot
   3.2.2. Fit line to sample data
   3.2.3. Test model reliability (Standard Error of Estimate and Coefficient of Determination)
   3.2.4. Excel data analysis regression analysis
   3.2.5. Functions used in MS Excel: INTERCEPT, SLOPE, STEYX, Regression from Excel toolbar add-in.

Unit V: Time series data and analysis
4.1. Introduction to time series data
   4.1.1. Stationary and non-stationary time series
   4.1.2. Seasonal time series
   4.1.3. Univariate and multivariate methods
   4.1.4. Scaling the time series
4.2. Index numbers
   4.2.1. Simple and Weighted indices
   4.2.2. Aggregate indices
   4.2.3. Deflating values
4.3. Trend extrapolation
   4.3.1. A trend component
   4.3.2. Fitting a trend to a time series
   4.3.3. Types of trends
   4.3.4. Trend parameters and Calculations
4.4. Forecasting
   4.4.1. Using a trend chart function to forecast time series
   4.4.2. Moving averages
   4.4.3. Exponential smoothing
4.5. Forecasting errors
   4.5.1. Types of error measurement
   4.5.2. Interpreting errors
   4.5.3. Error inspection
   4.5.4. Functions used in MS Excel: Charts, Add trend line, INTERCEPT, SLOPE,

TREND, GROWTH, AVERAGE, SUM, COUNT, and Exponential Smoothing from Excel toolbar add- in.

Reading List:
1. Essential Reading
Aczel, A. D. (2012). *Complete business statistics* (8th ed.). Wohl Publishing.
Beri, G. C. (2011). *Business statistics* (3rd ed.). McGraw-Hill Education.
Davis, G., & Pecar, B. (2010). *Business statistics using Excel* (1st ed.). Oxford University Press.
Levin, R. I., & Rubin, D. S. (2008). *Statistics for management* (7th ed.).   Dorling Kindersley Pvt Ltd.

2. Additional Reading
Gupta, S. P., & Gupta, M. P. (2017). *Business statistics* (19th rev. ed.). Sultan Chand & Sons.
Levine, D. M., Szabat, K. A., & Stephan, D. F. (2013). *Statistics for managers using Microsoft Excel* (7th ed.). Pearson.
Sharma, J. K. (2014). *Business statistics* (4th ed.). Vikas Publishing House Pvt. Ltd
Thukral, J. K. (2011). *Business statistics* (3rd ed.). Taxmann Publication Pvt. Limited.

Date: July, 2025

Module Code and Title: **BLT101 Legal Framework in Business**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Sonam Choden, Dipan Pradhan, Ugyen Phuntsho, Tashi Wangmo
Module Coordinator: Sonam Choden

General Objective: This module aims to equip students with a comprehensive understanding of foundational legal principles and the structure of the Bhutanese legal system. It aims to develop their ability to interpret and apply key provisions of business laws, including contracts, sales, negotiable instruments, and bankruptcy. Students will also analyse consumer protection, labour laws, and regulations governing large-scale industries. Additionally, the module emphasises the importance of intellectual property rights and their economic significance in the business context.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the foundational principles and purposes of the law,
2. Discuss the structure, hierarchy, and functions of the Bhutanese legal system,
3. Apply relevant sections of the Contract Act of Bhutan in drafting and reviewing business contracts and agreements,
4. Demonstrate understanding of the principles governing sales contracts under the Sale of Goods Act,
5. Differentiate among various negotiable instruments recognised under Bhutanese law,
6. Illustrate the legal process of negotiating and endorsing negotiable instruments,
7. Demonstrate an in-depth understanding of bankruptcy proceedings under applicable legal frameworks,
8. Analyse consumer rights and obligations under Bhutan's consumer protection legislation,
9. Evaluate key provisions of labour law on prohibitions, compensation, work hours, occupational health and safety, and mechanisms for resolving labour disputes,
10. Examine rules and regulations governing a large-scale business/industry,
11. Describe the categories of intellectual property rights such as copyrights, patents,

trademarks, and trade secrets, and

12. Examine the strategic importance and economic implications of intellectual property rights in business.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class exercise and discussion	1	
	Presentation	1	
Independent study	Assignment and self-study	4	60
	Total	**8**	**120**

Assessment Approach:

A. Written Test: (10%)

As part of the learning reflection for Unit I of the module descriptor, students will complete a class-written test weighing 10%. This test is designed to assess students' understanding and critical thinking on the following key topics: sources and types of law; and the history and current Bhutanese legal system. The test will evaluate both factual knowledge and reflective insights.

B. Role Play (15%):

In groups of 4-5 members, students will be assigned a specific business scenario that requires them to demonstrate role-plays focused on the legal aspects of business decision-making. This exercise is designed to encourage collaborative learning and apply theoretical knowledge to practical situations by simulating real-world decision-making processes that involve legal considerations. The following marking criteria will be used to assess the role play:

- 4 Understanding of legal issues (Demonstrates a clear understanding of the legal aspects involved in the scenario. Accurately applies relevant legal principles to the situation).

- 4 Role-play execution (Effectively enacts assigned roles, demonstrating realistic and appropriate decision-making behaviours. Each group member contributes meaningfully to the role-play).

- 3 Collaboration and teamwork (Show strong teamwork and collaboration, with all group members actively participated and supported each other throughout the role-play).

- 2 Creativity & problem-solving (Uses creativity in approaching and resolving the scenario, presenting original ideas and showing a problem-solving mindset within the constraints of the legal framework).

- 2 Presentation & engagement (Engages the audience, presenting confidently and clearly. Maintains eye contact, speaks audibly, and stays within the allotted time frame.

- 15 Total

C. Case Analysis Report with Infographics (10%):

The students work in a pair on a case analysis report with infographics. Each group will choose one Labour &Employment case from real life). They will provide a brief background (context, parties involved, stakes, timeline). The case analysis *(using IRAC approach)* will need to be submitted in the form of a report of 1000–1200 words (excluding infographics and references).

Each pair must include at least 1 relevant infographic, such as case timeline and case analysis mapping.

2	Clarity of Case Background (clear summary and context of the negotiation case)
4	Application of Theory (relevant concepts applied appropriately to analyse negotiation strategies)
3	Critical Thinking & Insight (insightful evaluation of strategies, decisions, and outcomes)
3	Infographic Quality (visuals are relevant, accurate, and enhance understanding)
2	Organisation & Presentation (report is well-structured, coherent, and follows academic standards)
1	APA Referencing (correct use of APA 7th referencing style)
15	Total

D. Individual Class Presentation: (10%)

Each student will prepare a 10-minute individual presentation on a designated topic including the case studies, drawn from the module content. The primary goal of this exercise is to deepen students' understanding of the course material, build their research skills, and enhance their presentation skills. The presentation will be marked using the following criteria:

3	Content relevance
1	Organisation and structure
3	Presentation skills
2	Visual aids and creativity
1	Time management
10	Total

E. Class Participation (5%):

Each student will be assessed based on their participation and preparedness in the class by contributing to the class discussions by answering questions, stating their opinions, listening to others and solving in-class exercises during class hours.

F. Mid-term Examination (15%):

Students will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end Examination (35%):

A proctored semester-end examination will be conducted covering all subject matters of the module.

Areas of Assessments	Quantity	Weight (%)
A. Written Test	1	10
B. Role Play	1	15
C. Case Analysis Report with Infographics	1	10
D. In-Class Presentation		10
E. Class Participation		5
F. Midterm Examination	1	15
G. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:

Unit I: Introduction to Law

1.1. Meaning of law

1.2. Sources and types of law

1.3. Overview of the Bhutanese legal systems
            1.3.1. History
            1.3.2. Structure of the court system
            1.3.3. Features of the Bhutanese judicial system
            1.3.4. Constitutional Law of Bhutan.

Unit II: Contract Law
        2.1. Contract Act of Bhutan 2013:
            2.1.1 Rationale of the Contract Act
            2.1.2 Meaning & essential features of a contract
            2.1.3 Types of contracts
            2.1.4 Formation of contract and drafting of simple contract
            2.1.5 Discharge of contract
            2.1.6 Remedies for breach of contract.
        2.2. Commercial Sale of Goods Act of the Kingdom of Bhutan of 2021
            2.2.1. Rationale of the Sale of Goods Act
            2.2.2. Meaning of sale contract
            2.2.3. Form and formation of a sale contract
            2.2.4. Conditions and Warranties
            2.2.5. Passing of title and risk in goods
            2.2.6. Performance of sale contract
            2.2.7. Breach and remedies of sale contract.

Unit III: Consumer law
        3.1. Introduction to the Consumer Protection Act of Bhutan 2012
            3.1.1. Rationale of the Consumer Protection Act
            3.1.2. Rights and responsibilities of consumers
            3.1.3. Misleading and false representation
            3.1.4. Safety of goods and services
            3.1.5. Administrative penalty.

Unit IV: Labour and Employment Law of Bhutan
        4.1. Introduction to the Labour and Employment Act of Bhutan 2007
        4.2. Prohibitions
            4.2.1. Prohibition of forced or compulsory labour
            4.2.2. Prohibition of the worst forms of child labour
            4.2.3. Prohibition against discrimination of employees & job seekers
            4.2.4. Prohibition against sexual harassment
        4.3. Compensations and Benefits
        4.4. Hours of work and leave
        4.5. Occupational health and safety
        4.6. Resolution of labour disputes.

Unit V: Negotiable instruments
        5.1. Introduction to Negotiable Instruments Act of the Kingdom of Bhutan 2000
            5.1.1. Rationale of the Negotiable Instruments Act
            5.1.2. Types of Instruments
                5.1.2.1. Promissory notes
                5.1.2.2. Bill of Exchange
                5.1.2.3. Cheques
                5.1.2.4. Account payee cheques
                5.1.2.5. Treasury bills

5.1.2.6. Letter of credit
5.2. Endorsement of instruments
Unit VI: Laws Applicable to Large-Scale Businesses/Industries
6.1. Overview of Large-Scale Businesses and Industries
6.1.1. Registration and legal compliance for larger businesses
6.1.2. Foreign Direct Investment (FDI) Regulations
6.1.3. Environmental Law compliance for industries
6.1.4. Fiscal Incentives for larger-scale industries
6.1.5. Import and Export Regulations
Unit VII: Business and Bankruptcy
7.1. Meaning and definition of bankruptcy
7.2. Introduction to the Bankruptcy Act of Bhutan 1999
7.3. Bankruptcy crime
7.4. Bankruptcy proceedings
7.4.1. Order of adjudication and its effects
7.4.2. Application and order of discharge
7.4.3. Appointment of receiver and its powers, roles and responsibilities
7.4.4. Distribution of properties
Unit VIII: Intellectual Property Rights and Applicable Laws
8.1. Introduction to Intellectual Property Rights
8.1.1. Meaning
8.1.2. Importance
8.1.3. Business impact
8.2. Types of Intellectual Property
8.2.1. Patent
8.2.2. Industrial design
8.2.3. Trademark
8.2.4. Copyright
8.3. Infringement, offences and consequences
8.4. Implications of intellectual property rights in business

Reading Lists:
1. Essential Reading
Royal Thimphu College. (2022). *BLT101 course pack*. Royal Thimphu College.
Royal Government of Bhutan. (2016). *The Companies Act of the Kingdom of Bhutan 2016.*
List of Compiled acts, rules and regulations:
1. Constitution of Bhutan 2008
2. Contract Act of Bhutan, 2013
3. Commercial Sale of Goods Act, 2001
4. Consumer Protection Act of Bhutan, 2012
5. Labour and Employment Act of Bhutan 2007
6. Negotiable Instruments Act of Kingdom of Bhutan, 2000
7. Negotiable Instruments (Amendment) Act of Bhutan 2021
8. Company Act of Bhutan 2016
9. Fiscal Incentives (Amendment) Act of Bhutan 2020
10. Foreign Direct Investment Policy 2019
11. Environmental Assessment Act of Bhutan, 2000
12. Custom Rules and Regulation of Bhutan 2007
13. Sales Tax, Customs and Excise Act, 2000
14. Bankruptcy Act of the Kingdom of Bhutan, 1999

15. Industrial Property Act of the Kingdom of Bhutan, 2001

2. Additional Readings

Ministry of Industry, Commerce & Employment. (2022). *Regulation on occupational health, safety and welfare 2022.* Royal Government of Bhutan. https://www.moice.gov.bt/wp-content/uploads/2022/05/Regulation-on-OHSW-2022.pdf

Ministry of Industry, Commerce, and Employment. (2001). *The Industrial Property Act of Kingdom of Bhutan 2001*. Royal Government of Bhutan. https://www.moice.gov.bt/wp-content/uploads/2023/03/Industrial-Property-Act-of-Kingdom-of-Bhutan-2001.pdf

Ministry of Industry, Commerce, and Employment. (2012). *Foreign Direct Investment Rules and Regulations 2012*. Royal Government of Bhutan. https://www.moice.gov.bt/wp-content/uploads/2023/03/FDI-RULES-REGULATIONS-2012-Amended-on-December-30-2014.pdf

Office of the Attorney General. (1999). *The Bankruptcy Act of the Kingdom of Bhutan 1999*. Royal Government of Bhutan. https://oag.gov.bt/language/en/resources/bankruptcy-act-of-the-kingdom-of-bhutan-1999english-version/

Parliament of the Kingdom of Bhutan. (2013). *The Contract Act of Bhutan 2013*. Royal Government of Bhutan. https://parliament.bt/uploads/topics/16920796379992.pdf

Royal Government of Bhutan. (2001). *The Commercial Sale of Goods Act of the Kingdom of Bhutan 2001*. https://oag.gov.bt/wp-content/uploads/2010/05/Commercial-Sale-of-Goods-Act-of-the-Kingdom-of-Bhutan-2001.pdf

Royal Government of Bhutan. (2000). The *Negotiable Instruments Act of the Kingdom of Bhutan 2000*. Royal Government of Bhutan. https://parliament.bt/uploads/topics/16920888292540.pdf

Takagi, Y., Allman, L., & Sinjela, M. A. (2008). *Teaching of intellectual property: Principles and methods*. Cambridge University Press.

Date: July 2025

Module Code and Title:	**HRM101 Foundations of Human Resource Management**
Programme:	Bachelor of Business Administration
Credit:	122
Module Tutor(s):	Bhuwan Shrivastava, Namrata Pradhan, Millan Subba
Module Coordinator:	Millan Subba

General Objective:

The module introduces students to foundational concepts and functions of human resource management (HRM), with a focus on practical application in business settings at a beginning to intermediate level.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain the role and significance of human resource management in achieving organisational goals and enhancing employee performance,
2. Analyse the current trends and challenges in human resource management related to diversity, technological advancements, and globalisation,

3. Understand effective job roles and job descriptions that enhance productivity and drive organisational success,
4. Develop human resource planning strategies and recruitment methods to attract and retain high-performing talent,
5. Apply appropriate tools and techniques to assess and hire candidates for specific job roles,
6. Explain about the various training programmes to improve employee competencies and align with organisational objectives,
7. Explain the various career development strategies that prepare employees for leadership roles and support their career advancement, and
8. Evaluate performance management techniques to enhance employee efficiency and resolve performance challenges.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class discussion and presentations	1	
	Role plays and reflections	1	
Independent study	Written assignment	2	60
	Self-study	2	
	Total		**120**

Assessment Approach:

A. Quizzes (15%):

Two quizzes (7.5% each), of 10 questions each, will be given covering topics from at least 2 units. Theoretical knowledge is tested via Multiple Choice questions and the application of the theoretical knowledge is tested via Open Questions where the students need to explain their answers with examples and the description of real-world situations.

B. Role Play (10%):

Students in groups of 4-6 members will enact a role play based on topics such as selecting employees and placing them in jobs and training employees. Each group will get 10 minutes for the role play.

2   Contents of the role play
2   Proper enactments of the role
2   Relevance to the topic
2   Listening to and responding logically to the viewpoints of others
2   Contributions to class discussion
10   Total

C. Presentation (10%):

Students in groups of 4-6 members will make a presentation on topics such as trends in human resource management and analysing work and designing jobs. Each group will be given 10 minutes to make their presentation.

3   Content Relevance and Accuracy (Information presented is accurate, relevant to the topic (e.g., HR trends, job design), and demonstrates a good understanding of the subject.)

2   Clarity and Organisation (Presentation has a clear structure (introduction, body, conclusion), with ideas presented logically and coherently.)

2   Delivery and Communication Skills (Presenters speak clearly, confidently,

and maintain eye contact; use of voice and body language is effective.)

      2   Team Participation and Coordination (All group members actively participate and
          show good coordination and equal contribution)
      1   Time Management
     10   Total

D. Class Participation (5%):
Students will participate in class discussions, contributing their ideas and opinions about the concepts and methods being taught in this module.

      1   Frequency of participation in class
      2   Qualities of comments (relevant to the concept being discussed)
      1   Listening skills (maybe exemplary proficient, developing, or unacceptable)
      1   Contribution to a group discussion in class
      5   Total

E. Reflection Report (10%):
At the end of Unit 7, each student will write a reflection report in class regarding the HRM101 module. The report must be within 600-800 words. A reflection report is a personal account where an individual analyses and evaluates their own experiences, often in relation to a particular activity, project, or learning process. It provides an opportunity to critically assess what was learned, how it was learned, and how it applies to future situations. Reflection reports are commonly used in educational settings to encourage self-awareness, continuous learning, and improvement.

      1   Introduction
      2   Descriptions of the course
      2   Analysis and reflection
      2   Learning and outcomes
      2   Applications to future situations/semesters
      1   Conclusion
     10   Total

F. Midterm Examination (20%):
Students will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end Examination (30%):
The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly short answers including objective questions. Part B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills. Cases will also be used to test the levels of knowledge.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Quizzes	2	15
B. Role Play	1	10
C. Presentation	1	10
D. Class Participation		5

E. Reflection Report	1	10
F. Mid-term exam	1	20
G. Semester-end exam	1	30
Total		**100%**

Pre-requisites: None

Subject Matter:

Unit I: Managing Human Resources

1.1. Definition of human resource management

1.2. Contribution of HRM to an organisation's performance

1.3. Responsibilities of human resource departments

1.4. Types of competencies needed for human resource management

1.5. Role of supervisors in human resource management

1.6. Ethical issues in human resource management

1.7. Typical careers in human resource management

Unit II: Trends in Human Resource Management

2.1. Trends in the labour force composition and how they affect human resource management

2.2. Areas in which human resource management can support the goal of creating a high-performance work system

2.3. Employee empowerment, and its role in the modern organisation

2.4. Ways HR professionals can support organisational strategies for growth, quality, and efficiency

2.5. Ways in which human resource management can support organisations expanding internationally

2.6. Technological developments affecting human resource management.

2.7. The changing nature of the employment relationship

2.8. The need for flexibility in human resource management

Unit III: Analysing Work and Designing Jobs

3.1. Elements of workflow analysis.

3.2. Describe how workflow is related to an organisation's structure

3.3. The elements of a job analysis, and their significance for human resource management

3.4. Obtaining information for a job analysis

3.5. Recent trends in job analysis

3.6. Methods for designing a job so that it can be done efficiently

3.7. Approaches to designing a job to make it motivating

3.8. Organisations applying ergonomics to design safe jobs

3.9. Organisations planning for the mental demands of a job

Unit IV: Planning for and Recruiting Human Resources

4.1. Planning for human resources needed to carry out the organisation's strategy

4.2. The labour demand for workers in various job categories

4.3. Advantages and disadvantages of ways to eliminate a labour surplus and avoid a labour shortage

4.4. Recruitment policies organisations use to make job vacancies more attractive

4.5. Sources of job applicants

4.6. The recruiter's role in the recruitment process, includes limits and opportunities

Unit V: Selecting Employees and Placing Them in Jobs

5.1. The elements of the selection process

5.2. Ways to measure the success of a selection method

5.3. The government's requirements for employee selection

5.4. The common methods used for selecting human resources

5.5. Major types of employment tests

5.6. Ways to conduct effective interviews

5.7. Employers carrying out the process of making a selection decision

Unit VI: Training Employees

6.1. Linking training programmes to organisational needs

6.2. Assessing the training needs

6.3. Assessing employees' readiness for training.

6.4. Planning an effective training programme.

6.5. Widely used training methods.

6.6. Implementing a successful training programme.

6.7. Evaluating the success of a training programme.

6.8. Training methods for employee orientation and onboarding and diversity management.

Unit VII: Developing Employees for Future Success

7.1. Relationship between development, training and careers.

7.2. Methods organisations use for employee development.

7.3. Assessment of personality type, work behaviours, and job performance to plan employee development.

7.4. Use of job experiences for developing skills.

7.5. Principles of successful mentoring programmes.

7.6. Managers and peers develop employees through coaching.

7.7. Steps in the process of career management.

7.8. Organisations meeting the challenges of the 'glass ceiling,' succession planning, and dysfunctional managers.

Unit VIII: Managing Employees' Performance

8.1. Activities involved in performance management.

8.2. Purposes of performance management systems.

8.3. Five criteria for measuring the effectiveness of a performance management system.

8.4. Major methods for measuring performance.

8.5. Major sources of performance information in terms of their advantages and disadvantages.

8.6. Types of rating errors, and how to minimise them.

8.7. Providing performance feedback effectively.

8.8. Ways to produce improvement in unsatisfactory performance.

8.9. Legal and ethical issues that affect performance management.

Reading Lists:

1. **Essential Readings**

Dessler, G. (2017). *Human resource management* (15th ed.). Pearson.

Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). *Fundamentals of human resource management* (9th ed.). McGraw Hill.

2. **Additional Readings**

Aswathappa, K., & Dash, S. (2023). *Human resource management: Text and Cases* (10th ed.). McGraw Hill.

Charan, R. (2014). *It's time to split HR. Harvard Business Review*. Retrieved from https://hbr.org/2014/07/its-time-to-split-hr?cm_sp=Topics--*Links--*

Foot, M., & Hook, C. (2011). *Introducing human resources management* (6th ed.). Prentice Hall.

Ministry of Industry, Commerce and Employment. (2007). *Labour and Employment Act 2007*. Royal Government of Bhutan.

Royal Civil Service Commission. (2023). *Bhutan Civil Service Rules and Regulations 2023*. Royal Government of Bhutan.

Date: July, 2025

སྦྱོང་ཚན་ཁ་དང་ཨིང་	**DZG101** རྫོང་ཁ་བརྡ་དོན་སྦྱོང་ལེན།
སློབ་སྦྱོང་ལས་རིམ།	གཙུག་ལག་སློབ་སྟེ་ཡོངས་ཁྱབ།
སྦྱོང་འཕྲས།	༡༣
སྦྱོང་ཚན་སློབ་སྟོན་པ།	རྫོང་ཁའི་ལེགས་བཤད་པ།
སྦྱོང་ཚན་འགོ་འཛིན་པ།	

སྤྱིར་བཏང་ལས་དོན།

སྦྱོང་ཚན་འདི་གི་དམིགས་ཡུལ་གཙོ་བོར་ སློབ་སྦྱོང་པ་ཚུ་གིས་ རང་གི་མི་ཚེ་ནང་ ལྭ་གཡོག་དང་འབྲེལ་བའི་གནད་དོན་ ག་ཅིའི་ཐད་ ལས་འབད་རུང་ རྫོང་ཁའི་ཕྱག་ལུ་ བརྡ་དོན་སྤྲོད་ལེན་ ཚུལ་དང་མཐུན་ཏོག་ཏོ་སྟེ་ འབད་ཚུགས་ནིའི་དོན་ལུ་ཨིན། དེ་མ་ཚད་ སྦྱོང་ཚན་འདི་གིས་ རྫོང་ཁའི་ཕྱག་ལུ་ ཤེས་ཡོན་འབྲི་རྩལ་གྱི་ལམ་ལུགས་དང་འཁྲིལ་ཏེ་ བྲི་ཚུགས་ནི་ལུ་ཡང་དམིགས་གཏད་བསྐྱེད་པ་ཨིན།

སློབ་སྦྱོང་གྲུབ་འབྲས།

སྦྱོང་ཚན་འདི་མཇུག་བསྡུ་ཝ་ད་ སློབ་ཕྲུག་ཚུ་གིས་

i. རྫོང་ཁའི་སྐད་ཡིག་གི་རོ་སྦྱོར་དང་ རྫོང་ཁ་སྐྱབད་དགོ་པའི་ཁུངས་དང་དགོས་པ་ཚུ་ སྤྲབ་ཚུགས།

ii. བློག་རིག་ནང་ལུ་ རྫོང་ཁའི་ཡིག་གཟུགས་བཅུགས་ཏེ་ གཡོག་བཀོལ་ཚུགས།

iii. ཡི་གུའི་སྦྱོར་བ་ འབྲེལ་སྒྲ་དང་བྱེད་སྒྲ་ ལྷག་བཅས་ ཚིག་གྲོགས་ འབྲེལ་ཚིག་ཚུ་ དབྱེ་དཔྱད་འབད་དེ་ མ་འཛོལ་བར་ལག་ལེན་ འཐབ་ཚུགས།

iv. འབྲི་རྩལ་ ཚིག་ཁད་དང་ རྗོད་ཚིག་དང་ དོན་མཚམས་ཚུ་ ཚུལ་མཐུན་སྟེ་བྲི་ཚུགས།

v. ལུང་འདྲེན་དང་རྒྱབ་རྟེན་ ལོས་འབབ་ལྟུ་ཏོག་ཏོ་སྟེ་ གཡོག་བཀོལ་ཚུགས།

vi. ཡུལ་ དུས་ གནས་སྟངས་དང་བསྟུན་ཏེ་ རྫོང་ཁའི་ཕྱག་ལུ་ ཉིན་སྤྲབ་འབད་ཚུགས།

vii. རྫོང་ཁའི་ཕྱག་ལུ་བྲིས་ཏེ་ཡོད་མི་ཚུ་ དག་གཤིས་དང་མཐུནམ་སྟེ་ ལྷག་ཚུགས།

viii. གནས་སྟངས་དང་བསྟུན་པའི་དྲི་གཏམ་ གཡོག་བཀོལ་ཚུགས།

ix. གཞུང་སྐྱེར་གྱི་ཡིག་རིགས་ ལུགས་མཐུན་དང་ལུགས་ཡངས་གཉིས་ཆ་རའི་ཕྱག་ལུ་ བྲི་ཚུགས།

x. རྩོང་ཁ་ནང་ཡོད་པའི་ འབྲི་ཤོག་གི་རིགས་ཀ་ཅི་ར་ཡིན་རུང་ བཀོད་ཚུགས།

སློབ་སྟོན་ཐབས་ལམ།

དབྱེ་བ།	ཐབས་ལམ།	བདུན་ཕྲག་གཅིག་ནང་ཆུ་ཚོད།	སློང་འཛུས་ཆུ་ཚོད།	འབྲི་
དངོས་འབྲེལ།	གསལ་བཤད།	༣	༼༠	ཞིབ་
	སྟོང་ཁྲ།	༡		ཐབས་
	སྟུན་ཁུ།	༡		ལམ།
རང་སྟོང་།	ལས་འགུལ་བྲི་ནི།	༣	༼༠	སློང་
	དཔེ་མཛོད། ལྷག་དེབ་ལྷག་ནི།	༣		ཚོན་
སློང་ཚོན་འདི་གི་དོན་ལུ་ ཡོངས་བསྡོམས་ ཆུ་ཚོད།			༡༣༠	འདི་
				གི

དོན་ལུ། དུས་རྒྱུན་དབྱེ་ཞིབ་དང་སྡུངས་རྒྱགས་དབྱེ་ཞིབ། གཉིས་ཆ་རའི་ཐོག་ལས། དབྱེ་ཞིབ་འབད་དགོལ་ཨིན།

ཀ   ལས་འགུལ་དང་པ།   ཉན་ཉེའི་རིག་རྩལ་དབྱེ་ཞིབ། (༣༠%)
སློབ་སློན་པ་གིས་ཤེས་འབབ་ལྡན་པའི་དོན་ཚན་ གནད་དུང་ཅིག་གདམ་ཁ་རྒྱབ་སྟེ། (སྐུ་བརྒྱུད་ཡོད་མི་ ཡང་ཅིན་ སློབ་དཔོན་གྱིས་ ལྷག་སྟེ།) སློབ་ཕྲུག་དང་རྒྱུ་གི་ཐོག་ལས་ ཁུ་སིམ་སིམ་སྦེ་ ཉན་བཅུག་ཞིནམ་ལས་ ལོག་སྟེ་ བྲི་བཅུག་ནི། དེ་གི་དཀྲིགས་ཡུལ་གཙོ་བོ་ཡང་ ཉན་ཏེ་ད་གོ་ནི་དང་ བྲི་ཚུགས་མི་ཚུགས་ཀྱི་དབྱེ་ཞིབ་འབད་ནིའི་དོན་ལུ་ཨིན།

  སྐུགས་ཀྱི་ཚད་གཞི།

    ༼   གོ་བ་ལེན་ཐངས། (གནད་དོན་ཆ་ཚང་ ལྷག་ཆད་ལུགས་མ་ལུགས)
    ༼   ཡིག་སྟེག། ཡིག་སྟེབ་འཚོལ་བ་མེདཔ། སློར་བ་དག་པ།
    ༣   ཚིག་སྟོར། (མིང་ཚིག་དང་ ཁྱད་ཚིག་ ཚིག་གྲོགས་ཚུ་
          གོ་རིམ་ ཚུལ་མཐུན་ལག་ལེན་འཐབ་ཐངས།)
    ༣   འབྲི་ཐངས། (ཚིག་མཚམས་དང་རྫོད་མཚམས་བཞག་ཐངས།)
    ༢   ཡིག་བཟོ། ཡི་གུའི་བཟོ། སྐྱལ་ཐངས། བཀོད་རིས།

ཁ   ལས་འགུལ་གཉིས་པ།   སྐྱབ་ཉེའི་རིག་རྩལ་དབྲི་ཞིབ། (༣༠%)
        སློབ་སློན་པ་གིས་ འཐུས་མི་ ༩ དང་ ༤ གི་བར་ན་འབད་མིའི་སྟེ་ཚན་རེ་བཟོ་སྟེ། མི་སྟེའི་ནང་ལུ་ རྩོང་ཁ་སྐྱབ་པའི་ སྐབས་ལུ་ སློན་ག་ཅི་ར་ འབྱུང་དོ་ཡོདཔ་ཨིན་ན་ ལྷ་ཏོག་གི་ཐོག་ལས་ བསྒ་ལེན་འབད་ཞིན་ན་ སློབ་ཁང་ནང་ལུ་ སྐར་མ་ ༡༥ གི་རིང་ལུ་ སྐྱུན་ལུ་འབད་བཅུག་ནི། སྟེ་ཚོན་གྱི་འབྲུས་མི་ཚ་མཉམ་གྱིས་ བཅའ་མར་གཏོགས་ཆུགས་པའི་ཐབས་ཤེས་བཏོན་དགོ། དེ་གི་དཀྲིགས་ཡུལ་གཙོ་བོ་ སྐྱབ་ཉེའི་རིག་རྩལ་དང་ འབྲི་ཉེའི་རིག་རྩལ་གྱི་དབྱེ་ཞིབ་འབད་ནིའི་དོན་ལུ་ཨིན།

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སྐུགས་ཀྱི་ཚད་གཞི།

> ༣ དོན་ཚན། (ཁ་གསལ་དང་འབྲེལ་བ།)
>
> ༣ སྐད་ཡིག (ཡིག་སྟེབ་དང་ཕྱད་ ཚིག་སྒྲིག་ལུ་སྐྱོན་མེད་པ།)
>
> ༣ སྐུན་ལུའི་བཀོད་རིས།
>
> ༣ དུས་ཡུན།
>
> གསལ་བཤད་འབད་ཐངས།
>
> ༣ ཐོགས་ཆགས་མེད་པ།
>
> ༣ ཇོད་སྒྲ་དག་པ།
>
> ༣ སྐད་ཀྱི་མེང་ཐབ།
>
> ༣ གཟུགས་ཀྱི་རྣམ་འགྱུར།

ག   ལས་འགུལ་གསུམ་པ། སྤྱག་ནི་དང་བྲི་ཉིའི་རིག་རྩལ་དབྱེ་ཞིབ། (༣༠%)

ཚིག་འབྲུ་ ༡༥༠༠-༣༠༠༠ གི་བར་ན་ཡོད་པའི་རྩོམ་བྲིས་ཅིག སློབ་དཔོན་དང་སློབ་ཕྲུག་མཉམ་རུབ་ཀྱི་ཐོག་ལས་ གདམ་ཁ་རྒྱབ་ ཞིནམ་ལས་ རང་རྒྱུན་གྱི་ཐོག་ལས་ དབྱེ་དཔྱད་སྐྱབ་ལུ་ ཚིག་འབྲུ་ ༡༥༠༠- ༣༠༠༠་གི་བར་ན་ བྲི་ནི། དེ་གི་དམིགས་གཏད་ འདི་ སློབ་ཕྲུག་ཚུ་གིས་ སྤྱག་སྟེ་གོ་དོན་ལེན་ཏེ་ བཅུད་དོན་དུ་གོ་ནི་དང་ དབྱེ་དཔྱད་འབད་ཐངས་ཀྱི་རིག་རྩལ་ཐོབ་སྟེ་ ཡིག ཐོག་ལུ་ བཀོད་ཆོགས་ཉིའི་དོན་ལུ་དང་ ལུང་འདྲེན་དང་རྒྱབ་རྟེན་ལག་ལེན་འཐབ་ཐངས་ཚུ་ དབྱེ་ཞིབ་འབད་ནི་ཨིན། སློབ་ཕྲུག རེ་གིས་ རྩོམ་བྲིས་ཀྱི་བཅུད་དོན་རེ་དང་ དབྱེ་དཔྱད་སྐྱན་ལུ་རེ་བྲི་དགོཔ་ཨིན།

སྐུགས་ཀྱི་ཚད་གཞི།

> ༥ རྩོམ་བྲིས་ཀྱི་བཅུད་དོན། (མགོ་མཇུག་བར་གྱི་གནད་དོན་གཙོ་བོ་བཀོད་ཐངས།)།
>
> ༧ དབྱེ་དཔྱད་འབད་ཐངས། (ག་བསྟར་དང་བསམ་འཆར་ ཁུངས་བཀལ་ཐངས།)
>
> ༩ སྟེབ་སྒྲིར། (ཡིག་སྟེབ་དང་ཕྱད་རྣམ་དབྲེ།)
>
> ༣ གནད་དོན་གོ་རིམ་སྒྲིག་ཐངས།
>
> ༣ འོས་འབབ་ལྡན་པའི་མིང་ཚིག་ལག་ལེན་འཐབ་ཐངས།
>
> ༣ ལུགས་མཐུན་དང་འཁྲིལ་ཏེ་འབྲི་ཐངས།
>
> ༣ ཚིག་སྒྲིར་ཚུལ་མཐུན་ལག་ལེན་འཐབ་ཐངས།
>
> ༣ ལུང་འདྲེན་དང་རྒྱབ་རྟེན་ལག་ལེན་འཐབ་ཐངས།
>
> ༣ འབྲི་བཀོད།

ང   སློབ་དུས་ཚོས་རྒྱགས། (སྐུགས་ ༣༠%)

ལས་རིམ་འདི་ནང་བཅའ་མར་གཏོགས་མི་ཚུ་གིས་ སློབ་དུས་མཇུག་བསྡུཝད་ དུས་ཡུན་ཆུ་ཚོད་ ༡ ཀྱི་རིང་ལུ་ སྐུགས་ ༣༠ གི་ འབྲི་རྒྱགས་ཕུལ་དགོཔ་ཨིན།

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དན་གསོ། འབྲི་རྒྱགས་ཀྱི་སྐུགས་དང་དུས་ཡུན་རྒྱ་ཚོད་རྩུ་ རང་སོའི་མཐོ་རིམ་སློབ་གྲྭའི་ལས་ལུགས་དང་འཁྲིལ་ཏེ་ལེན་ཞིནམ་ལས་ སྐུགས་བརྒྱ་ཆ་ ༣༠ ནང་ལུ་ ཕབ་དགོལ་ཨིན།

དབྱེ་ཞིབ་ཐབས་ལམ་དང་སྙིང་ཚོད་ཀྱི་བཀོད་རིས།

ཐབས་ལམ།	དབྱེ་ཞིབ་ཀྱི་དབྱེ་བ།	གྱངས་ཁ།	སྐུགས་ཀྱི་བརྒྱ་ཆ།
དུས་རྒྱུན་དབྱེ་ཞིབ།	ཀ ཉིན་རེའི་རིག་རྩལ་དབྱེ་ཞིབ།	༡	༣༠%
	ཁ སྤྱ་རེའི་རིག་རྩལ་དབྱེ་ཞིབ།	༡	༣༠%
	ག ཕྱག་ནི་བྲ་རེའི་རིག་རྩལ་དབྱེ་ཞིབ།	༡	༣༠%
སློབ་དུས་ཚེས་རྒྱུགས།	ང འབྲི་རྒྱགས།	༡	༣༠%
		སྐུགས་བསྡོམས་	༡༠༠

སློན་ཚངད། ཨེད།

ནང་དོན།

ལས་ཚན་དང་པ།   སྐད་ཡིག་གི་ངོ་སྤྲོད།

༡.༡   རྫོང་ཁའི་སྐད་ཡིག་གི་ངོ་སྤྲོད།

༡.༢   སྤྱིར་བཏང་ རྫོང་ཁ་ལྷབ་དགོ་པའི་དགོས་པ།

༡.༣   དམིགས་བསལ་ མཐོ་རིམ་སློབ་གྲྭ་ནང་ལུ་ རྫོང་ཁའི་སློང་ཚན་འདི་ ལྷབ་དགོ་པའི་དགོས་པ།

ལས་ཚན་གཉིས་པ། བརྡ་དོན་འཕྲུལ་རིག

༢.༡   བློག་རིག་ནང་ རྫོང་ཁའི་ཡིག་གཟུགས་བཙུགས་ཐངས།

༢.༢   བློག་རིག་ནང་ལུ་ རྫོང་ཁ་འབྲི་ཐངས།

ལས་ཚན་གསུམ་པ། ཡི་གུའི་སློར་བ།

༣.༡   ཚིག་གྲོགས།

༣.༢   འབྲེལ་ཚིག་ལག་ལེན་འཐབ་ཐངས།

༣.༣   འབྲེལ་སྒྲ།

༣.༤   བྱེད་སྒྲ།

༣.༥   ལྷག་བཅས།

ལས་ཚན་བཞི་པ། འབྲི་རྩལ་གཞི་རྩ།

༤.༡   ཚིག་གཏད་ལག་ལེན་འཐབ་ཐངས།

༤.༢   མགོ་རྒྱན་གྱི་འཐབ་ལམ།

༤.༣   རྫོད་ཚིག་འབྲི་ཐངས།

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ཕྱག་དགོ་པའི་དཔེ་དེབ།

ངེས་པར་དུ་ཕྱག་དགོ་པའི་དཔེ་དེབ།

ཀུན་བཟང་རྡོ་རྗེ། (༢༠༡༢) རྫོང་ཁའི་རྫོང་སྐད་རྣག་རྒྱུན་དག་པའི་ལུགས་རྒྱུ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

ཀུན་བཟང་རྡོ་རྗེ། (༢༠༡༥) དཔེ་གཏམ་དོན་གྱི་རྒྱུན་ཆ། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས། (༢༠༢༢) འབྲུག་གི་ཡིག་བསྐུར་རྣམ་གཞག། ཐིམ་ཕུ།

རྫོང་ཁ་གོང་འཕེལ་ལྷ་ཚོགས། (༢༠༢༢) རྫོང་ཁའི་ལུང་འཇུག་དང་རྒྱབ་རྟེན་བཀོད་ཐངས་དཔེ་དེབ། ཐིམ་ཕུ།

རྫོང་ཁ་གོང་འཕེལ་ལྷ་ཚོགས། (༢༠༢༢) རྫོང་ཁའི་བརྡ་གཞུང་སྒྲུང་བའི་སྒྱོན་མེ། ཐིམ་ཕུ།

ཁ་སྐོང་ཕྱག་དགོ་པའི་དཔེ་དེབ།

སྐལ་བཟང་དབང་ཕྱུག (༢༠༠༢) རྫོང་ཁ་བརྡ་དོན་རྒྱུན་འཕེལ། བསམ་རྩེ།

རྫོང་གོང་ལྷན་ཚོགས། (༢༠༡༡) པ་ལ་སྐྱད་དང་ཞེ་ས་འི་རྣམ་གཞག་སྐྱར་ཞབ་འོད་ཟེར། རྫོང་ཁ་གོང་འཕེལ་ལྷན་ཚོགས།

རྫོང་ཁ་གོང་འཕེལ་སྡེ་ཚན། (༢༠༢༢) ཡིག་རྫོང་ཤན་སྦྱར་མིང་ཚིག་པར་དེག སློབ་འཛིན་དང་རྫོང་ཁ་གོང་འཕེལ་ལས་ཁུངས།

རྫོང་ཁ་གོང་འཕེལ་སྡེ་ཚན། (༢༠༢༢) རྫོང་ཁག་དང་ཀྲེད་འོག་གསུས་ཚན་གྱི་མིང་། སློབ་འཛིན་དང་རྫོང་ཁ་གོང་འཕེལ་ལས་ཁུངས།

བྲི་ཚེས། སྤྱི་ལོ་ ༢༠༢༥ སྤྱི་ཟླ་ ལྔ་པ།

Module Code and Title:	**EAP102 Upper Intermediate English for Academic Purposes**
Programme:	BA in English Studies
Credit Value:	12
Module Tutor (s):	Mohan Rai, Tenzin Wangmo, Ruma Tamang
Module Coordinator:	Mohan Rai

General objective:
EAP102 is the second part of a two-semester series that aims to develop abilities in reading, writing, and speaking in an academic context to support students' learning through their degree studies. The module builds from the basics established in EAP101 and immerses the students fully in academic materials and tasks.

Learning outcome:
On completion of the module, students will be able to:
1. Describe the purpose of different sections of academic articles.
2. Interpret a variety of academic texts.
3. State opinions on academic materials.
4. Produce research essays that synthesise information from a variety of sources.
5. Use refined grammatical structures in academic writing.
6. Use the current APA referencing style for all types of academic sources.
7. Express cogent ideas appropriately in group and individual settings.
8. Speak fluently and coherently in academic settings.
9. Use contextually appropriate vocabulary in written and spoken settings.

Learning and Teaching Approach:

Type	Approach	Hours per Week	Total Credit Hours
Contact	Lectures and discussions	2	60
	Exercise, workshops, practice	2	
Independent study	Writing assignments, VLE discussions	4	60
	Reading and review of class materials		
		Total	**120**

Assessment Approach:

A. Reading Test (15%):
In a single sitting, students will read three passages of increasing difficulty and complexity. Each passage will be followed by a set of objective-type, short answer questions, or long answer questions on the respective passages, which will assess students' comprehension, critical thinking skills, grammar, and paraphrasing/summarising skills.

B. Charts and Figures Class Test (15%):
In a single sitting, students will be given 2 charts or figures of increasing difficulty and complexity. Students will summarise the information in the charts by selecting and reporting the main features and making comparisons where relevant. Students will be graded according to the following criteria:

- 30 Content
- 20 Organisation and structure
- 20 Lexical resource
- 30 Language and Grammar

C. Interview (20%):
Students will sit for an interview to assess their speaking and communication skills. Each student will be given a period of 5-6 minutes to answer a set of questions prepared by the tutor. Students will initially be asked general questions about themselves and their interests in the first part. This part will last approximately 3 minutes. In the second part, students will be given a prompt on which they will speak for 1-2 minutes. They will have 1 minute to prepare before they speak on the prompt. Students will be graded according to the following criteria:

- 30 Fluency and coherence
- 10 Relevance
- 30 Lexical resource and word choice
- 30 Use of grammar

D. Fishbowl Discussion (15%):
Students will be divided into groups of 6-7. Each group will be assigned one topic before their discussion and given 5 minutes for preparation. Students within each group will then be expected to take an individual stand on the topic and hold an impromptu discussion amongst themselves for 20-30 minutes. The tutor will observe the discussion and assess the students individually. The discussion will be assessed on the following criteria:

- 10 Relevance
- 20 Arguments and analysis
- 35 Comportment within the group
- 35 Language and speaking skills

E. Research Essay (35%):
The student will write a 700-850-word research essay on topics assigned by the tutor. The essay will follow academic standards discussed in the module and use APA referencing. The assignment will be written in two drafts: the first draft will be worth 15%; and the final draft will be worth 20%, including 5% for improvement.

Both drafts will be evaluated using the following criteria:
- 15   Content
- 15   Critical thinking
- 40   Use of academic standards
- 30   Language and grammar

Improvement on feedback will be evaluated using the following rubric:
- 0 – 49   Marginal improvement
- 50 – 59   Satisfactory improvement
- 60 – 74   Significant and appropriate improvement
- 75 – 100   Significant improvement beyond feedback given:

Areas of assessments	Quantity	Weighting
A. Reading Test	1	15%
B. Charts and figures Class Test	1	15%
C. Interview	1	20%
D. Fishbowl discussion	1	15%
E. Research Essay	1	35%
Total Continuous Assessment (CA)		**100%**

Prerequisites: None

Subject Matter:
(The subject matter will be taught within the context of standard usage scenarios and examples from relevant texts. The skills, although divided amongst the different units, will not be taught in isolation. The EAP teaching team will maintain a Course Pack which is an Essential Reading Compilation of readings and practice materials, which they will revise and update regularly as per need. The Course Pack used for the semester should be endorsed by the Programme Management Committee)

Unit I: Academic Reading
1.1. Text features and organisational elements
1.2. Components of an academic article
1.3. Interpreting and critically analysing academic texts
1.4. Reading skills: predicting, summarising, making text-to-text, text-to-world, and text-to-self connections
1.5. Summarising data in charts and figures

Unit II: Academic Writing
2.1. Features of Academic Writing
2.2. Using reporting verbs
2.3. Using linking words and transitional phrases
2.4. Paraphrasing and quoting sources
2.5. Intermediate APA referencing
2.6. Referring to figures and tables
2.7. Presenting contrasting information

Unit III: Grammar for Academic Writing
3.1. Word families and collocations
3.2. Drafting and building arguments
3.3. Noun phrases, verb phrases and prepositional phrases
3.4. Comparing and contrasting
3.5. Hedging expressions
3.6. Building contextual vocabularies

4.1. Discussing ideas with colleagues

4.2. Agreeing and disagreeing

4.3. Reaching a consensus

4.4. Outlining ideas and expressing opinions

4.5. Planning for oral tasks

4.6. Intonation and enunciation

4.7. Answering questions

Reading List:

1. Essential Reading

(An essential reading compilation of the shorter reading materials will be made available to students).

American Psychological Association. (2020). *Publication manual of the American Psychological Association 2020: The official guide to APA style* (7th ed.). American Psychological Association.

Thaine, C. & McCarthy, M. (2014). *Cambridge academic English – An integrated skills course for EAP: B1+ (Upper Intermediate) student's book.* Cambridge University Press.

Wallwork, A. (2013). *English for academic research: Grammar, usage and style.* Springer.
Wallwork, A. (2022). *Giving an academic presentation in English.* Springer.

Date: April 2024

Module Code and Title: **ECN101 Microeconomics**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Ugyen Phuntsho, Gopal Giri, Dilli Ram Sharma, Swati Chakraborty
Module Coordinator: Ugyen Phuntsho

General Objectives: This module provides an introduction to microeconomics. The module aims to equip students with basic knowledge and skills required to evaluate individual economic choice, market dynamics and the allocations of resources. It encompasses the subject such as principles of economics, demand and supply, consumer choice, production, cost and different market structures. The module can enable students to apply basic concepts of economics in real life situations and reason out economic information in a business and/or personal settings.

Learning Outcomes
On completion of the module, students will be able to:
1. Apply the demand and supply concepts to solve business and individual problems,
2. Estimate elasticity of demand and supply for products using specific methods,
3. Evaluate business projects based on the concepts of utility and marginal utility,
4. Utilise production evaluation concepts such as returns to scale and the Cobb- Douglas production function,
5. Apply cost functions such as variable cost, and long-run cost curves to business problems,
6. Assess the functioning of the market on specific businesses and the impact of different market structures such as oligopoly on business situations,
7. Explain internal and external organisational environments, and
8. Critically analyse business situations of a moderately complex nature.

Learning and Teaching Approach:

Type	Approach	Hours per	Total credit hours

		week	
Contact	Interactive Lectures	2	**60**
	Class exercises with applications	1	
	Class discussion and presentation	1	
Independent study	Written assignment	1	**60**
	Library research and case study	1	
	Project	2	
Total		**8**	**120**

Assessment Approaches:

A. Application-based assignment (10%)

Each student will complete an in-class assignment using economic concepts on business problems concerning supply and demand, production cost and market structure. The assignment will be marked using the following criteria:

2　Using the correct procedure and calculations
3　Applying economic concepts to answer questions
2　Making analysis based on concepts
3　Drawing the correct conclusions
10　Total

B. Case study (10%)

Students in a group of 4-5 will complete a case study (800-900 words), based on current economic issues. The case study assignment will be marked using the following marking criteria:

2　Introduce key economics concept
2　Define economic problems presented by real situations
3　Apply specific economic theories or models to analyse the situation
2　Summarise the key findings and provide recommendations
1　Include individual contribution tables with reflection
10　Total

C. Class Test: (10%)

Each student will complete a class test (50 minutes duration) that evaluates students' knowledge of the topics taught in the class.

D. Project and Presentation: (15%)

Students in a group of 4-5 will identify and analyse a business problem related to economics, using theories or models taught in the class and prepare a Report. The Report will be of 1300-1500 words and include problem definition, data, economic analysis, conclusions and references. The group will also make a presentation for approximately 15 minutes. The marking criteria will be as follows:

Written project (10%)
2　Identification of problem and its relevance
3　Used appropriate economic analysis techniques, theories and models
2　Gathered data and information from multiple sources
3　Conclusion, recommendations and references
10　Total
Individual presentation (5%)

3	Quality of presentation based on organisation, relevance and clarity.
2	Checking the contents based on Q&A
5	**Total**

E. Midterm Examination: (20%)

Students will take a written examination covering the topics taught up to the mid-point of the semester. The questions can be a combination of either objective, short answer and essay type questions. Objective questions can be a maximum of 5% of the total marks. Short and essay-type questions would require students to apply, analyse, and evaluate or construct knowledge and skills taught in the class. Cases/Scenarios will also be used to test the levels of knowledge on specific topics.

F. Semester-end Examination: (35%)

A proctored semester-end examination will cover all subject matters of the module. The examination question will be for 100 marks convertible to 35%. The question paper patterns, specific section weighting and contents will be as per the programme prescription.

An overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Application-based assignment	1	10
B. Case study	1	10
C. Class test	1	10
D. Project and presentation	1	15
E. Mid-semester exam	1	20
F. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Microeconomics
    1.1. Meaning of Economics
    1.2. 10 Principles of Economics
    1.3. Microeconomics and Scope of Microeconomics
    1.4. Economic problems
    1.5. Opportunity cost
    1.6. Production possibility curve
    1.7. Economic efficiency

  Unit II: Theory of Demand and Supply
    2.1. Law of demand and exceptions
    2.2. Individual and market demand
    2.3. Determinants of demand
    2.4. Demand functions, equations, movements and shift in demand curves
    2.5. Law of supply and exceptions
    2.6. Individual and market supply
    2.7. Determinants of supply
    2.8. Supply functions and equations
    2.9. Movements and shifts in supply curves

2.10. Market equilibrium and factors influencing the market equilibrium

2.11. Markets and Government: Consumer and producer surpluses and price control

Unit III: Elasticity of Demand and Supply

3.1. Different types of elasticity of demand and supply

3.2. Determinants of elasticity of demand and supply.

3.3. Measuring elasticity of demand and supply: Mid-point and Percentage methods

3.4. Application of elasticity on business decisions

Unit IV: Consumer's Behaviour

4.1. Cardinal Utility - Law of Diminishing Marginal Utility

4.2. Ordinal Utility - Indifference Curve Analysis and its properties

4.3. Diminishing Marginal Rate of Substitution

4.4. Budget constraint and Consumer's equilibrium

4.5. Income, price, and substitution effect using Hicks and Slutsky's approach

Unit V: Theory of Production and Cost

5.1. Short Run Production Theory

5.2. Factors of production.

5.3. Law of variable proportion

5.4. Long Run Production Theory

5.5. Isoquants, returns to scales, internal and external scale of production.

5.6. Cobbs-Douglas production function

5.7. Cost Functions- Short and long-run cost curves: total cost, total fixed cost, total variable cost, average fixed cost, average variable cost and average cost

5.8. U-shape of the short-run average cost curve

5.9. Relationship between average and marginal cost curves.

Unit VI: Market Structure, Revenue and Revenue Curves

6.1. Market; Market Structures, their Characteristics and Price Determination

    6.1.1. Perfect Competition

    6.1.2. Monopoly

    6.1.3. Monopolistic

    6.1.4. Oligopoly (Price rigidity)

6.2. Revenue and Revenue Curves: Total Revenue, Average Revenue and Marginal Revenue

Reading Lists:

1. Essential Readings

Mankiw, N. G. (2017). Principles of Microeconomics (8th ed.). Cengage Learning.

Pindyck, R. S., & Rubinfeld, D. L. (2017). Microeconomics (8th ed.). Pearson India.

2. Additional Readings

Gravelle, H., & Rees, R. (2004). *Microeconomics* (3rd ed.). Prentice Hall.

Koutsoyiannis, A. (1979). *Modern microeconomics* (2nd rev. ed.). Palgrave HE UK.

Varian, H. R. (2009). *Intermediate microeconomics: a modern approach* (8th ed.). W. W. Norton & Company

Date: July, 2025

Module Code and Title:	**MKT201 Principles of Marketing**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor (s):	Yuzer Peldon, Millan Subba, Namrata Pradhan, Suresh

Acharya
Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:
This module aims to equip students with a comprehensive understanding of fundamental marketing concepts and their practical applications in today's dynamic business environment. Through a combination of theoretical learning, case analysis, and project-based work, students will gain the skills to analyse consumer behaviour, evaluate market trends, and develop strategic marketing plans. Additionally, the module explores the ethical considerations in marketing practices considering the cultural sensitivity.

Learning Outcomes:
On completion of the module, students will be able to:
1. Demonstrate a comprehensive understanding of key marketing concepts, principles, and their relevance in real-world business contexts,
2. Apply theoretical marketing strategies to develop practical marketing skills,
3. Recognise the dynamic nature of the environment in which marketing decisions are made,
4. Analyse the product lifecycle to ensure that product offerings meet customer needs and preferences,
5. Analyse various pricing strategies and make informed pricing decisions based on market analysis,
6. Examine integrated marketing communication strategies that effectively promote products and engage customers,
7. Assess distribution channels to ensure the efficient delivery of products and services,
8. Demonstrate the ability to integrate various elements of marketing to develop a comprehensive marketing plan,
9. Evaluate ethical marketing practices, and
10. Recognise the importance of sustainable marketing practices.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	**60**
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	**60**
	Research	1	
	Assessments	1	
		Total	**120**

Assessment Approach:
A. Quiz (10%):
Students will complete two written tests which will consist of factual/applied questions of 15-20 minutes duration each. This will cover topics such as introduction to the marketing concepts, planning and implementation marketing, and consumer behaviour for the first test and topics such as designing a customer value marketing strategy and understanding marketing mix in the second test.

B. Class Participation (5%):
Class participation marks are awarded based on your active involvement and respectful engagement during class.
- 2   Volunteering to lead discussions, presenting ideas
- 2   Participating in activities and answering questions

| 1 | Demonstrating respect for classmates and instructors |
| 5 | Total |

C. Case Study Assessment (10%):

Students will work in groups of 4 to 6 members to analyse a business marketing case and produce a report of 1000-1200 words. The case study will be provided to students in advance, and they are expected to read and prepare thoroughly. On a date set by the tutor, each group will be given questions related to the case. During the assessment, students will have one hour to collaboratively discuss and answer the questions as a group.

Students will be provided with a real-life case study related to areas such as consumer behaviour, market segmentation, brand management, product development, pricing strategies, and the effectiveness of promotional tools and advertising campaigns. They will analyse the case by responding to relevant questions provided by the tutor and present the key findings from their analysis. This assessment is designed to evaluate students' critical thinking skills and their ability to apply marketing management concepts to real-world business scenarios.

Marketing Criteria (Group Component)

2	Understanding of the case and identification of key issues
2	Case analysis providing logical, feasible, and well-supported arguments
2	Creativity and originality of solutions
2	Quality of report (grammar, spelling, academic writing style, clarity, coherence, and consistency)

Individual Component

| 2 | Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report. |
| 10 | Total |

D. Marketing Plan and Presentation (25%):

Students will work in groups of 4 to 6 members to develop a marketing plan consisting of 1,800 to 2,000 words. The selected business can fall under either B2B (Business-to-Business) or B2C (Business-to-Consumer) categories. Examples include non-profit organisations, for-profit ventures, startups, new product launches, and self-employed businesses such as artisan and craft-based enterprises, home cleaning services, skill development centers, health and wellness businesses, or freelance services that use online or hybrid or offline marketing delivery approaches. All groups must seek prior approval from the tutor before beginning their work on the chosen business idea.

Group marking on written report

1	Executive Summary (Provides a clear, concise summary of the key insights and strategies covered in the report)
3	Market Trends & Competitor Analysis (Demonstrates a well-researched understanding of current market conditions and competitor strategies)
3	Customer Needs & Product Alignment (Shows strong insight into customer behaviour and needs, and how the product or service meets those needs)
3	Target Market Description (Provides a detailed and well-segmented target market profile, including customer personas where appropriate)
3	Marketing Strategy (4Ps or 7Ps) (Outlines clear and logical strategies for Product, Price, Place, and Promotion (plus People, Process, Physical Evidence if used))

2   Professionalism & Presentation of Report (Report is well-formatted, clearly written, and includes proper referencing, citations, and a bibliography)

15   Total

Group Presentation (10%) (10 – 15 min)

    Criteria

3   Content Quality (Presents accurate, relevant, and insightful information that clearly supports the marketing plan and reflects deep understanding)

2   Organisation (The presentation follows a logical structure with clear sections and smooth transitions between group members)

2   Visual Aids (Uses visual materials (slides, graphics, charts) that effectively enhance audience understanding and engagement)

3   Delivery: Individual scoring on subject knowledge, time management, quality of speaking, audibility & confidence

10   Total

E. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid- point of the semester.

F. Semester-end Exam (30%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting

Areas of assessments	Quantity	Weighting (%)
A. Quiz	2	10
B. Class Participation		5
C. Case study assessment	1	10
D. Marketing Plan and Presentation	1	25
E. Mid-Semester Exam	1	20
F. Semester-end Examination	1	30
	Total	**100**

Pre-requisites: None

Subject Matter:

  Unit I: Introduction to the Marketing Concepts

1.1. Definition, scope and importance of marketing

1.2. Marketing as a process of value creation & determinants of perceived value

1.3. Scanning Marketing environment: Micro and Macro factors affecting marketers

1.4. Addressing different types of consumer needs.

1.5. Difference between Consumer markets (B2C) and Business markets (B2B)

1.6. Transaction versus relationship marketing

  Unit II: Planning and Implementation Marketing

2.1. Identifying competitors and analysis

2.2. Structuring the marketing department

2.3. Nature, process and contents of marketing plan

  Unit III: Consumer Behaviour

3.1. Classification of Consumer & Business product/services

3.2. Characteristics affecting consumer behaviour

3.3. Buying behaviours in low involvement and high involvement situations

  Unit IV: Designing a customer value marketing strategy: STP

4.1. Market segmentation: a tool to define the market place

4.2. Tools for market segmentation

4.3. Consumer, Business market & International market segmentation

4.4. Target marketing strategies

4.5. Definition of differentiation and positioning

  4.5.1. Choosing a differentiation and positioning strategy

  4.5.2. Perceptual maps

  4.5.3. Create a positioning statement in a way that resonates with target audience

Unit V: Understanding marketing mix

5.1. Product

  5.1.1. Evolution of marketing mix 4P (Jerome McCarthy 1960), 4Cs (Robert F. Lauterborn 1990) and extended for services 7Ps (Booms and Bitner 1980)

  5.1.2. Characteristics of product

  5.1.3. Understanding Product Concept

  5.1.4. Definition and Characteristics of Services

  5.1.5. New Product development process

  5.1.6. Managing new product development

  5.1.7. Product life cycle

  5.1.8. Product Mix strategies

5.2. Promotion & Branding

  5.2.1. Scope of Marketing communications

  5.2.2. Concept of communication mix including traditional and digital tools

  5.2.3. Macro model of communication

  5.2.4. Steps in developing effective communication

  5.2.5. Definition and Scope of branding

  5.2.6. Concept of POD and POP

5.3. Pricing

  5.3.1. Pricing definition, objectives

  5.3.2. Internal and external consideration affecting pricing decisions

    5.3.2.1. Organisational objectives

    5.3.2.2. Role of pricing mix as a factor influencing pricing

    5.3.2.3. Market demand, and economic consideration

  5.3.3. Pricing methods

    5.3.3.1. Skimming & Penetration methods

    5.3.3.2. Customer Value–Based Pricing

    5.3.3.3. Psychological Pricing (odd pricing, prestige pricing and decoy pricing)

    5.3.3.4. Cost-Based Pricing

  5.3.4. Competition Based Pricing

  5.3.5. Product mix pricing strategies (Product line pricing, optional, captive, by-product, bundling pricing)

5.4. Place

  5.4.1. Distribution decision

  5.4.2. Channel alternatives

  5.4.3. Retailing: Importance and types

Unit VI: Sustainable Marketing and Ethics

6.1. Sustainable Marketing and importance

6.2. Building a Sustainable Marketing Organisation

  6.2.1. Sustainable Marketing Principles

6.2.2. Importance of Cultural sensitivity, sustainability & influence of GNH in Bhutan

6.2.3. Ethical marketing practices in Bhutan

6.3. Pathways to Sustainable Marketing

6.3.1. Consumer actions to Promote Sustainable Marketing

6.3.2. Business actions toward Sustainable Marketing

6.4. Social Criticisms of Marketing

6.4.1. Marketing's Impact on Individual Consumers

6.4.2. Marketing's Impact on Society as a Whole

Reading Lists:

1. Essential Readings

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

Kotler, P., Keller, K. L., Ang, S. H., Leong, S. M., & Tan, C. T. (2017). *Marketing management: An Asian perspective* (7th ed.). Pearson.

Lamb, C. W., Hair, J. F., & McDaniel, C. (2018). *MKTG* (12th ed.). Cengage Learning.

Peter, J. P., & Donnelly, J. H., Jr. (2014). *A preface to marketing management* (14th ed.). McGraw-Hill Education.

2. Additional Readings

Kotler, P., & Keller, K. L. (2021). *Marketing management* (16th ed.). Pearson.

Palmer, A. (2012). *Introduction to marketing: Principles and practice* (3rd ed.). McGraw Hill.

Perreault, W. D., Jr., Cannon, J. P., & McCarthy, E. J. (2013). *Basic marketing: A marketing strategy planning approach* (19th ed.). McGraw Hill.

Date: July, 2025

Module Code and Title:	**FIN201 Fundamentals of Corporate Finance**
Programme:	Bachelor of Commerce
Credit:	12
Module Tutor(s):	Sonam, Tandin Wangchuk, Soumya Pandey, Tshering Wangmo
Module Coordinator:	Tandin Wangchuk

General Objective: This module provides students with the ability to apply financial management techniques to common business problems. Students evaluate the time value of money, use leverage, design efficient capital structures, analyse sources of financing (debt and equity), create capital budgets for business projects, and apply the concepts of risk and return in business.

Learning Outcomes:

On completion of the module, students will be able to:

1. Use spreadsheet tools to calculate the time value of money, including perpetuities, annuities and mortgages,

2. Rate the feasibility of business opportunities using the time value of money and other analytic techniques for a sample business,

3. Evaluate business risk and return, and apply these concepts in specific business decisions,

4. Discuss common capital structures for various business situations,

5. Propose basic capital structure and budgeting for a specific business,

6. State the advantages and disadvantages of basic dividend policies in business settings,

and

7. Evaluate capital projects using payback period, internal rate of return, net present value and profitability index techniques.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture and case studies	2	30
	Class exercises, class discussion, tutorials and presentations	1	15
	Exercises in computer lab	1	15
Independent study	Assignments/ case studies and Library	4	60
	Total		**120**

Assessment Approach:

A. Class Tests (20%)

Students will write two class tests of 10% each (before and after midterm) based on any of the topics covered during the semester.

B. Group Project and Presentation (15%)

Students will work in groups of 4-5 to complete a written project. Each group will select a Bhutanese organisation by using the appropriate financial techniques discussed in class. The report should be 1300-1500 words. Each group will present their findings in a 10–15-minute class presentation, followed by a Q&A session. The presentation will be marked individually.

1 Clear definition of a problem
2 Using appropriate financial techniques
3 Gathering data and information from financing sources
4 Quality of the writing (language, organisation, referencing)
5 Individually marked presentation score (content, organisation, delivery, timely)
15 Total

C. Case study (10%)

Students in groups of 4-5 will be assigned one analytical business case study on Risk and Return concept which will be assessed on the following criteria:

2 Clear identification of the issues or problems
3 Critical analysis of the case (purpose, structure, effectiveness, potential limitations)
2 Able to present the ideas clearly
2 Quality of writing (content, organisation, delivery, timely)
1 Individual assessment through Q&A session
10 Total

D. Mid-Semester Exam (20%)

Students will take a written exam covering topics up to the mid-point of the semester.

E. Semester-End Exam (35%)

The module will have a semester-end exam covering the entire syllabus. The question will be

divided into two parts – Part A (carrying 35% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 65% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills. Cases will also be used to test the levels of knowledge.

Overview of the assessment approaches and Weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Class Tests	2	20
B. Project & Presentation	1	15
C. Case Studies	1	10
D. Mid-Semester Exam		20
A. Semester-end Exam	1	35
	Total	**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Financial Management and Corporate Finance
- 1.1. Meaning and Importance of:
  - 1.1.1. Corporate Finance
  - 1.1.2. Finance
- 1.2. Objective and functions of financial management
- 1.3. Corporate finance and financial manager's role
- 1.4. Financial environment
- 1.5. Finance Department Organisational Chart
- 1.6. Introduction to financial management decision
  - 1.6.1. Financial decision
  - 1.6.2. Investment decision
  - 1.6.3. Dividend decision
  - 1.6.4. Liquidity decision

Unit II: Time Value of Money
- 2.1. Future Value: one –period case, multiple –period case; future value and compounding
- 2.2. Present value and discounting: perpetuity, annuity, mortgages and loan amortisation.
- 2.3. Apply to problems using spreadsheets
- 2.4. Finding the interest rate and effective rate of interest

Unit III: Risk and Return Concept
- 3.1. Meaning and importance of risk
- 3.2. Types of risk-
  - 3.2.1. Systematic
  - 3.2.2. Unsystematic risk
- 3.3. Meaning and importance of return
- 3.4. Relation between risk and return (mean, coefficient of variation, standard deviation)
- 3.5. Concept and importance of Beta
- 3.6. Apply to problems using spreadsheets

Unit IV: Investment Decisions

4.1.　Meaning and Importance of Investment Decisions
4.2.　Types of Investment Decisions
    4.2.1. Short -term investment decision (working capital)
    4.2.2. Meaning and need of working capital
    4.2.3. Types of working Capital
    4.2.4. Components of working capital
    4.2.5. Advantages and Disadvantages of working capital
    4.2.6. Approaches of determining operating cash flow
4.3.　Long-term Investment Decision (Capital Budgeting)
    4.3.1. Meaning and need of Capital Budgeting
    4.3.2. Advantages and Disadvantages of Capital Budgeting
    4.3.3. Introduction to techniques for evaluating investment proposals (Discounted Cash Flow methods-NPV, PI, IRR; Non-Discounted Cash Flow Methods- Payback Period, ARR) Simple numerical exercises.
4.4.　Apply to problems using spreadsheets

Unit V: Introduction to Fixed Income Securities
5.1.　Types of fixed income instruments and basics of bond and bond valuation
5.2.　Introduction to interest rate risk, Zero Coupon Bonds, Fixed and Floating rate bonds (students will also be introduced to the Government and corporate bonds).
5.3.　Assessing risks of each type of investment
5.4.　Bond markets, inflation & interest rates

Unit VI: Financing Decisions
6.1.　Meaning & importance of Capital Structure,
6.2.　Factors affecting Capital Structure Capitalisation (Meaning, Theories of Capitalisation, over & under Capitalisation)
6.3.　Cost of capital, cost of equity & debt, cost of capital with debt,
6.4.　Weighted average cost of capital (WACC)
6.5.　Financial leverage and firm value
6.6.　Factoring in financial risks, contingency plan

Unit VII: Dividend Policy Decision
7.1.　Reasons for Paying Dividends, Considerations of Dividend Policy, Stability of Dividends, Forms of Dividends
7.2.　Criteria for setting dividend policy in different business environments
7.3.　Dividend theory & policy, stock dividends & stock split, dividend re-investment plan.

Reading List:

1. Essential Reading:

Brealey, R. A., Myers, S., & Marcus, A (2017). *Fundamentals of corporate finance* (9th ed.). McGraw Hill.

Brigham, E. F., & Ehrhardt, M. C. (2016). *Financial management: theory and practice* (15th ed.). Cengage Learning.

Brigham, E. F., & Houston, J. F. (2014). *Fundamentals of financial management* (8th ed., Concise). Cengage Learning.

Ross, S. A., Westerfield, R., Jaffe, J. F., & Jordan, B. D. (2015). *Corporate finance* (11th ed.). McGraw Hill.

2. Additional Reading

Pandey, I. M. (2010). *Financial management* (10th ed.). Vikas Publication House Pvt. Ltd.

Van Horne, J. C., & Wachowicz, J. M. (2008). *Fundamentals of financial management* (13th ed.). Pearson.

Date: July,2025

Module Code and Title:	**EDP101 Entrepreneurship**
Programme:	University-wide module
Credit:	12
Module Tutors:	Madhav Verma, Millan Subba, Dipan Pradhan
Module Coordinator:	Madhav Verma

General objective

This module aims to provide students with a thorough understanding of entrepreneurship and the entrepreneurial ecosystem, highlighting its vital role in socio-economic development. It seeks to equip students with the knowledge, skills, and competencies necessary to identify and evaluate business opportunities, develop innovative business models, and create viable business plans. In addition to theoretical concepts, the module includes practical elements such as workshops, case studies, and group activities, allowing students to apply what they have learned in real-world situations. By cultivating entrepreneurial and leadership qualities, the module prepares students to become effective entrepreneurs and corporate leaders, capable of driving innovation, managing risks, and contributing to economic growth and development.

Learning outcomes

On completion of the module, students will be able to:
1. Apply entrepreneurial concepts and their evolution to real-world situations.
2. Evaluate the impact of technological entrepreneurship on innovation and business growth through practical examples.
3. Identify emerging trends to develop entrepreneurial opportunities in both local and global contexts.
4. Develop entrepreneurial competencies by using self-assessment tools such as GETT and SRQ to identify areas for growth.
5. Identify business ideas that address real-world problems
6. Evaluate business opportunities using a structured framework
7. Apply Lean Canvas and Business Model Canvas to develop sustainable business models
8. Assess the business models using the RESTART framework.
9. Examine the economic viability of business opportunities and projects to support informed investment decision
10. Develop and present business plans and demonstrating research and presentation skills.

Learning and Teaching approaches

Type	Approach	Hours per week	Total credit hours
Contact	Lectures/ Guest Lecture	2	30
	Class discussions and exercises	1	15
	Presentations, and case studies	1	15

Independent Study	Written Assignments	1	60
	VLE Discussion and Research	1	
	Project Work	2	
	Total	**8**	**120**

Assessment Approach

A. Group Work: Business Opportunity identification and selection (20%)

Students in groups of 3-5 members will work on the Business Opportunity Identification Process, where the group will identify, generate, evaluate and select viable business opportunities using structures, tools and techniques. Each group must submit a report within the word limit of 2000 - 3000 words, excluding annexures and references. Further, to promote fairness and accountability in group work, the module will implement several mechanisms to track individual contributions. These include reflection reports, peer evaluations, individual components, and progress checkpoints. These tools will help tutors accurately assess each student's level of engagement, effort, and learning. Additionally, these mechanisms ensure that all students actively participate and meet the intended learning outcomes. This approach not only encourages individual responsibility and discourages free-riding but also fosters the development of essential teamwork and personal skills that are crucial for academic and professional success. This assignment will be of 20 marks and will be assessed based on the following criteria;

5 marks   Environmental Scanning *(Critical problems identified, use of credible data, analytical insight from PESTLE Analysis)*

3 marks   Idea generation *(Creativity and variety in the idea generated, relevancy of the ideas to the identified problems and opportunities, application of appropriate ideation tools and techniques)*

5 marks   Idea Evaluation *(Use of appropriate tools and techniques, integration of creditable data to support the evaluation process, logical reasoning and analysis to assess feasibility)*

4 marks   Idea selection *(Detailed analysis using tools and techniques for idea selection, strong justification backed by data, and alignment of selected ideas with competencies, passion and resources)*

3 marks   Referencing *(Use of current and relevant data and references. In-text and end-text citations are as per the latest APA edition)*

B. Initial Business Idea Pitching Using LEAN Canvas Framework (5%)

Based on the Assessment A. Students will conceptualize their business idea using the LEAN Canvas framework to achieve problem-solution fit and will pitch their conceptualized idea to the class. This assignment will be of 5 marks and will be assessed based on the following criteria;

1 mark   Problem & Customer Segments *(Clearly identifies a specific problem and defines the target customer.)*

1 mark   Unique Value Proposition & Solution *(Presents a compelling value proposition and a clear solution that addresses the problem.)*

1 mark   Revenue Stream & Cost Structure *(Explains how the business will earn money and the expected major costs.)*

1 mark   Market Channels & Key Metrics *(Identifies how the product/service will reach customers and how success will be measured.)*

1 mark   Clarity, Presentation & Teamwork *(Well-organized, confident delivery. Individual contribution will be assessed through peer evaluation and tutor observation.)*

C. Group Work: Value Proposition Statement (5%)

Student Teams will analyse their target customers and understand their needs, challenges, and aspirations. Students will create an Empathy Map, develop a Customer Profile, and draft a Value Map to create a Value Proposition Statement, using the template provided by the tutor. This assignment will be of 5 marks and will be assessed based on the following criteria;

1.5 marks	Empathy Map *(A clear and specific understanding of what customers say, think, do, and feel, identification of key challenges or pain points, consistency with the target customer profile)*
1 mark	Customer Profile *(Clarity in defining customer jobs, identification of customer pains, detail in defining customer gains)*
1 mark	Value Map *(Alignment with a customer profile, creativity, and relevance of proposed products and services)*
1.5 marks	Value Proposition Statement *(Clear, concise, and easy-to-understand statement that avoids jargon and confusion.)*

D. Group Work: Mapping Business Model Canvas (BMC) and Sustainable Business Modelling to validate ideas and create business strategy (10%)

The Project Teams will refine their customer insights into a clear and actionable business model. Using the Business Model Canvas and sustainability frameworks. Students will map their business's core elements, validate assumptions, and align their strategy to create, deliver, and capture value effectively by bridging the gap between the customer's needs and the business's capabilities, incorporating any sustainability frameworks. The students will make a group presentation of their Business Model Canvas to the class and get voted for the most sustainable business model. The presentation will comprise 10 marks and will be assessed based on the following criteria:

The presentation will be assessed based on the following criteria;

3 marks	Business Model Design & Content *(The team presents a clear, coherent, and complete BMC addressing all components. Special emphasis is placed on problem-solution fit, value proposition, and practical feasibility.)*
3 marks	Sustainability Integration *(The model reflects social, environmental, and economic sustainability. The effort is made to align with Bhutanese values and national priorities (e.g., GNH domains, cultural preservation, environmental care)*
2 marks	Team Pitching & Visual Presentation *(The group demonstrates strong teamwork, coordination, and professionalism. The pitch is engaging, well-structured, and visually supported by clear materials.)*
2 marks	Individual Contribution & Delivery *(Each member is assessed on clarity, confidence, subject understanding, and contribution to both presentation and Q&A.)*

E. Project (50%)

This project comprises two components - a business plan and the presentation of the business plan.

i. *Business Plan Development (40%)*

For the business plan development, students will work in groups of 3-5 members to create a comprehensive business plan including all necessary components. The report should be within a

limit of 6000 to 8000 words and will be assessed out of 40 marks based on the following criteria;

4 marks	Executive summary *(Summary of business idea, key goals & objectives, feasibility & relevance)*
6 marks	Project description *(Mission & vision statement, unique value proposition, alignment with market needs)*
8 marks	Marketing plan *(Target market analysis, competitive analysis, marketing strategies & channels)*
6 marks	Operations plan *(Workflow & operational processes, required resources & infrastructure, risk management, contingency plan*
5 marks	Organizational and management plan *(Organizational structure & hierarchy, Roles & Responsibility, leadership & team dynamics)*
8 marks	financial plan *(Financial statements, key financial ratios, break-even analysis, startup costs and funding plan)*
3 marks	Reference *(Use of current and relevant data and references. In-text and end-text citations are as per the latest APA edition)*

ii. *Presentation (10%)*

 For the presentation, each group will be given 30 minutes and every member will have to deliver a presentation on the proposed business plan. Students will be assessed individually based on the following criteria;

2 marks	Clarity and organization (*Logical structure & flow of the presentation)*
3 marks	Depth of knowledge *(Thorough understanding of the topic, relevance, and alignment with the overall business plan)*
3 marks	Delivery and Communication Skills *(Confidence, professional tone & engagement, clarity of speech & appropriate pace)*
2 marks	Q & A handling *(Ability to address questions effectively and demonstrate their understanding of their business plan)*

F. Class Test (10%)

The class test will cover the content from Unit I and Unit IX and will be conducted in the Virtual Learning Environment (VLE). It will consist of a combination of multiple-choice questions (MCQs) and short-answer questions, designed to assess both students' foundational knowledge and their ability to apply key concepts. The test will last 30 minutes. The class test will be 20 marks, which will be scaled down to 10%. Students must answer all questions within the allotted time. This assessment aims to evaluate both the breadth and depth of students' understanding of the subject matter, providing a balanced evaluation of recall, application, and analysis.

Overview of the assessment approaches and weighting

Areas of assignments	Quantity	Weighting
A. Business Opportunity Identification Process (BOI)	1	20%
B. Value Proposition Statement	1	10%
C. Lean Canvas & Business Model Canvas	1	10%
D.	1	40%
a. Project: Business Plan Development	1	10%

b. Business Plan Presentation			
E. Test on VLE		1	10%
Total Continuous Assessment (CA)		**6**	**100%**
	TOTAL		**100%**

Pre-requisites: None

Subject Matter:

UNIT I: Introduction to Entrepreneurship

    1.1 Evolution and Concept of Entrepreneurship

    1.2 Entrepreneurship and Intrapreneurship

        1.2.1 Entrepreneurship and Intrapreneurship as a source of Social, Sustainable, and economic change

        1.2.2 Entrepreneurship and intrapreneurship as Engines of Development

    1.3 Types of entrepreneurs

    1.4 Technological Entrepreneurship

        1.4.1 Definition of technology

        1.4.2 Technology component

        1.4.3 Technology entrepreneurship process

        1.4.4 Technology Entrepreneurship success and resilience model

    1.5 Characteristics of an entrepreneur

    1.6 Entrepreneurial functions

    1.7 Entrepreneurial methods

    1.8 Bhutanese entrepreneurship ecosystem - Role and scope of entrepreneurship in Bhutan

    1.9 Emerging trends and entrepreneurial scope

UNIT II: Entrepreneurial Mind-Set and Competencies

    2.1 Entrepreneurial Thinking

    2.2 Grassroot Innovations

    2.3 Problem-solving techniques

    2.4 Entrepreneurial motivation

    2.5 Evaluation of entrepreneurial competencies using GETT/SRQ

    2.6 Emotional resilience and entrepreneurial discipline

UNIT III: Business Opportunity Identification (BOI) and Selection

    3.1 Meaning of business opportunity

    3.2 BOI process

        3.2.1 Environmental scanning

        3.2.2 Generating ideas

        3.2.3 Identifying and evaluating ideas/opportunities

        3.2.4 Selecting ideas/opportunities

    3.3 Value chain analysis and business development

UNIT IV: Business Model

    4.1 Empathy Map Canvas

    4.2 Value Proposition Canvas

4.3 Lean Canvas

4.4 Business Model Canvas

4.5 Sustainable business models

    4.5.1 RESTART Sustainable Business Model Innovation

        4.5.1.1 Redesign Rather than Standstill

        4.5.1.2 Experimentation Rather than Turnover

        4.5.1.3 Service-Logic than Product-Logic

        4.5.1.4 The Circular Rather than the Linear Economy

        4.5.1.5 Alliances Rather than Solo-runs

        4.5.1.6 Result Rather than Indulgences

        4.5.1.7 Three-Dimensionality Rather than One

4.6 Trends driving the development of new Business Model

    4.6.1 Sustainability Problem

    4.6.2 Digitalization and Technological Opportunity Space

    4.6.3 Changing consumer preferences and Lifestyles

4.7 Sustainable and Ethical business consideration

4.8 Business Pitching Skills & Pitch Decks

UNIT V: Business Plan

    5.1 Overview

        5.1.1 Need and importance of business plan

        5.1.2 Audience of business plan

        5.1.3 Components of a business plan

            5.1.3.1 Executive Summary

            5.1.3.2 Business Profile

            5.1.3.3 Industry Overview

            5.1.3.4 Business Model

            5.1.3.5 Market Analysis

            5.1.3.6 Marketing Plan

            5.1.3.7 Operations Plan

            5.1.3.8 Organisational and Management Plan

            5.1.3.9 Financial Plan

Unit VI: Marketing Plan

    6.1 Business environment

    6.2 Market Research

        6.2.1 Description of product or services

        6.2.2 Target Market

        6.2.3 Target customers

        6.2.4 Demand analysis

        6.2.5 Supply analysis

        6.2.6 Gap Analysis

    6.3 Marketing Strategies

        6.3.1 Competitors marketing strategies

        6.3.2 Proposed Business Marketing Strategies

        6.3.3 Forecast of Sales

        6.3.4 Non-current assets for Marketing

        6.3.5 Total Marketing Expenses

UNIT VII: Production and Operations Plan

Reading List

Essential Readings

Hisrish, R., Peters, M., & Shepherd, D. (2016). *Entrepreneurship* (10th ed.). McGraw Hill Education.

Hsieh, T. (2014). *Delivering Happiness: A path to profits, passion and purpose*. Grand Central Publishing

Carpenter, K. (2021). *Introduction to Entrepreneurship*. Kwantlen Polytechnic University. https://open.umn.edu/opentextbooks/textbooks/introduction-to-entrepreneurship

Larson, A. (2011). *Sustainability, Innovation, and Entrepreneurship*. Saylor Foundation. https://open.umn.edu/opentextbooks/textbooks/39

Additional Readings

Aparicio, S., Turro, A., & Noguera, M. (2020). *Entrepreneurship and Intrapreneurship in Social, Sustainable, and Economic Development: Opportunities and Challenges for Future Research.* Sustainability, 12(21), 8958. https://doi.org/10.3390/su12218958

Barringer, B. R., & Ireland, R. D. (2024). *Entrepreneurship: Successfully Launching New Ventures (7th ed.).* Pearson.

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Jorgensen, S., Jacob, L., & Pedersen, T. (n.d.). *RESTART sustainable business model innovation.* Palgrave Studies in Sustainable Business. https://library.oapen.org/bitstream/handle/20.500.12657/23128/1007028.pdf

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Kuratko, D. F. (2024). *Entrepreneurship: Theory, Process, Practice.* Cengage Learning Asia Pvt Limited.

Mohiuddin, M., Reza, M. N. H., Hosseini, E., & Ed-Dafali, S. (Eds.). (2023). *Entrepreneurship: New*

insights. IntechOpen. https://doi.org/10.5772/intechopen.104246

Mycoskie, B. (2012). *Start Something That Matters.* Random House Inc.

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Nurul, M., Reza, H., Hosseini, E., & Dafali, S. (2023). *Entrepreneurship New Insights.* https://mts.intechopen.com/storage/books/12140/authors_book/authors_book.pdf

Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: A handbook for visionaries, game changers and challengers.* https://www.researchgate.net/publication/236650466_Business_Model_Generation_A_Handbook_for_Visionaries_Game_Changers_and_Challengers

Ries, E. (2017). *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses.*: Currency.

Royal Government of Bhutan. (2007). *Labour and Employment Act of Bhutan.* National Assembly of Bhutan.

Royal Government of Bhutan. (2019). *Cottage Small and Medium Industry policy.* Royal Government of Bhutan.

Royal Government of Bhutan. (2016). *Companies Act of Bhutan.* National Assembly of Bhutan.

Royal Government of Bhutan. (2024). *13th Five-Year Plan.* Royal Government of Bhutan.

Royal Government of Bhutan. (2017). *Economic Development Policy of Bhutan.* Ministry of Economic Affairs.

Royal Government of Bhutan. (n.d.). *BAS for SMEs.* Royal Government of Bhutan.

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Scarborough, N.M. (2014). *Entrepreneurship and effective small business management* (11th ed.). Pearson.

Thiel, P., & Masters, B. (2014). *Zero to one: Notes on startups, or how to build the future.* Crown Business.

Zacharakis, A., Corbett, A. C., & Bygrave, W. D. (2020). *Entrepreneurship.* Wiley.

Updated: April 21, 2025

Module Code and Title:	**GSE101 Analytical Skills**
Programme:	University-wide module
Credit:	12
Module Tutors:	Sonam Peldon, Dr Tshering Dolkar, Sumitra Sharma
Module Coordinator:	Sonam Peldon

General Objective
The module aims to develop students' critical and analytical thinking skills. It covers a range of appropriate tools and models for problem-solving and decision-making.

Learning outcomes
On completion of the module, students will be able to:
1. Discuss the concepts of skills
2. Explain thinking paradigms and types of thinking
3. Apply the reflective thinking process in everyday life
4. Make use of analytical thinking tools for problem-solving and decision-making
5. Discuss different models of critical thinking
6. Apply critical thinking models for logical reasoning
7. Elucidate creativity and barriers to creative thinking
8. Generate creative solutions by using appropriate methods
9. Describe problem-solving process
10. Apply appropriate questioning techniques for problem solving
11. Evaluate issues to develop alternative solutions
12. Apply decision-making tools for selecting the best alternative solution
13. Develop reflective writing for meaningful academic learning

Learning and Teaching Approaches

Type	Approach	Hours per week	Total credit hours
Contact	*Lectures*	1	**15**
	Panel Discussions	1	**15**
	Role Play/Debate	1	**15**
	Presentations	1	**15**
Independent study	*Independent/self-study; Written Assignments; Library visit*	4	**60**
Total		**8**	**120**

Assessment approach
A. Reflective Journal Writing: (20%)
  one of the assessment approaches, demands students to record their learning experiences encountered during the completion of various assessments outlined in the module. For this, each student is required to maintain a comprehensive journal entry for each of the completed assessments. The journal entry must include an overview of the assessment, tools, techniques,

and strategies (learned from the module content) used in completing each assessment. The reflective journal must critically evaluate students' strengths, challenges, and areas for improvement. Further, students are required to analyse the application and effectiveness of learned concepts in the real-world scenarios. Each journal entry must be between 500-800 words.

The key to reflective writing is to be analytical rather than descriptive. Always ask why rather than just describing what happened during the course of assessments.

The assignment will be assessed based on the following criteria:

2 marks	Models of reflective writing (What? So what? Now what? / Gibbs' Model etc.)
2 marks	Language and grammar (*Pronoun, tenses, expressions*)
6 marks unit	Depth of reflection and application of key concepts (analysing key concepts and theories.)
5 marks	Learning and development (integration of theory and practice)
4 marks	Action and implication for future learning (conscious and thorough understanding of the learning and well-reasoned suggestion)
1 marks	Proper Referencing *(Use of relevant references and citations as per the latest APA edition)*

B. Class Participation: (10%)

Students will be given opportunities to participate and interact through class activities such as pair-share, role play, debate, and discussion of the content topics. The class participation shall take place during the scheduled contact hours. The class participation will be assessed throughout. For measuring quality, participation will be classified as 'Good' or 'Excellent' based on the participants' participation. Students asking questions, and or initiating discussion of the topic will be labelled 'Good' (scores 3 marks), and students presenting the topic/opinions of relevance with confidence will be recorded as 'Excellent' (scores 5 marks). The aggregated score will be converted to 7 Marks. Class attendance will also form part of class participation.

The class participation will be assessed based on the following criteria:

7 marks	Quality of participation *(Consistency; relevancy of contribution and engagement; query; collaboration)*
3 marks	Class Attendance *(frequency; presence; engagement)*

C. Case Analysis and Presentation: (30%)

Students will solve one case study (containing 10 to 20 pages) in a group. The case may be related to any field of knowledge such as engineering, climate change, biotechnology, sustainable development, procurement, production, marketing, strategic management, human resources and current economic and social development. The group will read the case thoroughly, analyse and write a report containing 1500-2000 words. The case analysis report will be presented to the class. The report and presentation shall be assessed out of 20 and 10 marks respectively.

Written Report:

The written report will be assessed based on the following criteria;

3 marks	Identification of the problem (*Accuracy and Adequacy of identification of issue(s)*)
5 marks	Analysis of the case/issue *(Quality; appropriateness; criticality and usage of tools)*

4 marks	Creative solutions to the issue/problem *(rationality, relevance & adequacy)*
5 marks	Recommendation *(acceptability, rationality and adequacy)*
2 marks	Format/Structure (*Layout and standard*)
2 marks	Referencing *(Use of relevant references; In-text and end-text as per the latest APA edition)*

Presentation:

All members shall do a presentation of 5-7 minutes and will be assessed based on the following criteria:

1 mark	Visual appeal (*use of audio and visual materials*)
2 marks	Group cohesion *(cooperation; teamwork; and inclusivity of participation)*
3 marks	Content (assess individually)
2 marks	Presentation mechanics (*eye contact; body Language; audibility*)
2 marks	Q & A *(Frequency and quality of clarification)*

Note: *Except 'visual appeal and group cohesion' criteria, the rest will be assessed individually*

D. Panel Discussion: 20%

A group of students will be required to discuss a topical issue such as climate change, green procurement, disruptive innovation, and big data moderated by a peer. The relevant topic may be assigned by the module tutor. The Panel discussion will be assessed based on the following criteria:

5 marks	Preparedness on the topic (*Confidence and readiness*)
7 marks	Relevancy & evidence-based argument (*Appropriateness and adequacy of evidence*)
3 marks	Language proficiency (*Articulation, vocabulary and grammar*)
5 marks	Coherence and logical flow of ideas (*transitions/connections, logical sequencing of points*)

Note: *Each group shall be allocated a minimum of 30 minutes for the presentation; each speaker shall speak about 5-7 minutes*

E. Debate: 20%

Students in a group of four or five will debate on a given topic against another group. This activity is intended to demonstrate argumentative skills applying analytical and critical thinking. The debate will be assessed through the following criteria:

5 marks	Language Proficiency *(Articulation; vocabulary, and grammar mechanics)*
8 marks	Content (Adequacy and relevance of the points, and *evidences*)
5 marks	Argumentative Skills (logical thinking, and reasoning/counter argument)
2 marks	Physical Disposition (Body language and debate etiquette)

Overview of the assessment approaches and weighting

Areas of Assignment	Quantity	Weighting
A. Reflective Journal Writing	1	20%
B. Class Participation	NA	10%
C. Case Analysis & Presentation	1	30%

D. Panel Discussion	1	20%
E. Debate	1	20%
TOTAL		**100%**

Pre-requisite: None

Subject matter
UNIT I: Introduction to the 21st Century Skills
      1.1 Definition and meaning of skills
      1.2 Key skills in the 21st century
      1.3 Technical and Soft skills
      1.4 The importance of Skills Development
      1.5 Transferable skills
      1.6 Importance of Knowledge, Skills and Abilities (KSAs)
      1.7 Lifelong Learning and Continuous Development (upskill, reskill etc.)
UNIT II: Thinking Process & Reflection
      2.1 Thinking Process & Reflection
      2.2 Metacognition and thinking about thinking
      2.3 Thinking Paradigms
            2.3.1 *Lateral and Vertical thinking*
            2.3.2 *The Herrmann's Whole Brain Model*
            2.3.3 *Kahneman's System 1 and System 2 Thinking*
            2.3.4 *Analytical Vs Critical Thinking*
      2.4 Understanding other types of Thinking:
            2.4.1 *Creative Thinking*
            2.4.2 *Logical Thinking*
            2.4.3 *Scientific Thinking*
            2.4.4 *Statistical Thinking*
            2.4.5 *Systems Thinking*
            2.4.6 *Visual Thinking*
            2.4.7 *Ethical Thinking*
UNIT III: Analytical thinking skills
      3.1 Concept of Analytical Thinking Skills
            3.1.1 *Definition of analytical thinking*
            3.1.2 *Analytical Thinking competencies*
            3.1.3 *Analytical Thinking Process*
            3.1.4 *Benefits of Analytical Thinking*
      3.2 Tools and Techniques for Analytical Skills
            3.2.1 *Brainstorming*
            3.2.2 *Mind Maps*
            3.2.3 *Benchmarking*
            3.2.4 *SWOT Analysis*
            3.2.5 *Fishbone Analysis*
            3.2.6 *BCG Matrix*
            3.2.7 *Gap Analysis*
            3.2.8 *Pareto Principle/chart (80-20 Rule)*
      3.3 Application of Analytical Thinking

UNIT IV: Critical and Creative Thinking

    4.1   Critical Thinking

          4.1.1 What is Critical thinking

          4.1.2 What is NOT Critical thinking

          4.1.3 *Arguments and the argument patterns*

          4.1.4 *Reasoning*

                4.1.4.1 Inductive reasoning

                4.1.4.2 Deductive reasoning

          4.1.5 *Validity and Strength in Arguments*

          4.1.6 *Critical Thinking Dimensions and Disposition*

          4.1.7 *Critical Thinking Steps*

          4.1.8 *Models of Critical Thinking*

                4.1.8.1 The RED Model

                4.1.8.2 Toulmin Model

                4.1.8.3 Facione Model

                4.1.8.4 Bloom's Taxonomy

          4.1.9 *The Logical Fallacies*

    4.2   Creativity

          4.2.1 *Definition of creativity*

          4.2.2 *Creative Thinking – Self-Assessment*

          4.2.3 *Characteristics of a creative person*

          4.2.4 *Barriers to creativity and overcoming the barriers*

          4.2.5 *Ways to enhance creative thinking (e.g. brainstorming)*

          4.2.6 *Methods of creativity*

UNIT V: Problem-solving process

    5.1   Definition and the importance of the problem-solving process

    5.2   Understanding problem analysis

    5.3   Conventional problem-solving process

          5.3.1 *Present the problems*

          5.3.2 *Ask solutions*

          5.3.3 *Shoot down ideas*

          5.3.4 *Make consensus*

    5.4   Creative problem-solving process

          5.4.1 *Problem definition*

          5.4.2 *Problem analysis*

          5.4.3 *Generating possible solutions*

          5.4.4 *Analysing the solution*

          5.4.5 *Selecting the best solution*

          5.4.6 *Implementing the best solution*

          5.4.7 *Planning the next course of action*

    5.5   Tools/techniques for problem solving

          5.5.1 *Whys Methods*

          5.5.2 *Six Sigma*

          5.5.3 *PDCA (Plan-Do-Check-Act)*

          5.5.4 *Brainstorming process and rules*

          5.5.5 *Ishikawa Diagram (Fishbone Analysis)*

  5.5.6 *Mind mapping*

  5.5.7 *Questioning techniques*

    5.5.7.1 *Open-ended questions*

    5.5.7.2 *Socratic questioning*

    5.5.7.3 *Funnel questions*

    5.5.7.4 *"5 Whys" analysis*

    5.5.7.5 *Probing questions*

    5.5.7.6 *"What," "How," and "Why" questions*

    5.5.7.7 *Leading/Reflective questions*

UNIT VI: Decision-making process

 6.1 Introduction to Decision-making process

 6.2 Eight Elements of Great Decision

 6.3 Decision-Making Models

  6.3.1 *Economic Rationality Model*

  6.3.2 *Simon's Bounded rationality model*

  6.3.3 *Vroom-Yetton Model*

  6.3.4 *Intuitive decision making*

  6.3.5 *Recognition-Primed Decision Making*

 6.4 Techniques and Methods of Decision-Making

  6.4.1 Six Thinking Hats

  6.4.2 *SWOT Analysis*

  6.4.3 *Decision Tree analysis/what-if analysis*

  6.4.4 *Pareto chart*

  6.4.5 *Logical Framework Analysis*

Reading List

Essential Reading

Bono, E. D. (2000). *Six Thinking Hats* (2nd ed.). Penguin.

Michalko, M. (2006). *Thinkertoys: A handbook of creative-thinking techniques* (2nd ed.). Ten Speed Press.

Puccio, G. J., Mance, M., & Switalski, L. B. (2017). *Creativity Rising Creative Thinking and Creative Problem Solving in the 21st Century.* ICSC Press, International Center for Creativity.

Treffinger, D. J. (2006). *Creative Problem Solving: An introduction* (4th ed.). Prufrock.

Additional Reading

Bono, E. D. (2008). *Creativity workout: 62 exercises to unlock your most creative ideas.* Ulysses Press.

Bono, E. D. (2009). *Lateral Thinking.* Penguin. https://ia802901.us.archive.org/10/items/teachyourchildhowtothink.byedwarddebono/Lateral%20Thinking%20A%20Textbook%20of%20Creativity%20by%20Edward%20de%20Bono%281990%29.pdf

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Eiffert, S. D. (1999). *Cross-train your brain: a mental fitness program for maximising creativity and achieving success.* Amacom Books.

Harari, Y. N. (2018). *21 lessons for the 21st century*. Random House.

Kahneman, D. (2015). *Thinking fast and slow.* Farrar, Straus and Giroux.
https://ia600603.us.archive.org/10/items/DanielKahnemanThinkingFastAndSlow/Daniel%20Kahneman-Thinking%2C%20Fast%20and%20Slow%20%20.pdf

Scott, J. W. (2016). *Critical Thinking: Proven strategies for improving your decision-making skills, retaining information longer and analysing situations with simple logic Logical thinking and critical thinking skills.* New Familiar Publishing.

Date: April 2025

Module Code and Title:	**EDP202 Developing Entrepreneurial Mindset**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Madhav Verma, Dipan Pradhan, Namrata Pradhan, Tshering Wangmo, Millan Subba, Yuzer Peldon, Sonam Choden
Module Coordinator:	Madhav Verma

General Objective:

This module aims to prepare students who aspire to become entrepreneurs or business leaders by enhancing their ability to think strategically, manage emotional and mental challenges, and lead with confidence in various business environments. It will equip students with an in-depth understanding of psychological theories relevant to entrepreneurship and to apply these theories in cultivating a resilient, innovative, and effective entrepreneurial mindset.

Learning Outcomes:

On completion of the module, students will be able to:
1. Explain the application of psychological theories in entrepreneurship,
2. Identify personal and business goals aligned with entrepreneurial success,
3. Assess personal entrepreneurial capabilities and gaps,
4. Apply psychological principles to enhance business decision-making and innovation,
5. Develop strategies for resilience and mental toughness in business,
6. Evaluate interpersonal dynamics and team behaviours in entrepreneurial settings,
7. Evaluate the impact of psychological well-being on business ethics and sustainability,
8. Collaborate effectively with peers to simulate and solve business challenges, and
9. Formulate a comprehensive plan for personal and professional development in entrepreneurship.

Learning and teaching approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures	2	60
	Class exercise	1	
	Class discussion	1	
Independent Study	Group Discussion and readings	2	60
	Written assignments	2	
		Total	**120**

Assessment approach:
A. Comprehensive Development Plan Assignment (15%):
Each student is required to formulate a comprehensive plan (Approx. 1,000–1,200 words) for personal and professional development in entrepreneurship. This should include setting short-term and long-term goals, strategies for achieving these goals, and identifying key psychological theories that will aid their entrepreneurial journey. A reflective journal component (Approx. 600–800 words) should be included where students document their weekly insights and progress towards these goals. The students work will be assessed for 15% of the total marks assigned to the module using the following criteria:

3	Clarity and depth of goal setting (Goals are specific, measurable, and demonstrate self-awareness and ambition. Clear distinction between short- and long-term objectives).
3	Integration of psychological theories (Relevant psychological concepts are thoughtfully selected and meaningfully applied to personal entrepreneurial development.)
3	Strategic planning and feasibility (Strategies are logical, realistic, and aligned with stated goals. The plan shows critical thinking and resource awareness).
3	Quality and insightfulness of reflective journal (Reflections are honest, well-articulated, and show growth in mindset and understanding over time. Demonstrates personal engagement).
3	Overall cohesion and presentation of the plan (The plan is well-structured, coherent, and professionally presented with correct grammar, formatting, and citations where necessary).
15	Total

B. Case study analysis (10%):
In this in-class assignment, students will analyse a detailed case study of an entrepreneur, focusing on the psychological dimensions of their business journey. The analysis should cover how psychological theories explain the entrepreneur's actions, decision-making processes, and responses to challenges, highlighting key incidents that shaped their entrepreneurial path. Students will then present and discuss their findings, offering insights into how psychological factors influence business success. The students work will be assessed for 10% of the total marks assigned to the module using the following criteria:

3	Understanding of psychological impacts (Shows clear understanding of how psychological factors shaped the entrepreneur's behaviour)
3	Analysis of entrepreneurial challenges (Identifies key challenges and explains how they were addressed)
2	Application of theoretical concepts (Applies relevant psychological theories appropriately to the case)
1	Insightfulness of critical incidents (Highlights and reflects on key turning points in the journey)
1	Presentation and communication skills (Clear, organised, and collaborative group delivery).
10	Total

C. Role-playing and Simulation (15%):
Students in groups will engage in role-playing and simulation exercises designed to replicate real-

life entrepreneurial challenges. Participants will utilise psychological theories to navigate complex scenarios effectively, demonstrating creativity and innovation in their problem-solving approaches. The exercise will also assess students' ability to collaborate within teams, emphasising dynamics and collective problem-solving under pressure. This practical application helps students experience and respond to typical entrepreneurial situations, enhancing their strategic thinking and teamwork skills. The students work will be assessed for 15% of the total marks assigned to the module using the following criteria:

3   Application of knowledge (Uses relevant psychological theories to guide decisions and actions)

2   Problem-solving skills (Demonstrates logical, creative, and effective responses to challenges)

2   Communication skills (Ideas are expressed clearly and persuasively during the activity)

2   Teamwork and collaboration (Works effectively within the team; shows cooperation and coordination)

2   Role adherence and realism (Stays in character; scenario response feels realistic and consistent).

2   Adaptability (Adjusts strategies and actions effectively in response to new developments. Assessed individually).

2   Reflection (post-role-play) (Provides clear, thoughtful insights on performance and learning. Assessed individually)

15   Total

D. Group Exercise and Presentation (15%):

Students in groups will develop and deliver a presentation on Carol Dweck's Growth Mindset theory and its application to fostering resilience in a start-up business scenario. This exercise is designed to deepen understanding of psychological impacts on entrepreneurial behaviour and decision-making. The students work will be assessed for 15% of the total marks assigned to the module using the following criteria:

3   Understanding of growth mindset theory (Demonstrates clear and accurate explanation of the theory's core principles).

3   Application to business scenario (Effectively applies the theory to a relevant and realistic entrepreneurial context)

3   Analysis of theory Impact (Explains how a growth mindset influences resilience, learning, and decisions in start-ups)

3   Creativity in presentation (Uses engaging, original approaches to convey ideas clearly and memorably).

3   Team collaboration and dynamics (Presentation reflects balanced participation, coordination, and mutual support)

15   Total

E. Class Participation and Activities (10%):

Students in groups of 2-3, are required to actively engage in a series of classroom activities organised by the tutor, aimed at deepening their understanding of psychological theories relevant to entrepreneurship. These activities, including structured discussions, case analyses, and problem-solving sessions, all designed to enhance the students' grasp of how psychological traits and theories can be applied effectively in entrepreneurial contexts. The students work will be assessed throughout the semester for 10% of the total marks assigned to the module using the

following criteria:

   3   Active participation (Regularly contributes to class activities with focus, enthusiasm, and consistency)
   3   Application of psychological theories (Effectively applies relevant psychological concepts during discussions and tasks)
   2   Team collaboration (Works constructively with peers; shows respect, support, and shared responsibility)
   2   Critical insight (Offers thoughtful, analytical input that demonstrates depth of understanding)
   10   Total

F. Mid-semester Exam (15%):
The mid semester exam will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end Exam (20%):
A semester-end examination will be conducted covering all subject matters of the module.

Overview of the assessment approaches and weighting:

Areas of Assessment	Quantity	Weighting (%)
A. Comprehensive development plan assignment	1	15
B. Case study analysis	1	10
C. Role-playing and simulations	1	15
D. Group exercise and presentation	1	15
E. Class participation and activities	1	10
F. Mid-semester exam	1	15
G. Semester-end exam	1	20
Total		**100**

Pre-requisites: None

Subject Matter:
   Unit I: Introduction to the entrepreneurial mindset
1.1. Overview of entrepreneurial mindset
   1.1.1. Definition and importance of entrepreneurial mindset
   1.1.2. Comparison with traditional business mindsets
1.2. Characteristics of successful entrepreneurs
   1.2.1. Key traits and behaviours that contribute to entrepreneurial success
1.3. Psychological theories relevant to entrepreneurship
   1.3.1. Importance of psychology in entrepreneurship
   1.3.2. Introduction to key theories: growth mindset, self-efficacy, and emotional intelligence.
   Unit II: Developing Core psychological capacities
2.1. Growth Mindset and Continuous Learning
   2.1.1. Exploration of Carol Dweck's Growth Mindset.
   2.1.2. Strategies for fostering adaptability and resilience to failure.
2.2. Self-Efficacy and Confidence Building
   2.2.1. Understanding the four sources of self-efficacy.
   2.2.2. Practical exercises to enhance self-confidence.
2.3. Resilience and Grit
   2.3.1. Detailed examination of Angela Duckworth's Grit theory.
   2.3.2. Techniques and case studies on building resilience.

Unit III: Enhancing personal effectiveness
3.1. Locus of control and proactivity
  3.1.1. Analysis of internal vs. External locus of control.
  3.1.2. Activities to enhance proactivity and personal agency.
3.2. Creativity and innovative thinking
  3.2.1. Techniques for stimulating creativity and innovation.
  3.2.2. Application of creative thinking to entrepreneurial challenges.
3.3. Risk tolerance and decision-making
  3.3.1. Discussion on managing risk and making effective decisions.
  3.3.2. Cognitive biases and their impact on entrepreneurial decisions.
  3.3.3. Identify common cognitive biases (such as confirmation bias, overconfidence, etc.) That affect entrepreneurial decision-making.
  3.3.4. Strategies for mitigating biases in business planning and decision processes.

Unit IV: Motivation, goals, and emotional intelligence
4.1. Self-Determination Theory (SDT) and Entrepreneurial Motivation
  4.1.1. Introduction to SDT, Its core components:
    4.1.1.1. Autonomy, Competence, and Relatedness
    4.1.1.2. SDT and intrinsic motivation in entrepreneurship
    4.1.1.3. Applying SDT to enhance entrepreneurial drive
4.2. Goal setting theory and effective entrepreneurial planning
  4.2.1. Introduction to Goal Setting Theory
  4.2.2. Introduce the principles of effective goal setting by Edwin Locke and Gary Latham;
  4.2.3. Significance of setting specific, challenging, and achievable goals.
  4.2.4. Applications in setting and achieving goals
4.3. Emotional Intelligence (EI) in entrepreneurship
  4.3.1. Integrating EI with SDT and goal Setting:
    4.3.1.1. Explore how emotional intelligence enhances the application of SDT and goal setting in leadership and interpersonal relationships.
    4.3.1.2. Emotional Intelligence for personal and team growth

Unit V: Managing stress and building resilience in entrepreneurship
5.1. Introduction to stress management
  5.1.1. Understand the sources of stress in entrepreneurship and its impact on personal and business health.
    5.1.1.1. Common stressors for entrepreneurs.
    5.1.1.2. Psychological and physiological impacts of stress.
5.2. Techniques for stress management
  5.2.1. Explore various stress management techniques tailored for the entrepreneurial lifestyle.
    5.2.1.1. Mindfulness and meditation practices.
    5.2.1.2. Time management and prioritisation techniques.
    5.2.1.3. Physical wellness activities like yoga and regular exercise.
5.3. Developing perseverance and resilience
  5.3.1. Learn how to develop and strengthen resilience and perseverance.
    5.3.1.1. Psychological theories behind resilience.
    5.3.1.2. Case studies on entrepreneurs who successfully navigated business crises.
    5.3.1.3. Strategies for building mental toughness and coping mechanisms.

Unit VI: Psychological strategies for entrepreneurial leadership and team dynamics

6.1. Leadership psychology
 6.1.1. Explore psychological traits and behaviours that characterise effective leaders.
   6.1.1.1. The role of emotional intelligence in leadership, including self-awareness, self-regulation, motivation, empathy, and social skills.
   6.1.1.2. How transformational leadership can inspire and motivate teams through challenging times.
   6.1.1.3. The impact of leadership styles on team morale and business outcomes.
6.2. Psychological theories in team dynamics
 6.2.1. Application of psychological theories to understand and improve team interactions.
   6.2.1.1. Group cohesion theories and their implications for team performance.
   6.2.1.2. Conflict resolution strategies based on communication styles and personality types.
   6.2.1.3. The role of psychological safety in fostering an open and innovative team environment.
6.3. Motivation and Engagement
   6.3.1.1. Techniques to motivate team members and ensure their engagement with entrepreneurial goals.

Reading List:

1.Essential Readings:

Duckworth, A. (2016). *Grit: The power of passion and perseverance*. Scribner.

Dweck, C. S. (2007). *Mindset: The new psychology of success*. Ballantine Books.

Goleman, D. (2005). *Emotional intelligence: Why it can matter more than IQ*. Bantam.

Lefcourt, H. M. (2017). *Locus of control: Current trends in theory & research* (2nd ed.). Psychology Press.

Pink, D. H. (2011). *Drive: The surprising truth about what motivates us*. Riverhead Books.

2.Additional Readings:

Bandura, A. (1997). *Self-efficacy: The exercise of control*. W H Freeman & Co.

Cross, R., Dillon, K., & Greenberg, D. (2021). *The Secret to building resilience*. Harvard Business Review. Retrieved from https://hbr.org/2021/01/the-secret-to-building-resilience

Goleman, D. (2019.). *The emotionally intelligent leader*. Harvard Business Review Press.

Harvard Business Review, Goleman, D., Kotter, J. P., Buckingham, M., & McGrath, R. G. (June, 2023). *HBR's 10 must reads for executive teams (with bonus article "Leadership that gets results" by Daniel Goleman)*. Retrieved from https://hbsp.harvard.edu/search?N=&Nrpp=25&Ntt=Leadership+That+Gets+Results

Kahneman, D. (2013). *Thinking, fast and slow*. Farrar, Straus and Giroux.

Lee, T. H., & Duckworth, A. L. (2018). *Organizational grit, turning passion and perseverance into performance: The view from the health care industry.* Harvard Business Review. Retrieved from https://hbr.org/2018/09/organizational-grit

McGrath, R. G., & MacMillan, I. (2000). *The entrepreneurial mindset: Strategies for continuously creating opportunity in an age of uncertainty*. Harvard Business Review Press.

Ries, E. (2011). *The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses*. Crown Currency.

Date: July, 2025

Module Code and Title: **ECN202 Macroeconomics**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Ugyen Phuntsho, Gopal Giri, Tshering Wangmo, Dr Swati Chakraborty
Module Coordinator: Ugyen Phuntsho

General Objectives: This module provides an introduction to macroeconomics. The module offers students a thorough understanding of the principles of economics that apply to an economic system as a whole. The module places particular emphasis on the study of national income, monetary and fiscal policies, inflation, unemployment and economic growth. In addition, this module also helps the students to develop familiarity to address common macroeconomic challenges faced by the economic system.

Learning Outcomes: On completion of the module, students will be able to:
1. Explain the basic concepts of economics relate and relate to the current macroeconomics situation,
2. Analyse and the potential impacts of fiscal and monetary policy changes on business and the economy,
3. Interpret charts, graphs, and tables and use the information to make informed judgments,
4. Use economic models and theories to analyse a real-life situation in terms of economics,
5. Apply effective, creative and innovative solutions, both independently and cooperatively, to economic problems and issues,
6. Communicate knowledge and understanding of economic issues using written, verbal and visual expressions, and
7. Evaluate a broader social-economics consequences of macroeconomic policy.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lectures	2	60
	Class exercises with applications	1	
	Presentation and panel discussion	1	
Independent study	Written assignment	2	60
	Library research and case study and discussion	2	
Total		**8**	**120**

Assessment Approaches:
A. Application-based assessments (20%)
Each student will complete 2 in-class assignments (of 800-1000 words with 10% weights each) on economic problems concerning the national income and money market. The following marking criteria will be used to assess the assignment: The following marking criteria will be used to assess the assignment:

3	Using the correct procedure and calculations
3	Applying economic concepts to answer questions
2	Making analysis based on concepts
2	Drawing the correct conclusions
10	Total

B. Case study and presentation (15%)

A group of 4-5 students will complete a case study of 1200-1400 words, relating to current macroeconomics issues. Each group will then deliver a presentation of 10 minutes, followed by a 5-minute Q&A session. The marking criteria are as follows:

2	Identifying the economic problem presented by real situations
3	Analysing the problem using economic concepts
3	Reaching to reasonable conclusions using economic analysis
2	Providing recommendations
10	Total
5	Presentation (individually assessed)
	3 Quality of presentation based on organisation, relevance and clarity
	2 Checking the contents based on Q&A
6	**Total**

C. Panel Discussion (10%)

Students in the group of 4-5 will be given an emerging macroeconomics topic of interest for conducting a panel discussion for a duration of 20 minutes. The tutor will work as a moderator during the discussion. Assessment of the individual participants will be based on their valid contribution to the discussion.

The discussion will be assessed using the following criteria:

3	**Content Knowledge and Relevance** (Demonstrates a clear understanding of the topic; Provides accurate and relevant information and uses credible sources and examples to support arguments).
2	**Communication Skills** (Speaks clearly and confidently; maintains appropriate body language and eye contact; uses language effectively to convey ideas).
2	**Engagement and Interaction** (Responds to questions and comments effectively; engages actively with other panelists and the audience; builds on others' points constructively).
2	**Critical Thinking and Analysis** (Demonstrates the ability to analyse and evaluate the topic; presents logical arguments and insights; addresses counterarguments effectively).
1	**Time Management (**Adheres to the allocated speaking time; avoids unnecessary repetition or irrelevant details).
10	**Total**

D. Midterm Examination (20%)

Students will take a written examination covering the topics taught up to the mid-point of the semester. The questions can be a combination of either objective, short answer and essay type questions. Objective questions can be a maximum of 5% of the total marks. Short and essay-type questions would require students to apply, analyse, and evaluate or construct knowledge and skills taught in the class. Cases will also be used to test the levels of knowledge on specific topics.

E. Semester-end Examination (35%)

A proctored semester-end examination will cover all subject matters of the module. The examination question will be for 100 marks convertible to 35%. The question paper patterns, specific section weighting and contents will be as per the programme prescription.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Application-based assignments	2	20
B. Case Study and Presentation	1	15
C. Panel Discussion	1	10
D. Mid-semester Exam	1	20
E. Semester-end Exam		**35**
Total		**100**

Pre-requisites: ECN101 Microeconomics

Subject Matter:Unit I: Introduction to Macroeconomics

1.1. Macroeconomics and its scope
1.2. Difference between Microeconomics and Macroeconomics
1.3. Overview of the national economy

Unit II: National Income

2.1. Circular flow in a four-sector open economy
2.2. Concepts of national income
2.3. Methods of measuring national income
2.4. Calculation of Private, Personal and Personal Disposable Income
2.5. Limitations in measuring national income
2.6. Importance of national income analysis

Unit III: The IS-LM Model

3.1 A brief introduction to Keynesian Economics and Keynesian Multiplier
3.2 Goods market and the IS Curve
3.3 The money market and the LM Curve
3.4 Simultaneous equilibrium in the goods and money markets

Unit IV: Monetary and Fiscal Policy in the IS-LM Model

4.1 Impact of Fiscal policy in the IS-LM model and crowding out effect
4.2 Impact of Monetary policy on the IS-LM model
4.3 The composition of output and the policy mix
4.4 The policy mix in action

Unit V: The Central Bank, Money and Credit

5.1 Central bank, history and functions of RMA in Bhutan
5.2 Definition of money, its functions and evolution of currency in Bhutan
5.3 Measures of money supply and money stock determination
5.4 The money multiplier, income velocity of money and credit creation
5.5 Control of money stock and interest rate
5.6 Quantity theory of money, its limitations and liquidity trap

Unit VI: Anatomy of Inflation and Unemployment

6.1 Overview of the labour market in Bhutan
6.2 Unemployment: cause, effects and costs of unemployment
6.3 Full employment
6.4 The natural rate of unemployment

6.5   Equilibrium in the labour market

6.6   Inflation: Cause, effects and cost of high inflation

6.7   Phillips curve

6.8   Impact of unemployment and inflation on economy, and policy intervention.

6.9   Stagflation

Unit VII: Aggregate Supply and Demand

7.1   The aggregate supply curve

7.2   The aggregate demand curve

7.3   Equilibrium in all three markets: Goods, financial and labour markets

7.4   Dynamic effects of fiscal and monetary policy change

Unit VIII: Economic Growth and Factors Impacting Economic Growth

8.1   Standard of living and introduction to economic growth model

8.2   Role of capital accumulation in economic growth

8.3   Interactions between output, capital accumulation and effects of saving rate

8.4   Role of technological progress and capital accumulation in economic growth

8.5   Welfare Index: Human Development Index, Sustainable Development Index, Human Poverty Index

8.6   GNH and GNH led socio-economic development in Bhutan

Reading Lists:

1. Essential Readings

Blanchard, O., & Johnson, D. R. (2013). *Macroeconomics* (6th ed.). Pearson.

Dornbusch, R., Fischer, S., & Startz, R. (2011). *Macroeconomics* (11th ed.). McGraw-Hill Europe.

Jhingan, M. L. (2010). *Macroeconomic theory* (12th ed.). Vrinda Publication (P) Ltd.

Mankiw, N. G. (2010). *Macroeconomics* (7th ed.). Worth Publishers.

2. Additional Readings

Indira Gandhi National Open University. (2017). *Unit-22: Alternative recent indicators of social developments*. Retrieved from eGyanKosh: https://egyankosh.ac.in/bitstream/123456789/19802/1/Unit-22.pdf

Schepelmann, P., Goossens, Y., & Makipaa, A. (2010). *Towards sustainable development*.

The Economist. (n.d.). *Resources: Latest information*. Retrieved from http://www.economist.com

The National Statistical Bureau. (n.d.). *Reports and data*. https://www.nsb.gov.bt/

The Royal Monetary Authority. (n.d.). *Annual reports and other publications*. https://www.rma.org.bt/

Date: July, 2025

Module Code and Title:	**BIM202 Management Information System**
Programme:	Bachelor of Commerce
Credit:	12
Module Tutor:	Sonam, Nawang Tenzin
Module Coordinator:	Sonam

General Objective: The primary aim of this module is to provide students with a comprehensive understanding of Management Information Systems (MIS) and its use to manage and support business operations, decision-making, and competitive advantage. Students will gain knowledge of various MIS technologies, applications, and strategies relevant to managing information in a

business context. Students will be introduced to various roles played by information systems in the fields of business. It will enable students to appreciate the application of IT in improving managerial effectiveness and identify the role of information systems in the business process.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the basic concepts of Management Information Systems (MIS),
2. Demonstrate the use of information systems at different levels of management,
3. Apply MIS for various organisational functions,
4. Assess the use of social media in the management of information systems,
5. Identify cross-functional enterprise systems, and give examples of how they can provide significant business value to a company,
6. Evaluate the strategic use of MIS to gain a competitive advantage,
7. Recognise the ethical, social, and legal issues related to the use of information systems,
8. Evaluate information technologies and analyse their feasibility and impact on a business,
9. Explain data management, data warehouse, and how BI are used for decision support in business,
10. Demonstrate skills in project management, and
11. Develop a basic MIS system for business use.

Learning and Teaching Approach

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lectures	2	**60**
	Class/Lab exercise	1	
	Presentations & Class Discussion	1	
Independent Study	Self-Study	2	**60**
	VLE discussion, Library research	1	
	Assignments & Project work	1	
Total			**120**

Assessment Approach:
A. Case Study Analysis (10%)
Students will be engaged in the analysis of one case study individually in real-world case studies to understand the practical application of MIS in a business setting, and a report submission (600-800 words) will be assessed on the following criteria:

3	Identifying the problem
4	Choosing the right approach for the analysis and solving the problem
3	Conclusions and recommendations
10	Total

B. Class Test (10%)
Students have to write one class test; the test will mainly focus on understanding MIS applications in business.
C. Mini Project (25%)
Students will work in groups of 3-5 members to design an MIS for a specific business in Bhutan

or a hypothetical business scenario. They will have an opportunity to suggest appropriate changes for a chosen business. There will also be a group presentation (approximately 15 minutes) that includes slides. A written report containing 2500 - 3000 words has to be submitted. The following marking criteria will be used;

Written report

2	Clear definition of a problem
1.5	Using appropriate techniques
1.5	Gathering data and information from multiple sources
3	Analysis of the problem
2	Conclusion
5	Individually assessed process scores (contribution to the group output)
15	Total

Presentation

- 5 Group presentation mark
  - 1.5 Cohesiveness
  - 1.5 Organisation
  - 2 Level of professional delivery
- 5 Individual presentation mark
  - 1 Clarity
  - 3 Conciseness
  - 1 Tone
- 10 Total

D. Class Participation and Preparedness (5%)

Each student will be assessed based on their participation and preparedness in the class by contributing to the class discussions by answering questions, stating their opinions, listening to others and solving in-class exercises during the sessions. Marking criteria is as follows:

- 1 Frequency of participation in class
- 1 Quality of comments
- 1 Listening skills (maybe exemplary proficient, developing, unacceptable)
- 1 Participation in debriefings on snap ungraded quizzes and discussions in class
- 1 Contribution to a group discussion in class
- 5 Total

E. Midterm Examination (20%)

Students will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end Examination (30%)

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly short answers including objective questions. Part B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills. Cases will also be used to test the levels of knowledge.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Case study	1	10
B. Class test	1	10

C. Mini Project	1	25
D. Class Participation and Preparedness		5
E. Mid-semester Exam	1	20
F. Semester-end Exam	1	30
Total		**100**

Pre-requisites: BIM101 Introduction to Computer and Business Applications

Subject Matter:
Unit I: Introduction to Information Systems
    1.1   Definition and role of MIS in business today
    1.2   Components of MIS: hardware, software, data, procedures, and people.
    1.3   Role of MIS in decision-making, problem-solving, and business operations.
    1.4   Developing MIS and project management
        1.4.1 Overview of systems development
        1.4.2 System Development Life Cycle and Models

Unit II: Types of Information Systems from a Constituency Perspective
    2.1   Transaction Processing Systems (TPS)
    2.2   Management Information Systems (MIS)
    2.3   Decision Support Systems (DSS)
        2.3.1 Type of decision
        2.3.2 Model for DSS
        2.3.3 GDSS packages using DSS Analytical Modelling Alternatives
        2.3.4 DSS applications
    2.4 Executive Information Systems (EIS)
    2.5 Other information systems
        2.5.1 Social Media Information System
            2.5.1.1 The role and benefits of SMIS to different organisational functions
            2.5.1.2 Impact of SMIS on Social Capital
            2.5.1.3 Management of the risk of social media
        2.5.2 Collaboration Information System
            2.5.2.1 Characteristics and criteria for successful collaboration
            2.5.2.2 Primary purposes of collaboration
            2.5.2.3 Tools used for collaboration
        2.5.3 Knowledge Management Information System

Unit III: Information Systems for Business Operations
    3.1   MIS in functional areas of business
        3.1.1 Sales and marketing
        3.1.2 Human resources
        3.1.3 Finance
        3.1.4 Operations
    3.2   Cross-functional systems
        3.2.1 Enterprise Resource Planning (ERP) systems.
        3.2.2 Customer Relationship Management (CRM) systems.
    3.3   Strategic Role of MIS
        3.3.1 Competitive Advantage through MIS

3.3.2 Business process reengineering (BPR) and innovation using MIS

3.3.3 Success stories of MIS implementations

Unit IV: Data Management and Data warehousing

4.1 Introduction to Data Management

4.1.1 Overview and importance of data in business

4.1.2 Data Types: Structured vs unstructured data

4.1.3 Concepts of data, information and knowledge

4.1.4 Data Lifecycle: Collection, storage, analysis, usage

4.2 Database Management Systems (DBMS)

4.2.1 Overview of DBMS: functions and components

4.2.2 Type of DBMS: Rational (RDBMS) and NoSQL

4.2.3 SQL basics: Introduction to SQL, writing basic queries

4.2.4 Database Design and Modeling: ER diagrams and normalisation

4.3 Fundamentals of Data Warehousing

4.3.1 Definition and purpose of data warehousing

4.3.2 Key components: data sources, ETL (Extract, Transform, Load) processes,

4.3.3 Difference between Data Marts vs Data Warehouses, OLAP vs OLTP (Online Analytical Processing and Online Transaction Processing)

4.4 Business Intelligence and Data Visualisation

4.4.1 Introduction to business intelligence tools

4.4.2 Introduction to BI and its importance in decision-making

4.4.3 BI tools and techniques: create dashboards, reporting, and data visualization

Unit V: Security and Ethical Issues in MIS

5.1 Information system security challenges and strategies.

5.2 Ethical and social issues related to data privacy, security, and intellectual property.

5.3 Techniques for securing data: encryption, access controls, and auditing

5.3.1 Concept of Information System (IS) audit

5.3.2 Purpose and value of IS audit and IT governance for a business.

5.4 Compliance with Data Protection Regulations

Unit VI: Future and Emerging Trends in MIS

6.1 Impact of artificial intelligence, machine learning, and automation.

6.2 Big Data Role in MIS

6.3 Cloud computing with MIS

6.4 Blockchain in MIS and business.

6.5 Future trends and innovations in MIS and their impact on business.

Reading Lists:

1. Essential Readings

Bidgoli, H. (2023). *MIS: Management information systems* (11th ed.). Cengage Learning.

Elmasri, R., & Navathe, S. B. (2017). *Fundamentals of database systems* (7th ed., Global ed.). Pearson.

Kimball, R., & Ross, M. (2013). *The data warehouse toolkit: The definitive guide to dimensional modeling* (3rd ed.). Wiley.

Laudon, K. C., & Laudon, J. P. (2016). *Management information systems: Managing the digital firm* (14th ed.). Pearson Education.

Misra, H. (2013). *Information systems management in business and development organisations: Text and cases*. PHI Learning Press.

2. Additional Readings

Inmon, W. H., Strauss, D., & Neushloss, G. (2008). *DW 2.0: The architecture for the next generation of data warehousing* (1st ed.). Morgan Kaufmann.

Jawadekar, W. S. (2002). *Management information system* (2nd ed.). Tata McGraw-Hill.

Laudon, K. C., & Laudon, J. P. (2017). *Essentials of management information systems* (12th ed.). Pearson.

Leon, A. (2008). *Enterprise resource planning* (2nd ed.). Tata McGraw-Hill Education.

Madan, S. (2007). *Computer based information system* (3rd ed.). Taxmann.

O'Brain, J., & Marakas, G. (2011). *Management information systems* (10th ed.). McGraw-Hill.

Silberschatz, A., Korth, H. F., & Sudarshan, S. (2019). *Database system concepts* (7th ed.). McGraw-Hill Education.

Turban, E., & Volonino, L. (2014). *Information technology for management: Digital strategies for insight, action, and sustainable performance* (10th ed.). Wiley.

Date: July,2025

Module Code and Title:	**MGT202 Production and Operations Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Dr. Swati Chakraborty, Dr. Stephen Victor
Module Coordinator	Dr. Swati Chakraborty

General Objective:

This module will provide students with the knowledge and skills necessary to understand and apply production and operations management principles in various organisational contexts. Emphasising the importance of effective decision-making and strategic planning and sustainable practices, the module equips students to optimise production processes, enhance quality control, and manage resources efficiently. With a focus on contemporary issues such as automation, Industry 4.0, and the integration of green production practices, students will engage in practical case studies and real-world problem-solving, particularly within urban settings, to gain insights into the challenges and opportunities in the field of production and operations management.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain the fundamental principles of production and operations management,
2. Differentiate between strategic, tactical, and operational decisions in the context of production systems,
3. Analyse the implications of automation and Industry 4.0 technologies on production processes and operational efficiency,
4. Analyse the location and layout options to optimise plant operations using cost-benefit evaluation methods and layout principles,
5. Implement materials management techniques, including inventory control and supply chain management, to enhance operational effectiveness,
6. Develop production planning and quality control strategies that integrate lean manufacturing principles and continuous improvement methodologies,
7. Apply maintenance strategies that enhance equipment reliability and minimise downtime in production environments,
8. Analyse the importance of waste management practices and their role in promoting sustainability and circular economy principles in production systems,

9. Integrate contemporary issues such as digital transformation and sustainability into the decision-making process in production and operations management,
10. Apply sustainable production practices, including circular economy models and lean systems to improve efficiency and promote environmental responsibility in urban projects,
11. Evaluate the role of automation and smart technologies in optimising production processes and resource management, and
12. Explore methods for inventory management, supply chain coordination, and logistics.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	60
	Research	1	
	Assessments	1	
	Total		**120**

Assessment Approach:

A. Project and Presentation (15%):

Students will prepare a group-based (4-5 students) project on an organisation and develop a comprehensive supply chain strategy for that chosen organisation. The groups will analyse the organisation's current practices in supply chain management and suggest improvements based on the various analytic tools discussed in the module. The length of the report should be within 2000-2200 words. Each group will present their findings within 10–15 minutes, followed by a Q&A session. The report will be of 10% weightage and the presentation will be of 5% weightage and will be assessed on the following criteria:

Report:
2   Identification of main issues/problem
2   Construction of the supply chain strategy
2   Interpretation of Findings and Conclusion
2   Language and Structure of the Report
1   Correct Referencing and Citation
1   Individual Contribution
10   Total

Presentation:
1   Content and structure of the presentation (Individual component)
1   Time Management (Group component
1   Tone and delivery (Individual component)
1   Demonstrates understanding of the material presented (Individual component)
1   Involvement of audience and adequacy in handling Q&A (group component)
5   Total

B. Case Study Analysis (Business Situation-based Application) (15%):

Students will complete two individual in-class short case study analyses of 50 minutes each during the semester on topics related to Automation; and Plant location and Layout. For each of the case analyses, all students will be given a real business case, whereby they will have to apply the relevant topics taught in class. These cases will not be discussed or shared with the students

prior to the date of assessment. Each case study analysis will be of 7.5% weightage. Assessment will be based on the following criteria

- 2   Identification of the issues of the case
- 2.5   Ability to critically analyse the case
- 2   Recommendation and Conclusion
- 1   Language and Structure of the Report
- 7.5   Total

C. Panel Discussion (15%):

Students in groups (4-5 students) will be given topics on current issues related to Maintenance and Waste Management based on which the panel discussion of 15 minutes will be held. Assessment will be based on the following criteria:

- 3   Subject Knowledge: Relevance and Accuracy of Content, Use of Supporting Evidence/Examples, Depth of Understanding and Explanation (Individual Component)
- 3   Argumentation and Critical Thinking: Clarity and Logic of Arguments, Critical Engagement with the Topic, Support and Justification of Viewpoints (Individual Component)
- 3   Communication Skills: Clarity and articulation of Speech, Confidence and Presentation Style, Audience Engagement (Individual Component)
- 3   Communication Skills: Clarity and articulation of Speech, Confidence and Presentation Style, Audience Engagement (Individual Component)
- 3   Response to Questions and Answers: Accuracy and Relevance of Responses, Team Involvement in Responding, Composure and Critical Thinking Under Pressure (Group Component)
- 15   Total

D. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

E. Semester-end Exam (35%):

The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting(%)
A. Project and Presentation	1	15
B. Case Study Analysis (Business Situation-based Application)	2	15
C. Panel Discussion	1	15
D. Mid-semester exam	1	20
E. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:

Unit I: Introduction to Production and Operations Management

1.1. Introduction: Meaning, Definition, Objectives, and Scope of Production and Operations Management

1.2. Evolution of Operations Management: From traditional manufacturing to modern-day operations

1.3. Classification: Strategic, Tactical, and Operational decisions in operations management

1.4. Automation and Smart City Technologies (Industry 4.0): Introduction to Automation, meaning, definition, and need in modern production systems

    1.4.1. Types of Automation: Fixed, Programmable, and Flexible Automation

    1.4.2. Industry 4.0: The role of IoT, AI, robotics, and data analytics in modern operations.

    1.4.3. Advantages and Disadvantages of Automation

    1.4.4. Use of automation, IoT, and AI to enhance operational efficiency within a city setting, especially for services such as transportation, waste management, and energy systems

Unit II: Plant Location and Layout

2.1. Introduction: Meaning, Definition, and Importance of Plant Location and Layout

2.2. Factors Affecting Location Decisions: Market proximity, labour availability, transportation, and environmental regulations.

2.3. Cost-Benefit Analysis for Location Decisions: Using tools like location factor rating, break-even analysis, and cost-volume analysis.

2.4. Plant Layout Principles: Efficient flow of materials, space utilisation, and flexibility

2.5. Types of Layouts: Product layout, process layout, cellular layout, and hybrid systems

2.6. Sustainable Plant Layouts: Considering energy efficiency, green buildings, and minimising the carbon footprint

2.7. Organisation of Physical Facilities: Building design, sanitation, lighting, air conditioning, safety, and modern workplace ergonomics

Unit III: Materials Management

3.1. Introduction: Meaning and Definition of Materials Management

3.2. Supply Chain Management (SCM):

    3.2.1. Principles and Functions of SCM

        3.2.1.1. Integration of procurement, inventory, and logistics in modern operations

        3.2.1.2. Strategies for achieving and maintaining competitive advantage

    3.2.2. Key SCM Components

        3.2.2.1. Procurement and Sourcing

        3.2.2.2. Logistics and Distribution

        3.2.2.3. Inventory and Warehouse Management

    3.2.3. Advanced SCM Strategies

        3.2.3.1. Lean Supply Chain

        3.2.3.2. Agile Supply Chain

        3.2.3.3. Green Supply Chain

3.3. Purchasing and Supplier Selection: Criteria for evaluating suppliers and strategic sourcing

3.4. Inventory Management:

    3.4.1. Techniques (EOQ)

    3.4.2. Classification (ABC, VED, XYZ analysis)

    3.4.3. Just-in-Time (JIT) inventory management

3.5. Digital Transformation in Inventory Control:
  3.5.1. RFID
  3.5.2. Barcode scanning
  3.5.3. Automated Inventory Systems
3.6. Material Handling: Principles and modern practices (automated guided vehicles, drones, robotics in warehousing)
3.7. Economic Considerations: Cost-saving techniques in materials management
3.8. Criteria for Selection of Material Handling Equipment: Ergonomics, safety, and automation in handling systems

Unit IV: Production Planning and Quality Control
4.1. Objectives and Concepts: Importance of capacity planning and production scheduling
4.2. Lean Manufacturing: Concepts, tools, and techniques (Kaizen, 5S, Six Sigma, EPQ)
4.3. Production Planning Functions: Forecasting demand, setting production targets, and resource allocation
4.4. Production Control Functions: Monitoring output, ensuring efficiency, and dealing with variances
4.5. Agile Production Systems: Flexibility in production to meet dynamic market demands
4.6. Integration of AI and Machine Learning in Production Planning: Predictive analytics and AI-driven decision-making
4.7. Quality Control: Introduction to Total Quality Management (TQM) and Statistical Process Control (SPC).
4.8. ISO Standards: Importance of ISO 9001, 14001, and environmental certifications in global business

Unit V: Maintenance and Waste Management
5.1. Introduction: Meaning, objectives, and importance of maintenance in production systems
5.2. Types of Maintenance:
  5.2.1. Breakdown maintenance
  5.2.2. Preventive maintenance
  5.2.3. Predictive maintenance
5.3. Condition-Based Monitoring (CBM): Using IoT and sensors for real-time equipment monitoring
5.4. Maintenance Scheduling: Techniques for ensuring minimal downtime and maximum equipment reliability, predictive maintenance
5.5. Modern Scientific Maintenance Methods: Using predictive analytics and machine learning for smart maintenance
5.6. Waste Management:
  5.6.1. Reducing waste through lean principles and sustainable practices
  5.6.2. Scrap and surplus disposal, salvage and recovery
  5.6.3. Circular Economy Practices:
    5.6.3.1. Minimising waste and reusing materials in production
    5.6.3.2. Strategies for waste reduction in urban settings and how they support sustainable growth
    5.6.3.3. Lean production systems and their role in achieving operational efficiency while promoting sustainability
    5.6.3.4. Application of circular economy models, waste reduction, and lean production systems within city projects, for achieving sustainable growth

Reading List:
1. Essential Readings

Ashwathappa, K. (2015). *Production and operations management* (2nd ed.). Himalaya Publishing House.

Heizer, J., Render, B., & Munson, C. (2016). *Operations management: Sustainability and supply chain management* (12th ed.). Pearson.

Jacobs, F. R., & Chase, R. B. (2017). *Operations and supply chain management* (15th ed.). McGraw Hill.

Reid, R. D., & Sanders, N. R. (2019). *Operations management: an integrated approach* (7th ed.). Wiley.

2. Additional Readings

Ahuja, K. K. (2016). *Production management* (1st ed.). CBS Publishers & Distributors Pvt. Ltd.

Chopra, S. (2018). *Supply chain management: Strategy, planning, and operation* (7th ed.). Pearson.

Christopher, M. (2022). *Logistics & supply chain management* (6th ed.). Pearson Education.

Davenport, T. H., & Kirby, J. (2016). *Only humans need apply: Winners and losers in the age of smart machines*. Harper Business.

Evans, J. R., & Lindsay, W. M. (2019). *Managing for quality and performance excellence* (11th ed.). Cengage Learning.

Gondhalekar, S., & Salunkhe, U. (2008). *Productivity techniques*. Himalaya Publishing House.

Krajewski, L. J., Malhotra, M. K., & Ritzman, L. P. (2021). *Operations management: Processes and supply chains* (13th ed.). Pearson.

Liker, J. K. (2004). *The Toyota way: 14 management principles from the world's greatest manufacturer* (1st ed.). McGraw Hill.

Russell, R. S., & Taylor, B. W. (2019). *Operations and supply chain management* (10th ed.). Wiley.

Slack, N., Chambers, S., & Johnston, R. (2010). *Operations management* (6th ed.). Pearson Education.

Tsai, W.-H., & Lai, S.-Y. (2018). *Green production planning and control model with ABC under industry 4.0 for the paper industry*. Sustainability*, 10*(8), 2932. https://doi.org/10.3390/su10082932

Date: July, 2025

Module Code and Title:	**MKT202 Consumer Behaviour**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Namrata Pradhan, Yuzer Peldon, Millan Subba, Suresh Acharya
Module Coordinator:	Dr. Suresh Vijendra Acharya

General Objective:
This module offers insights into consumer behaviour, exploring psychological and social factors that influence purchasing decisions to support effective marketing strategies. Students will also explore the ethical implications of influencing consumer behaviour to ensure socially responsible marketing practices.

Learning Outcomes:
On completion of the module, students will be able to:
1. Identify key concepts in consumer behaviour,
2. Define various stimulus influencing consumer purchase decisions,
3. Explain different types of consumer behaviour theories,
4. Compare the traditional and contemporary models of consumer behaviour,
5. Conduct consumer analysis using appropriate concepts and tools,
6. Develop understanding of how consumer insights develop into marketing plans,
7. Apply the understanding of consumer decision making process in business settings,
8. Evaluate ethical implications of marketing practices and propose strategies to ensure responsible consumer engagement, and
9. Demonstrate understanding of consumer protection regulations and their application in marketing strategies.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lecture	3	**60**
	Class exercises	1	
Independent Hours	Independent study	2	**60**
	Written assignments	2	
		Total	**120**

Assessment Approach:
A. Written assignment (15%):
A group of not more than 3-5 students will complete one written assignment concerning Internal and External influences of consumer behaviour. Students must consider factors such as: motivation for purchase, decision-making processes and brand perception and loyalty. Students must choose a specific product category to focus on. Examples include:
-Health and Wellness: Nutritional supplements or fitness trackers
-Technology: Smartphones or smart home devices
-Fashion: Sustainable clothing brands or luxury accessories
-Food and Beverage: Organic snacks or craft beers
-Personal Care: Skincare products or haircare brands

The word limit for the assignment will be between 1300-1500 words.
Criteria:
3 Substance (depth, accuracy, and application of theoretical concepts of internal and external influence,eg.attitudes,motivation, etc)
2 Organisation such as clarity of controlling argument and main ideas
3 Analytic thinking and problem solving
2 Overall effectiveness of writing style with creativity, originality and citation
2 Reaching a reasonable conclusion
3 Individually-assessed process score (contribution to the group output)
15 Total
B. Presentation: Consumer Decision-Making Process (10%):
Students will explore the stages of the consumer decision-making process, highlighting key factors that influence each stage. The product category can be Electronics, Fashion, Health and Beauty, Food and Beverage, Automotive, Travel and Leisure, Educational toys, Household Products. Students will apply theoretical concepts to real-world examples, enhancing understanding of how consumers make purchasing decisions.

Each student will present for 6-7 minutes. The presentation aims to provide students with a well-rounded understanding of consumer behaviour and will be evaluated accordingly.

     Criteria:

2	Problem Recognition - internal and external stimuli that lead to problem recognition	
2	Information Search - how consumers gather information after recognising a need.	
2	Evaluation of Alternatives - factors like price, quality, features, and brand reputation.	
2	Purchase Decision - aspects like promotions, peer influence, and product availability.	
2	Post-Purchase Behaviour - feelings of satisfaction or regret.	
10	Total	

C. Focused in-class Group Case Study assessment (10%):

Student will work in group (3-5) and analyse one case study. The written reports will be of maximum 600-800 words and assessed on the following criteria.

The case study will be provided in advance to students and they must ready and prepare to answer questions on a date decided by tutor. The tutor will pose questions to each group on the date of test. Students are given one hour to solve the questions in group. The students will analyse using relevant questions raised by tutor, present key findings from the analysis.

     Criteria:

3	Understanding of the case/case question with identification of key issues, problems, and opportunities
3	Analysis of the case for its logical, feasible, and well-supported evidences
2	Unique and creative solutions for the questions raised
2	Quality of report based on grammar, spelling, style, consistency and citations
10	Total

D. Quiz (10%):

Students will complete two written tests which will consist of factual/applied questions of 15-20 minutes duration each. Each test is worth 5% and will be based on the topics of Introductory part of consumer behaviour and consumer motivation and psychology for the first quiz and internal - external influences to consumer behaviour and models of consumer behaviour second quiz.

E. Class Participation- 5%

Class participation relies on the instructor's assessment, instructors clarify their criteria for participation at the time of the course commencement. Class participation marks are typically awarded by faculty based on variety of criteria.

2	Volunteering to lead discussions, present ideas, or participate in activities in questions posed
2	Participate in activities and answer questions whenever asked in class discussion
1	Demonstrating respect for classmates and instructors
5	Total

F. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end Exam (30%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting

Areas of assessments	Quantity	Weighting (%)
A. Written assignment	1	15
B. Presentation: Consumer Decision-Making Process	1	10
C. Focused in-class Group Case Study assessment	1	10
D. Quizzes	2	10
E. Class Participation		5
F. Mid-Semester Exam	1	20
G. Semester-end Exam	1	30
	Total	**100**

Pre-requisites: MKT201: Principles of Marketing

Subject Matter:

Unit I: Introduction to Consumer Behaviour
1.1. Consumer behaviour
1.2. Role of consumer behaviour in marketing
1.3. Rules and regulation pertaining to consumers' protection in Bhutan

Unit II: Consumer motivation and personality
2.1. The nature and theories of motivation
2.2. Content theories –
    2.2.1. Maslow's Hierarchy of Needs
    2.2.2. McClelland's Theory of Needs
    2.2.3. Herzberg's Two-Factor Theory
2.3. Process theories –
    2.3.1. Vroom's Expectancy Theory
    2.3.2. Adam's Equity Theory
2.4. The nature and theories of personality
    2.4.1. Freudian
    2.4.2. Neo-Freudian
    2.4.3. Trait
2.5. Consumer personality vs. Brand personality

Unit III: Internal Influences influencing consumer behaviour
3.1. Needs and motivation
3.2. Personality & self-concept
3.3. Elements of Perception
3.4. Subliminal perception
    3.4.1. Consumer imagery
    3.4.2. Perceived quality
3.5. Consumer learning
    3.5.1. Classical conditioning
    3.5.2. Instrumental conditioning
3.6. Cognitive leaning
3.7. Attitude formation and change
    3.7.1. Tri component attribute model
    3.7.2. Multi- attribute attitude model
    3.7.3. Cognitive dissonance and resolving conflicting attitudes

Unit IV: External Influences influencing consumer behaviour
4.1. Group dynamics and consumer reference groups

4.2. Family and social stratification
4.3. Culture/subculture/cross culture
4.4. Demographics and values

Unit V: Models of consumer behaviour
5.1. Traditional models- Learning Model, Psychoanalytical Model
5.2. Contemporary models- Black Box Model, Howard Sheth Model

Unit VI: Consumer Decision Making Process
6.1. Situational Influences
6.2. Decision making process
6.3. Post purchase processes
6.4. Customer satisfaction and commitment
6.5. Basic questions for consumer decision making process

Unit VII: Ethics issues in marketing
7.1. Exploitative marketing
7.2. Provocative marketing
7.3. Consumer privacy

Reading List
1. Essential Readings

Quester, P., Pettigrew, S., Kopanidis, F., Rao Hill, S., & Hawkins, D. I. (2013). *Consumer behaviour: implications for marketing strategy* (7th ed.). McGraw-Hill Education.

Schiffman, L. G., Kanuk, L. L., Kumar, S. R., & Wisenblit, J. (2011). *Consumer behavior.* (10th ed.). Pearson.

Schmitt, B., & Lee, L. (2014). *The psychology of the Asian consumer* (1st ed.). Routledge.

Solomon, M. R., & Russell, C. A. (2023). *Consumer behavior: buying, having, and being* (14th ed.). Pearson.

2. Additional Readings

Hoyer, W. D., & MacInnis, D. J. (2008). *Consumer behavior* (5th ed.). Cengage Learning.

Parliament of Bhutan. (2012). *Consumer Protection Act of Bhutan 2012.* Royal Government of Bhutan.

Schiffman, L. G., & Wisenblit, J. (2014). *Consumer behavior* (11th ed.). Pearson.

Date: July, 2025

Module Code and Title:	**HRM202 Organisational Behaviour**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Bhuwan Shrivastava, Namrata Pradhan, Millan Subba, Sonam Choden
Module Coordinator:	Bhuwan Shrivastava

General Objective:
This module aims to provide students with a solid understanding of organisational behaviour, focusing on individual, group, and organisational dynamics that impact workplace interactions. Students will explore key theories on personality, motivation, and leadership, and learn strategies for effective communication, conflict resolution, and change management. Students will be equipped to address behavioural challenges within organisations, promoting a cohesive and

productive work environment.

Learning Outcomes:
On completion of the module, students will be able to:
1. Evaluate the concepts of organisations as social units and the roles and skills of managers in shaping organisational behaviour.
2. Analyse individual behaviour through personality traits, perception processes, and learning theories.
3. Apply motivation and attitude theories to enhance job satisfaction and organisational commitment.
4. Examine group dynamics, decision-making processes, and their impact on organisational effectiveness.
5. Assess the influence of power, politics, and conflict management strategies in organisational settings.
6. Evaluate communication processes, barriers, and the role of informal channels in organisations.
7. Analyse leadership theories and styles to effectively manage organisational change and drive success.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures	1	45
	Class discussion and presentations	1	
	Role plays and reflections	1	
Independent study	Written assignment	5	75
	Self-study		
		Total	**120**

Assessment Approach:
A. Class Participation (5%):

1	Participation in group discussions
3	In-class activities
1	Contributions to case study reviews
5	Total

B. Quiz/Multiple Choice Questions (15%):
There will be two quizzes of 7.5% each, to assess the students' understanding of the concepts taught in the class.

C. Case Study Analysis and Presentation (15%):
Students will analyse a case study related to different topics. They will be given cases in a group of 4 – 5. This case analysis will be followed with the presentation (for 10 minutes) on their analysis. Students will be assessed on the following points:

3	Problem Identification and Analysis
2	Application of OB Concepts
3	Solution Development
3	Critical Thinking and Insight
2	Individual Contribution

2	Q&A
15	Total

D. Group Project (15%):

Groups of 4-5 students will be required to prepare one group project / assignment. The topics will be current and will be relevant to the field of organisation behaviour. Students will be assessed based on the following:

3	Content Relevance and Application
3	Research Depth and Accuracy
3	Creativity in the project
3	Collaboration and Group Dynamics
3	Application of theoretical concepts
15	Total

E. Midterm Examination (20%):

Students will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end Exam (30%):

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly short answers, including objective questions. Part B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of Assessment	Quantity	Weighting (%)
A. Class Participation	1	5
B. Quiz/Multiple Choice Questions	2	15
C. Case Study Analysis and presentation	1	15
D. Group Project	1	15
E. Mid-semester exam	1	20
F. Semester-end exam	1	30
Total		**100**

Pre-requisites: None
Subject Matter:
   Unit I: Understanding Organisation, Behaviour & OB
1.1. Organisation as a Social Unit
1.2. Concept of Learning Organisation
1.3. Roles & Skills of Managers
1.4. Knowing Behaviour- approaches to understand it
   1.4.1. Cognitive
   1.4.2. Behaviouristic
   1.4.3. Social Cognitive
1.5. Field of OB:
   1.5.1. Individual
   1.5.2. Groups & Systems as building blocks,
   1.5.3. Contributing disciplines
1.6. Challenges & Opportunities of OB
   Unit II: Bases of Individual Behaviour
2.1. Basic individual differences (ability & biographical characteristics);
2.2. Personality:

2.2.1. Meaning

2.2.2. "Big –Five" Personality Traits

2.2.3. MBTI

2.3. Perception:

2.3.1. Meaning

2.3.2. Role of Object

2.3.3. Environment and Observer

2.3.4. Judging Others

2.4. Learning:

2.4.1. Meaning

2.4.2. Theories

2.4.2.1. Classical Conditioning

2.4.2.2. Operant Conditioning

2.4.2.3. Social Learning

2.5. Methods to shape Behaviour

2.5.1. Reinforcement,

2.5.2. Punishment, and

2.5.3. Extinction

Unit III: Individual Behaviour in Organisation-

3.1. Attitudes:

3.1.1. Components,

3.1.2. Functions,

3.1.3. Changing attitudes,

3.1.4. Work attitudes

3.1.4.1. Job satisfaction

3.1.4.2. Organisational Commitment

3.2. Motivation:

3.2.1. Concept

3.2.2. Content Theories

3.2.2.1. Maslow

3.2.2.2. Herzberg

3.2.2.3. McClelland

3.2.2.4. McGregor

3.2.3. Process Theories

3.2.3.1. Vroom's Model

3.2.4. Contemporary Theories

3.2.4.1. Equity Theory

3.2.4.2. Attribution Theory

3.3. Creativity:

3.3.1. Nature

3.3.2. Process and its facilitation on organisation

3.4 Concept of system

3.4.1   Input

3.4.2   Output

3.4.3   Processing

Unit IV: Groups in Organisation

4.1. Groups

4.1.1. Types

4.1.2. Their development stages

4.1.3. Concept of role, status, norms size and cohesiveness

4.1.4. Group decision-making techniques

4.1.5. Group Think & Group Shift

4.1.6. Transactional Analysis

4.1.7. Four Life positions

4.2. Influence, Power & Politics:

4.2.1. Concept of influence,

4.2.2. Bases of power,

4.2.3. Political behaviour:

4.2.4. Concept & contributing factors

4.3. Stress & Conflict:

4.3.1. Meaning

4.3.2. Causes of stress

4.3.3. Types of conflicts

4.3.3.1. Intra individual

4.3.3.2. Interactive

4.3.4. Coping strategies for stress & conflict

4.3.5. Negotiation skills

4.4 Organisation Structure

4.4.1 Identification of key elements of an organisation's structure

4.4.2 Common organisation designs

4.4.3 The Bureaucracy

4.4.4 Matrix organisation

4.4.5 Virtual' organisation

4.4.6 Boundary less organisations

Unit V: Communication

5.1. Process

5.2. Types

5.3. Barriers

5.4. Grapevine

Unit VI: Leadership & Organisational Change

6.1. Concept

6.1.1. Trait

6.1.2. Behavioural and Contingency (Fiedler, Hersey& Blanchard) theories

6.2. Leadership styles

6.3. Successful & Effective leadership

6.4. Organisational Change

6.4.1 Forces for change

6.4.2. Resistance to change

6.4.3. Overcoming resistance to change

Reading List:
1. Essential Readings:

Prasad, L. M. (2019). *Organizational behavior* (6th rev. ed.). Sultan Chand & Sons.
Robbins, S. P., Judge, T. A., & Vohra, N. (2019). *Organizational behavior* (18th ed.).
Pearson India Education.

2. Additional Readings:

Bernstein, E. S. (2016). *Organizational behavior reading: leading teams*. Harvard Business Publishing.

Johns, G. (2006). The essential impact of context on organizational behavior. *Academy of Management Review, 31*(2), 386–408. https://doi.org/10.5465/AMR.2006.20208687

Luthans, F. (2002). Positive organizational behavior: developing and managing psychological strengths. *Academy of Management Perspectives, 16*(1), 57–72. https://doi.org/10.5465/AME.2002.6640181

Rousseau, D. M. (1997). Organizational behavior in the new organizational era. *Annual Review of Psychology, 48*, 515–546. https://doi.org/10.1146/ANNUREV.PSYCH.48.1.515

Zhao, X., Hwang, B.-G., & Low, S. (2015). Theories of organizational behavior. In *Project management for construction* (pp. 85–133). Springer. https://doi.org/10.1007/978-981-287-549-5_4

Date: July, 2025

Module Code and Title:	**EDP303 Building Social Enterprises with GNH Values**
Programme:	Bachelor of Business Administration
Credit:	12
Tutor(s):	Dipan Pradhan, Namrata Pradhan, Tshering Wangmo
Module Coordinator:	Dipan Pradhan

General Objective:
This module equips students with the skills to create and manage sustainable enterprises that generate measurable social and environmental impact, aligning with Bhutan's Gross National Happiness (GNH) philosophy. Students will explore the intersection of social entrepreneurship and sustainability, learning how to develop business models that drive positive change while integrating GNH principles into business strategies.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the principles of Gross National Happiness (GNH) and their relevance to sustainable business models.
2. Analyse business models that prioritise social and environmental impact while ensuring economic viability.
3. Apply GNH principles to develop ethical and sustainable business strategies.
4. Implement sustainable practices within business operations that align with global sustainability standards and GNH principles.
5. Measure social impact using appropriate frameworks, tools, and metrics in real-world projects.
6. Critically evaluate the role of social entrepreneurship in addressing global challenges such as poverty, inequality, and climate change.
7. Collaborate effectively in teams to develop sustainable business plans that align with local and global sustainability goals, including GNH.
8. Engage with stakeholders and communities to foster partnerships for sustainable business initiatives.

9   Analyse case studies of successful GNH-integrated businesses to identify best practices and lessons learned.
10 Demonstrate leadership and communication skills in promoting GNH-integrated business concepts.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and experimental exercises	2	60
	Workshops and Presentations	2	
Independent Study	VLE discussions and case readings	3	60
	Written assignments	1	
	Total		**120**

Assessment Approach:

A. Case Study Analysis (Individual) (15%):

In a group of 4-5, analyse the case of the local or global social enterprise assigned by the tutor. The analysis will delve in the domains such as purpose and vision, business model, issues and challenges (decision dilemmas), scale-up potentials and social impacts.

Individually analyse a successful local or global social enterprise's business model, focusing on its sustainability practices. (Approximate word counts 1300-1500 words report.

2   Understanding of the Social Problem (Demonstrates clear insight into the root causes, context, and significance of the social/environmental issue the enterprise aims to address)

2   Clarity and Fit of the Social Mission (Analyses whether the mission is clearly defined, realistic, and aligned with the enterprise's strategy and activities)

2   Business Model Viability (Evaluates the business model in terms of value proposition, revenue streams, scalability, and how it supports the social mission)

2   Stakeholder Engagement and Value Creation (Examines how the enterprise involves and creates value for key stakeholders (beneficiaries, investors, partners, communities)

2   Innovation and Sustainability (Analyses the enterprise's innovation in product/service, delivery, partnerships, or financing, and long-term sustainability (financial, environmental, or organisational)

3   Strategic Analysis and Recommendations (Offers sound, realistic, and creative strategic insights based on the case analysis. Considers trade-offs and risks)

2   Individual Contribution and Conceptual Understanding (Evaluates each student's contribution to the assignment (research, analysis, writing, presentation). Students will be assessed through peer review, reflection logs, or short oral/viva.

15 Total

B. Fieldwork Report (Group) – Measuring Social Impact (15%):

In a group of 4-5 members, conduct field research by visiting a local social enterprise to measure its social impact using appropriate tools and frameworks. Compile the report for submission (1300 - 1500 words):

1   Introduction
2   Methodology
3   Findings

4	Analysis and Interpretation
2	Recommendations
1	Conclusion
1	Appendices
1	References
15	Total

C. Group Project – Social Business Plan Development (30%):

In a group of 4-5, develop a comprehensive business plan for a new or existing social enterprise, emphasising social impact, sustainability, and GNH integration. Students will be submitting Business Plan document (Approximately 4500-5,000 words)

2	Impact-Driven Business Model Design
3	Sustainable Practices and GNH Alignment
2	Market Analysis and Research
3	Financial Projections and Viability
2	Organisational and Operational Planning
2	Marketing and Sales Strategy
3	Social Impact Measurement and Evaluation
2	Risk Analysis and Mitigation Strategies
2	Quality of Writing and Presentation
2	GNH Integration Depth
2	Teamwork and Collaboration
2	Innovation and Creativity
3	Presentation and Defense (Soft skill, Pitch deck Quality, Q & A Handling)
30	Total

D. Individual/Pair Interactive Quiz and Peer-Review Sessions (10%):

Assess individual understanding of key concepts through quizzes and enhance learning through peer-review sessions.

E. Individual Reflection Report (10%):

Reflect on personal learning experiences throughout the module, connecting them with academic concepts and future applications. (Approximately 1300-1500 words)

2	Depth of reflection (Demonstrates thoughtful and honest self-assessment with critical insight into successes, struggles, and growth)
2	Integration of Academic Concepts
2	Evidence of Learning Journey
2	Clarity, Coherence, and Structure
2	Originality and Personal Voice
10	Total

F. Semester-end Exam (20%):

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (40% of the exam weightage) will be mostly short answers including objective questions. Part B (60% of the exam weightage) will be mostly of essay type or an extended response to the given question. Case Studies or Scenario-Based Questions to assess analytical and critical thinking skills in practical contexts; and Essay Questions to examine higher-order thinking, synthesis, and evaluation. This assessment approach ensures a balanced evaluation of students' recall, understanding, application, analysis, and synthesis abilities across all topics covered in the module.

Overview of the assessment approaches and weighting

Areas of assessments	Quantity	Weighting (%)
A. Case Study Analysis (Individual)	1	15
B. Fieldwork Report group – Measuring Social Impact	1	15
C. Group Project – Social Business Plan Development	1	30
D. Individual/Pair Interactive Quiz and Peer-Review Sessions	1	10
E. Individual Reflection Report	1	10
F. Semester-End Exam	1	20
Total		**100**

Pre-requisites: None

Subject Matter:
   Unit I: Introduction to Social Entrepreneurship
   1.1. Defining Social Entrepreneurship
      1.1.1. Key characteristics of social enterprises
      1.1.2. Differences between social entrepreneurship and traditional entrepreneurship
      1.1.3. Role of social enterprises in addressing global challenges (e.g., poverty, inequality, climate change)
   1.2. Evolution of Social Entrepreneurship
      1.2.1. Emergence and growth of the social entrepreneurship movement
      1.2.2. Influential pioneers in the social entrepreneurship field
      1.2.3. Global trends and their impact on social entrepreneurship
   1.3. The Social Entrepreneurship Ecosystem
      1.3.1. Stakeholders (government, NGOs, investors, communities)
      1.3.2. Support networks and incubators
      1.3.3. Legal framework
   Unit II: Social Business Models
   2.1 Designing for-profit and non-profit models-green business model, market intermediary model, free got service model, Cooperative model, entrepreneur support model, etc.
      2.1.1 Hybrid business models and their challenges
      2.1.2 Revenue streams and sustainability strategies
   2.2 Assessing Community Needs
      2.2.1 Conducting needs assessments
      2.2.2 Engaging with communities and beneficiaries
      2.2.3 Identifying opportunities for social innovation
   Unit III: Sustainability and Social Impact
   3.1 Global sustainability standards (e.g., UN Sustainable Development Goals)
      3.1.1 Circular economy principles
      3.1.2 Triple Bottom Line (People, Planet, Profit)
      3.1.3 Sustainable supply chain management
   3.2 Environmental Sustainability Practices
      3.2.1 Resource efficiency and waste reduction
      3.2.2 Renewable energy adoption
      3.2.3 Sustainable product design and lifecycle analysis
   3.3 Social Impact Measurement

3.3.1 Impact measurement frameworks (e.g., Social Return on Investment (SROI), Theory of Change)

3.3.2 Tools and metrics for measuring social and environmental impact-Decision Trees

3.3.3 Reporting and communicating impact to stakeholders

3.3.4 Stakeholder engagement in sustainability initiatives

3.3.5 Innovation in sustainable practices

Unit IV: Gross National Happiness (GNH) in Business

4.1   GNH as a Development Philosophy

4.1.1 History and principles of GNH

4.1.2 Four pillars of GNH: sustainable development, preservation and promotion of culture, environmental conservation, and good governance

4.1.3 Incentives for businesses aligning with GNH

4.1.4 GNH Index and its indicators

4.2 Integrating GNH in Business Models

4.2.1 How GNH can influence business practices and decision-making

4.2.2 Case studies of GNH-aligned enterprises in Bhutan

4.2.3 Challenges and opportunities in implementing GNH principles

4.3 Cultural Preservation in Business

4.3.1 Incorporating local traditions and values into business operations

4.3.2 Promoting cultural diversity through products and services

4.3.3 Ethical considerations in cultural representation

4.4 Global Perspectives on Happiness and Well-being

4.4.1 Comparing GNH with other well-being indices (e.g., World Happiness Report)

4.4.2 Lessons learned from Bhutan's approach to development

Unit V: Scaling Social Enterprises

5.1 Challenges and Opportunities in Scaling

5.1.1 Replicability of social enterprise models

5.1.2 Financing options for scaling (grants, impact investments, crowdfunding)

5.1.3 Strategic partnerships and collaborations

5.2 Scaling Strategies

5.2.1 Franchising social enterprise models

5.2.2 Leveraging technology for wider reach

5.2.3 Advocacy and policy change as scaling mechanisms

5.3 Sustainability and Growth

5.3.1 Ensuring social mission alignment during expansion

5.3.2 Organisational culture and employee engagement

5.3.3 Governance structures supporting scale

5.3.4 Sustainability in Scale

5.3.5 Balancing growth with social and environmental responsibility

5.3.6 Risk management in scaling operations

5.3.7 Continuous innovation for sustained impact

5.4 Monitoring and Evaluation

5.4.1 Adapting impact measurement tools for larger operations

5.4.2 Data management and analytics

5.4.3 Feedback mechanisms for improvement

Unit VI: Ethical Leadership and Governance

6.1 Ethics in Social Entrepreneurship

6.1.1 Balancing profit with purpose

6.1.2 Ethical dilemmas and decision-making frameworks

6.1.3 Corporate social responsibility (CSR) vs. creating shared value (CSV)

6.2 Governance Models

6.2.1 Effective governance structures in social enterprises

6.2.2 Roles and responsibilities of boards and leadership teams

6.2.3 Transparency and accountability mechanisms

6.3 Stakeholder Engagement

6.3.1 Identifying and prioritising stakeholders

6.3.2 Communication strategies for diverse stakeholder groups

6.3.3 Building trust and long-term relationships

6.4 Leadership Skills for Social Entrepreneurs

6.4.1 Emotional intelligence and empathy

6.4.2 Adaptive leadership styles

6.4.3 Conflict resolution and negotiation skills

6.5 Regulatory Compliance and Ethical Standards

6.5.1 Understanding legal obligations

6.5.2 Ethical codes of conduct

6.5.3 International standards and certifications

Reading List:

1. Essential Readings

Bornstein, D., & Davis, S. (2010). *Social entrepreneurship: what everyone needs to know* (1st edition). Oxford University Press.

Collavo, T. (2022). *Foundations of social entrepreneurship: theory, practical tools and skills* (1st ed.). Routledge.

Hartigan, P., & Elkington, J. (2008). *The power of unreasonable people: how social entrepreneurs create markets that change the world*. Harvard Business Review Press.

Sachs, J. D. (2015). *The age of sustainable development*. Columbia University Press.

Yunus, M. (2017). *A world of three zeros: The new economics of zero poverty, zero unemployment, and zero carbon emissions*. PublicAffairs.

2. Additional Readings

Dees, J. G. (2001). The meaning of social entrepreneurship. *Stanford Social Innovation Review*. Retrieved from https://centers.fuqua.duke.edu/case/wp-content/uploads/sites/7/2015/03/Article_Dees_MeaningofSocialEntrepreneurship_2001.pdf

Nicholls, A., Simon, J., & Gabriel, M. (Eds.). (2015). *New frontiers in social innovation research*. Palgrave Macmillan.

Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review, 89*(1/2), 62–77.

Prahalad, C. K. (2004). *The fortune at the bottom of the pyramid: eradicating poverty through profits* (1st ed.). Wharton School Publishing.

Ura, K., Alkire, S., Zangmo, T., & Wangdi, K. (2012). *A short guide to Gross National Happiness Index*. The Centre for Bhutan Studies.

Date: July, 2025

Module Code and Title: **BLT303 Taxation Law and Practice**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Tika Ram Sharma, Gembo Lhamo, Dilli Ram Sharma, Arindam Ghosh
Module Coordinator: Tika Ram Sharma

General Objective: This module aims to introduce students to the tax laws applicable in Bhutan and equip them with the skills to compute taxable income and tax liabilities for Personal Income, Business Income and GST. Additionally, it provides foundational knowledge on various tax planning tools and strategies commonly used to minimise tax burdens within the legal framework.

Learning Outcomes

On completion of the module, students will be able to:
1. Explain the fundamentals of a tax,
2. Evaluate the principles and cannons of a good taxation system,
3. Explain the current tax system in Bhutan,
4. Apply various provisions of tax laws in tax computation, tax administration and tax planning and management,
5. Compute taxable income and tax liability of business incomes (CIT and BIT), Personal Income (PIT) and Goods and services (GST),
6. Explain the procedures and practices of Customs duty in Bhutan,
7. Register and file Tax Returns of CIT, BIT and PIT manually and electronically,
8. Explain the administrative set-up of the Income Tax Division and its authorities, powers, duties and functions,
9. Examine the various provisions of tax assessments, audits, fines, penalties and settlement of tax disputes and appeals,
10. Explain the concepts of tax planning and tax management, and
11. Apply strategies for minimising tax liability in both domestic and international contexts.

Learning and Teaching Approach

Type	Approaches	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class exercise and discussion	1	
	Problem-solving	1	
Independent Study	Group Discussion	0.5	60
	Assignment	1	
	Project and research	1	
	Self-study	1.5	
Total		8	**120**

Assessment Approach:
A. Problem Solving (10%)
Students will do two quizzes of 5 % each for 50 minutes. One of the problem solving will be before the midterm and one after the midterm. Each student will answer 2 questions in each problem solving.
B. Written assignment (15%)
This group assignment (800–1000 words, 2–3 students) focused on the practical application of tax laws through direct observation, analysis, and reflection. This assignment consists of **four parts.** In part 1, students will identify a real-world taxable activity by visiting a local business and

examining a transaction that includes tax charges. In Part 2, students will analyse the transaction by breaking down key tax elements. Part 3, requires students to deepen their understanding by consulting business professionals who manage tax compliance and in Part 4, students will reflect on the broader impact of taxation.

The assignment emphasises original, critical thinking and application-based tasks, discouraging simple factual regurgitation. This assignment will help students practically engage with the legal frameworks and practices surrounding taxes in Bhutan while deepening their understanding. The assignment will be graded using the following criteria.

2	**Identify a taxable activity:**	Clear identification of a relevant taxable activity, with a complete and accurate receipt or detailed description.
3	**Breakdown of the elements of tax:**	A thorough and accurate breakdown of the tax base, tax rate, and taxpayer, demonstrating a clear understanding of the concepts.
3	**Research through local consultation:**	Depth of insights gained from consultation with business owners or peers, with minimal online research involved.
3	**Reflect on the importance of tax:**	An insightful reflection on the importance of taxation and its implications for personal or business financial decision-making.
2	**Presentation & clarity:**	Clear, well-structured, and coherent writing with appropriate grammar, spelling, and formatting.
2	**Individual contribution:**	Assessment of individual efforts and contributions to the overall group output, reflecting collaboration and personal input.
15	Total	

C. Class Participation and Preparedness (5%)

Each student will be assessed based on their participation and preparedness in class by contributing to discussions, answering questions, sharing opinions, listening to others, and solving in-class exercises during the sessions.

D. Project on tax planning for businesses (15%)

The project shall be a small group project of (2-3) students.The paper of 800 (10%+-) words emphasises creativity, analytical skills, and strategic thinking in building a viable tax-saving plan.The project aim at gain hands-on experience in tax planning by analysing and creating a tax saving strategy for a hypothetical business in Bhutan. The project consists of the following components and criteria:

2	**Identify a small business scenario:**	Choose any types of businesses by providing a brief description (100-150 words) of this hypothetical business, including its primary products or services, approximate annual revenue, and estimated expenses.
4	**Analyse tax obligations:**	Based on Bhutan's tax laws, identify at least two specific taxes the business would need to manage. Explain how it applies to the business and estimate the annual tax burden based on the business's hypothetical revenue and expenses.
4	**Develop a basic tax-saving strategy:**	Propose a simple tax-saving strategy tailored for the business, including legitimate deductions, credits, or allowances the business could apply to reduce its tax liability and Practical tax planning practices (e.g., timing of expenses, managing inventory, or other methods) that align with tax regulations. Support your

recommendations with brief, logical explanations of how each strategy would work in practice.

3. **Reflection and expected impact:** Provide a short reflection (100-150 words) on how tax planning might impact the overall profitability of the business and discuss any challenges the business owner might face in implementing your suggested strategies and how they could address them.

2. **Individual contribution:** Project of individual efforts and contributions to the overall group output, reflecting collaboration and personal input.

15. Total

E. Midterm Examination (20%)

Students will write mid-semester examinations as per the college academic calendar. All subject contents completed until mid-semester will be examined. The question paper patterns, weighting and contents will be as per the programme prescription.

F. Semester-End Examination (35%)

A proctored semester-end examination will be conducted for three hours covering all subject matters of the module. The examination question will be for 100 marks convertible to 35%. The question paper patterns, specific section weighting and contents will be as per the programme prescription.

Overview of the assessment approaches and weighting:

Areas of Assessments	Quantity	Weighting (%)
A. Problem solving	2	10
B. Written Assignment	1	15
C. Class Participation and preparedness	1	15
D. Project on tax planning for businesses		5
E. Mid-semester examination	1	20
F. Semester-end examination	1	35
Total		**100**

Pre-requisites: None

Subject Matter:

Unit I: Introduction to Taxation
  1.1 Introduction
      1.1.1 Meaning; features; objectives and types
  1.2 Elements of Tax
      1.2.1 Tax base; tax rates and taxpayer
  1.3 Characteristics of a good taxation system
  1.4 Bhutanese Taxation System
      1.4.1 History of a Bhutanese tax system
      1.4.2 Current tax system in Bhutan
      1.4.3 Constitutional basis of taxation
      1.4.4 Types of taxes including property tax
      1.4.5 Tax Acts, manuals, rules and regulations
      1.4.6 Tax revenue contributions
  1.5 Basic tax concepts
      1.5.1 Income/Previous and Assessment Year
      1.5.2 Assessee
      1.5.3 Tax Deducted at Source (TDS)
      1.5.4 Tax payable and refundable

Unit II: Personal Income Tax (PIT)
    2.1   Introduction
        2.1.1 Meaning of PIT
        2.1.2 Persons liable to PIT
        2.1.3 Taxable income and exemptions
        2.1.4 Tax rates for PIT
    2.2   Computation of taxable income from:
        2.2.1 Salary and non-licensed consultancy fees
        2.2.2 Rental Properties
        2.2.3 Dividend
        2.2.4 Other sources
    2.3   General deductions
    2.4   Registration and preparation of Tax Returns manually and electronically
    2.5   Set off and carry forward of losses

Unit III: Corporate and Business Income Tax
    3.1   Introduction
        3.1.1 Meaning
        3.1.2 Tax liability including treatment of different business entities under the same ownership
    3.2   CIT and BIT tax elements
    3.3   Taxable income and allowable deductions including depreciation
    3.4   Valuation of stock-in-trade
    3.5   Computation of taxable income and tax liability of corporations and businesses
    3.6   Off-set and carry forward of losses
    3.7   Registration and preparation of Tax Returns manually and electronically

Unit IV: Customs Duty and Goods & Services Tax
    4.1   Customs Duty
        4.1.1 Introduction
        4.1.2 Procedures and practices
        4.1.3 Administrative provisions
    4.2   Goods and Services Tax (GST)
        4.2.1 Fundamentals of GST
             4.2.1.1 Introduction
             4.2.1.2 Features
        4.2.2 Framework of GST in Bhutan
             4.2.2.1 Liability for GST in Bhutan
             4.2.2.2 Valuation and application of GST
             4.2.2.3 Exemption and zero-rating
             4.2.2.4 Value for imports and re-imported good
             4.2.2.5 Input tax credits
             4.2.2.6 Accounting for GST
             4.2.2.7 Payment of GST
        4.2.3 Excise Equalisation tax
             4.2.3.1 Liability
             4.2.3.2 Permits, Returns and Payment

Unit V: Tax Administration
    5.1 Tax Administration Division
        5.1.1 Organogram
        5.1.2 Authorities and powers
        5.1.3 Duties and functions
    5.2 Returns and assessments
    5.3 Collection, payment, recovery measures and audit
    5.4 Fines and penalties

5.5 Settlement of disputes and appeals
Unit VI: Tax Planning and Tax Management
    6.1 Tax Planning
        6.1.1 Meaning and objectives
        6.1.2 Types of tax planning – short and long-term, domestic and international
        6.1.3 Methods used to minimise tax liability – tax avoidance, tax evasion and tax planning
        6.1.4 Factors affecting tax planning
    6.2 Tax Management
        6.2.1 Meaning; Difference between tax planning and tax management
        6.2.2 Areas of tax management: Preparation of Returns, payment of tax, advance payment of tax, tax deducted at source, assessment procedures, Penalties and Prosecutions, appeals and revisions.
    6.3 Tax planning concerning the specific tax laws and tax incentives such as Tax holidays, reliefs and rebates granted by the government.
    6.4 International Tax Planning
        6.4.1 Meaning and objectives of international tax planning
        6.4.2 Tax Implications for International Businesses: Cross-border transactions, transfer pricing, double taxation and Tax heavens
        6.4.3 Tax Treaties: Understanding bilateral tax treaties and how they reduce tax burdens.
        6.4.4 Offshore Tax Planning: Legal use of offshore jurisdictions for tax reduction.
        6.4.5 Controlled Foreign Corporation (CFC) Rules: Managing taxes for foreign Subsidiaries and affiliates.

Reading List:
1. Essential Readings

Ahuja, G., & Ravi, G. (2023). *Simplified approach to corporate tax planning and management* (23rd ed.). Bharat Law House.

Ministry of Finance, Royal Government of Bhutan. (2001). *The Income Tax Act of the Kingdom of Bhutan 2001 (as amended).*

Ministry of Finance, Royal Government of Bhutan. (n.d.). *The rules on the Income Tax Act of the Kingdom of Bhutan, 2001* (latest ed.).

Royal Government of Bhutan. (2020). *The Goods and Services Tax Act of Bhutan 2020 and The Customs Duty Act of Bhutan 2021.*

2. Additional Readings

Department of Revenue and Customs, Ministry of Finance, Royal Government of Bhutan. (n.d.). *Fiscal incentives.* Royal Government of Bhutan.

Department of Revenue and Customs, Ministry of Finance, Royal Government of Bhutan. (n.d.). *TDS guidelines* (3rd ed.).

Rohit, G. (2015). *Principles of international tax planning* (2015 ed.). Taxman's Publication.

Date: July, 2025

Module Code and Title: **HRM304 Negotiation Skills**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutors: Sonam Choden**,** Namrata Pradhan, Millan Subba, Yuzer Peldon
Module Coordinator: Millan Subba

General Objective: This module will help students understand the fundamental concepts, contexts, and importance of negotiation, including its types, features, and stages. Students will be able to analyse and apply negotiation strategies, behaviours, and ethics to achieve desired

outcomes in personal, professional, and cross-cultural settings. In addition, students will also be able to identify and overcome barriers to agreement while utilising effective tactics and techniques for successful negotiation.

Learning Outcomes
On completion of the module, students will be able to:
1. Demonstrate the uses of the different stages of negotiation of a business negotiation and types of negotiation behaviour,
2. Analyse the importance of ethical behaviour while negotiating,
3. Select and use the appropriate negotiation strategies and tactics in a business negotiation,
4. Anticipate the negotiation strategy of the other party/parties in a negotiation,
5. Formulate and implement solutions to the most common barriers to an agreement in a business negotiation,
6. Apply different theories on (verbal and non-verbal) communication and culture to successfully analyse and navigate cross-cultural negotiations, and
7. Apply negotiation skills in a given business situation using a combination of verbal and non-verbal communication skills, creative and problem-solving abilities, and newly gained solid theoretical understanding on the topic of negotiation

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class discussion	1	
	Role Play	1	
Independent study	Self-study	2	60
	Research	1	
	Video project	1	
Total			**120**

Assessment Approach:
A. Case Analysis Report with Infographics (15%):
The students work together in groups of 4-5 members to create a case analysis report with infographics. Each group will choose one negotiation case from real life (e.g., business deal, conflict resolution, diplomacy, labour dispute). They will provide a brief background (context, parties involved, stakes, timeline). The case analysis will need to be submitted in the form of a report of 1500–1800 words (excluding infographics and references). Each group must include at least 2 relevant infographics, such as stakeholder map, timeline of negotiation, ZOPA/BATNA analysis, comparison of tactics, and outcome chart or decision tree.

2	Clarity of Case Background (clear summary and context of the negotiation case)
4	Application of Theory (relevant concepts applied appropriately to analyse negotiation strategies)
3	Critical Thinking & Insight (insightful evaluation of strategies, decisions, and outcomes)
3	Infographic Quality (visuals are relevant, accurate, and enhance understanding)
2	Organisation & Presentation (report is well-structured, coherent, and follows academic standards)
1	APA Referencing (correct use of APA 7th referencing style)
15	Total

B. Project (20%):

The students will work in groups of 5-6 members to create a video recording of a pre-approved negotiation topic that includes dialogue demonstrating an integrative negotiation between two or more parties, and a narration throughout the video that identifies, analyses and explains amongst others:

Who is negotiating?
What does each party want, and what are they willing to give in exchange? What is being negotiated?
The four key concepts of negotiation? The five stages of negotiation?
Which negotiation strategies are used? Which negotiation tactics are used?
Which negotiation behaviours are used? Which negotiation techniques are used? How each party can be more effective?

Evaluation is based on the following criteria:

2	Use of narration (intro and background)
	(Main narration: Who is negotiating and what are they negotiating?)
3	Identification and explanation of The Four Key Concepts of Negotiation
2	Demonstration and Identification of each of the Five Stages of Negotiation
2	Demonstrate, identify and explain the Negotiation Strategy used
2	Demonstrate, identify and explain the Negotiation Tactics used
2	Demonstrate, identify and explain the Negotiation Behaviours used
2	Demonstrate, identify and explain the Technique(s) used
2	Quality of the video
3	Individual contribution
20	Total

C. Presentation (on Project) (5%):

After the completion of the video project the students will make an additional presentation to the full class in which they explain how they approached the project, what challenges they faced planning, designing and executing it, and how they overcame these challenges. In the presentation conclusion, each member of the group shares their personal evaluation of their own learning outcomes.

Presentation:

1	Content and structure of the presentation
1	Demonstrates understanding of the material presented
1	Time Management
1	Tone and delivery
1	Involvement of audience and adequacy in handling Q&A
5	Total

D. In-class Role play (10%):

Role play is an important part of negotiation classes. The students will be given specific business (or personal) negotiation situations and they then have to play out a possible scenario. Students will work in groups of 4-5 members.

2	Preparation Phase
2	Interaction and Resolution Phase
2	Connection to Course Content
2	Script and Communication
2	Time Management
10	Total

E. Class Participation (5%):
Class participation marks are typically awarded by faculty based on variety of criteria as mentioned below:

2	Volunteering to lead discussions and presenting ideas
2	Participate in activities and answering questions posed
1	Demonstrating respect for classmates and instructors
5	Total

F. Mid-term Examination (15%):
Students will take a written exam covering topics up to the mid-point of the semester. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

G. Semester-end Examination: (30%)
The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of objective and subjective questions, or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weight (%)
A. Case Analysis Report with Infographics	1	15
B. Project	1	20
C. Presentation	1	5
D. In-class Role play	1	10
E. Class Participation		5
F. Midterm Examination	1	15
G. Semester-end Examination (SE)		30
TOTAL		**100**

Pre-requisites: None

Subject Matter:
 Unit I: Introduction
  1.1. Meaning of negotiation
  1.2. Negotiator
   1.2.1. Personal context
   1.2.2. Professional context
  1.3. Main features of negotiation
  1.4. Need for negotiation
  1.5. When to negotiate
 Unit II: Types of Negotiation
  2.1. Distributive
  2.2. Integrative (incl. the negotiator's dilemma)
  2.3. Single phase
  2.4. Multi-phase
   2.4.1. Tips
   2.4.2. Guidelines
  2.5. One-on-one
  2.6. Multi-party
   2.6.1. Coalitions
   2.6.2. Guidelines

2.7. Principles of negotiation
2.8. The 4 key concepts of a negotiation
    2.8.1. BATNA
    2.8.2. Reservation price
    2.8.3. ZOPA
    2.8.4. Value creation through trade

Unit III: Negotiation Stages
3.1. Prepare
3.2. Open
3.3. Propose
3.4. Bargain
3.5. Close

Unit IV: Negotiation Elements
4.1. Negotiation strategies
    4.1.1. Compete
    4.1.2. Collaborate
    4.1.3. Withdraw
    4.1.4. Accommodate
    4.1.5. Compromise
4.2. Negotiation behaviour (Gavin Kennedy)
    4.2.2. Red Behaviour
    4.2.3. Blue Behaviour
    4.2.4. Purple Behaviour
    4.2.5. Relation to negotiation strategies
4.3. Negotiation ethics (the five questions to ask)
    4.3.1. Reciprocity
    4.3.2. Publicity
    4.3.3. Trusted friends
    4.3.4. Universality
    4.3.5. Legacy
4.4. Negotiation tactics
    4.4.1. The Decoy
    4.4.2. The Nibble
    4.4.3. The Cherry-picker
    4.4.4. The Flinch
    4.4.5. The Good Cop, Bad Cop
    4.4.6. The Moral Appeal
    4.4.7. The Mandated Authority
    4.4.8. The Flatterer
    4.4.9. The Take It or Leave It
    4.4.10.The Name Drop
    4.4.11.The Recess
    4.4.12.The Full Disclosure
    4.4.13.The Informal Setting
    4.4.14.Stage to use tactic
4.5. Barriers to an agreement
    4.5.1. Communication problems
    4.5.2. Die-hard bargainers
    4.5.3. Lack of trust
    4.5.4. Potential saboteurs
    4.5.5. Differences in culture
4.6. Characteristics of an effective negotiator
4.7. Techniques for better negotiation
    4.7.1. Prepare, prepare, prepare

4.7.2. Pay attention to timing
4.7.3. Leave behind your ego
4.7.4. Improve your listening skills
4.7.5. If you don't ask, you don't get
4.7.6. Anticipate compromise
4.7.7. Offer and expect commitment
4.7.8. Don't absorb their problems
4.7.9. Stick to your principles
4.7.10. Close with confirmation

Unit V: Cross-Cultural Negotiations

5.1. Introduction
    5.1.1. Definition of culture
    5.1.2. Elements of culture
    5.1.3. Culture as an iceberg
    5.1.4. Importance of cultural elements
    5.1.5. Meaning of cross-cultural negotiation
    5.1.6. Importance of cross-cultural negotiation skills
    5.1.7. The basics of cross-cultural negotiations

5.2. Verbal communication
    5.2.1. Low-context
    5.2.2. High-context

5.3. Chronemics
    5.3.1. Monochronic
    5.3.2. Polychronic
    5.3.3. Process time vs. Implementation time

5.4. Non-verbal communication
    5.4.1. Kinesics
    5.4.2. Proxemics
    5.4.3. Haptics or touching
    5.4.4. Oculesics
    5.4.5. Olfactics

5.5. Hofstede's dimensions of culture
    5.5.1. Power Distance Index (PDI)
    5.5.2. Individualism versus Collectivism (IDV)
    5.5.3. Masculinity versus Femininity (MAS)
    5.5.4. Uncertainty Avoidance Index (UAI)
    5.5.5. Long Term Orientation versus
    5.5.6. Short Term Normative Orientation (LTO)
    5.5.7. Indulgence versus Restraint (IND)

5.6. Different countries' negotiator profiles

5.7. Different countries' negotiator styles

5.8. The use of an interpreter
    5.8.1. Role and profile
    5.8.2. Tips for successful use

5.9. Communication with non-native speakers

5.10. Culturally responsive negotiation strategies
    5.10.1. Low familiarity
    5.10.2. Moderate familiarity
    5.10.3. High familiarity

Reading Lists:

1. Essential Readings

Bazerman, M. H. (2005). *The potential downside of a win-win*. Harvard Business School. https://www.library.hbs.edu/working-knowledge/the-potential-downside-of-win-win

Blanding, M. (2014). *The role of emotions in effective negotiations.* Harvard Business School. https://www.library.hbs.edu/working-knowledge/the-role-of-emotions-in-effective-negotiations

Fisher, R., Ury, W.L., & Patton, B. (2012). *Getting to yes: Negotiating agreement without giving in* (International ed.). Random House.

Malhotra, D., & Bazerman, M. H. (2007). *Dealing with the "irrational" negotiator.* Harvard Business School. https://www.library.hbs.edu/working-knowledge/dealing-with-the-irrational-negotiator

Nobel, C. (2013, May 13). *How to spot a liar.* Harvard Business School. https://www.library.hbs.edu/working-knowledge/how-to-spot-a-liar

2. **Additional Readings**
Blanding, M. (2015, March 11). *How do you grade out as a negotiator?* Harvard Business School. https://www.library.hbs.edu/working-knowledge/how-do-you-grade-out-as-a-negotiator

Donaldson, M. C. (2007). *Negotiating for dummies* (2nd ed.). John Wiley & Sons Ltd.

Siedel, G. J. (2014). *Negotiating for success: essential strategies and skills.* Van Rye Publishing.

Date: July, 2025

Module Code and Title:	IBS301 International Business
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutors:	Dr. Swati Chakraborty, Dr. Suresh Vijendra Acharya, Bhuwan Shrivastava, Sonam Choden, Gopal Giri
Module Coordinator:	Dr. Swati Chakraborty

General Objective: This module will equip students with an understanding of the international business landscape, covering factors that shape global trade, including economic, cultural, political, and legal differences. Students will explore the impact of globalisation on Bhutan, the role of Foreign Direct Investment (FDI) and multinational corporations (MNCs), and the influence of Fintech and blockchain on global markets. By analysing trade theories, organisational structures, and economic cooperation, students will gain practical skills to assess trade relationships, manage risks, and engage with global institutions, with a focus on Bhutanese and global case studies.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain trade theories (absolute, comparative, factor endowment) and apply economic data analysis to assess trade dynamics and advantages,
2. Apply knowledge of fintech, blockchain technology, and innovations in payment systems to understand their impact on international business operations,
3. Analyse the key components of the international business environment, including factors influencing trade such as competitiveness, tariffs, and exchange rates.
4. Assess the impact of globalisation on economies, particularly the Bhutanese economy, and evaluate the role of Foreign Direct Investment (FDI) and Multinational Corporations (MNCs) in global trade.

5. Analyse different organisational structures and strategies for managing international operations, including marketing, finance, and human resources,
6. Evaluate the role and functions of international organisations such as the WTO, IMF, World Bank, and Bhutan's engagement with these institutions,
7. Analyse the implications of regional economic cooperation initiatives like ASEAN, SAARC, BIMSTEC, CPEC, and BBIN on trade relations and economic integration,
8. Assess the risks associated with international trade and employ risk reduction strategies, including hedging and financial trade instruments.
9. Analyse the importance of emerging economies (BRICS, etc.) and their growing influence on global trade, and
10. Analyse the real-world case studies to understand practical applications of international business concepts and strategies for attracting investment.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	1	45
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	75
	Research	1.5	
	Assessments	1.5	
Total			120

Assessment Approach:

A. Project & Presentation (15%):

Students will prepare a group-based (4-5 students) project whereby they will have to submit a written report as well as give a presentation based on the topic given below.

"As an aspiring business person, you want to start a company that has a global market. With that in mind, design and create a business model as well as a work plan on how you intend to set up this international business. Specifically, detail the type of product or services, the target market/country, and your mode of entry. What challenges do you expect to face and how do you plan to address them?" The length of the report should be within 2000-2200 words. Each group will present their findings within 10–15-minutes, followed by a Q&A session.

The report will be of 10% weightage and the presentation will be of 5% weightage, and will be assessed based on the following criteria:

Report:
1	Introduction to the business
1	Type of product/services
1	Target market/country
1	Mode of entry
1	Expected challenges
2	Ways to address these challenges
1	Language and Structure of the Report
1	Correct Referencing and Citations
1	Individual Contribution

10   Total

Presentation:
1   Content and structure of the presentation (individual component)
1   Demonstrates understanding of the material presented (Individual component)
1   Time Management (Group component)
1   Tone and delivery (Individual component)
1   Involvement of audience and adequacy in handling Q&A (Group component)
5   Total

B. Trade Policy Impact Analysis (15%):

Each student will select a current or recent international trade policy (e.g., tariffs, sanctions, trade agreements, de-dollarisation efforts, WTO rulings) and analyse its impact on international business operations. The written report (1600–1800 words) must evaluate how the policy affects trade flows, multinational business decisions, global supply chains, and foreign investment strategies. Students are expected to use relevant trade theories and data, and conclude with clear, logical, and evidence-based recommendations for businesses or policymakers. Assessment will be based on the following criteria:

2   Clear Explanation of the Selected Trade Policy
2   Relevance of the Selected Trade Policy in International Business
2.5   Application of International Business Concepts or Trade Theories
2   Analysis of the Policy's Impact on Global Business Operations (e.g., supply chains, FDI, competitiveness)
2   Use of real-world data, statistics, and credible sources
2.5   Clarity and logic of Recommendations/Conclusions
1   Language and Structure of the Report
1   Correct Referencing and Citation
15   Total

C. Debate (15%):

Students in a group of 4-5 will be given topics on current issues related to Globalisation based on which the debate will be held for 15 minutes. Assessment will be based on the following criteria:
3   Subject Knowledge and Content: Accuracy of Information, Depth of Understanding, Argument Development (Individual Component)
3   Rebuttal: Responsiveness, Use of Evidence, Strategic Thinking (Group Component)
3   Organisation: Structure, Coordination, time management (Group Component)
2   Delivery: Clarity and Articulation, Confidence and Engagement (Individual component)
2   Teamwork: Collaboration, Role Distribution (Group Component)
2   Respectfulness Learning skills, Courteous Conduct (Group Component)
15   Total

D. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and

skills. Cases will also be used to test the levels of knowledge.

E. Semester-end Exam (35%):
The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of objective and subjective questions, or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Project and presentation	1	15
B. Trade Policy Impact Analysis	1	15
C. Debate	1	15
D. Mid-semester exam	1	20
E. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I. International Business Environment
    1.1. Basis of the International Business Environment
    1.2. Factors influencing trade (Competitiveness, Tariffs, Exchange Rates)
    1.3. Differences in international environments (economic, cultural, political, legal)
    1.4. Recent trends and developments in world trade
    1.5. Overview of Fintech, Blockchain technology and Innovations in payment systems
Unit II. Globalisation
    2.1. Concept and importance of Globalisation
    2.2. Impact on the Bhutanese economy
    2.3. Foreign direct investment (FDI) and multinational corporations (MNCs)
    2.4. Case study on City Projects: How it aims to attract (FDI) and multinational corporations; and how it can benefit from global trade and international business practices
    2.5. Modes of entry strategies for MNCs
    2.6. Cross-border mergers and acquisitions
    2.7. Emerging views on de-globalisation
Unit III. Evolution of International Structure
    3.1. Logistics, value chain, and strategies
    3.2. Organisational structures for international operations
    3.3. Marketing strategies and international HR issues
    3.4. Financial trade and payment terms (INCOTERMS)
    3.5. Foreign exchange markets
    3.6. Risk management and risk reduction strategies (hedging instruments)
Unit IV. Theories of Trade
    4.1. Economic data analysis based on trade theories
        4.1.1. Absolute cost advantage theory
        4.1.2. Comparative cost advantage theory
        4.1.3. Opportunity cost theory
        4.1.4. Factor endowment theory

4.2. Comparative vs. competitive advantage

4.3. Product life cycle and overlapping demand theory

Unit V. International Organisations Influencing Trade

5.1. International trade agreements and the role of the WTO

5.2. Functions of UNCTAD, OECD, IMF, World Bank, and G20

5.3. Bhutan's engagement with these international institutions

5.4. Emerging economies (BRICS, etc.)

Unit VI. Regional Economic Cooperation

6.1. Forms of regional blocks and economic integration (Europe, North America, Asia)

6.2. Role of ASEAN, SAARC, BIMSTEC, and CPEC, BBIN

6.3. Cross-border Cooperation: How Bhutan's international trade agreements and institutions like SAARC, ASEAN and BIMSTEC will impact its economic development, particularly in creating trade networks and promoting regional economic cooperation.

6.4. Trade/aid relationships between India and Bhutan

6.5. Implications of CPEC and BRI for Bhutanese trade

Reading List:

1. Essential Reading

Bhattacharjee, J. (2018). *SAARC vs BIMSTEC: The search for the ideal platform for regional cooperation.* Observer Research Foundation. Retrieved from https://www.orfonline.org/research/saarc-vs-bimstec-the-search-for-the-ideal-platform-for-regional-cooperation

Cherunilam, F. (2020). *International business* (6th ed.). PHI Learning Pvt. Ltd.

Hill, C. W. (2022). *ISE International business: competing in the global marketplace* (14th ed.). McGraw Hill.

Jain, S. C. (2007). *Emerging economies and the transformation of international business: Brazil, Russia, India and China (BRICs).* Edward Elgar Publishing.

Rugman, A. M. (2009). *The Oxford handbook of international business* (2nd ed.). Oxford University Press.

2. Additional Reading

Arner, D. W., Barberis, J. N., & Buckley, R. P. (2015). *The evolution of fintech: A new post-crisis paradigm?* University of Hong Kong Faculty of Law Research Paper No. 2015/047, UNSW Law Research Paper No. 2016-62. https://doi.org/10.2139/ssrn.2676553

Fabozzi, F. J., & Modigliani, F. (2015). *Financial markets and institutions* (5th ed.). Pearson.

Khan, Z., Changgang, G., & Afzaal, M. (2019). *China-Pakistan Economic Corridor at the cross intersection of China, Central Asia, and South Asia: Opportunities for regional economic growth.* The Chinese Economy, *53*(2), 200–215. https://doi.org/10.1080/10971475.2019.1688005

Krugman, P. R., Melitz, M., & Obstfeld, M. (2014). *International economics: theory and policy* (10th ed.). Pearson.

Rodrik, D. (2017). *Straight talk on trade: ideas for a sane world economy*. Princeton University Press.

Date: July, 2025

Module Code and Title: **MKT303 Sales Management**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Namrata Pradhan, Yuzer Peldon, Millan Subba, Dr. Suresh
                                Vijendra Acharya
Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective: The module will provide students a general understanding of the field of sales management and its importance to the success of any type of business. Students will acquire basic skills in the development of a strategic sales programme, training and motivation of a sales force, forecasting of sales and territory management. The module will also focus on the development of personal selling skills.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain the key concepts of sales management,
2. Formulate sales strategy for a business,
3. Develop an appropriate sales organisation for any given business,
4. Apply the concepts of recruitment, selection, staffing and training to develop a sales force,
5. Apply compensation and motivation concepts and tools in order to encourage and empower a sales force,
6. Apply sales forecasting methods to support the sales process,
7. Apply the concepts of sales quotas and territory management effectively,
8. Assess different selling techniques to achieve sales targets,
9. Identify the best way to customers as part of the personal selling process,
10. Develop of sales presentations as part of the personal selling process, and
11. Assess the importance of after-sales process in order to increase customer satisfaction and retain customers

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures	2	45
	Group work with class discussion	1	
Independent study	Self-study	3	75
	Written assignment and Project	2	
		Total	**120**

Assessment Approach:

A. Sales pitching (15%):

Students in groups of 2-4 will develop and demonstrate effective sales pitches, learn to handle objections, and learn closing a deal through practical exercises.

    Sales Pitch Development:

- Choose a product or service to pitch.

Students can choose the product from B2C or B2B such as Eco-Friendly Water Bottles, Smart Home Devices, Fitness Trackers, Online Courses or Workshops, Travel Accessories, Tech Gadgets, Health and Wellness Products, Innovative Kitchen Appliances, Pet Products, CRM Software, Cloud Storage Services, Cybersecurity Solutions, Marketing Automation Tools Telecommunication Services Industrial Equipment and materials

- Identify target market and research the unique selling points of the product/service.
- Create a 5-7minute sales pitch

Criteria:

Sales pitching

1	Engaging opening that captures attention
1	Clear explanation of the product/service
1	Use of visual aids (slides, props, etc.)
2	Convincing arguments for the product/service

A written report with 1000-1200 words 10%

Criteria:

1	Details of product/service chosen
1	The sales pitch script
3	Objections and strategies to handle them that consist of
	Identifying problems that can occur in the product (this can be done through online customer complaints) -1
	Identifying common objections related to the specific product -1
	Insightful analysis of why these objections arise-1
2	Detailed discussion of strategies to handle objections
2	Offering actionable recommendations for improving objection handling
1	Quality of report based on grammar, spelling, style, consistency and citations
15	Total

B. Case Study (15%):

Groups of students (4-5) will analyse case and produce a 600-1200-words report. Students will be provided with a real-life case study scenario related to Customer Relationship Management (CRM), sales force management including aspects like training, motivation, and performance evaluation, sales territory planning, sales techniques and negotiation strategies, Cross-selling and up-selling strategies, sales channel management like direct sales, distributors.

The students will analyse using relevant questions raised by tutor, present key findings from the analysis, supported by data or examples. Provide actionable recommendations based on the analysis.

Criteria:

3	Identification of Problem
3	Analysis of the issues in each case
3	Recommended actions based on analysis
3	Demonstrated productive teamwork
2	Quality of report based on grammar, spelling, style, consistency and citations
1	

Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.

15 Total

C. Project Report (15%):

Students will do a group project (3-5 members) in which they need to select a Bhutanese organisation for which they will analyse their current sales management approach. Based on the analysis they have to draw conclusions and submit a written report with approximately 800-1000 words. The student's performance will be assessed based on the coverage of content

- How does the organisation segment its market, and what are the key target customer profiles?
- What sales strategies does the organisation use to reach its target customers?
- What are the primary sales channels used by the organisation?
- How does the organisation differentiate its products/services in the market?
- Describe the steps in the organisation's sales process from lead generation to closing a sale.
- How is the sales team structured, and what roles do different team members play?
- What training and development programmes are available for sales staff?
- What are the key challenges faced in sales management?
- How does the organisation handle customer objections and feedback?
- What role do cultural and traditional elements play in their sales strategy?

Criteria:

1	Company Profile & Product
1	Market Segmentation and Customer Profiles
2	Sales Strategies
2	Primary Sales Channels
2	Product/Service Differentiation
2	Sales Process
2	Sales Team Structure and Roles
1	Customer Objections and Feedback Handling
1	Quality of report based on grammar, spelling, style, consistency
1	Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.
15	Total

D. Class Participation (5%):

Class participation relies on the instructor's assessment, instructors clarify their criteria for participation at the time of the course commencement.

Class participation marks are typically awarded by faculty based on variety of criteria

2	Volunteering to lead discussions and presenting ideas
2	Participate in activities and answering questions posed
1	Demonstrating respect for classmates and instructors.
5	Total

E. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester

F. Semester-end Exam (30%):

Students will take a written exam of 100 marks covering the subject matter of the whole

module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Sales pitching	1	15
B. Case Study	1	15
C. Project Report	1	15
D. Class Participation		5
F. Mid-Semester Exam	1	20
G. Semester-end Exam (SE)	1	30
TOTAL		**100**

Pre-requisites: MKT201 Principles of Marketing

Subject Matter:

Unit I: Role of Selling in Business
    1.1. Introduction to Sales Management
    1.2. The nature and role of sales management
    1.3. Characteristics of modern selling
    1.4. Success factors for professional salespeople
    1.5. Types of selling
    1.6. Relationship management in sales
    1.7. Importance of relationship management in B2B sales

Unit II: Planning sales efforts
    2.1. Sales Planning Process
        2.1.1 Setting Objectives, Operations to meet objectives, Organising for Action, Implementing, Measuring Results against Standards
    2.2. Understanding and optimising the sales: Sales funnel model
    2.3. Identifying specific market opportunities: Market Research, Trend Analysis, Partnerships and Collaborations
    2.4. Identifying Problems in Sales Management: Sales Performance Analysis, Customer Feedback and Complaints, Market Changes, Regulatory Changes
    2.5. The need for iceberg model – as a tool for evaluation

Unit III: Design and Size of Sales Territory
    3.1. Criteria for territory design- potential, size, coverage, impediments
    3.2. Methods for designing territories- Buildup method, Breakdown method, Incremental method
    3.3. Bases of developing sales territories
    3.4. Assigning sales personnel to territories

Unit IV: Recruitment and Selection
    4.1. The importance of selection
    4.2. Preparation of the job description and specification
    4.3. Identification of sources of recruitment and methods of communication
    4.4. Supplementary selection aids

Unit V: Motivation and Training, Organisation and Compensation
    5.1. Motivation of sales force

5.1.1. Motivation

5.1.2. Leadership

5.2. Training of sales force

5.2.1. Objectives of sales training

5.2.2. Types of training

5.2.3. Training methods and procedures

5.3. Organisation and compensation of sales force

5.3.1. Organisational structure

5.3.2. Determining the number of salespeople

5.3.3. Compensation

Unit VI: Sales Forecasting & evaluating sales performance

6.1. Introduction to sales forecasting

6.2. Purpose

6.3. Levels of forecasting

6.3.1. Qualitative techniques

6.3.1 Quantitative techniques

6.4. Budgeting – purposes

6.5. Evaluating Sales performance

6.3.2 Elements of sales analysis

6.3.3 Sales audit

6.3.4 Key Sale Performance Metrics Analysis

6.3.5 Methods of Sales Force Evaluation - Essays, Rating Scales, Forced Choice Method, Ranking

Unit VII: The Personal Selling Skills

7.1. Characteristics of personal selling

7.2. The Sales Process

7.3. The opening

7.4. Need and problem identification

7.5. The presentation and demonstration

7.6. Dealing with objectives

7.7. Negotiation

7.8. Closing the sale

7.9. Follow-up

Reading Lists:

1. Essential Readings

Cron, W. L. (2015). *Dalrymple's sales management: concepts and cases* (10th ed.). John Wiley & Sons.

Jobber, D., Lancaster, G., & Le Meunier-FitzHugh, K. (2019). *Selling and sales management* (11th ed.). Pearson.

Mallik, P. K. (2012). *Sales management* (1st ed.). Oxford University Press.

Still, R. R., Edward, C. W., Norman, G. A. P., & Puri, S. (2024). *Sales and distribution management: decisions, strategies, and cases* (7th ed.). Pearson.

2. Additional Readings

Bird, T., & Cassell, J. (2012). *Brilliant selling* (2nd ed.). Pearson Business.

Borg, J. (2013). *Persuasion: The art of influencing people* (4th ed.). Pearson Education.

Module Code and Title: **HRM303 Recruitment and Retention**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutors: Bhuwan Shrivastava, Namrata Pradhan, Millan Subba, Sonam
                        Choden
Module Coordinator: Bhuwan Shrivastava

General Objective: This module aims to equip students with knowledge and skills to understand and manage the processes involved in attracting and keeping employees within an organisation. It aims to develop required knowledge and skills to implement effective recruitment strategies, and also be able to deploy relevant retention strategies for desirable employees for the long-term benefit of the organisation.

Learning Outcomes - On completion of the module, students will be able to:
1. Apply the key concepts and strategic importance of Human Resource Planning in aligning an organisation's workforce needs with its business objectives,
2. Identify effective recruitment strategies and methods to attract qualified candidates that match the organisation's requirements and culture,
3. Apply appropriate selection techniques and tools to evaluate candidates' skills, experiences, and fit for specific roles within the organisation,
4. Assess how organisations retain employees by implementing career development programmes and growth opportunities that align with both individual aspirations and organisational goals,
5. Analyse how compensation structures and incentive programmes can motivate employees, enhance performance, and align with the organisation's strategic objectives.
6. Evaluate the role of employee benefits in supporting workforce well-being, enhancing job satisfaction, and ensuring legal compliance, and
7. Analyse the processes and best practices for managing employee separation while ensuring a positive work environment that encourages retention and minimises turnover.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	1	45
	Class participation and quizzes	1	
	Role plays and reflections	1	
Independent study	Written assignment	2	75
	Self-study	3	
	Total		**120**

Assessment Approach:

A. Case Study (15%):

In groups of 3-4 students, each group will be required to work on different cases related with recruiting and retention of employees, culminating in a 1900-2000-word report. Each group will explain how, based on all the elements present in the case, the recruitment and retention issues and more general issues impact the HR aspects of the organisation. The group will also provide recommendations to improve recruitment and retention specific to each organisation.

2	Understanding of the case/topic
3	Analysis and identification of the business issue
3	Recommendations of solution based on their learning
3	Use of data and evidence
2	Application of theoretical concepts
2	Language (grammar, spelling, organisation, referencing, etc.)
15	Total

B. Presentation (10%):

Students will work in pairs and will make a short presentation of 10 minutes on issues pertaining to HR, discussed in the class, in organisations locally or globally, followed by 5 minutes Q&A.

3	Content of issues discussed
2	Structure and organisation
1	Visual aids and supporting materials
2	Delivery and communication skills
2	Research and use of evidence
10	Total

C. Class Participation (5%):

Students will participate in class discussions, contributing their ideas and opinions about the concepts and methods being taught in this module.

1	Frequency of participation in class
2	Quality of comments
1	Listening skills (maybe exemplary proficient, developing, unacceptable)
1	Contribution in a group discussion in class
5	Total

D. Reflection Report (10%):

At the end of Unit 7, each student will write a reflection report in class regarding HRM303 module. The report must be within 600-800 words. A reflection report is a personal account where an individual analyses and evaluates their own experiences, often in relation to a particular activity, project, or learning process. It provides an opportunity to critically assess what was learned, how it was learned, and how it applies to future situations. Reflection reports are commonly used in educational settings to encourage self-awareness, continuous learning, and improvement.

1	Introduction
2	Description of the course
2	Analysis and reflection
2	Learning and outcomes
2	Application to future situations/semesters
1	Conclusion

| | 10 | Total |

E. Debate: (10%)

Students will work in groups of 4-5 members and debate with another team of 4-5 members on the topic of compensation and incentives. Each group will be given a total of 10 minutes to present their ideas against the other team. A total of 20 minutes will be spent on completing each debate session.

	3	Quality/Content of issues debated
	2	Quality of delivery including persuasiveness
	3	Clarity and quality of evidence
	2	Adherence to time allocation
	10	Total

F. Mid-semester exam: (20%)

Students will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end exam: (30%)

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Case Study	1	15
B. Presentation	1	10
C. Class Participation		5
D. Reflection Report	1	10
E. Debate	1	10
F. Mid-semester exam	1	20
G. Semester-end exam	1	30
TOTAL		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Human Resource Planning (HRP)
1.1. Introduction
1.2. Objectives of HRP
1.3. Need of HRP
1.4. HR policy
1.5. Demand and supply forecasting
1.6. Work load analysis
1.7. Issues of shortage and surplus
1.8. Balancing supply and demand
1.9. Impact of turnover (costs, inefficiencies, morale)
1.10. Adequate slack for amount of employee turnover
1.11. Job analysis and evaluation

Unit II: Recruitment
   2.1. Concepts
   2.2. Headhunting
   2.3. Potential sources of candidates
   2.4. Attracting the best candidates
   2.5. Creating interest for applying
   2.6. Getting more quality applicants
   2.7. Hiring extra staff (slack) anticipating turnover

Unit III: Selection
   3.1. Screening methods and procedures
   3.2. Interviews
   3.3. Selecting the best ones / settling for the mediocre vs. having vacancies
   3.4. Risk and cost/benefit analysis of selection

Unit IV: Retention and Career Path
   4.1. Concept
   4.2. Job redesign, job enlargement, job enrichment, job rotation
   4.3. Involving in next level of decisions
   4.4. Mentoring
   4.5. Making path visible
   4.6. Succession planning
   4.7. Training and development
   4.8. Designing training programmes – on job and off job trainings
   4.9. Assessments and trainings related to problem areas
   4.10. Attrition, causes for attrition, and corrective measures

Unit V: Compensation and Incentives
   5.1. Wage/salary, basic, dearness and other allowances
   5.2. Factors influencing wage/salary
   5.3. Assessing which incentives is appropriate for individuals and groups of employees
   5.4. Higher compensation vs. costs of turnover
   5.5. Other incentives: commission; bonus; recognition; stock options
   5.6. Trade-offs between salary and other incentives

Unit VI: Employee Benefits
   6.1. Statutory and voluntary benefits
   6.2. Retirement benefits – provident fund, gratuity, pension
   6.3. Corporate costs and benefits of each form and mix of compensation and employee benefits
   6.4. Conflicting and complementary benefits
   6.5. Immediate vs. longer term incentives
   6.6. Tying compensation and benefits to individual and group performance standards

Unit VII: Separating and Retaining Employees
   7.1. Differences between involuntary and voluntary turnover, and their effects on an organisation.
   7.2. How employees determine whether the organisation treats them fairly.
   7.3. Legal requirements for employee discipline.
   7.4. Ways organisations discipline employees fairly.
   7.5. Effects of job dissatisfaction on employee behaviour.
   7.6. How organisations contribute to employees' job satisfaction and retain key employees.

Reading Lists:
1. **Essential Readings**

   (2019). *Recruitment and retention practices: Attracting, enhancing, engaging with, and forming enduring relationships with employees*. Human Resource Management International Digest, 27(4), 19–21. https://doi.org/10.1108/HRMID-04-2019-00982.

   Dessler, G. (2016). *Human resource management* (15th ed.). Pearson.

   Lowisz, S. (2019). *Recruiting sucks...but it doesn't have to: breaking through the myths that got us here*. Lioncrest Publishing.

   Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). *Fundamentals of human resource management* (9th ed.). McGraw Hill.

2. **Additional Readings**

   Royal Civil Service Commission. (2023). *Bhutan Civil Service Rules and Regulations 2023.* Royal Government of Bhutan.

   The American Society of Association Executives (ASAE), & Jacobs, S. (2016). *Membership essentials: Recruitment, retention, roles, responsibilities, and resources* (2nd ed.). Jossey-Bass.

Date: July, 2025

Module Code and Title:	**EDP304 Lean Startup Methodologies**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Dipan Pradhan, Madhav Verma, Namrata Pradhan, Millan Subba
Module Coordinator:	Dipan Pradhan

General Objective:

This module aims to equip students with practical skills and knowledge in lean startup principles and agile methodologies. Students will learn how to efficiently develop, validate, and scale startup ideas using minimal resources while responding to customer and market feedback in real-time. Through hands-on learning and real-world application, students will practice methods to reduce waste, optimise resource usage, and rapidly iterate their business models or products to achieve product-market fit.

Learning Outcomes:

On completion of the module, students will be able to:

1. Apply lean startup principles to quickly test and validate business ideas with minimal resources,
2. Create a Minimum Viable Product (MVP) and use iterative cycles to improve product-market fit based on customer feedback,
3. Utilise agile project management methodologies to structure and manage startup projects flexibly and effectively,
4. Design feedback loops to pivot or persevere with product strategies based on market response,
5. Analyse business metrics to assess progress and adjust startup strategies dynamically,
6. Integrate lean and agile methodologies into daily startup operations to increase efficiency and customer satisfaction, and

7. Collaborate in cross-functional teams to simulate real-world startup environments and enhance innovation.

Learning and Teaching Approach:
This module follows a hands-on and interactive learning approach. Key activities include real-world startup simulations, iterative project development, peer evaluations, and reflective learning. Students will engage with case studies, work in teams, and create MVPs for testing in a controlled environment.

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and discussions	1	60
	Workshops, Presentations, Prototyping	3	
Independent Study	VLE discussions, case readings, Product testing	3	60
	Written assignments and reflection writings	1	
		Total	**120**

Assessment Approach:
A. Lean Canvas Development (15%):
In a group of 4-5 students, develop a comprehensive Lean Canvas for a startup idea, identifying and articulating key business hypotheses.

3	Complete and thorough coverage of all Lean Canvas components
3	Clear articulation and justification of assumptions and hypotheses
2	Logical coherence and consistency between different components
3	Originality and creativity in addressing the problem
2	Practicality and potential impact of the proposed solution
1	Professionalism and clarity in delivery
1	Effective use of visual aids and time management
15	Total

B. MVP and Market Testing (15%):
In a group of 4-5, create a Minimum Viable Product (MVP) and conduct market testing, iterating based on customer feedback.

3	Effectiveness in demonstrating the core value proposition
2	User-friendliness and clarity of the MVP
3	Systematic approach to collecting and analysing feedback
2	Evidence of meaningful iterations based on feedback.
3	Efficient planning and execution within given resources
2	Timely completion of development and testing phases
15	Total

C. Agile Project Management Simulation (10%):
In a group of 4-5, participate in a simulation to manage and adapt a project using agile methodologies and sprints.

2	Clear definition and execution of assigned roles
2	Effective communication and teamwork
1	Active participation from all team members

2	Proper application of agile principles and practices
2	Responsiveness to changes and challenges during the project
1	Evidence of continuous improvement in processes.
10	Total

D. Individual Reflective Journal (10%):

Maintain a reflective journal documenting personal learning experiences, challenges encountered, and key takeaways from implementing lean and agile practices approximately within 1300-1500 words.

3	Insightful and honest self-assessment.
2	Ability to connect experiences to broader concepts.
3	Logical organisation and clarity of writing
2	Originality and depth of insights provided
10	Total

E. Final Startup Project and Pitch (20%):

Present a comprehensive startup project, demonstrating the application of lean startup and agile methodologies, and pitch the idea to a panel.

4	Application of Lean Startup Principles (Evidence of problem-solution fit, rapid experimentation, customer discovery, and early validation using minimal resources. Includes use of tools like Lean Canvas.)
3	Minimum Viable Product (MVP) & Iteration (MVP is realistic, clearly presented, and shows iterative development based on genuine user feedback. Demonstrates pivot or persevere decisions.)
3	Agile Methodology in Project Execution (Demonstrates use of agile tools (Kanban board, sprints, user stories, stand-ups). Shows adaptability and flexibility in managing the startup process.)
3	Feedback Loops & Responsiveness (Clear evidence of customer/market feedback integration. Shows how feedback informed product decisions and iteration cycles.)
2	Business Metrics & Strategic Adjustments (Key performance indicators (KPIs) or metrics are defined, tracked, and used to guide decision-making. Includes discussion of strategic responses to data.)
2	Team Collaboration & Innovation (Cross-functional collaboration evident. Roles clearly defined. Project shows creativity, risk-taking, and innovation.)
3	Pitch Quality & Delivery (Pitch is clear, compelling, and professional. Includes problem, solution, market, MVP, traction, metrics, and next steps. Addresses Q & A effectively.)
20	Total

F. Semester-end Exam (30%):

A semester-end examination will be conducted covering all subject matters of the module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Lean Canvas Development	1	15
B. MVP and Market Testing	1	15

C. Agile Project Management Simulation	1	10
D. Individual Reflective Journal	1	10
E. Final Startup Project and Pitch	1	20
F. Semester-End Exam	1	30
	Total	**100**

Pre-requisites: None

Subject Matter:
  Unit I: Introduction to Lean Startup Principles
    1.1. Overview of Lean Startup Methodology
      1.1.1. Origins and Evolution
      1.1.2. Core Concepts
      1.1.3. Lean Startup vs. Traditional Startup Models
    1.2. Understanding Waste Reduction and Efficiency
      1.2.1. Defining Waste in Startups
      1.2.2. Lean Thinking Principles
      1.2.3. Applying Lean Principles Beyond Manufacturing
    1.3. Key Components of the Lean Canvas
      1.3.1. Introduction to the Lean Canvas
      1.3.2. Detailed Exploration of Each Component
      1.3.3. Creating a Lean Canvas
    1.4. Customer Development Process
      1.4.1. Understanding Customer Needs
      1.4.2. Conducting Customer Interviews
      1.4.3. Validating Assumptions
    1.5. The Entrepreneurial Mindset in Lean Startup
      1.5.1. Embracing Uncertainty and Risk
      1.5.2. Cultivating Adaptability and Resilience
      1.5.3. Continuous Learning and Improvement
  Unit II: Agile Methodologies and Project Management
    2.1. Introduction to Agile Principles and Scrum Framework
      2.1.1. Agile Manifesto: Core values and principles
      2.1.2. Scrum Roles
      2.1.3. Scrum Artifacts
      2.1.4. Scrum Events
    2.2. Managing Sprints, Tasks, and Timelines
      2.2.1. Sprint Planning
      2.2.2. Task Estimation
      2.2.3. Visual Management Tools
    2.3. Flexibility and Adaptability in Project Management
      2.3.1. Responding to Change
      2.3.2. Prioritisation Techniques
      2.3.3. Risk Management
    2.4. Agile in Non-Software Contexts
    2.5. Applying Agile to Various Industries
    2.6. Challenges and Solutions
    2.7. Collaboration and Team Dynamics
      2.7.1. Effective Communication
      2.7.2. Conflict Resolution
      2.7.3. Building High-Performing Teams
  Unit III: Pivot or Persevere: Decision Making in Startups
    3.1. Interpreting Data from MVP Testing

5.6.1. Long-Term Strategic Planning
　　　　5.6.2. Adapting to Market Changes
　　　　5.6.3. Maintaining Organisational Health
.
Reading List:
  1. Essential Readings

Blank, S., & Dorf, B. (2020). *The startup owner's manual: the step-by-step guide for building a great company* (1st ed.). Wiley.

Kniberg, H. (2022). *Scrum and XP from the trenches: how we do scrum*. C4Media.

Maurya, A. (2022). *Running lean: iterate from plan A to a plan that works* (3rd ed.). O'Reilly Media.

Ries, E. (2011). *The lean startup: how today's entrepreneurs use continuous innovation to create radically successful businesses*. Crown Currency.

Sutherland, J., & Sutherland, J.J. (2014). *Scrum: the art of doing twice the work in half the time*. Crown Currency.

  2. Additional Readings

Anthony, S. D., Johnson, M. W., Sinfield, J. V., & Altman, E. J. (2008). *The innovator's guide to growth: putting disruptive innovation to work*. Harvard Business Press.

Cooper, B., Vlaskovits, P., & Ries, E. (2016). *The lean entrepreneur: how visionaries create products, innovate with new ventures, and disrupt markets* (2nd ed.). Wiley.

Furr, N. R., & Ahlstrom, P. (2011). *Nail it then scale it: the entrepreneur's guide to creating and managing breakthrough innovation*. NISI Institute.

Kim, W. C., & Mauborgne, R. (2015). *Blue ocean strategy: how to create uncontested market space and make the competition irrelevant (Expanded ed.)*. Harvard Business Review Press.

Date: July, 2025

Module Code and Title:	**EDP305 Design Thinking and Innovation Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Dipan Pradhan, Madhav Verma, Namrata Pradhan
Module Coordinator:	Dipan Pradhan

General Objective:
This module aims to cultivate creativity and foster user-centric innovation in product and service development. Students will learn to apply design thinking as a methodology for solving complex problems and managing the innovation process from idea generation to implementation. The module encourages a culture of continuous improvement, adaptability, and rapid prototyping in organisations.

Learning Outcomes:
On completion of this module, students will be able to:
  1. Apply design thinking frameworks to analyse and address complex problems,
  2. Generate innovative solutions through user-centered research and ideation techniques,

3. Manage the end-to-end innovation process, from ideation to execution,
4. Develop prototypes and test them iteratively to refine product or service concepts,
5. Evaluate the feasibility and scalability of innovative ideas for real-world implementation,
6. Foster an organisational culture of creativity, continuous improvement, and adaptability, and
7. Assess innovation models and strategies to adapt to changing market environments.

Learning and Teaching Approach:
This module will utilise a combination of lectures, hands-on workshops, case studies, group projects, and real-world applications. A strong emphasis will be placed on iterative design thinking workshops, prototyping sessions, and innovation case studies from global companies.

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and discussion	2	45
	Workshops/Presentations, Prototyping	1	
Independent Study	VLE discussions,	5	75
	Case Study		
	Research		
	Written assignments and reflection writings		
		Total	120

Assessment Approach:
A. Case Study Analysis (10%):
In a group of 4-5, analyse a real-world company that successfully employed design thinking to solve a significant business problem, extracting key insights and demonstrating an understanding of design thinking concepts. Choose a company known for its use of design thinking in innovation (e.g., IDEO, Apple, Airbnb). Ensure sufficient information is available for in-depth analysis. The students are expected to submit a Case Study Analysis Report (1300-1,500 words)

2	Depth of understanding of the business problem.
1	Clarity in articulating the problem's significance.
1	Use of supporting data and evidence
1	Accurate explanation of design thinking stages
1	Insightful analysis of how each stage was implemented
1	Connection between the company's actions and design thinking principles.
1	Professional writing style with a logical flow.
1	Correct use of APA referencing
1	Overall presentation quality, including formatting and clarity
10	Total

B. Group Innovation Project- Prototyping and User Testing (30%):
In a group of 4-5, collaboratively identify a real-world problem, apply design thinking methodologies to develop an innovative solution, create a prototype, and conduct user testing to refine the solution.
Project Components and Evaluation Criteria. The project is divided into four main components

like Problem Identification and Empathy (6%), Ideation and Solution Development (6%), Prototype Development (10%), User Testing and Iteration (8%)

Problem Identification and Empathy (6%)
1	Comprehensive engagement with real users
1	Use of multiple research methods
1	Accurate and detailed representations of user characteristics
1	Insight into user emotions, motivations, and behaviours
1	Clear articulation of the core problems from the user's perspective
1	Evidence of understanding the root causes of issues
6	Total

Ideation and Solution Development (6%)
1	Diversity and innovativeness of ideas generated
1	Willingness to explore unconventional solutions
1	Application of structured ideation methods
1	Evidence of a systematic approach
1	Clear evaluation criteria
1	Logical justification for the chosen solution
6	Total

Prototype Development (10%)
2	Effective demonstration of core features
2	Level of interactivity and user engagement
2	Attention to detail and finishing
2	Professionalism in construction or design
1	Addresses identified user needs and pain points
1	Adaptability to user context
10	Total

User Testing and Iteration (8%)
1	Clear objectives and methods.
1	Appropriate participant selection
1	Quality and relevance of data
1	Use of effective techniques
1	Demonstrated improvements
1	Logical connection between feedback and changes
1	Insights gained
1	Impact on the overall solution
30	Total

C. Individual Reflection Report – Innovation in Practice (10%):

Individual students will write a reflection report on personal experiences during the innovation project, analysing how design thinking principles were applied and their impact on your understanding of innovation. (Word Count: Approximately 1300-1500 words)

2	Insightfulness and honesty
1	Critical evaluation of contributions and learning
1	Reflection on successes and improvements.
1	Understanding of principles
1	Linking theory to practice
1	Examining process effectiveness
1	Clarity and coherence

    1   Academic conventions
    1   Professional presentation
    10   Total

D. Final Group Project – Innovation Strategy and Implementation Plan (20%):

In the team of 4-5 Students, develop a comprehensive innovation strategy and implementation plan for a chosen product or service, including a strategic roadmap and execution guidelines.

    4   Strategic Depth & Opportunity Insight (Demonstrates clear understanding of innovation strategy. Identifies real and insightful market opportunities and aligns them with business goals)

    4   Feasibility & Implementation Plan (Presents a practical, realistic plan with clear methods, achievable timelines, and scalable processes. Includes relevant risk mitigation strategies)

    4   Financial & Resource Planning (Provides sound, realistic financials and budget forecasts. Shows understanding of required resources and funding viability)

    4   Communication & Presentation Quality (Ideas are clearly articulated, well-structured, and professionally presented. Includes effective visuals and supports claims with evidence)

    4   Team Engagement & Q&A Response (Shows strong collaboration, confident delivery, and ability to respond thoughtfully to audience questions and feedback)

    20   Total

E. Semester-end Exam (30%):

A semester-end examination will be conducted covering all subject matters of the module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Case Study Analysis	1	10
B. Group Innovation Project – Prototyping and User Testing	1	30
C. Individual Reflection Report – Innovation in Practice	1	10
D. Final Group Project – Innovation Strategy and Implementation Plan	1	20
E. Semester-End Examination	1	30
Total		**100**

Pre-requisites: None

Subject Matter:
   Unit I: Introduction to Innovation Management
   1.1. Understanding Innovation and Creativity
      1.1.1. Definitions of Innovation and Creativity
      1.1.2. Types of Innovation
      1.1.3. The Role of Creativity in Innovation
      1.1.4. Innovation vs. Invention
   1.2. Innovation Ecosystems and Organisational Structure
      1.2.1. Components of an Innovation Ecosystem
      1.2.2. Organisational Structures that Foster Innovation
      1.2.3. Open Innovation and Collaboration
   1.3. Barriers to Innovation in Organisations

4.4.3. Continuous Improvement

 Unit V: Scaling Innovation and Strategic Implementation
5.1. Scaling Up: Strategies for Growth and Sustainability
   5.1.1. Growth Strategies
   5.1.2. Resource Management
   5.1.3. Operational Scaling
5.2. Innovation Metrics: Measuring Success and Impact
   5.2.1. Quantitative Metrics
   5.2.2. Qualitative Metrics
   5.2.3. Social and Environmental Impact
5.3. Building an Organisational Culture of Innovation
   5.3.1. Leadership and Vision
   5.3.2. Employee Engagement
   5.3.3. Cultural Elements
5.4. Strategic Road mapping
   5.4.1. Developing a Strategic Innovation Roadmap
   5.4.2. Managing Change

 Unit VI: Continuous Improvement and Market Adaptability
6.1. Agile Methodologies in Innovation
   6.1.1. Principles of Agile Innovation
   6.1.2. Scrum and Kanban Frameworks
   6.1.3. Benefits of Agile in Innovation
6.2. Market Adaptation Strategies
   6.2.1. Environmental Scanning
   6.2.2. Customer Feedback Integration
   6.2.3. Pivoting Strategies
6.3. Continuous Improvement and Feedback Loops
   6.3.1. Kaizen Principles
   6.3.2. Lean Principles
   6.3.3. Implementing Feedback Loops
6.4. Technology and Innovation
   6.4.1. Leveraging Emerging Technologies
   6.4.2. Digital Transformation
   6.4.3. Innovation in the Digital Age

Reading List:
 1. **Essential Readings**

Brown, T. (2019). *Change by design: how design thinking transforms organisations and inspires innovation.* Harper Business.

Curedale, R. (2019). *Design thinking process and methods* (5th ed.). Design Community College Inc.

Liedtka, J., & Ogilvie, T. (2011). *Designing for growth: a design thinking tool kit for managers.* Columbia Business School Publishing.

Lockwood, T. (Ed.). (2009). *Design thinking: integrating innovation, customer experience, and brand value* (1st ed.). Allworth Press.

Osterwalder, A., & Pigneur, Y. (2010). *Business model generation: a handbook for visionaries, game changers, and challengers* (1st ed.). John Wiley and Sons

 2. **Additional Readings**

Kelley, T., & Kelley, D. (2013). *Creative confidence: unleashing the creative potential within us all.* Crown Currency.

Kimbell, L. (2011). Rethinking design thinking: Part 1. *Design and Culture, 3*(3), 285–306. https://doi.org/10.2752/175470811X13071166525216

Martin, R. L. (2009). *The design of business: why design thinking is the next competitive advantage.* Harvard Business Review Press.

Ries, E. (2011). *The lean startup: how today's entrepreneurs use continuous innovation to create radically successful businesses.* Crown Currency.

Ries, E. (2017). *The Startup Way: How Modern Companies Use Entrepreneurial Management to Drive Growth.* Crown Currency.

Tidd, J., & Bessant, J. R. (2020). *Managing innovation: integrating technological, market and organizational change* (7th ed.). Wiley

Date: July, 2025

Module Code and Title: **RES301 Research Methods in Business**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Madhav Verma, Ugyen Phuntsho, Bhuwan Shrivastava,
                                       Dr. Suresh Vijendra Acharya, Gopal Giri
Module Coordinator: Madhav Verma

General objective:
This module provides students with the skills and knowledge to identify, design, and conduct research that addresses complex business problems through an interdisciplinary and global lens. Students will develop proficiency in both quantitative and qualitative research methods, applying advanced technological tools for data collection and analysis. Emphasis is placed on ethical research practices, and responsible data handling, ensuring the long-term impact of research. The module prepares students to collaborate, communicate research findings to diverse audiences, and contribute to scholarly publication and global business research.

Learning outcomes:
On completion of the module, students will be able to:
1. Explain the differences between business research methodology and research methods,
2. Formulate research problems that address complex business challenges within both local and global contexts,
3. Review relevant literature to support research questions, highlighting research gaps, and contributing to existing business knowledge,
4. Differentiate between various research designs and apply the appropriate method for specific business research questions,
5. Design appropriate data collection tools,
6. Analyse data using statistical tools to draw meaningful conclusions,
7. Evaluate the ethical implications of research, incorporating principles of responsible research practices to ensure long-term impact,
8. Collaborate with peers in research activities, demonstrating teamwork, problem-solving, and conflict resolution throughout the research process, and
9. Design a comprehensive research proposal that demonstrates a clear understanding of research methods, ethical practices, and sustainability.

Learning and teaching approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures	2	60
	Presentation	1	
	Class exercise	1	
Independent Study	Group discussion	1	60
	Self-study	2	
	Written assignments	1	
	Total		**120**

Assessment approach:

Students' learning will be assessed continuously throughout the semester, with a strong focus on collaborative group work supported by individual components to ensure personal accountability and skill mastery. Students will work in the same group of 4–5 members for all assessments up to and including the research proposal. This group will then continue as a team to carry out the full research project in RES302 Research Project, ensuring continuity and deeper engagement with their chosen topic.

A. Formulating a research problem (10%):

Group Task**:** Students in groups of 4-5 will identify a research topic related to their major and submit it to the module tutor for approval. After topic approval, groups will formulate research problems, objectives, and research questions. The students' group work will be assessed for 8% of the total marks assigned to the module using the following criteria and the individual component will be assessed out of 2% of the total marks assigned to the module.

3	Identification and clarity of the research problem
2	Significance and relevance to the field
3	Well-defined research objectives and questions
2	*Individual component:* Each student submits a 150-200-word personal reflection on their contribution to the process and reflection on their learnings
10	Total (Including individual component)

B. Writing a critical literature review (15%):

Group Task: Students in the same group of 4-5 will search and critically review relevant literature for the chosen topic (minimum 1000-1200 words and 10 articles). They will submit a literature review that identifies research gaps and supports the research question. The students' group work will be assessed for 13% of the total marks assigned to the module using the following criteria and the individual component will be assessed out of 2% of the total marks.

2	Relevance and appropriateness of sources selected (Selected articles are current, credible, and directly related to the research topic).
3	Critical analysis of the literature (Demonstrates understanding, comparison, and evaluation of existing studies).
2	Identification of research gaps (Clearly identifies what is missing or underexplored in the existing literature).
2	Cohesiveness and clarity of the written review (Review is well-structured, logically presented, and clearly written).
3	Group presentation of the literature review findings. Each team will make a 7 minutes presentation to share the research gap identified and support the research question based on the literature review. (Key points are clearly communicated with logical flow, audience engagement, and effective teamwork).

3	Individual component: Each student submits a critique of a minimum of two key articles from the literature review, focusing on its strengths, weaknesses, and relevance to the research problem (minimum 200-300 words)
15	Total

C. Research methodology and designing data collection tools (15%):

Student in the same group of 4-5 will prepare a comprehensive research methodology section for their research project. This includes developing a detailed methodology covering research design, sampling design, methods of data collection, and data analysis procedures. The same groups will also design and present data collection tools to support their research methodology. All tasks will be conducted in class to ensure originality and discourage the use of AI for this assignment. Groups will submit a written report (within 800-1000 words) and present their methodology and data collection tools the class. The research methodology part will be assessed for 10% of the total marks assigned to the module using the following criteria:

Research Methodology (10%)

2	Research design (Clearly defines the type and purpose of research; aligns with objectives).
2	Sampling design (Specifies population, sampling method, and rationale clearly).
2	Method of data collection (Justifies the tools/techniques chosen and aligns with research needs).
2	Data analysis method/procedure (Outlines analysis steps logically and matches research objectives).
2	Presentation of the literature review findings (Explains components clearly during the presentation; within time limit).
10	Total

The data collection tools will be assessed for 5% of the total marks assigned to the module using the following criteria:

Data collection tools (5%)

3	Design and content of the tools
1	Mechanics of the tools
1	Overall presentation of the tool
5	Total

D. Data preparation and analysis (10%):

Students in the same group of 4-5 will either collect or be provided with a data set and conduct data analysis using appropriate data analysis tools. These tasks will be conducted in class to ensure originality and discourage the use of AI. The students' group work will be assessed for 10% of the total marks assigned to the module using the following criteria:

2	Creativity in applying appropriate data analysis techniques (Applies appropriate and varied techniques relevant to the dataset).
3	Quality and accuracy of data analysis and interpretation (Correct analysis with meaningful interpretation and clear insights).
2	Clarity and structure of the written analysis report (Well-organised, concise report with logical flow and no jargon)
3	Presentation of Findings (Key insights are clearly presented using visuals or summaries; team presents confidently).
10	Total

E. Writing a research proposal and presentation (15%):
By the end of the semester, student in the same group of 4-5 will submit and present a complete research proposal. The approved proposal will serve as a basis to continue their research for RES302 Research Project. The students' group work will be assessed for 10% of the total marks assigned to the module using the following criteria:

Research Proposal (10%)

1	Adherence to the research proposal format
1	Coherence and logical flow of the proposal
2	Methodology
2	Literature review
2	Accurate referencing and adherence to APA guidelines
2	incorporation of feedback given
10	Total

Proposal Presentation (5%)
Each group will make a 7-10-minutes presentation to present their research proposal to the class and tutor. Further, each student will be graded individually during the presentation for their delivery, understanding of their section, and ability to respond to questions. The student's presentation will be assessed for 5% of the total marks assigned to the module using the following criteria:

2	Presentation skills and organisation of ideas
1	Depth of understanding of the subject matter
1	Group coordination and smooth transitions between sections
1	Response to the questions
5	Total

F. Mid-semester Exam (15%):
The midterm exam will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end Examination (20%):
A semester-end examination will be conducted covering all subject matters of the module.

Overview of the assessment approaches and weighting:

Areas of assessment	Quantity	Weighting (%)
A. Formulating a research problem	1	10
B. Writing a critical literature review	1	15
C. Research methodology and designing data collection tools	1	15
D. Data preparation and analysis	1	10
E. Writing a research proposal and presentation	1	15
F. Mid-semester exam	1	15
G. Semester-end exam	1	20
Total		**100**

Pre-requisites: BMS102 Introductory Business Statistics

Subject Matter:
Unit I: Introduction to business research and research methodology
    1.1. Meaning of research
    1.2. Objectives of research in business

1.3. Types of business research

    1.3.1. Applied Vs. Basic Research

1.4. Research process

1.5. Research Methodology vs. Research Methods

1.6. Role of scientific research in business

1.7. Ethical and sustainable research practices

1.8. Global and local research challenges

Unit II: Identifying research gaps and conducting literature reviews

2.1. Research gaps and identifying research areas

2.2. Sources of research ideas/gaps

2.3. Generating and refining research   ideas/gaps

2.4. Techniques involved in defining gaps

2.5. Defining research objectives and questions

2.6. Literature review

    2.6.1.   Significance of literature review in research
    2.6.2.   Sources of Literature
    2.6.3.   Searching and evaluating literature
    2.6.4.   Documenting Literature Review Problem Statement
    2.6.5.   Introduction to AI tools for literature review

Unit III: Research design and methodology

3.1. Research design

    3.1.1.   Types of research design
    3.1.2.   Qualitative and Quantitative
    3.1.3.   Features of a good research design

3.1 Sources of data and data collections tools

    3.1.1   Primary and secondary data
    3.1.2 Primary data collection tools (observations, interview, focus group discussion, questionnaire and schedule)
    3.1.3 Secondary data collection tools (literature review, content analysis, interviews, case studies, content analysis…etc...)

3.2   Sampling Design and types

    3.2.1 Population, census and sample (meaning, features and limitations)
    3.2.2   Probability and non- probability sampling
    3.2.3   Random and Non- Random Sampling
    3.2.4   Sampling errors

3.3 Measurement and scaling techniques

    3.3.1   Measurement Process in Research
    3.3.2   Types of scales: nominal, ordinal, interval and ratio
    3.3.3   Scale and semantic differentiation (SD) scale and their applicability;
    3.3.4   Sources of errors in measurement/ scaling
    3.3.5   Tests of sound measurement

Unit IV: Data analysis and interpretation

4.1 Data preparation and cleaning

4.2 Reliability and validity of data

4.3 Quantitative Data Analysis

    4.3.1   Descriptive statistics: measures of central tendency, variance, and distribution
    4.3.2   Inferential statistics: hypothesis testing, t-tests, ANOVA
    4.3.3   Normality Test
    4.3.4   Chi-Square Test
    4.3.5   Correlation and Regression Analysis

4.4 Qualitative Data Analysis

    4.4.1   Content analysis and thematic analysis

4.5 Graphic presentation of data and results: Histogram, bar graph, pie charts, trends, etc.

4.6 Introduction to data collection tools

4.7 Introduction to AI Tools for Data Analysis

4.8 Ethical Considerations in AI-Assisted Data Analysis

Unit V: Research ethics

5.1 Ethical principles in research

    5.1.1   Informed consent, confidentiality, and integrity in data handling

    5.1.2   Ethical challenges in global research

    5.1.3   Responsible use of data

Unit VI: Writing and Presenting Research Proposals and Report

6.1 Writing a research proposal

    6.1.1   Purpose of a Research Proposal

    6.1.2   Characteristics of a well-written research report

    6.1.3   Key elements of a research proposal.

    6.1.4   Structuring a Research Report

Reading List:

1. Essential Readings

Kothari, C. R., & Garg, G. (2019). *Research methodology methods and techniques* (4th ed.). New Age International Publishers.

Saunders, M. N. K., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson.

Yin, R. K. (2017). *Case study research and applications: design and methods* (6th ed.). SAGE Publications.

2. Additional Readings

Bell, J., & Waters, S. (2014). *Doing your research project: a guide for first-time researchers*. Open University Press.

Bryman, A., & Bell, E. (2015). *Business research methods* (4th ed.). Oxford University Press.

Marshall, D. T., & Naff, D. B. (2024). The ethics of using artificial intelligence in qualitative research. *Journal of Empirical Research on Human Research Ethics, 19*(3), 92–102. https://doi.org/10.1177/15562646241262659

Paterson, A., Leung, D., Jackson, W., & O'Gorman, K. (2016). *Research methods for accounting and finance (Global Management)* (1st ed.). Goodfellow Publishers.

Resnik, D. B., & Hosseini, M. (2024). *The ethics of using artificial intelligence in scientific research: New guidance needed for a new tool. AI Ethics.* https://doi.org/10.1007/s43681-024-00493-8

Sekaran, U., & Bougie, R. (2016). *Research methods for business: a skill building approach* (7th ed.). Wiley.

Date: July, 2025

Module Code and Title: **MGT303 Strategy and Business Decisions**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Dr. Swati Chakraborty, Dr. Stephen Victor, Bhuwan
                                  Shrivastava
Module Coordinator: Dr. Swati Chakraborty

General Objective:
This module will provide students with knowledge and skills to develop and implement effective business strategies, with a strong focus on decision-making processes. Integrating strategic thinking and planning enables students to comprehend how strategies serve as a catalyst for achieving competitive advantage, influence key business decisions, and address challenges such as globalisation, corporate governance, and ethical considerations. While focusing on the Asian market, particularly Bhutan, the module also addresses corporate governance, ethical considerations, and the broader societal impacts of business decisions. Students will gain practical insights into business strategy through work-based problems and case studies.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the importance of strategic thinking and planning in achieving business objectives,
2. Apply strategic management concepts, tools, and techniques to business decision-making processes,
3. Analyse alternative theories and approaches to strategic business issues,
4. Analyse how strategy influences key business decisions like market entry, resource allocation, and innovation,
5. Select and justify an appropriate business or organisational strategy based on situation analysis and competitive factors,
6. Assess the real and potential implications of strategic decisions on business performance,
7. Explain the importance of business functions (e.g., marketing, finance, operations) and their contribution to an overall business strategy,
8. Evaluate the role of sustainability and social responsibility in strategic business decisions and their impact on long-term success, and
9. Evaluate the importance of stakeholders' engagement in the strategic decision-making process to enhance organisational alignment and performance.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	1	45
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	75
	Research	1.5	
	Assessments	1.5	
	Total		**120**

Assessment Approach:
A. Project & Presentation (15%):
Students will prepare a group-based (4-5 students) project on an organisation and make a

strategic plan for the chosen organisation using either primary or secondary data or a combination of both. Students should use various analytic tools discussed in the module to make the strategic plan. The length of the report should be within 2000-2200 words and each group will present their findings within 10–15 minutes, followed by a Q&A session. The report will be of 10% weightage and the presentation will be of 5% weightage and will be assessed on the following criteria:

Report:

2	Identification of main issues/problem
2	Construction of the strategic plan
2	Interpretation of Findings and Conclusions
2	Language and Structure
1	Correct Referencing and Citations
1	Individual contribution
10	Total

Presentation:

1	Content and structure of the presentation (Individual component)
1	Time Management (Group component)
1	Tone and delivery (Individual component)
1	Demonstrates understanding of the material presented (Individual component)
1	Involvement of audience and adequacy in handling Q&A (Group component)
5	Total

B. Case Study Analysis (Business Situation-based Application) (15%):

Students will complete two individual in-class short case study analyses of 50 minutes each during the semester on topics related to Strategy and Business Decisions; and Environmental scanning and Competitive Advantage. For each of the case analyses, all students will be given a real business case, whereby they will have to apply the relevant topics taught in class to solve the case. These cases will not be discussed or shared with the students prior to the date of assessment. Each case study analysis will be of 7.5% weightage. Assessment will be based on the following criteria:

2	Identification of the issues of the case
2.5	Ability to critically analyse the case
2	Recommendations and Conclusion
1	Language and Structure of the Report
7.5	Total

C. Panel Discussion (15%):

Students in groups (4-5 students) will be given topics on current issues related to Business Decision making Processes based on which the panel discussion of 15 minutes will be held. Assessment will be based on the following criteria:

3	Subject Knowledge: Relevance and Accuracy of Content, Use of Supporting Evidence/Examples, Depth of Understanding and Explanation (Individual Component)
3	Argumentation and Critical Thinking: Clarity and Logic of Arguments, Critical Engagement with the Topic, Support and Justification of Viewpoints (Individual Component)
3	Communication Skills:Clarity and articulation of Speech, Confidence and

<div align="center">Presentation Style, Audience Engagement (Individual Component)</div>

3	Collaboration and Respect for Panel Dynamics: Equal Participation, Active Listening, Supportive Group Interaction (Group Component)
3	Response to Questions and Answers Accuracy and Relevance of Responses, Team Involvement in Responding, Composure and Critical
15	Thinking Under Pressure: (Group Component)
	Total

D. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

E. Semester-end Exam (35%):

The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Project and Presentation	1	15
B. Case Study Analysis (Business Situation-based Application)	2	15
A. Panel Discussion	1	15
D. Mid-semester exam	1	20
E. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Strategy and Business Decisions
    1.1. Concept of strategy and business decision-making
    1.2. Corporate governance and ethical decision-making
    1.3. Corporate Governance in Urban Development: Importance of corporate governance and strategic decision-making in city projects, ensuring alignment with long-term sustainability goals
    1.4. Role of stakeholders in business strategy
    1.5. Globalisation and e-commerce in business strategy
Unit II: Strategic Thinking and Planning
    2.1. Importance of strategic thinking in business success
    2.2. Planning as a key process in business decision-making
    2.3. Aligning long-term strategic goals with short-term decision-making processes
    2.4. Strategic agility and flexibility in dynamic business environments

Unit III: Scanning the Environment and Competitive Advantage
    3.1. Environmental scanning and industry analysis:
      3.1.1. Environmental variables
      3.1.2. Analysing the task environment
      3.1.3. Competitive intelligence
      3.1.4. Internal scanning:
        3.1.4.1. Organisational analysis
        3.1.4.2. A Resource-based approach to organisational analysis
        3.1.4.3. Value chain analysis
        3.1.4.4. Scanning functional resources
    3.2. Identifying competitive advantage through core competencies
    3.3. Strategies for achieving and maintaining competitive advantage
      3.3.1. Red Ocean Strategy
      3.3.2. Ocean Strategy
    3.4. Competitive Advantage through Innovation: How innovation, such as renewable energy and green finance initiatives, can position cities as a leader in sustainable urban development
    3.5. McKinsey's 7-S Framework: Analysing organisational alignment with the key interconnected elements that influence an organisation's ability to change
    3.6. The strategic audit and synthesis of internal factors

Unit IV: Business Decision-Making Processes
    4.1. Role of decision-making in strategy development
    4.2. Analytical tools for informed business decisions
    4.3. Evaluating strategic options and alternatives
    4.4. Impact of decisions on business performance and strategy implementation
    4.5. Balanced Scorecard: Aligning business activities to strategy

Unit V: Formulating a Strategy for Competitive Advantage
    5.1. Situation analysis
    5.2. Core competencies
    5.3. Review of mission and objectives
    5.4. Generating alternative strategies
    5.5. Business strategies
      5.5.1. Cost Leadership
      5.5.2. Cost Focus
      5.5.3. Differentiation
      5.5.4. Differentiation Focus
    5.6. Corporate Strategy:
      5.6.1 Directional Strategies:
        5.6.1.1 Growth Strategies
        5.6.1.2 Stability Strategies
        5.6.1.3 Retrenchment Strategies
      5.6.2 Portfolio analysis
      5.6.3 Corporate Parenting
    5.7. Functional Strategies
    5.8. Strategic choice and development of policies
    5.9. McKinsey's Three Horizons: Managing growth and innovation

Unit VI: Strategy Implementation, Evaluation and Control
    6.1. Strategy implementation

6.2. Organising for effective strategy implementation

6.3. Staffing and directing for strategic alignment

6.4. Evaluation and control:

    6.4.1   Measuring performance

    6.4.2   Strategic information system

    6.4.3   Problems of measuring performance

    6.4.4   Guidelines for proper control

    6.4.5   Strategic incentive management.

6.5. Challenges in implementing and adapting strategies over time

6.6. Strategic issues in managing technology and innovation in business strategies

6.7. Strategic considerations in entrepreneurial ventures and small businesses

Reading List:

1. Essential Readings

de Wit, B., & Meyer, R. (2010). *Strategy: process, content, context* (4th ed.). Cengage Learning EMEA.

Gamble, J. E., Peteraf, M. A., & Thompson, A., Jr. (2014). *Essentials of strategic management: the quest for competitive advantage* (4th ed.). McGraw-Hill Education.

Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2014). *Strategic management: Competitiveness and globalization: Concepts and cases* (11th ed.). South-Western College Publishing.

Rothaermel, F. T. (2016). *Strategic management* (3rd ed.). McGraw Hill.

Wheelen, T. L., & Hunger, J. D. (2011). *Concepts in strategic management and business policy: toward global sustainability* (13th ed.). Pearson.

2. Additional Readings

Collis, D. J., & Rukstad, M. G. (2008). *Can you say what your strategy is?* Harvard Business Review, *86*(4), 82-90. https://www.panelquest.com/wp-content/uploads/2016/11/HBR-Can-you-say-what-strategy-is.pdf

Kaplan, R. S., & Norton, D. P. (2004). *Strategy maps: Converting intangible assets into tangible outcomes.* Harvard Business School Press.

Kaplan, R. S., & Norton, D. P. (2006). *Alignment: Using the balanced scorecard to create corporate synergies.* Harvard Business School Press.

Kim, W. C., & Mauborgne, R. (2015). *Blue ocean strategy: how to create uncontested market space and make the competition irrelevant.* Harvard Business Review Press.

McKinsey & Company. (2001). *The 7S framework.* McKinsey & Company. https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/enduring-ideas-the-7-s-framework

McKinsey & Company. (2009). *Enduring Ideas: the three horizons of growth.* McKinsey & Company. https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/enduring-ideas-the-three-horizons-of-growth

Pettigrew, A. M. (1990). *Longitudinal Field Research on Change: Theory and Practice. Organization Science, 1*(3), 267–292. https://doi.org/10.1287/orsc.1.3.267

Williamson, D., & Jenkins, W. (2015). *Strategic management and business analysis* (2nd ed.). Routledge.

Date: July 2025

Module Code and Title: **MKT304 Advertising and Branding**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s): Namrata Pradhan, Suresh Acharya, Yuzer Peldon, Millan Subba
Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:
This module aims to equip students with a comprehensive understanding of Advertising communications, focusing on the strategic role of branding in the marketing process. It explores communication models, media planning, message development, and the structure of advertising agencies. Students will also learn effective branding strategies, brand extension practices, and the psychological and socio-economic aspects of advertising and brand management.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain core concepts of advertising and branding,
2. Analyse the impact of advertising and promotion on individuals, organisations and society,
3. Design integrated ad campaigns with audience, message, media, and budget in mind,
4. Evaluate key challenges in building and managing brand assets,
5. Critique brand strategies and assess their influence on market performance,
6. Create engaging, multi-platform advertising content with originality, and
7. Apply branding and marketing principles to diverse business contexts.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lectures	3	60
	Group work with feedback in-class	1	
Independent study	Self-study	2	60
	Written assignment, Project	2	
Total			**120**

Assessment Approach:
A. Written assignment: Advertisement Critique (10%)
Students will submit a written individual critique of a real-world advertisement (TV, print, or digital), focusing on how communication models and message appeal strategies are used to influence consumer response. The analysis must demonstrate an understanding of how the ad was encoded, the message appeal it employs, and how the target audience is likely to process and respond to the message using models such as AIDA, response hierarchy, or the Elaboration Likelihood Model (ELM). Assessment will be based on the following criteria:

2   Application of IMC and Communication Concepts (Demonstrates a clear understanding of the chosen ad and effectively applies relevant concepts such as encoding, message appeal, and communication models)
3   Identification of Message Appeal and Encoding Strategy (Clearly identifies the type of appeal used (e.g., emotional, rational, fear) and the encoding techniques (e.g., visuals, slogans, structure)

Use of Theoretical Models (Appropriately applies one or more communication or response models (e.g., AIDA, ELM, response hierarchy) to explain audience processing and impact)
3   Critique and Evaluation (Provides a thoughtful critique of the ad's effectiveness, including its relevance to the target audience and suggestions for improvement)
10   Total

B. Project Report Brand Perception Mapping and Presentation (20%):

Student in group of 3 to 5 will analyse how different brands are perceived by consumers and to visually map these perceptions. This assignment will help students develop skills in market research, data analysis, and visual communication. They will prepare a report of not more than 1000-1200 words.

   Students are expected to

- Choose two competing brands within a specific industry (e.g., soft drinks, athletic wear, tech gadgets, etc.).
- Develop a set of 8-10 open-ended questions to guide a focus group discussion. Questions should aim to uncover perceptions, associations, and feelings about the chosen brands.
- Organise and conduct a focus group with 6-8 participants
- Record the session (with participants' consent) for later analysis.
- Create a visual brand perception map that includes
    a. Axes: Choose relevant axes (e.g., Quality vs. Price, Innovative vs. Traditional).
    b. Brand Placement: Place each brand on the map based on focus group insights.
    c. Include brief notes or quotes from the focus group that support the placement of each brand.

Criteria:
3   Introduction to the competing brands (their target markets)
3   Briefly explain the choice and the relevance of the brands in today's market
3   Methodology of the focus group and organisation and facilitation of the focus group session
2   Key findings and analysis from focus group
2   Selection of relevant and meaningful axes (e.g., Quality vs. Price, Innovative vs. Traditional)
2   Accurate and insightful placements of each brand on the map based on focus group data
2   Clarity and professionalism in writing of group
2   Proper use of headings, subheadings, and formatting
1   Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.
20   Total

C. Group Presentation: Product Promotion Strategy (10%):

Students in groups of (3-5 members) analyse a firm (either local or international) and develop a comprehensive product promotion strategy tailored for the Bhutanese market. Students will select a firm and its products, after approval from tutor, conduct a thorough analysis, and create a promotion strategy that effectively addresses the unique characteristics of the Bhutanese market.

Your findings will be presented in a clear and engaging format.

- 2   Clear and concise explanation of the firm's products and market position
- 2   Clear justification for the selection
- 2   Market Assessment (identifying key demographics, cultural factors, and consumer behaviours that impact product promotion)
- 2   Appropriate promotional strategies tailored for the Bhutanese market
- 2   Delivery- Individual presentation skills, subject knowledge, time management, quality of speaking, audibility & confidence
- 10   Total

D. Class Participation (5%):

Class participation marks are awarded based on your active involvement and respectful engagement during class

- 2   Volunteering to lead discussions and presenting ideas
- 2   Participate in activities and answering questions posed
- 1   Demonstrating respect for classmates and instructors
- 5   Total

E. Mid-semester Exam (20%):

Students will take a written exam covering topics up to mid-point of the semester.

F. Semester-end Examination (35%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Written assignment: Advertisement Critique	1	10
B. Project Report Brand Perception Mapping and Presentation	1	20
C. Group Presentation: Product Promotion Strategy	1	10
D. Class participation		5
E. Mid-Semester exam	1	20
F. Semester-end Exam (SE)	1	35
Total		**100**

Pre-requisites: MKT201 Principles of Marketing

Subject Matter:
Unit I: Role of IMC in marketing process
     1.1 Advertising: Purpose, Role, Functions
     1.2 IMC appeal in various stages of PLC
     1.3 Frame work a firm's marketing process and how promotion fits into the program
     1.4 Advertising rules and regulations
Unit II: Macro model of communication process Source
     2.1.   Source attributes and receiver processing modes
      2.1.1   Forms of encoding
      2.1.2   Message Appeal Options
      2.1.3   Choice of an appropriate message appeal
      2.1.4   Decoding the message
     2.2.   Response to message
      2.2.1   Understand Response hierarchy models: cognitive-affect-behaviour

2.2.2 AIDA model

2.2.3 Understand the importance of Elaborate Likelihood model bring about attitudinal change

Unit III: Structure of Advertising Agency

3.1. Functions of advertising creative & media buyer

3.2. Importance of Budgeting

3.3. DAGMAR and how to determine goals

Unit IV: Developing media content

4.1. Preparing an effective advertising copy: Introduction

4.2. Elements of a Print advertisement

4.3. Elements of Broadcast copy

Unit V: High to Low control message delivery

5.1. Features, Functions, and Advantages/Disadvantages

5.1.1. Sales Promotion

5.1.2. Direct Marketing

5.1.3. OOH advertising

5.2. Branding Fundamentals

5.2.1. Difference between advertising and branding

5.2.2. Brand identity vs. brand image

5.2.3. Elements of a brand: name, logo, tagline, design

5.2.4. The importance of brand consistency

5.2.5. The psychology behind branding

Unit VI: Branding Strategies

6.1. Why companies choose varying branding strategies

6.2. Brand positioning and rebranding strategies

6.3. Brand loyalty and brand equity

Unit VII: Brand extension

7.1. Naming new brand and extension,

7.2. Advantages of extension, disadvantages of extension,

7.3. Brand Adoption Practices

7.4. Different type of brand extension

7.5. Factors influencing Decision for extension – Re-branding and re-launching.

7.6. Economic and social aspects of advertising & branding

Reading Lists:

1.Essential Readings

Aaker, D. A. (2010). *Building strong brands* (2nd ed.). Simon & Schuster UK.

Belch, G. E., & Belch, M. A. (2023). *Advertising and promotion: an integrated marketing communications perspective* (13th ed.). McGraw Hill.

Ries, A., & Trout, J. (2000). *Positioning: the battle for your mind* (1st ed.). McGraw Hill.

Stafford, M. R., & Faber, R. J. (2004). *Advertising, promotion, and new media* (1st ed.). Routledge.

2.Additional Readings

Lalaounis, S. T. (2020). *Strategic brand management and development: creating and marketing successful brands* (1st ed.). Routledge.

Moriarty, S., Mitchell, N., Wood, C., & Wells, W. D. (2018). *Advertising & IMC: principles and practice* (11th ed.). Pearson.

Ries, A., & Ries, L. (2002). *The 22 immutable laws of branding* (1st ed.). Harper Business.

Module Code and Title:	**MKT305 Channel and Logistics Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Yuzer Peldon, Millan Subba, Namrata Pradhan, Dr. Suresh Acharya
Module Coordinator:	Dr. Suresh Vijendra Acharya

General Objective:

The aim of this course is to provide students a general understanding of the basic principles of logistics and distribution management. It focuses on strategies for managing distribution channels, the logistics of transportation, warehousing, inventory management, and the role of technology in enhancing channel efficiency.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain the importance of distribution in the Marketing & supply chain,
2. Analyse the goals of channel coordination, the sources of power within channel relationships,
3. Formulate strategies for managing conflicts arising from power dynamics within channels,
4. Compare key variables influencing channel structure,
5. Outline channel member selection, evaluation, and relationship processes,
6. Demonstrate comprehensive knowledge of logistics functions and their integration within supply chain management,
7. Analyse and evaluate logistics strategies such as cost minimisation, third-party logistics (3PL/4PL), and
8. Evaluate transportation modes, e-commerce logistics, and reverse logistics strategies.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture and case studies	3	60
	Tutorials and group work	1	
Independent study	Self-study	2	60
	Written assignments	2	
Total			**120**

Assessment Approach:

A. Project and Presentation (20%):

Analysis of Distribution Channels for a Consumer Product

Students will work in groups of 4-5 members to study the distribution channels of a well-known consumer product (e.g., Coca-Cola, Procter & Gamble (specific lines of business) etc. and analyse their structure (direct/indirect), intermediaries, and the strategies used to reach the final customer. They will submit a report of 1200-1400 words. Students need to:

- Identify the key intermediaries involved (wholesalers, retailers, distributors).
- Evaluate how effectively the product reaches consumers.
- Analyse market coverage, and customer service.

- Propose potential improvements.

Criteria: 15%

4 **Depth of Analysis and Research**
Clear explanation of distribution channel structure and intermediaries
Well-researched evaluation of market coverage and customer service impact

4 **Clarity and Organisation of Report**
Logical flow of information.
Use of diagrams and charts where applicable.

4 **Quality of Proposed Improvements**
Feasibility and potential impact of recommendations.
Creativity in addressing inefficiencies.

3 **Structure of the report**
Clarity, coherence, and a logical flow of information

Presentation for 15 minutes and QA 5 minutes (5%)

1 Content
1 Organisation
3 Delivery- this is individual scoring includes subject knowledge, time management, quality of speaking, audibility & confidence
20 Total

B. Case Study Analysis (10%):

Students will work in groups of 3–5 members on a case study, provided in a related area, such as channel structure and design, supply chain integration, transportation and distribution efficiency, customer service and satisfaction, channel conflict and resolution, logistics challenges, risks associated with logistics and supply chain disruptions and others.

Students will analyse relevant questions raised by the tutor, present key findings from the analysis supported by data or examples and provide actionable recommendations based on the analysis in a report of 1,000-1200 words.

2 Identification of the issues in the case (Clarity, relevance, and comprehensiveness in identifying
the key problems or challenges presented in the case)

2 Analysis of the issues (Clarity and the depth of analysis)

2 Recommended actions based on analysis (Relevance, feasibility, and justification of the recommended actions in relation to the identified issues and analysis)

2 Demonstrated productive teamwork (Consistency of the overall report in terms of content and structure)

1 Quality of the report (Coherence, presentation, and language quality)

1 Individual Contribution and Reflection (clarity and depth of individual contributions within the report)

10 Total

Logistics mapping and infographic presentation (10%):

Students will work in pairs and choose a product that operates within Bhutan's logistics ecosystem, and this could include:

- Sensitive or high-risk (e.g., perishables, fragile goods, compressed gas)
- Operates in remote areas (e.g., last-mile postal services in Dzongkhags)
- Involves unique transport modes (e.g., timber via rivers, religious artifacts)

Using Primary data like interviews, phone calls, surveys, direct observation (shop visit, conversations with locals, drivers, etc.)

Using secondary data like news reports, government websites, social media, academic papers
The map to include logistics stages such as:
- Transportation methods
- Storage or handling points
- Order fulfillment or final delivery

The submission will include:

Students will create a logistics flow map showing how the selected product moves from producer to consumer, supported by a short explanatory caption (250–300 words) that explains the flow and highlights logistical challenges.

Products can include vegetables or dairy from rural farms to urban centers OR Newspapers distributed across Dzongkhags OR Delivery of fragile items like glassware or religious items OR Distribution of compressed gas cylinders to schools/hospitals OR Postal or courier service to remote areas OR Timber floated via rivers for industrial use OR Industrial tools/equipment delivered to factory zones OR Medicinal Herbs (e.g. Cordyceps, Tsheringma) OR specially approved by the faculty.

Report marking 7%
- 2 Identification and explanation of logistics components
- 2 Clear, accurate logistics flow mapping
- 2 Use of both primary & secondary data
- 1 Insightful caption and visual creativity
  Presentation (3%)
- 1 Clarity and confidence in delivery (individual score)
- 1 Clear explanation of key logistics insights and flow
- 1 Engagement with audience and ability to respond to questions
- 10 Total

C. Class Participation (5%):
Class participation marks are awarded based on your active involvement and respectful engagement during class.
- 2 Volunteering to lead discussions and presenting ideas
- 2 Participate in activities and answering questions posed
- 1 Demonstrating respect for classmates and instructors
- 5 Total

D. Mid-term Exam (20%):
Students will take a written exam covering topics up to the mid- point of the semester.

E. Semester-end Exam (35%):
Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Project and Presentation	1	20
B. Case Study Analysis	1	10
C. Logistics mapping and infographic presentation	1	10
D. Class Participation		5
E. Mid-Semester Exam	1	20
F. Semester-end Exam (SE)	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Distribution and Channel Management
    1.1. Definition and importance of distribution in the supply chain
    1.2. Overview of channel functions and flows
    1.3. Types of Distribution Channels structures
    1.4. Service outputs of channels
 Unit II: Channel Coordination and Emerging Trends
    2.1. Goal of Channel Coordination
    2.2. Direct vs. indirect channels
    2.3. Types of intermediaries: wholesalers, retailers, agents
 Unit III: Channel Design and Structure
    3.1. Factors influencing channel design – market characteristics, product attributes, and competition.
    3.2. Channel design decisions: Understanding the concepts of channel length, width and overall structure
    3.3. Evaluating and selecting distribution channels- Tools and methods for channel evaluation, including cost-benefit analysis
    3.4. Understanding Channel Power; Nature, Sources of Power, Managing Conflict
    3.5. Defining channel power and its significance in distribution.
    3.6. Identifying the sources of power within channel relationships (e.g., reward, coercive, referent, legitimate).
    3.7. Strategies for managing conflicts that arise from power dynamics within channels.
Unit IV: Channel Selection and Performance
    4.1. Exclusive-, selective-, intensive distribution, Definitions and characteristics and its impact
    4.2. Variables affecting channel structure –
        4.2.1. Market Characteristics
        4.2.2. Product Characteristics
        4.2.3. Cost Considerations
        4.2.4. Legal and Compliance Factors
        4.2.5. Channel Member Capabilities
        4.2.6. Product Life Cycle Stage
        4.2.7. The process of selecting channel members – steps involved, performance evaluation, and relationship management
Unit V: Introduction to Logistics
    5.1. Definition and Scope, Importance of Logistics in Supply Chain Management.
    5.2. Meaning of transportation, warehousing, inventory management, order cycle, order processing and order fulfillment
    5.3. Meaning and Techniques in demand forecasting
    5.4. Key aspects of the systems concept in logistics
    5.5. Role of Demand Forecasting in Logistics
Unit VI: Customer Service in Logistics
    6.1. Logistics Value Proposition - Customer Service Benefits and its impact.
    6.2. Cost minimisation in Logistics through
        6.2.1 Order processing- Meaning, Streamlined Processes, Batch Processing
        6.2.2 Inventory management & its benefits
        6.2.3 Transportation- Importance of efficiency, Route Optimisation, Carrier Selection
        6.2.4 Warehousing- Efficient Layout and Design, Cross-Docking:
        6.2.5 Material handling- Standardising material handling procedures,

6.2.6   Employing technologies such as barcode scanning and RFID
    6.3. Role of Third-Party Logistics (3PL) and Fourth-Party Logistics (4PL) and key differences
    6.4. Role and types of packaging for better customer service
 Unit VII: Warehouse and transportation
    7.1. Warehouse, meaning, types of warehouses, functions of warehousing.
    7.2. Types of transportation and its short coming & benefits,
    7.3. E-commerce logistics definition, and general categories of e-commerce,
    7.4. structure and operations brief of fulfilment centers,
    7.5. Reverse logistics its scope and leveraging its use in modern economy.
    7.6. Logistics in international trade its importance
    7.7. Intermodal shipping and Multimodal shipping

 Reading Lists:
 1. Essential Readings
    Coughlan, A. T., Anderson, E., Stern, L. W., & El-Ansary, A. (2013). *Marketing channels* (7th ed.). Pearson Education Limited.
    Mangan, J., Lalwani, C., & Calatayud, A. (2020). *Global logistics and supply chain management* (4th ed.). Wiley.
    Moretti, L. (2019). *Distribution strategy: The BESTX™ method for sustainably managing networks and channels* (1st ed.). Springer.
    Rushton, A., Croucher, P., & Baker, P. (2022). *The handbook of logistics and distribution management: understanding the supply Chain* (7th ed.). Kogan Page.
    Sople, V. V. (2012). *Logistics management* (3rd ed.). Pearson India.
 2. Additional Readings
    Christopher, M. (2022). Logistics & supply chain management (6th ed.). Pearson education Prentice Hall.
    Bowersox, D. J., Closs, D. J., Cooper, M. B., & Bowersox, J. C. (2024). Supply chain logistics management (6th ed.). McGraw Hill.
    Wisner, J. D., Tan, K.-C., & Leong, G. K. (2018). *Principles of supply chain management: a balanced approach* (5th ed.). Cengage Learning.

Date: July, 2025

Module Code and Title:	**HRM305 Industrial Relations**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Sonam Choden, Bhuwan Shrivastava, Namrata Pradhan, Millan Subba
Module Coordinator:	Sonam Choden

General Objective:
To provide students with a comprehensive understanding of industrial relations, including its concepts, practices, and legal frameworks, and to analyse its implications for both employers and employees.

Learning Outcomes:
On completion of the module, students will be able to:
    1. Explain the concept and evolution of industrial relations,
    2. Analyse the characteristics, scope, and components of industrial relations,

3. Assess factors affecting industrial relations and the prerequisites for successful programmes,
4. Identify industrial disputes, their causes, and impacts,
5. Discuss forms of industrial conflict, including strikes and lock-outs, and propose methods for achieving industrial peace,
6. Explain the grievance handling process, including its nature and redressal procedures,
7. Describe the principles and processes of collective bargaining and its effectiveness,
8. Evaluate the significance of workers' education and participation in management,
9. Discuss the role and functions of trade unions, including their obligations and political involvement,
10. Analyse settlement machinery, including mediation, conciliation, arbitration, and adjudication processes, and
11. Explain the objectives and structure of the International Labour Organisation (ILO) and its implications for various countries.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lectures	2	45
	Class exercises	0.5	
	Presentation	0.5	
Independent study	Written assignments and project work	2	75
	Self-study and library research	2	
	VLE Discussion	1	
Total			**120**

Assessment Approach:

A. Written Test (10%):

This test will have MCQ and scenario-based questions covering foundational concepts of industrial relations, including definitions, key principles, and relevant legislation. It aims to assess students' understanding of the basic elements discussed in the initial weeks.

The written test will be assessed as follows:

2   Accuracy of definitions
2   Analysis of the problems
3   Application of concepts to given scenarios
3   Clarity of explanations
10 Total

B. Group Role Play (10%):

In group of 4-5 members, students will enact a scenario in 5-6 minutes, involving industrial relations, such as a negotiation or dispute resolution. This exercise will help students apply theoretical knowledge in a practical context.

The group role-play will be assessed as follow:

3   Organisation and clarity of the role play
3   Display of knowledge regarding industrial relations concepts overall
2   Relevance to the topic
2   Performance including dialogue, coordination, and engagement

10   Total
C. Case Study (10%):
Each student will individually analyse a case study within 1000–1100-word limit focused on industrial relations, identifying primary challenges, suggesting feasible solutions, and reflecting on the scenario with personal insights. The case will be assessed for 10% of the total marks the following criteria.

2   Understanding of the case/topic
3   Depth of analysis and identification of key issues
2   Application of theoretical concepts
2   Clarity and feasibility of proposed solutions
1   Language (grammar, spelling, organisation, referencing, etc.)
10   Total

D. Field visit and group presentation (10%):
Students of 4-5 in a group, will prepare a presentation for 10-12 minutes on grievance handling after their field visit. Presentations will focus on content knowledge and the ability to engage the audience. The group presentation will be assessed as follows:

3   Depth of content knowledge
3   Data collection from the field visit
2   Clarity and structure of the presentation
2   Individual contribution and teamwork
10   Total

E. Class Participation (5%):
Students will be evaluated on their engagement during class discussions and activities, reflecting their understanding of the material and ability to contribute thoughtfully. The class participation will be assessed as follow:

2   Frequency of contributions
3   Quality and relevance of comments
5   Total

F. Mid-semester exam (20%):
Students will take a written exam covering topics up to the mid-point of the semester.

G. Semester-end exam (35%):
Students will take a written exam covering subject matter of the whole module. The exam will be marked out of 100%. This will be converted to 35% while computing the total marks for the module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Written Test	1	10
B. Group Role-Play	1	10
C. Case Study	1	10
D. Field visit and group presentation	1	10
E. Class Participation		5
F. Mid-semester exam	1	20
G. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Industrial Relations
    1.1. Concept, evolution, characteristics, scope, components, and factors affecting industrial relations.
    1.2. Approaches to industrial relations in Bhutan
    1.3. Prerequisites for successful industrial relations programmes.
    1.4. Industrial Conflicts/Disputes
Unit II: Industrial Conflicts/Disputes
    2.1. Meaning and Essentials of Industrial Conflicts
    2.2. Classification of Industrial Disputes
    2.3. Recognition of Disputes
    2.4. Impact of Industrial Disputes
    2.5. Factors Contributing to Industrial Conflicts
    2.6. Forms of Strikes
    2.7. Prevention of Strikes
    2.8. Lock-outs
    2.9. Achieving Industrial Peace
    2.10. Code of Discipline in Industry
Unit III: Grievance Handling
    3.1. Meaning and Nature of Grievances
    3.2. Causes of Grievances
    3.3. Procedure for Grievance Redressal
    3.4. Importance of Effective Grievance Handling
    3.5. Role of Management and Employees in Grievance Resolution
Unit IV: Collective Bargaining
    4.1. Meaning and Importance of Collective Bargaining
    4.2. Principles of Collective Bargaining
    4.3. Contents of Collective Bargaining Agreements
    4.4. Forms and Levels of Collective Bargaining
    4.5. Process of Collective Bargaining
    4.6. Formats of Agreements
    4.7. Typologies of Collective Bargaining
    4.8. Productivity Bargaining
Unit V: Workers' Education and Participation
    5.1. Content and Significance of Workers' Education
    5.2. Rationale Behind Workers' Education
    5.3. Functions and Challenges of Workers' Education
    5.4. Concept of Workers' Participation in Management
    5.5. Determinants of Participation
    5.6. Forms and Levels of Participation
    5.7. Schemes of Workers' Participation in Management
Unit VI: Trade Unions and Settlement Machinery
    6.1. Concept and Purpose of Trade Unions
    6.2. Functions and Types of Trade Unions
    6.3. Obligations and Liabilities of Registered Trade Unions
    6.4. Mediation and Conciliation
      6.4.1. Functions and Processes of Mediation
      6.4.2. Conciliation Machinery
    6.5. Arbitration

6.5.1. Advantages and Disadvantages

6.5.2. Types and Qualifications of Arbitrators

6.5.3. Procedure of Investigation and Submission of Award

6.6. Adjudication

6.6.1. Importance and Types of Adjudication

6.6.2. Three-Tier Adjudication System

6.6.3. Labour Courts and Industrial Tribunals

Reading List:
1. Essential Readings:

Budd, J. W. (2017). *Labor relations: striking a balance (5th ed.)*. McGraw Hill.

Gennard, J., Judge, G., Bennett, T., & Saundry, R. (2016). *Managing employment relations (6th ed.)*. CIPD - Kogan Page.

Salamon, M. (2001). *Industrial relations: theory and practice (4th ed.)*. Pearson.

2. Additional Readings:

Blyton, P., & Turnbull, P. (2004). *The dynamics of employee relations (3rd ed.)*. Red Globe Press.

Blyton, P., Bacon, N., Fiorito, J., & Heery, E. (2008). *The SAGE handbook of industrial relations*. SAGE Publications.

Hyman, R. (2001). *Understanding European trade unionism: between market, class, and society* (1st ed.). SAGE Publications.

Kaufman, B. E. (2004). *Theoretical perspectives on work and the employment relationship*. Labor and Employment Research Association.

Date: July, 2025

Module Code and Title:	**HRM306 Human Capital Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Namrata Pradhan, Sonam Choden, Millan Subba and Bhuwan Shrivastava
Module Coordinator:	Namrata Pradhan

General Objective:
This module aims to equip students with a comprehensive understanding of Human Capital Management (HCM) as a strategic and evidence-based approach to managing people. The focus is on aligning human capital strategy with business strategy, investing in people, and optimising talent capabilities to drive sustainable organisational performance. Emphasis is placed on the concepts of value creation through people, measuring human capital, maturity modeling, and leveraging digital tools, analytics, and leadership development frameworks.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the theoretical and practical foundations of human capital management,
2. Analyse the role of human capital in organisational performance and innovation,
3. Design strategies for talent acquisition, development, and retention aligned with business goals,
4. Evaluate tools and metrics used in measuring and reporting human capital,
5. Apply predictive analytics and digital platforms in human capital decision-making,
6. Evaluate the ethical, legal, and diversity issues in HCM,

7. Develop leadership and succession planning strategies,
8. Interpret international trends and challenges in managing human capital, and
9. Assess an organisation's human capital maturity level and develop improvement plans using recognised models like People CMM.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lecture	2	60
	Group discussions and presentations	1	
	Workshops and role plays	1	
Independent study	Written assignment	1	60
	Self-study	3	
	Total		**120**

Assessment Approach:

A. Human Capital Audit of an Organisation (15%):
- Students will individually conduct a mini-audit of the human capital practices of an organisation (can be real, simulated, or based on a case). They will analyse how well the organisation aligns its human capital strategy with its business goals, and evaluate maturity, gaps, and suggestions for improvement. Students would then submit a report within 1200–1500 words (with optional infographic or dashboard),

- The focus of the Human Capital Audit would be from any of the following components:
    a. Talent acquisition and employer branding
    b. Learning & development frameworks
    c. Succession and leadership planning
    d. Use of metrics, dashboards, and digital tools
    e. Diversity & inclusion practices
    f. Human Capital Maturity (use models like People CMM)

The assessment criteria will be based on the following:

5 Clarity and structure of report

4 Application of HCM frameworks/models

3 Relevance and practicality of recommendations

3 Depth of analysis and use of examples

15 Total

B. Human Capital Strategy Simulation (Group Project – 15%):
Students will work in teams of 4-5 members each to run a simulated company where they serve as the HCM leadership team. Each team will be given a business scenario (e.g., startup expansion, merger, high turnover crisis, digital transformation, etc.) and must develop a comprehensive human capital strategy aligned with organisational goals. Students will do a presentation on the strategic HCM plan to a panel (class + faculty role-playing as the board).

The assessment criteria will be based on the following:

3 Strategic Alignment

3　Depth of HCM Analysis (Use of models e.g., workforce planning, People CMM, HRP etc.)
　　　2　Innovation and Creativity (Original thinking in addressing the scenario, creative yet practical solutions)
　　　2　Application of metrics and tools (use of dashboards, KPTs, maturity models or analytical tools)
　　　2　Presentation and Communication Appeal (Clarity, structure, professionalism, visual appeal)
　　　3　Team Collaboration (Equal participation and integration of inputs from all group members)

C. Podcast/Video on Emerging HCM Trends – 10%
　　Students in pairs/individually, will create a 5–8-minute podcast or video exploring an HCM trend or issue (e.g., AI in HR, remote work, people analytics, DEI). They must demonstrate clear understanding and communicate it effectively to a general audience.

　The assessment criteria will be based on the following:
　　　1　Content Accuracy & Relevance
　　　2　Quality of research, relevance of topic, and correct use of HCM terminology Trend Insight & Analysis
　　　2　Depth of understanding of the emerging issue and its impact on HCM
　　　2　Clarity & Engagement
　　　2　Clear structure, engaging delivery, and smooth flow
　　　1　Creativity & Originality
　　　10　Total

D. In-class Exercises and class participation (15%):

a.　Role play (5%): A Group of 4-5 members will enact a scenario related to HCM practices such as conflict resolution, performance review meetings, employee recruitment, etc.
　The assessment criteria will be based on the following:
　　　1　Creativity in approach
　　　2　Relevance to topic
　　　2　Team collaboration
　　　5　Total

b.　Group discussion (5%): A Group of 4-5 members will discuss a pre-assigned topic such as workforce diversity or talent retention strategies, in a structured format.
　The assessment criteria will be based on the following:
　　　2　Quality of arguments
　　　2　Active participation
　　　1　Time management
　　　5　Total

c.　Practical exercise (5%): A group of 4-5 members will design a competency-based job description and create a human capital metrics dashboard.
　The assessment criteria will be based on the following:
　　　3　Relevance and Application
　　　2　Presentation of Outcome
　　　5　Total

E. Mid-semester exam (15%):
Students will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end Exam (30%):
The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short

answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of Assessment	Quantity	Weighting (%)
A. Human Capital Audit of an organisation	1	15
B. Human Capital Strategy simulation	1	15
C. Podcast/Video on Emerging HCM Trends	1	10
D. In-class Exercises and class participations	3	15
E. Mid-semester exam	1	15
F. Semester-end exam	1	30
Total		**100**

Pre-requisites: HRM101 Fundamentals of Human Resource Management

Subject Matter:
Unit I: Introduction to Human Capital Management (HCM)
    1.1 Evolution from Human Resource Management (HRM) to Human Capital Management (HCM)
    1.2 Strategic role of human capital in organisations
    1.3 The importance of HCM in organisations
    1.4 Key functions and responsibilities of HCM
Unit II: Human Resource Environment
    2.1 Human resource Environment: A brief Overview
    2.2 HRM in Knowledge Economy
    2.3 HR Outsourcing
    2.4 Technology and HRM
Unit III: Human Capital Strategy and Planning
    3.1 Aligning HCM with corporate strategy
        3.1.1   Workforce planning and capacity building
        3.1.2   Talent pipelines and strategic resourcing
    3.2   Business Strategy and HRP
    3.3   Significance of HRP in a Changing Environment
    3.4   Workforce planning in response to organisational goals
    3.5   Conducting job analysis and Strategic Human Resource Management
    3.6   Competency-based Job Analysis
    3.7   Developing job descriptions and job specifications based on Competency-based analysis
Unit IV: Acquisition, Development, and Retention
    4.1 Human Resource Acquisition: An Overview
    4.2 External Influences on Staffing
    4.3 Internal Influences on Staffing
    4.4 Employer branding and recruitment strategy
        4.4.1 Learning and development frameworks
        4.4.2 Employee value proposition (EVP) and retention tactics

    4.5.   Methods of Recruitment and Selection
          4.5.1. Screening and selection techniques
          4.5.2. Legal and ethical considerations in recruitment
    4.6.   Performance Management
          4.6.1. An organisational model of Performance Management
          4.6.2. Purposes of performance management
          4.6.3. Performance management criteria
          4.6.4. Approaches to measuring performance
          4.6.5. Choosing a source for Performance Management
          4.6.6. Designing performance appraisal systems
    4.7.   Employee Development
          4.7.1. Relationship between Development, Training and Careers
          4.7.2. Approaches to Employee Development
          4.7.3. Career Management and Development
    4.8.   Employee Separation and Retention
          4.8.1. Managing Involuntary Turnover
          4.8.2. Managing Voluntary Turnover
          4.8.3. Measuring and Monitoring Job Satisfaction

Unit V: People Resourcing Strategy and Talent Management
    5.1 Objective of People Resourcing Strategy
          5.1.1   Strategic HRM approach to resourcing
          5.1.2   Integrating business and resourcing strategies
          5.1.3   Components of people resourcing
          5.1.4   Bundling resourcing strategies and activities
          5.1.5   Employee turnover index
          5.1.6   Stability index
          5.1.7   Survival rate
    5.2 Talent Management
          5.2.1   Meaning of talent management
          5.1.2   Process of Talent Management
          5.1.3   Developing a talent management strategy
          5.1.4   Management Succession Planning

Unit VI: Human Capital Metrics and Reporting
6.1 Key performance indicators (KPIs) for HCM
    6.1.1 Human Capital ROI, Balanced Scorecard
    6.2 HCM reporting standards (e.g., ISO 30414)
    6.3 Predictive Analytics and Digital Transformation
          6.3.1   Workforce analytics and dashboard
          6.3.2   AI and machine learning applications
          6.3.3   Ethical and legal issues in people analytics

Unit VII: Diversity, Inclusion, and Global HCM Practices
    7.1 Workforce diversity and its impact on HCM
    7.2 Inclusion strategies and cultural sensitivity
    7.3 Global HCM challenges and best practices

Reading Lists
1. Essential Readings

Agarwala, T. (2007). *Strategic human resource management*. Oxford University Press.

Armstrong, M., & Taylor, S. (2023). *Armstrong's handbook of human resource management Practice: a guide to the theory and practice of people management* (16th ed.). Kogan Page.

Curtis, W., Hefley, W. E., & Miller, S. (2009, July 1). *People Capability Maturity Model (P-CMM), Version 2.0* (Technical Report CMU/SEI-2009-TR-003). Carnegie Mellon University, Software Engineering Institute https://doi.org/10.1184/R1/6581894.v1

Dessler, G. (2016). *Human resource management* (15th ed.). Pearson.

Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. (2021). *Fundamentals of human resource management* (9th ed.). McGraw Hill.

2. Additional Readings

Aswathappa, K. (2023). *Human resource management: text and cases* (10th ed.). McGraw Hill.

Foot, M., Hook, C., & Jenkins, A. (2015). *Introducing human resource management* (7th ed.). Pearson Education Limited.

Kahn, W. A. (1990). Psychological conditions of personal engagement and disengagement at work. Academy of Management Journal*, 33*(4), 692–724. https://journals.aom.org/doi/abs/10.5465/256287

Date: July, 2025

Module Code and Title: **HRM307 Performance Management**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Namrata Pradhan, Sonam Choden, Millan Subba and Bhuwan Shrivastava
Module Coordinator: Namrata Pradhan

General Objective:
This module introduces students to the principles, processes, and tools used to manage and enhance employee performance. Through a focus on goal-setting, performance appraisal, feedback, and development, students will learn to design and implement effective performance management systems. Emphasis is on fostering a culture of continuous improvement and aligning individual performance with organisational objectives.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the role of performance management in achieving organisational goals,
2. Identify and apply different performance appraisal techniques and tools,
3. Develop performance goals and objectives that align with organisational priorities,
4. Design feedback mechanisms that promote constructive performance improvement,
5. Analyse common challenges in performance management and propose solutions,
6. Evaluate the role of performance management in employee development and engagement,
7. Implement strategies to manage and improve underperformance, and
8. Apply performance management best practices in diverse and global work environments.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lecture	2	60
	Class discussion and presentations	1	
	Role plays and reflections	1	
Independent study	Written assignment	1	60
	Self-study	3	
		Total	**120**

Assessment Approach:

A. Case Study Analysis: (15%)

Students in groups of 4-5 will analyse real-world cases on performance management, resulting in 1000-1200 words reports with actionable recommendations.

3   Understanding and contextualisation of the case
3   Analysis of performance management issues
3   Recommendations
3   Report structure, clarity and presentation
3   References and evidence-based argumentation
15   Total

B Individual Presentation: (10%)

5-7-minutes individual presentation on a chosen performance management topic, followed by a Q&A session.

3   Content (subject matter, details on the type of performance management tools etc.)
1   Slide preparation (use of latest technology for the preparation of ppt without any errors)
2   Communication skills (Public speaking skills, audibility, eye contact etc.)
1   Body language (the way students carry themselves, and how they stand when speaking, etc.)
3   Q&A handling (how well the questions are answered)
10   Total

C. In-Class Exercises: (20%)

Activities include role-playing, group discussions, and practical exercises, evaluated on engagement, contribution quality, and critical thinking.

Role play (7.5%): Each group consisting of 4-5 students will enact a scenario related to HCM practices such as conflict resolution, performance review meetings, employee recruitment, etc.

2.5   Creativity in approach
2.5   Relevance to topic
2.5   Team collaboration (peer evaluation and tutor observation)

Group discussion (5%): Each group of 10-15 students will discuss a pre-assigned topic such as workforce diversity or talent retention strategies, in a structured format for 15 minutes

2   Quality of arguments
2   Active participation
1   Time management
5   Total

Practical exercise (7.5%): A group of 4-5 students will complete a practical task of designing a performance appraisal system or recruitment plan for a given scenario, within 30 minutes.

    2.5   Applicability of the solution
    3   Identification of Performance appraisal system/Recruitment plan

    2   Presentation of result
    7.5   Total

D. Mid-semester Exam: (20%)
Students will take a written exam covering topics up to the mid-point of the semester.

E. Semester-end Exam: (35%)
The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills. Cases will also be used to test the levels of knowledge.

Overview of the assessment approaches and weighting:

Areas of Assessment	Quantity	Weighting (%)
A. Case Study Analysis	1	15
B. Individual Presentation	1	10
C. In-Class Exercises	1	20
D. Mid-semester exam	1	20
E. Semester-end exam	1	**35**
Total		**100**

Pre-requisites: HRM101 Foundations of Human Resource Management

Subject Matter:
Unit I: Introduction to Performance Management
    1.1. Purpose and significance of performance management
    1.2. Aligning individual Performance with organisational objectives
    1.3. Distinctions between performance management and performance appraisal
Unit II: Goal Setting and Performance Standards
    2.1. Defining performance goals and key performance indicators (KPIs)
    2.2. Setting SMART (Specific, Measurable, Achievable, Relevant, Time-bound) goals
    2.3. Developing performance standards that align with organisational goals
Unit III: Performance Appraisal Methods
    3.1. Common appraisal methods (e.g., 360-degree feedback, management by objectives)
    3.2. Strengths and weaknesses of different appraisal techniques
    3.3. Technology in performance appraisals (software tools, AI applications)
Unit IV: Feedback and Coaching for Improvement
    4.1. The importance of constructive feedback in performance management
    4.2. Techniques for effective feedback and coaching
    4.3. Designing feedback systems that promote continuous improvement
Unit V: Managing Underperformance
    5.1. Identifying and addressing causes of underperformance
    5.2. Developing performance improvement plans (PIPs)

5.3. Legal and ethical considerations in managing underperformance

Unit VI: Performance Management for Employee Development
6.1 Linking performance management with career development

6.2 Mentoring, coaching, and succession planning

6.3 Role of performance management in enhancing employee engagement

Unit VII: Performance Management in a Global Context
7.1 Cross-cultural considerations in performance management

7.2 Adapting performance management practices for diverse workforces

7.3 Emerging trends in global performance management practices

Reading Lists:
1. **Essential Readings**

Aguinis, H. (2012). *Performance management* (3rd ed.). Pearson.

Armstrong, M. (2009). *Armstrong's handbook of performance management: an evidence-based guide to delivering high performance* (4th ed.). Kogan Page.

Dessler, G. (2016). *Human resource management* (15th ed.). Pearson.
2. **Additional Readings**

Cappelli, P., & Tavis, A. (2016). The performance management revolution. Harvard Business Review, *94*(10), 58–67. https://hbr.org/2016/10/the-performance-management-revolution.

Pulakos, E. D., & Battista, M. (2020). *Performance management transformation: Lessons learned and next steps*. Oxford University Press.

Date: July, 2025

Module Code and Title:	**EDP406 Scaleup Digital Marketing Strategies**
Programme:	Bachelor of Business Administration
Credit:	12
Tutor(s):	Dipan Pradhan, Namrata Pradhan, Sonam, Phuntsho Wangdi.
Module Coordinator:	Dipan Pradhan

General Objective:
This module aims to equip students with the skills necessary to market products and services effectively on a global scale. Students will explore the integration of digital marketing strategies with traditional marketing principles, focusing on building a strong global brand, acquiring and retaining customers, and leveraging digital channels to reach international markets.

Learning Outcomes:
On completion of this module, students will be able to:
1. Develop comprehensive digital marketing campaigns targeting international markets,
2. Create effective branding strategies that resonate with diverse global audiences,
3. Analyse customer acquisition and retention strategies in a global context,
4. Utilise social media, SEO, and content marketing to enhance brand visibility and engagement,
5. Analyse the effectiveness of digital marketing strategies using appropriate metrics and tools,
6. Adapt marketing strategies to cultural differences and varying market dynamics,
7. Apply data analytics to inform and optimise digital marketing decisions,
8. Assess legal, ethical, and regulatory considerations in international digital marketing,
9. Develop strategies for scaling up businesses using digital platforms and technologies, and
10. Evaluate emerging trends in digital marketing and their implications for global marketing strategies.

Learning and Teaching Approach:

The module will employ a mix of lectures, interactive workshops, case studies, and group projects. Students will engage in practical exercises, simulations, and discussions to apply global marketing concepts. As such, a higher amount of contact hours is strategically planned to facilitate the achievement of the learning outcomes.

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and discussions	2	60
	Workshops, Presentations, lab sessions	2	
Independent Study	Technology research/ Outcome analysis and strategising	2	60
	Written assignments and reflection writings	2	
	Total		**120**

Assessment Approach:

A. Case Study Analysis (10%):

Individually analyse a successful global marketing campaign, focusing on the strategies used and the outcomes achieved and write a case analysis report of approximately 1300-1500 words.

2	Comprehensive understanding of the campaign objectives and strategies.
2	Logical organisation and coherence in presenting information.
2	Use of supporting data and evidence
1	Evaluation of customer acquisition and retention approaches
1	Connection between strategies used and outcomes achieved
1	Professional writing style with clarity and fluency
1	Correct and consistent use of APA referencing
10	Total

B. Cross-Cultural Marketing Pitch (Group) (15%):

In groups of 4-5 members, students will develop and present a marketing pitch tailored to two different cultural contexts, demonstrating the ability to adapt marketing strategies to cultural differences and market dynamics followed by written summary report.

Pitch Presentation (10%)

3	Cultural Research & Strategic Adaptation
2	Cultural Sensitivity & Ethical Awareness
2	Clarity, Creativity, and Persuasiveness of Pitch
3	Visuals, Professionalism, and Delivery

Written summary report -Approximately 1000-1300 words **(5%)**

2	Summary of Strategies and Rationale
1.5	Structure, APA Referencing, and Language
1.5	Coherence and Integration with Presentation
15	Total

C. Social Media Content Creation and Management (Group) (25%):

In groups of 4-5, members, students collaborate to create and manage a social media account for a brand, developing content strategies, engaging with followers, and analysing engagement metrics to enhance brand visibility and engagement.

3	Originality and relevance of content
2	Alignment with brand identity and campaign objectives.

    2   Visual appeal and messaging effectiveness
    2   Responsiveness to follower interactions
    2   KPIs for Growth in followers and engagement rates
    2   Use of strategies to foster community and loyalty
    2   Accurate interpretation of data.
    2   Identification of trends and actionable insights
    2   Evidence of data-driven decision-making
    2   Clarity and professionalism of the report and presentation
    2   Effective communication of results and reflections
    2   Team collaboration and equal contribution
    25   Total

D. SEO Audit and Optimisation Project (Group) (20%):

In groups of 4-5 members, students conduct an SEO audit for an existing website and develop an optimisation plan to enhance its visibility and ranking in international search engines and submit an SEO audit report of approximately 1300-1500 words.

    3   Comprehensive analysis covering all SEO aspects
    3   Use of appropriate tools and methodologies
    3   Identification of critical issues affecting performance
    2   Practicality and effectiveness of recommendations
    2   Alignment with best practices and current SEO trends
    2   Consideration of international SEO challenges
    2   Clarity and organisation of the report
    2   Proper use of visuals and data representation
    1   Adherence to academic writing standards
    20   Total

E. Individual Research Report – Branding and Customer Retention Strategies (20%):

Research and analyse branding strategies and customer retention approaches in global markets. (Research Report word count: 2300-2500 words).

    3   Extensiveness and relevance of information gathered
    3   Integration of diverse perspectives and up-to-date sources
    3   Demonstrated understanding of complex branding and customer retention concepts
    2   Depth of analysis and originality of thought
    2   Ability to critically assess strategies and their outcomes
    2   Insightful identification of trends and challenges
    2   Logical organisation and coherence
    2   Clarity of expression and academic writing style
    1   Accurate and consistent APA referencing
    20   Total

F. Reflective Learning Blog (Individual) (10%):

Maintain a reflective blog throughout the module, documenting learning experiences, relating them to current events in global digital marketing, and demonstrating personal growth.

    2   Thoughtfulness in analysing experiences and concepts
    2   Originality and critical thinking
    1   Connection to module content and current events
    1   Clarity, coherence, and fluency in writing.
    1   Engaging and professional tone appropriate for a blog.
    1   Interaction with readers through comments.
    1   Reflection on feedback received.
    1   Demonstrated growth over time

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Case Study Analysis	1	10
B. Cross-Cultural Marketing Pitch (Group)	1	15
C. Social Media Content Creation and Management (Group)	1	25
D. SEO Audit and Optimisation Project (Group)	1	20
E. Individual Research Report – Branding and Customer Retention Strategies	1	20
F. Reflective Learning Blog (Individual)	1	10
	Total	100

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Global Marketing
    1.1. Understanding the Global Marketing Environment

        1.1.1. Definition of Global Marketing
        1.1.2. Drivers of Globalisation
    1.2. Differences Between Domestic and International Marketing

        1.2.1. Market Complexity and Diversity
        1.2.2. Marketing Mix Adaptation
        1.2.3. Legal and Regulatory Challenges
        1.2.4. Currency and Financial Considerations
    1.3. Overview of Global Market Trends

        1.3.1. Emerging Markets Impact
        1.3.2. Global Consumer Behaviour Trends
        1.3.3. Digitalisation and E-Commerce
        1.3.4. Sustainability and Corporate Social Responsibility
        1.3.5. Global Competition
    1.4. Global Market Entry Strategies

        1.4.1. Exporting
        1.4.2. Licensing and Franchising
        1.4.3. Joint Ventures and Strategic Alliances
        1.4.4. Foreign Direct Investment (FDI)
        1.4.5. E-Commerce as a Global Entry Strategy
        1.4.6. Risk Assessment and Management
Unit II: Digital Marketing Fundamentals
    2.1. Introduction to Digital Marketing Channels

        2.1.1. Overview of Digital Marketing
        2.1.2. Website Marketing
        2.1.3. Search Engine Marketing (SEM)
        2.1.4. Email Marketing
        2.1.5. Social Media Marketing
        2.1.6. Content Marketing
        2.1.7. Affiliate and Influencer Marketing
    2.2. Overview of Content Marketing, SEO, and Social Media Strategies

        2.2.1. Content Marketing Strategies
        2.2.2. Search Engine Optimisation (SEO)
        2.2.3. Social Media Strategies
    2.3. The Importance of Data Analytics in Digital Marketing

5.3. Measuring the Impact of Social Media Campaigns

5.4. Influencer Marketing in Global Contexts

5.5. Social Media Policies and Ethics

Unit VI: Evaluating Marketing Effectiveness

6.1. Key Performance Indicators (KPIs) for Digital Marketing

6.2. Tools for Measuring Campaign Success

6.3. Adapting Strategies Based on Performance Data

6.4. Legal and Ethical Considerations in Data Usage

Reading List:

1. Essential Readings

Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing* (7th ed.). Pearson.

Holliman, G., & Rowley, J. (2014). *Business to business digital content marketing: Marketers' perceptions of best practice*. Journal of Research in Interactive Marketing, *8*(4), 269–293. https://doi.org/10.1108/JRIM-02-2014-0013

Kingsnorth, S. (2019). *Digital marketing strategy: an integrated approach to online marketing* (2nd ed.). Kogan Page.

Kotler, P., & Keller, K. L. (2014). *Marketing management* (15th ed.). Pearson.

Wind, J., & Mahajan, V. (2001). *Digital marketing: global strategies from the world's leading experts* (1st ed.). Wiley.

2. Additional Readings

Heinze, A., Fletcher, G., Rashid, T., & Cruz, A. (2017). *Digital and social media marketing: a results-driven approach* (2nd ed.). Routledge.

Pulizzi, J. (2013). *Epic content marketing: how to tell a different story, break through the clutter, and win more customers by marketing less*. McGraw Hill.

Ryan, D. (2016). *Understanding digital marketing: marketing strategies for engaging the digital generation*. Kogan Page.

Strauss, J., & Frost, R. (2015). *E-marketing* (7th ed.). Pearson India.

Tuten, T. L. (2021). *Social media marketing* (4th ed.). SAGE Publications.

Date: July, 2025

Module Code and Title:	**EDP407 Digital Entrepreneurship**
Programme:	Bachelor of Business Administration
Credit:	12
Tutor(s):	Dipan Pradhan, Sonam, Phuntsho Wangdi
Module Coordinator:	Dipan Pradhan

General Objective:

This module aims to leverage emerging technologies to drive business innovation and competitiveness. Students will explore the impact of technologies such as AI, blockchain, IoT, etc. on business operations and learn how to integrate these solutions to enhance products and promote digital transformation within organisations.

Learning Outcomes:

On completion of this module, students will be able to:

1. Assess the impact of emerging technologies such as AI, blockchain, and IoT on business models and operations,
2. Integrate technological solutions to improve product development and operational efficiency in businesses,
3. Design digital transformation strategies tailored for various organisational contexts,
4. Evaluate the ethical and societal implications of technology integration in business,

5. Analyse case studies of successful technology-driven businesses to identify best practices,
6. Develop innovative business ideas by leveraging emerging digital technologies,
7. Explain the role of digital entrepreneurship in fostering business innovation and competitiveness,
8. Apply principles of digital entrepreneurship to create scalable and sustainable business models,
9. Analyse the challenges and opportunities presented by digital disruption in different industries, and
10. Collaborate effectively in teams to plan and execute technology-driven entrepreneurial projects.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and discussion	2	60
	Workshops and Presentations	2	
Independent Study	VLE discussions	1	60
	Research	2	
	Written assignments and reflection writings/ Projects	1	
		Total	**120**

Assessment Approach:

A. Technology Innovation Blog and Digital Portfolio (15%):
Create a personal blog and digital portfolio to document and reflect on emerging technologies and their impact on business models and operations.

- 2 Depth of analysis and insight
- 2 Relevance and accuracy of information
- 2 Engagement and originality.
- 2 Aesthetic appeal and usability of the blog
- 2 Effective use of multimedia elements
- 2 Consistency in branding and style
- 2 Thoughtful reflections on learning experiences
- 1 Connection of content to personal interests and career goals
- 15 Total

B. Emerging Technology Hackathon (20%):
In groups of 4-5 members, students participate in a 24-hour hackathon to develop innovative solutions using emerging technologies to address real-world business challenges.

- 3 Originality of the solution
- 3 Effective use of emerging technology
- 3 Functionality and feasibility of the prototype
- 3 Technical complexity and problem-solving
- 2 Clear value proposition
- 2 Potential market impact and scalability
- 2 Clarity and persuasiveness of the pitch
- 2 Engagement with the audience and judges
- 20 Total

C. Digital Transformation Strategy Project (Group) (25%):

In groups of 4-5 members, students develop a comprehensive digital transformation strategy for a real organisation, focusing on integrating technological solutions to enhance products and operational efficiency and choose a local SME (Small or Medium-sized Enterprise) willing to participate. Alternatively, select a well-documented organisation if direct collaboration isn't possible. Students will submit the project report of approximately 2500 to 2800 words, followed by presentation of 10-12 minutes to defend the project.

3	Comprehensive understanding of the organisation's needs
3	Use of appropriate analytical tools
3	Feasibility and clarity of the transformation strategy
3	Alignment with organisational objectives
3	Practicality and thoroughness of the roadmap
3	Consideration of risks and mitigation strategies
3	Professionalism and clarity
3	Effective communication and engagement
1	Ability to handle questions and feedback during Q&A
25	Total

D. Ethical Debate and Reflection Essay (15%):

In groups of 4-5 members, students engage in a structured debate on the ethical implications of technology integration in business and reflect on the insights gained.

Debate Participation (6):

2	Quality of arguments presented
2	Team collaboration and communication skills.
2	Respectful engagement and critical thinking

Reflection Essay (9):

3	Depth of reflection and self-assessment
3	Integration of ethical theories and concepts
3	Clarity of writing and organisation
15	Total

E. Case Study Video Presentation (Group) (15%):

In groups of 4-5, members, students analyse a successful technology-driven business and create a video presentation about 5-10 minutes highlighting key insights.

3	Depth of analysis
3	Relevance and accuracy of information
3	Professionalism in video editing and presentation
2	Effective use of visuals and sound
2	Evidence of equal contribution
2	Coordination and teamwork
15	Total

F. Individual Reflection Report (10%):

Reflect on your learning journey throughout the module, discussing challenges faced, lessons learned, and personal development. (Word Count: Approximately 1300-1500 words.)

2	Honesty and insightfulness
2	Ability to critically assess personal growth
2	Clear links between experiences and learning outcomes
2	Demonstrated understanding of key concepts
1	Logical flow and coherence
1	Proper grammar and academic writing style
10	Total

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Technology Innovation Blog and Digital Portfolio	1	15
B. Emerging Technology Hackathon	1	20
C. Digital Transformation Strategy Project (Group)	1	25
D. Ethical Debate and Reflection Essay (Group)	1	15
E. Case Study Video Presentation (Group)	1	15
F. Individual Reflection Report	1	10
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Emerging Technologies
    1.1. Overview of Artificial Intelligence (AI)
        1.1.1. Definitions and Basic Concepts
        1.1.2. Historical Development of AI
        1.1.3. Applications of AI in Business
    1.2. Understanding Blockchain Technology
        1.2.1. Fundamentals of Blockchain
        1.2.2. Types of Blockchains
        1.2.3. Blockchain Use Cases in Business
    1.3. Business Implications of Emerging Technologies
        1.3.1. Disruption of Traditional Business Models
        1.3.2. Opportunities for Innovation and Competitive Advantage
        1.3.3. Challenges and Risks
    1.4. Technological Trends in Entrepreneurship
        1.4.1. Current Technological Trends
        1.4.2. Impact on Startup Ecosystems
        1.4.3. Future Outlook and Predictions
    1.5. Technology Adoption Lifecycle
        1.5.1. Stages of Adoption
        1.5.2. Strategies for Navigating the Adoption Curve
        1.5.3. Case Studies of Technology Adoption
Unit II: Integration of Technological Solutions
    2.1. Identifying Business Needs
        2.1.1. Assessing Organisational Goals
        2.1.2. Analysing Current Processes
        2.1.3. Stakeholder Engagement
    2.2. Selecting Suitable Technological Solutions
        2.2.1. Technology Evaluation Criteria
        2.2.2. Customisation vs. Off-the-Shelf Solutions
        2.2.3. Risk Assessment
    2.3. Implementation Planning
        2.3.1. Developing an Implementation Strategy
        2.3.2. Change Management
        2.3.3. Training and Support
    2.4. Case Studies of Successful Technology Integration
        2.4.1. Analysis of Real-World Examples
        2.4.2. Lessons Learned
    2.5. Monitoring and Evaluation
        2.5.1. Post-Implementation Review
        2.5.2. Continuous Improvement

Unit III: Digital Transformation Strategies
    3.1. Understanding Digital Transformation
        3.1.1. Definition and Scope
        3.1.2. Drivers of Digital Transformation
        3.1.3. Digital Maturity Models
    3.2. Developing a Digital Transformation Roadmap
        3.2.1. Vision and Objectives Setting
        3.2.2. Key Components of a Roadmap
        3.2.3. Prioritising Initiatives
    3.3. Challenges and Barriers to Digital Transformation
        3.3.1. Organisational Resistance
        3.3.2. Skill Gaps and Talent Acquisition
        3.3.3. Legacy Systems and Integration Issues
    3.4. Strategies for Successful Implementation
        3.4.1. Leadership and Governance
        3.4.2. Agile Methodologies
        3.4.3. Performance Measurement
        3.4.4. Case Studies of Digital Transformation
        3.4.5. Successful Transformations
        3.4.6. Lessons from Failures
Unit IV: Ethical Considerations in Technology
    4.1. Understanding Ethical Implications of Technology Integration
        4.1.1. Ethics in Technology Use
        4.1.2. Impact on Society and Individuals
        4.1.3. Responsible Innovation
    4.2. Data Privacy and Security Concerns
        4.2.1. Privacy Regulations and Compliance
        4.2.2. Cybersecurity Threats
        4.2.3. User Consent and Transparency
    4.3. Artificial Intelligence and Ethics
        4.3.1. Bias and Fairness in AI
        4.3.2. Accountability in AI Decisions
    4.4. Intellectual Property and Legal Considerations
        4.4.1. Protecting IP in the Digital Age
        4.4.2. Open Source vs. Proprietary Software
    4.5. Social Responsibility of Digital Entrepreneurs
        4.5.1. Ethical Leadership
        4.5.2. Leading by example and fostering ethical cultures
        4.5.3. Corporate Social Responsibility (CSR)
        4.5.4. Sustainability in Technology
Unit V: Measuring Impact and Success of Technology Integration
    5.1. Metrics for Evaluating Technology Initiatives
        5.1.1. Key Performance Indicators (KPIs)
        5.1.2. Balanced Scorecard Approach
        5.1.3. Data Collection and Analysis
    5.2. Assessing Business Impact
        5.2.1. Financial Impact Analysis
        5.2.2. Operational Impact
        5.2.3. Strategic Alignment
    5.3. Continuous Improvement in Technology Strategies
        5.3.1. Feedback Loops
        5.3.2. Technology Audits
        5.3.3. Adapting to Technological Changes
    5.4. Reporting and Communication
        5.4.1. Stakeholder Reporting

   5.4.2. Visualisation Techniques
   5.4.3. Decision-Making Based on Insights

Reading List:
1. Essential Readings
  Brynjolfsson, E., & McAfee, A. (2016). *The second machine age: work, progress, and prosperity in a time of brilliant technologies.* W. W. Norton & Company.
  Christensen, C. M. (2013). *The innovator's dilemma: when new technologies cause great firms to fail.* Harvard Business Review Press.
  Rogers, D. L. (2016). *The digital transformation playbook: rethink your business for the digital age.* Columbia Business School Publishing.
  Schwab, K. (2017). *The fourth industrial revolution.* Crown Currency.
  Tapscott, D., & Tapscott, A. (2014). *Blockchain revolution: how the technology behind bitcoin is changing money, business, and the world.* Portfolio.

2. Additional Readings
  Davenport, T. H., & Kirby, J. (2016). *Only humans need apply: winners and losers in the age of smart machines* (1st ed.). Harper Business.
  Gans, J. (2016). *The disruption dilemma.* The MIT Press.
  Iansiti, M., & Lakhani, K. R. (2020). *Competing in the age of AI: strategy and leadership when algorithms and networks run the world.* Harvard Business Review Press.
  Wirtz, B. W. (2020). *Business model management: design - process - Instruments* (2nd ed.). Springer.

Date: July, 2025

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Module Code and Title:	**RES302 Research Project**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Madhav Verma, Ugyen Phuntsho, Dipan Pradhan, Bhuwan Shrivastava, Dr. Suresh Vijendra Acharya, Dr. Swati Chakraborty, Soumya Pandey, Gopal Giri
Module Coordinator:	Madhav Verma

General Objective:
This module builds on the foundational skills developed in RES301 Research Methods in Business, by guiding students through the full execution of a research project. Working in the same groups of 4-5 students as in RES301 Research Methods in Business, students will refine their proposals, gather and analyse data, and produce a high-quality research report. Emphasis is placed on critical thinking, ethical research practices, methodological rigour, and effective communication of findings. The aim is to produce research outcomes that meet publication standards in academic or professional contexts, thereby demonstrating a high level of mastery and application of research techniques.

Learning Outcomes:
On completion of the module, students will be able to:
 1. Refine the research problem based on literature review and tutors' feedback received in RES301 Research Methods in Business,

2. Implement the data collection instruments to systematically gather primary or secondary data depending on the type of study quantitative or qualitative,
3. Collect and analyse data ensuring adherence to ethical practices,
4. Analyse data using appropriate techniques to draw meaningful and well-supported conclusions,
5. Reflect on project findings, highlighting key observations and practical implications,
6. Draw clear, evidence-based conclusions from data analysis, tailored for academic or industry publication,
7. Justify research findings effectively through written and oral formats, and
8. Collaborate effectively within research teams, demonstrating the ability to incorporate peer feedback and enhance research quality.

Learning and teaching approach:

Type	Approach	Hours per week	Total Credit Hours
Contact	Discussion with supervisor(s)	1	15
Independent Study	Group Work	4	105
	Data Collection	3	
	Total		**120**

Assessment Approach:
A. **Research proposal refinement and presentation** (**5%**):
Students in the same group of 4-5 as in RES301 Research Methods in Business, will refine the research proposal developed during RES301, incorporating feedback from their tutor and peers. The refined proposal should address any gaps or suggestions for improvement. Students will also justify the changes made to the proposal and present the updated research plan to the class. The presentation should communicate the research problem, objectives, methodology, and data collection strategy while highlighting how the feedback was integrated into the proposal. The presentation will be approximately 15 min with 10 min QA.

The student's work will be assessed for 5% of the total marks assigned to the module using the following criteria:
1 Presentation of the updated research with title after incorporating of feedback
2 Emphasise on existing literature and different studies relevant to their topic with citations
2 Effectively communicate the research problem, objectives, model, methodology, hypothesis [or research questions/themes/exploratory inquiry for qualitative study]
5 Total

B. Data collection report and ethical considerations (**10%):**
By Week 5, students in the same group of 4-5, will submit a report (between 800-1000 words) detailing their data collection progress. The report must cover data-gathering strategies, challenges faced, and how ethical considerations were addressed. It should also evaluate the reliability and validity of the collected data. The student's work will be assessed for 10% of the total marks assigned to the module using the following criteria:
3 Description of data collection methods used in the study and their rationale
3 Clarity on sampling design (probability/non-probability) [or type of non-probability sampling in case of qualitative research], sample size

2	Measurement technique tools/instruments used to measure key variables [or constructs, themes or concept in case of qualitative research]
2	Ethical considerations and solutions to challenges encountered, including integrity and confidentiality
10	Total

C. Data analysis and interpretation (25%):

By Week 8, students in the same group of 4-5, will submit a comprehensive report (between 2300- 2500 words) on their data analysis. Depending on their research approach, qualitative or quantitative, this will include relevant analytical techniques to interpret the collected data. The report should detail the tools and methods used and provide a clear interpretation of the results. The students' work will be assessed for 25% of the total marks assigned to the module using the following criteria:

For quantitative study

1	Data cleaning and preparation (Data is properly organised and checked for accuracy and completeness).
4	Descriptive & inferential statistics (Accurate use of statistical tools with appropriate interpretation of both descriptive and inferential results).
3	Reliability and validity (Relevant tests (e.g., Cronbach's alpha, construct validity) applied correctly and interpreted well)
3	Justification of data analysis technique (Logical rationale for chosen statistical methods aligned with research objectives)
3	Execution using statistical software (Correct and efficient use of software like SPSS/Excel/R for analysis).
4	Interpretation of results and findings (Clear, accurate, and insightful explanation of findings in context).
2	Drawing conclusion and reporting (Logical conclusions drawn based on analysed data).
3	Structure and Presentation quality (Well-organised report with clear headings, visuals, and flow.)
2	Referencing & Bibliography (Accurate use of APA referencing for all cited sources).
25	Total

For Qualitative study

1	Data cleaning and preparation
4	Coding and theme development
3	Trustworthiness and credibility of data
3	Justification of qualitative method and approach (e.g., case study, ethnography, grounded theory)
3	Execution of analysis using qualitative tools (e.g., NVivo, manual coding)
4	Interpretation of themes
2	Drawing conclusion and reporting
3	Structuring" and Presentation quality
2	Referencing & Bibliography
25	Total

D. Literature comparison and research gaps (10%):

Students in the same group of 4-5 will submit a critical comparison of their research findings with existing studies by Week 10 (within 1300-1500 words). This comparison should address how their

findings contribute to the field, demonstrate how the current study addresses the research questions. The presentation should communicate the key points of the literature study, highlight the contributions of their research, and provide a rationale for addressing identified gaps.

The student's work will be assessed for 10% of the total marks assigned to the module using the following criteria:

2	Depth of reflection and connection to literature
3	Discussion on findings and how does it relate or differ from existing studies
3	Theoretical and/or managerial implications
2	Presentation
10	Total

E. Peer review of draft research report (5%):

By Week 11, each group will review another group's draft research report from their class. The peer review will focus on the quality of the research design, data analysis, and findings. Groups will provide constructive feedback to enhance the final report. The students' work will be assessed for 5% of the total marks assigned to the module using the following criteria:

2	Quality of feedback provided
2	Identification of strengths and weaknesses in the reviewed report
1	Constructiveness and relevance of suggestions for improvement
5	Total

F. Final research report (publication-ready) (25%):

Students will submit a complete research report between 6000-8000 words. The report must take the reader through the entire research process, covering the research problem, literature review, methodology, data collection, analysis, and findings. The report should be written to the standard of an academic or industry publication, ensuring clarity, organisation, and adherence to appropriate referencing styles. The students' work will be assessed for 25% of the total marks assigned to the module using the following criteria:

1	Abstract with key words
3	Introduction with problem statement and research objectives/questions
2	Literature review
1	Proper use of citations in the report
2	Research methodology
2	Data Analysis
3	Findings of the analysis
3	Discussion – and stating the meaning of the results and how they align or deviate with previous study & limitations
3	Conclusions – emphasising findings of the main study signifying their implications
2	Recommendations and future directions
1	Mechanics (language, organisation)
1	Bibliography / Referencing
1	Incorporation of feedback
25	Total

G. Research presentation and defense (10%):

Students will make a 15-20 minutes presentation to their supervisor and additional examiners. The presentation should effectively summarise the research report, including the research problem, methodology, data analysis, and conclusions. Following the presentation, students will face a Q&A session, where they must defend their research decisions, justify their methodology, and respond to questions regarding the findings and their implications. The students' work will be assessed for 10% of the total marks assigned to the module using the following criteria:

3	Clarity and quality of the research presentation
3	Ability to defend and justify research decisions
2	Presentation skills
2	Response to the questions
10	Total

H. Research process (**10%**):

Throughout the semester, each student will be required to maintain a logbook to document their research progress. Supervisors will periodically check the logbook to ensure students are adhering to their work plans, meeting deadlines, and maintaining regular communication with their supervisors. The students log book will be assessed for 10% of the total marks assigned to the module using the following criteria:

3	Logbook entries and record-keeping
2	Adherence to the work plan and deadlines
3	Communication and responsiveness to supervisor feedback
2	Attendance in the consultation meeting and contribution to the discussion
10	Total

Overview of the assessment approaches and weighting

Areas of assessment	Quantity	Weighting (%)
A. Research proposal refinement and Presentation	1	5
B. Data collection report and ethical Considerations	1	10
C. Data Analysis and Interpretation	1	25
D. Literature comparison and research gaps	1	10
E. Peer review of draft research report	1	5
F. Final research report (publication-ready)	1	25
G. Research presentation and defense	1	10
H. Research process	1	10
Total		**100**

Pre-requisites: RES301 Research Methods in Business

Roles of the supervisor:
1. **Initial guidance and clarity**
   o Assist students in clarifying their research problem and ensuring that the research is focused and feasible.
   o Guide students in refining their research proposal and adapting it based on feedback from RES301.
2. **Methodological support**
   o Provide detailed advice on the appropriate research methodologies and data collection instruments, including guidance on advanced techniques (such as AI tools if applicable).

- o Ensure that students understand how to apply ethical research practices, particularly during data collection.

3. **Regular feedback and progress monitoring**
   - o Offer regular, constructive feedback at key stages of the research process (proposal refinement, data collection, data analysis, and report writing).
   - o Regularly monitor the progress of the student's work, ensuring adherence to deadlines and milestones. This includes reviewing logbook entries and maintaining ongoing communication through individual meetings, emails, and the VLE.
   - o Be proactive in identifying areas where students are struggling or falling behind and intervene to help students stay on track.

4. **Critical review of drafts**
   - o Read and provide detailed feedback on drafts of the final research report, focusing on the clarity, coherence, and academic quality of the work.
   - o Ensure the work is of publication-ready quality and encourage substantial revisions, if necessary, to meet academic or industry publication standards.

5. **Identifying potential journals for publication**
   - o Assist students in identifying suitable journals where their research could be submitted for publication. Help them understand the requirements of different journals and what makes their research a good fit.
   - o Guide students in tailoring their research for submission to a journal, ensuring it aligns with the journal's standards and focus areas.

6. **Facilitating peer reviews and presentations**
   - o Support students in the peer review process, guiding how to give and receive constructive feedback.
   - o Prepare students for the final presentation and defense of their research findings, advising on effective presentation skills and ensuring they are ready for the Q&A session.

7. **Supporting the publication process**
   - o Provide support and guidance throughout the submission process to journals, including helping students format their work according to journal guidelines, assisting with revisions, and offering advice on responding to journal reviewers' feedback.

8. **Encouraging independent work**
   - o Gradually reduce hands-on guidance, encouraging students to take ownership of their projects. However, remain available to intervene when a lack of progress or judgment threatens the project's completion.

Roles of the students:

The students are primarily responsible for the management and completion of their research projects. Their key responsibilities are:

1. **Active engagement with the supervisor**
   - o Maintain regular contact with the supervisor, ensuring that meetings are scheduled and attended as planned.
   - o Be proactive in seeking guidance and feedback from the supervisor, and ensure that all feedback is incorporated into the research process.

2. **Managing their research study**
   - o Take full responsibility for managing the research project, including adhering to timelines, meeting deadlines, and maintaining a detailed work plan.

- o Keep a logbook of work conducted, including research activities, data collection, meetings with the supervisor, literature reviews, and progress updates. The logbook must be available for periodic review by the supervisor.

3. **Independent work and problem-solving**
   - o Take initiative in resolving any issues or challenges that arise during the research process. If difficulties occur, students should promptly discuss them with their supervisor to seek timely solutions.
   - o Be responsible for ensuring the ethical and rigorous conduct of research, including maintaining the reliability and validity of data.

4. **Continuous improvement**
   - o Make necessary revisions based on feedback from the supervisor and peer reviews, ensuring the quality of the work is progressively improved throughout the semester.
   - o Ensure the research project is of publication-ready quality, with attention to detail in both the written report and presentation.

5. **Preparation for presentation and defense**
   - o Practice and prepare for the final presentation and defense. Students must be ready to explain and justify their research choices, data analysis, and findings during the Q&A session.

6. **Final submission**
   - o Submit all required components of the research project, including the final research report, presentation materials, and logbook records, in the correct format and within the specified deadlines.

Reading List:

1. **Essential Readings**

   Kothari, C. R., & Garg, G. (2019). *Research methodology methods and techniques* (4th ed.). New Age International Publishers.

   Saunders, M. N. K., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson.

   Yin, R. K. (2017). *Case study research and applications: design and methods* (6th ed.). SAGE Publications.

2. **Additional Readings**

   Bell, J., & Waters, S. (2014). *Doing your research project: a guide for first-time researchers.* Open University Press.

   Bryman, A., & Bell, E. (2015). *Business research methods* (4th ed.). Oxford University Press.

   Marshall, D. T., & Naff, D. B. (2024). The ethics of using artificial intelligence in qualitative research. Journal of Empirical Research on Human Research Ethics*, 19*(3), 92–102. https://doi.org/10.1177/15562646241262659

   Paterson, A., Leung, D., Jackson, W., MacIntosh, R., & O'Gorman, K. (2016). *Research methods for accounting and finance* (1st ed.). Goodfellow Publishers.

   Resnik, D.B., Hosseini, M. (2024). The ethics of using artificial intelligence in scientific research: new guidance needed for a new tool. AI Ethics. https://doi.org/10.1007/s43681-024-00493-8

   Sekaran, U., & Bougie, R. (2016). *Research methods for business: a skill-building approach* (7th ed.). Wiley.

Date: July 2025

Module Code and Title: **BMS404 Operation Research**
Programme: Bachelor of Commerce
Credit :   12
Module Tutor(s):   Hari Kumar Tiwari, Tandin Wangchuk, Namgay Tshering
Module Coordinator: Hari Kumar Tiwari

General Objective:
The objective of the module is to introduce students to basic quantitative tools and techniques that can be used to solve various business problems. Also, students should be able to translate a verbal business problem into a mathematical model and find rational approaches to solving it.

Learning Outcomes:
On completion of the module, students will be able to:
1. Select an appropriate technique of operation research in decision making relating to administrative, business and operational challenges,
2. Formulate various real-life business scenarios mathematically using linear programming techniques,
3. Develop mathematical models to solve linear programming problems by both graphical method and simplex method using spreadsheets,
4. Resolve Transportation and Assignment Problems pertinent to business operations.
5. Solve Game Theory Problems relevant to Business context,
6. Illustrate various methods of representing large datasets in matrix and alternative formats, with a focus on utilising spreadsheets and other mathematical tools,
7. Solve applied business and economic problems using a system of linear equations, and
8. Employ mathematical tools to derive solutions to problems or make informed decisions in uncertain environments.

Learning and Teaching Approach:

Types	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	60
	Class exercises	1	
	Presentation	1	
Independent study	Self-study	2	60
	Written Assignment	1	
	VLE Discussion	1	
	Total		**120**

Assessment Approach:
 A. Project: Portion of Final Marks (15%)
Students will work in groups of 4-5 members to gather information on one of the following topics: Linear Programming Problems, Transportation Problems & Assignment Problems, or Matrices and Determinants. They will organise the information and solve the respective problems. Following this, each group will compose an analytical report of 600 to 700 words based on their findings. Additionally, there will be a peer review and a viva or presentation depending on the class size, to assess originality of their work.

     2   Realistic (Relevant to the topic)
     2   Formulation of problems correctly
     3

        Using appropriate steps and correct solutions
     3   Writing analytical reports
     5   Peer review & Viva OR Presentation
       2   Correct solutions
       2   Confidence and clarity

	1	Time management
	15	Total

B. Problem Solving: Portion of Final Marks (10%)
Students will individually apply problem-solving techniques learned in the class. There will be two problem-solving tasks, each worth 5%, and students will have 45 minutes to complete them.

	1	Formula
	2	Correct calculations
	2	Correct interpretation/ analysis
		5x2=10 Total

C. Class tests: Portion of Final Marks (10%)
Each student will solve application-based problems on the theoretical concepts presented in class as a class test. The written test will take 45 minutes.

	2	Using Appropriate Formula
	3	Following correct steps
	2	Solving Correctly
	3	Correct Analysis
	10	Total

D. Computer Lab Test: Portion of Final Marks (10%)
Students will individually do practical lab test based on the lab exercise covered in the computer lab. The lab test will be for 30 minutes

	3	Using excel solver correctly
	3	Following Steps correctly
	2	Substituting correct values
	2	Writing correct solutions
	10	Total

E. Midterm Examination: Portion of Final Marks (15%)
Students will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end Examination: Portion of Final Marks (40%)
The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyses, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Area of assessments		Quantity	Weighting (%)
A.	Project	1	15
B.	Problem Solving	2	10
C.	Class tests	1	10
D.	Lab Test	1	10
E.	Mid- semester Examination	1	15
F.	Semester-end Examination	1	40
	Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to Operations Research
   1.1 Introduction
   1.2 Origin and Definition of Operations Research
   1.3 Scope of Operations Research

5.7 Algebraic Method

5.8 Graphical Method

5.9 Linear Programming Method

5.10   Solving Game Theory Problems Using Excel Solver

Unit VI: Application of Matrix and Determinants

6.1 Basic of Matrix and Determinants Operations

6.2 Form a system of linear equation for the information given

6.3 Write the coefficient matrix for above and find the determinant and inverse using MDETER and MINVERSE function in Excel

6.4 Find the amount of each investment using matrix algebra

6.5 Using a system of linear equations in solving different types of business problems

6.6 Matrix representation of system of equation

6.7 System of linear equation- business application

6.8 Solving system of linear equation by matrix inverse method and Cramer's Rule using MINVERSE and MDETERM in Excel

6.9 Solving production problems using technological matrices

  6.9.1   Creating the technological matrix

  6.9.2   Determining gross production of both of products

  6.9.3   Leontief Input-output model and its application in business and economy up to three sectors

  6.9.4   Check the viability of the system using the Hawkins-Simon condition

Unit VII: Decision Analysis

7.1   Introduction to Decision Making

7.2   Steps in Decision Making

7.3   Decision Making Environments

7.4   Decision Making Under Certainty

7.5   Decision Making Under Uncertainty

  7.5.1   Maximax Criteria

  7.5.2   Maximin Criteria

  7.5.3   Hurwicz Criteria

  7.5.4   LaPlace Criteria

  7.5.5   Minimax Regret Criteria

7.6   Decision Making Under Risk

7.7   Decision Trees

Reading List:

1. Essential Reading

Hiller, F. S., & Lieberman, G. J. (n.d.). *Introduction to Operations Research* (11th ed) McGraw Hill

Taha, H. A.(n.d.). *Operations Research-An Introduction* (11th ed) Printice Hall of India

Thukral, J.K. (2013). *Mathematics for business studies* (17th ed.). Scholar Tech Press.

2.   Additional Reading

Gupta, P. K., & Hira, D. S. (1976) *Operations Research*, S. Chand & Co Publication

Sharma, J. K. (n.d.). *Operations research*, *theory and application (4thed).* Macmillan India Ltd.

Date: July, 2025

Module Code and Title: **MKT406 Digital and Social Media Marketing**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s): Yuzer Peldon, Millan Subba, Namrata Pradhan, Dr. Suresh Vijendra Acharya
Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:
This course explores the foundations of digital marketing with a focus on social media platforms and their applications in modern business strategy. The course covers both organic and paid strategies. Students will understand social media tools, digital marketing techniques, and analytics to achieve business objectives, reach target audiences, and build brand loyalty.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the fundamentals and ecosystem of digital marketing and differentiate it from traditional marketing,
2. Apply the digital marketing mix (4Ps) to develop effective online strategies,
3. Evaluate strategies and impact of content, email, affiliate, and video marketing in the digital age,
4. Develop strategies to leverage affiliate programmes and creating effective video content,
5. Explain search engine optimisation (SEO) techniques and search engine marketing (SEM) strategies,
6. Assess data-driven marketing decisions using social listening and web analytics tools
7. Create ad campaigns and social media marketing strategies,
8. Analyse platform-specific strategies and content standards for Facebook, LinkedIn, and YouTube, and
9. Explain regulations and compliance ethical aspects of digital marketing.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	3	60
	Presentation	1	
Independent Hours	Independent study	3	60
	Written assignments	1	
	Total	8	120

Assessment Approach:
A. Analytical Assignment SEO and Website Optimisation Exercise (15%):
Students in pairs will conduct keyword research for a specific brand or product and suggest on-page SEO improvements for their website. They will be required identify opportunities for optimising content, title tag, meta descriptions, and technical SEO aspects. They will review the existing website's content and structure. Identify strengths and weaknesses in the current SEO strategy. Utilise SEO tools (e.g., Google Keyword Planner, SEMrush, Answer the Public others) to identify relevant keywords for the chosen brand or product.
This assessment tests students' knowledge of SEO principles and tools, and their ability to apply them to improve a website's search engine rankings. Each pair is required to submit
a comprehensive written report in 800-1000 words detailing their findings and recommendations.

Criteria:

3   Overview of the brand/product

4   Detailed keyword research findings

4   Proposed optimisations (content, meta tags, technical SEO)

2   Conclusion with citation

2   Quality of report (grammar, spelling, academic writing style, clarity, coherence, and consistency)

15   Total

B. Project & Presentation: Video Content Creation and Strategy (15%)

Students in groups of 4–5 will submit a written report as well as give a presentation. This assessment focuses on creativity, brand alignment, and understanding of audience engagement through social media. This assignment will assess students' ability to create engaging and effective video content that is aligned with marketing objectives.

Students will be tasked with creating a short promotional video (2 – 3 minutes) for a brand of their choice. The video should align with the brand's values, target audience, and campaign goals. The content should target a specific audience and align with the brand's voice and objectives.

Students will submit a 700-800-word report explaining the target audience, the platform choice, and how the video aligns with the brand's goals.

Criteria for report: (5%)

1   Clear explanation of the brand positioning and brand values

1   Objective of the promotional video, and how the video aligns with their interests of target audience

2   Unique and engaging ideas connecting between video concept and brands mission and values

1   Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.

Criteria for video content: (10%)

2   Creativity and originality

2   Relevance: Is the content appropriate and relevant to the assigned topic or theme

2   Message Clarity: Does the video communicate its intended message clearly and effectively

2   Organisation and structure of video (with a clear beginning, middle, and end)

2   Individual Delivery- this is individual scoring includes time management, subject knowledge, quality of speaking, audibility & confidence

15   Total

C. Case Study Analysis (10%):

Students in groups of 4-5 will analyse cases and produce a 700-900-word report. The case study related to a company's digital or social media marketing strategy will be provided in advance to students and they must be ready and prepared to answer questions on a date decided by the tutor. The tutor will provide questions to each group on the date of the test. Students are given one hour to solve the questions in groups. The students will analyse using relevant questions raised by the tutor, present key findings from the analysis, supported by data or examples.

Criteria:

3   Understanding of the case/case question with identification of key issues, problems, and opportunities

3   Analysis of the case for its logical, feasible, and well-supported evidences

2   Unique and creative solutions for the questions raised.

1   Quality of report based on grammar, spelling, style, consistency and citations (found in case)

1   Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.

10   Total

D. Class Participation (5%):

Class participation relies on the instructor's assessment, instructors clarify their criteria for participation at the time of the module commencement:

Criteria:

2   Volunteering to lead discussions and presenting ideas

2   Participate in activities and answering questions posed

1   Demonstrating respect for classmates and instructors

5   Total

E. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point. of the semester.

F. Semester-end Exam (35%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting

Areas of assessments	Quantity	Weighting (%)
B. Analytical assignment SEO and Website Optimisation Exercise	1	15
C. Project & Presentation: Video Content Creation Strategy	1	15
C. Case Study Analysis	1	10
E. Class Participation		5
F. Mid-Semester Exam	1	20
G. Semester-end Exam (SE)	1	35
Total		**100**

Pre-requisites: MKT304 Advertising and Branding

Subject Matter:
Unit I: Marketing in the Digital Era

1.1. Introduction to Digital Marketing

1.2. Digital Marketing vs. Traditional Marketing

1.3. Major Milestones in Digital Marketing

1.4. Online Marketing Mix

1.5. Steps in Digital Marketing

1.6. Setting Objectives and Goals in digital marketing.

1.7. Lead Generation through sales funnel

1.8. Digital Marketing Landscape

    1.8.1. Overview of the Digital Marketing Environment

    1.8.2. Analyse how digital platforms shape consumer decision-making, preferences, and engagement.

    1.8.3. E-Business CRM and Customer Experience (CX)

Unit II: Popular Trends in e-Marketing

2.1. Content Marketing

    2.1.1. Importance of Content in Digital Marketing

    2.1.2. Content Strategies to develop and deliver effective content tailored to digital platforms

2.2. E-mail Marketing

    2.2.1. Best Practices for e-mail campaigns

    2.2.2. List building techniques for ethically growing an email subscriber base

2.3. Affiliate Marketing

    2.3.1. Understanding Affiliate Programmes

    2.3.2. How to Leverage Affiliates for Business Growth

2.4. Video Marketing

    2.4.1. The Role of Video in Digital Marketing

    2.4.2. Creating Effective Video Content

    2.4.3. YouTube marketing and applications of AdSense

Unit III: Digital Marketing Practices to drive traffic to websites

3.1. Functions of Search Engines

    3.1.1. How Search Engines Work

    3.1.2. Importance of Search Engine Rankings

3.2. Search Engine Optimisation (SEO)

    3.2.1. Overview of SEO Strategies

    3.2.2. Tools and Methodologies for SEO

    3.2.3. Keyword Research and On-page/Off-page Optimisation

3.3. Search Engine Marketing (SEM) and PPC Models

    3.3.1. Overview of Paid Search Advertising

    3.3.2. Strategies for Effective PPC Campaigns

    3.3.3. Google Ads: Creating Effective Campaigns

Unit IV: Data Analytics in Digital Marketing

4.1. Importance of Data in Marketing Decisions

4.2. Social Listening and Web Analytics

4.3. Social Media Analytics Tools

4.4. Creating an Ad Campaign

    4.4.1. Components of an Effective Ad Campaigns

    4.4.2. Introduction to Google Ads

4.5. Social Media Marketing

    4.5.1. Developing a Social Media Strategy for Customer Engagement

    4.5.2. Social graph importance in navigating social media networks

    4.5.3. Netnography for studying online communities and cultures

4.6. Measuring Social Media Campaign Performance

    4.6.1. Key Metrics for Evaluation

    4.6.2. Tools for Monitoring and Reporting

Unit V: Platform-Specific Strategies

5.1. Marketing on Social Networking Sites

5.2. Content Guidelines for Facebook, LinkedIn, YouTube

5.3. Content Seeding and Community Engagement

5.4. Utilising Blogs - Call-to-Actions (CTAs), Forums, and Discussion Boards

5.5. Online Communities and Co-creation

    5.5.1. The Role of Online Communities in Marketing

    5.5.2. Collaborative Marketing Strategies

5.6. Strategic Role of Big Data in Digital Marketing

    5.6.1. Leveraging Big Data for Enhanced Marketing Decisions

    5.6.2. Integrating Digital and Social Media Strategies

Unit VI: Legal and Ethical Aspects of Digital Marketing

6.1. Understanding Regulations and Compliance

6.2. Ethical Considerations in Digital Marketing Practices

Reading List:

1. Essential Readings

Gupta, S. (2022). *Digital marketing*. McGraw Hill.

Mowat, J. (2018). *Video marketing strategy: harness the power of online video to drive brand growth* (1st ed.). Kogan Page.

Scott, D. M. (2015). *The new rules of marketing & PR: how to use social media, online video, mobile applications, blogs, news releases, and viral marketing to reach buyers directly*. John Wiley & Sons.

2. Additional Readings

Barker, M., Barker, D. I., Bormann, N. F., & Zahay, D. (2016). *Social media marketing: a strategic approach* (2nd ed.). Cengage Learning.

Godin, S. (1999). *Permission marketing: turning strangers into friends and friends into customers* (1st ed.). Simon & Schuster.

Date: July, 2025

Module Code and Title: **MKT407 Retail and Franchise Management**

Programme: Bachelor of Business Administration

Credit: 12

Module Tutor(s):   Namrata Pradhan, Dr. Stephen Victor, Latif Farag, Dr. Suresh Vijendra Acharya

Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:

This module explores the principles, strategies, and practices of retail and franchise management. It aims to provide students with a comprehensive understanding of the operational and managerial functions within the retail sector and the specific requirements for managing franchise businesses. The module covers key topics including store layout, merchandising, customer service, franchising models, and the legal aspects of franchising.

Learning Outcomes:

On completion of the module, students will be able to

1. Analyse the contribution of the retail sector to the nation's economy,
2. Apply merchandising techniques to enhance sales performance,
3. Examine contemporary challenges facing the retail industry,
4. Assess the effectiveness of store layouts to optimise customer flow and sales,

5. Develop a retail pricing strategy that aligns with market conditions and consumer expectations,
6. Evaluate the role of relationship marketing in fostering customer loyalty and engagement in the retail sector,
7. Develop an effective retail communication mix aimed at expanding the customer base and increasing overall sales volume,
8. Analyse various franchising models and their applications, and
9. Assess the legal and operational aspects involved in franchising operations.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	3	60
	Class discussions	1	
Independent Hours	Independent study	3	60
	Written assignments	1	
	Total		**120**

Assessment Approach:

A. Group written assignment and presentation (25%):

Students in groups of 4-5 members will submit a written assignment of 1000–1200 words. This assignment provides students with an opportunity to apply theoretical knowledge to practical situations, enhancing their understanding of retail location strategies and layout planning. Students choose a retail business or brand for which they will develop a location and layout plan. This could be a clothing store, grocery store, electronics shop, franchise or any other type of retail outlet. They will also suggest potential locations for the retail store, considering factors such as foot traffic, accessibility, proximity to competitors, and local market demand.

Marking Criteria:
4   Depth of market and location analysis
4   Clarity and feasibility of location choice
4   Creativity and practicality of the layout design
3   Overall presentation and report quality (clarity, organisation, citations)
     Group Presentation (10%)
3   Content
2   Organisation and structure
2   Visual Aids
3   Delivery- this is individual scoring includes knowledge of subject, quality of speaking, audibility & confidence
25   Total

B. Case study analysis (15%):

Students in groups of 4-5 must analyse a case study related to consumer preferences, purchasing behaviours, and brand perceptions to assess how well the business meets their needs. The expected outcomes of such an analysis include a comprehensive understanding of the business environment, market challenges, and internal dynamics of the retail or franchise organisation.

Students will analyse relevant questions raised by the tutor, present key findings from the analysis supported by data or examples and provide actionable recommendations based on the analysis. This assessment will test students' critical thinking and application of concepts to real-world

scenarios and students have to write a report between 800-1000 words.

2	Identification of the issues
3	Analysis of the issue in the case
2	Conclusions of the analysis
3	Recommended actions based on analysis support with researched evidence
2	Demonstrated productive teamwork (Logical sequencing and consistency of the parts completed by the members/ equal division of the work)
2	Quality of the report (reference, logical flow, formatting) of the group
1	Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.
15	Total

C. Class Participation (5%):

Class participation relies on the instructor's assessment, instructors clarify their criteria for participation at the time of the module commencement.

Class participation marks are typically awarded by faculty based on variety of criteria

2	Volunteering to lead discussions and presenting ideas
2	Participate in activities and answering questions posed
1	Demonstrating respect for classmates and instructors
5	Total

D. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid- point of the semester.

E. Semester-end Exam (35%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Group written Assignment and presentation	1	25
B. Case Study Analysis	1	15
C. Class Participation		5
D. Mid-Semester Exam	1	20
E. Semester-end Exam (SE)	1	35
	Total	**100**

Pre-requisites: MKT305 Channel and Logistics Management

Subject Matter:
Unit I: Introduction to Retailing
    1.1. Definition and scope of retail management
    1.2. The retail environment:
        1.2.1. Social and economic significance
        1.2.2. Types of retail formats
        1.2.3. Store and non-store formats
        1.2.4. Unconventional channel
    1.3. Careers in Retail
    1.4. Retail market segmentation
    1.5. Emerging opportunities of retail in Bhutan - food, non-food, service, tourism driven

retailing, sustainable and organic product

Unit II: Retail Location and Layout Plan
   2.1. Retail location
      2.1.1. Factors influencing location decision
      2.1.2. Types of location
      2.1.3. Site selection evaluation
   2.2. Store layout and look-and-feel
      2.2.1. Store design objectives
      2.2.2. Store design elements
      2.2.3. Store façade and creating a appealing store atmosphere.
      2.2.4. Managing store inventories and display
      2.2.5. Floor space management
   2.3. The internet stores
      2.3.1. Characteristics of retailing websites

Unit III: Retail Pricing and promotion
   3.1. Factors involved in pricing in retail
   3.2. Retail pricing strategies
      3.2.1. Factors involved in pricing in retail
      3.2.2. Merits and demerits of High-low and EDLP
      3.2.3. Common pricing strategies in E-commerce
         3.2.3.1. Decoy pricing
         3.2.3.2. Freemium pricing
         3.2.3.3. Dynamic Pricing
         3.2.3.4. Personalised Pricing
         3.2.3.5. Subscription Pricing
         3.2.3.6. Clearance and Flash Sales
   3.3. Retail promotion strategies
      3.3.1. Retail sales promotion
      3.3.2. Managing in-store promotions
      3.3.3. Loyalty program
      3.3.4. Seasonal promotions
      3.3.5. Bundling
      3.3.6. Instore - events

Unit IV: Merchandising
   4.1. Importance
   4.2. Functions
   4.3. Steps in merchandising planning
   4.4. Category management
   4.5. Introduction to private label brands

Unit V: Relationship Marketing in Retailing
   5.1. Customer-Centric Approach
   5.2. Customer Engagement (both in-store and online)
   5.3. Building Trust and Transparency
   5.4. Define Retail audits and its advantages for ensuing better customer relations

Unit VI: Understanding the Franchise Business
   6.1. Steps in franchise development
   6.2. Advantages and disadvantages of franchising
   6.3. Types of franchises (product, business format, and manufacturing franchises,

Investment Franchise, Co-Branding Franchise)

    6.4. Key Considerations in Choosing a Franchise Model & Franchise relationship

    6.5. Keys to franchise success

Unit VII: Legal and Financial Aspects of Franchising

    7.1. Franchise agreements and contracts

      7.1.1. Franchise fees, royalties, and revenue sharing

      7.1.2. Legal issues in franchising - Franchise Disclosure and Registration Laws, Termination and Renewal

    7.2. Franchising in Bhutan - Challenges and Opportunities for Franchising in Bhutan

Reading Lists:

1. Essential Readings

Berman, B., Evans, J. R., & Chatterjee, P. M. (2017). *Retail management: a strategic approach* (13th ed.). Pearson.

Bhutan Standards Bureau. (n.d.). *Metrology and laboratory services.* Retrieved December 12, 2024 from http://www.bsb.gov.bt/home/pageMenu/61

Levy, M., Weitz, B. A., & Grewal, D. (2013). *Retailing management* (9th ed.). McGraw-Hill Education.

Levy, M., Weitz, B. A., & Grewal, D. (2022). *Retailing management* (11th ed.). McGraw Hill.

Spinelli, S., Rosenberg, R. M., & Birley, S. (2004). *Franchising: pathway to wealth creation* (2nd ed.). Pearson Education.

2. Additional Readings

Bajaj, C., Arya, R., & Srivastava, N. V. (2011). *Retail management* (2nd ed.). Oxford University Press.

Department of Intellectual Property. (2018). *National Intellectual Property Policy 2018.* Royal Government of Bhutan.
http://www.ipbhutan.gov.bt/attachment/policy/National_Intellectual_Property_Policy_2018.pdf

Marya, G. (2010). *Franchising: the science of reproducing success* (5th ed.). Franchisee India Holdings Ltd.

Parliament of Bhutan. (2001). *Copyright Act of the Kingdom of Bhutan 2001.* Royal Government of Bhutan. https://www.judiciary.gov.bt/storage/files/1/Copyright-Act-of-Bhutan-2001.pdf

Parliament of Bhutan. (2013). *Contract Act of Bhutan 2013.* Royal Government of Bhutan. https://parliament.bt/uploads/topics/16920796379992.pdf

Sidhpuria, M. V. (2009). *Retail franchising.* Tata McGraw Hill Education Private Limited.

Sinha, P. K., & Uniyal, D. P. (2012). *Managing retailing* (2nd ed.). Oxford University Press.

Date: July, 2025

Module Code and Title:	**HRM408 Compensation Management**
Credit:	12
Module Tutors:	Sonam Choden, Bhuwan Shrivastava, Millan Subba, Namrata Pradhan
Module Coordinator:	Namrata Pradhan

General Objective: The module intends to develop specific knowledge and skills required for the designing and administration of compensation and other benefits in organisation. It imparts knowledge on compensation theories, policies, systems and practices that emphasises on the design of effective compensation programmes that would enable organisations to attain motivated and effective workforce.

Learning Outcomes:

On completion of the module, students will be able to:

1. Explain the concept and theories related to management of total reward systems in organisations,
2. Outline the importance of remuneration in reinforcing an organisation's culture,
3. Explain the rationale behind the variable pay systems in the organisation,
4. Design variable pay systems for the organisations,
5. Evaluate employee's benefits and incentives for retention strategies and productivity gains,
6. Develop abilities to do job analysis and job evaluation,
7. Develop abilities to understand the different types of compensation systems and methods and to use it in real life situation,
8. Analyse and Interpret compensation problems strategically, and
9. Analyse the international trends on reward management.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and case studies	3	45
Independent Study	Tutorials and group work	1	75
	Self-study	4	
	Total		**120**

Assessment Approach:

A. Field Visit and Written Assignment: Portion of Marks 15 %

Students in pairs would write an individual assignment within 800-1000 words based on the following:

   i. Analysis of the external and internal equity issues in compensation based on a Field Visit to an organisation
   ii. Designing of an effective compensation benefit plan for the employees

The assignment will be assessed as follows:

   3   Introduction to the concept
   3   Identification of the factors playing a role related to various compensation issues/benefits plans with proper reasoning
   4   Impact of the factors on the compensation issues/benefit plans
   3   conclusions based on the analysis done
   2   overall effectiveness of the writing style-use of proper academic style
   15   Total

B. Group Project and Presentation: Portion of Marks-20%

In groups of 4-5, students will design compensation structure for a fictitious company and justify the inclusion of each component of the compensation package. Each group will work on the same theme but for different position level and/or different nature of the company. The group will then have to submit a written report of 1800-2000 words.

The Project report (15%) will be assessed as follows:

   3   Introduction to the compensation structure of the company
   5   Analyses and justification of the points
   4   Appropriate use of compensation packages
   3   Conclusion and recommendation

15   Total

The presentation should not take more than 30 minutes and 10 minutes for question-and-answer session. Each member of the group is assessed individually on their ability to present their findings, answering the questions and contribution made to the group work (through peer evaluation) to ensure equal participation.

 The Presentation (5%) will be assessed as follows:
1   presentation skills (audibility, eye contact etc.)
1.5   group organisation
1.5   clarity of findings presentation
1   sufficient and convincing answers to the questions posed by the tutor.
5   Total

C. Class Participation (5%):
Students will participate in class discussions, contributing their ideas and opinions about the concepts and methods being taught in this module.
1   Frequency of participation in class
2   Qualities of comments
1   Listening skills (maybe exemplary proficient, developing, unacceptable)
1   Contribution to a group discussion in class
5   Total

D. Midterm Examination: Portion of Final Mark: 25 %
Students will take a written exam covering topics up to the mid-point of the semester.

E. Semester-End Examination: Portion of Final Marks: 35%
The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting
A. Field Visit and Written Assignment	1	15
B. Group Project and Presentation	1	20
C. Class Participation		5
D. Midterm Examination	1	25
E. Semester-End Examination		35
Total		**100**

Pre-requisites: None

Subject matter:
Unit I: Concept of Compensation
1.1 Concept – Meaning and Forms of compensation
1.2 Strategic Issues
1.3 Equity Issues – both external and internal
1.4 Pay model
Unit II: Structure and Design
2.1 Job analysis
2.1.1   Information received via job analysis

2.1.2   Relating job analysis to pay

2.1.3   Job evaluation

2.1.4   Methods of data collection on job evaluation

2.1.5   Hay evaluation method

2.1.6   Point Method

2.2 Designing pay structure

2.2.1   Current labour demands

2.2.2   Person-Based structure

Unit III: Pay for Performance

3.1 Employee competitiveness and contribution

3.2 Compensation and motivation

3.3 Designing pay for performance plan – short term and long term

3.4 Attraction and Retention

3.5 Short-term and long-term incentive plans

3.6 Flexible payment methods

Unit IV: Employee Benefits

4.1 Components of benefits

4.2 Benefits plans

4.3 Salary packaging

4.4 Key considerations of benefit determination

4.5 Executive remuneration system

Unit V: Compensation and Legal Requirements

5.1 Government and pay model in Bhutan

5.2 Prevailing wage laws and compensable time

5.3 Benefits and regulations for government employees in Bhutan

5.4 Benefits and regulations for private employees in Bhutan

5.5 Benefits and regulations for corporate employees in Bhutan

Unit VI: AI and predictive analytics in compensation

6.1 Predictive analysis of AI trending tools

6.2 Integration of AI for performance-based payment system

Reading List:

1. **Essential Readings**

Bhattacharyya, D. K. (2014). *Compensation management* (2nd ed.). Oxford University Press.

Milkovich, G. T., Newman, J. M., & Gerhart, B. (2019). *Compensation* (13th ed.). McGraw-Hill Education.

Berger, L. A., & Berger, D. R. (2015). *The compensation handbook: A state-of-the-art guide to compensation strategy and design* (6th ed.). McGraw-Hill Education.

2. **Additional Readings**

Ministry of Labour and Human Resources. (2007). *Labour and Employment Act, 2007*.

Royal Civil Service Commission. (2006). *Position classification system*.

Royal Civil Service Commission. (2012). *Bhutan civil service rules and regulations*.

Third Pay Commission. (2017). *Third Pay Commission report*.

Bergmann, T. J., Scarpello, V. G., & Hills, F. S. (1998). *Compensation decision making* (3rd ed.). Harcourt College Publishers.

Martocchio, J. J. (2024). *Strategic compensation: A human resource management approach* (11th ed.). Pearson Education.

Date: July, 2025

Module Code and Title: **HRM409 Organisational Change and Development**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s): Sonam Choden, Bhuwan Shrivastava, Millan Subba, Namrata
Pradhan
Module Coordinator: Sonam Choden

General Objective:
The module provides a thorough understanding of organisational growth and change, with an emphasis on the theories, tactics, and procedures that promote successful organisational transformation. Students will be able to evaluate organisational preparedness, identify change-related obstacles, and develop customised inrevensions that foster development, flexibility, and resilience. Through real-world applications and case studies, students will learn how to lead and support sustainable change initiatives, ensuring alignment with company goals and cultivating a positive change culture.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the scope, history, and key theories of Organisational Development (OD) and its distinction from traditional change management.
2. Apply diagnostic models and tools to assess organisational issues and readiness for change.
3. Design OD interventions based on organisational diagnosis and strategic needs.
4. Develop effective change plans while managing resistance to change.
5. Evaluate the impact of OD interventions using appropriate metrics and feedback mechanisms.
6. Analyse the role of leadership and communication in planning, implementing, and sustaining organisational change.
7. Recommend strategies for sustaining change and ensuring continuous organisational improvement.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	2	45
	Class discussion and presentations	1	
Independent study	Written assignment and case study	3	75
	VLE Discussion	2	
Total			**120**

Assessment Approach:
A. Quiz (10%):
Each student will complete a quiz designed to assess foundational knowledge of key Organisational Development theories, models, and concepts. Knowledge is tested via Multiple Choice questions and the application of the theoretical knowledge is tested via Open Questions
.

B. Case Analysis (10%):

In groups of 4-5 members, students will analyse a real-world case study (600-700 words limit) related to organisational development to demonstrate their understanding of intervention strategies, diagnostic techniques, and their practical applications within an organisation. This in-depth analysis will allow students to apply organisational development theories and tools in a realistic setting, integrating their knowledge of organisational values, structures, and the change management process.

The case analysis will be assessed as follows:

2	Understanding of the case/topic
3	Analysis and identification of the business issue
3	Recommendation of solution based on their learning
2	Use of data and evidence
10	Total

C. Written Assignment (10%):

Students in groups of 4-5 members will complete a comprehensive, research-based assignment within 600–700-word limit that focuses on important Organisational Development issues, such as how values influence organisational change, how well different organisational development treatments work, or how organisational culture affects change results. The purpose of this project is to help students get a greater understanding of how organisational development techniques impact actual businesses by encouraging them to investigate current research, use critical thinking, and synthesise information from many sources.

The written assignment will be assessed as follow:

2.5	Uses credible sources and shows thorough research
3	Provides an insightful evaluation of OD topics
2.5	Well-structured and logically presented content
2	Application of theoretical concepts
10	Total

D. Simulation (15%):

In groups of 4–5 members, students will perform a role-play on a chosen Organisational Development intervention. Possible topics include team-building, structural changes, leadership coaching, cultural alignment, and process improvement initiatives. This project encourages collaborative learning and practical understanding of OD strategies, emphasising how interventions are designed, implemented, and evaluated within organisations.

The group presentation of 10 minutes will be assessed as follows:

3	Contents of the role play
3	Proper enactments of the role
3	Relevance to the topic
3	Listening to and responding logically to the viewpoints of others
3	Contributions to class discussion
15	Total

E. Class Participation (5%):

Each student will be assessed their engagement in the class discussion, group activities and collaborative exercise.

2	Regularly contributes meaningfully to discussions and activities
1.5	Shares relevant and constructive insights
1.5	Demonstrates respect and teamwork in group activities
5	Total

F. Mid-semester exam (20%):
Students will take a written exam covering topics up to the mid-point of the semester.
G. Semester-end exam (30%):
Students will take a written exam covering subject matter of the whole module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Quiz	2	10
B. Case Study Analysis	1	10
C. Written Assignment	1	10
D. Simulation	1	15
E. Class Participation		5
F. Mid-semester exam	1	20
G. Semester-end exam	1	30
Total		100

Pre-requisites: None

Subject Matter:
Unit I: Fundamentals of Organisational Development & Change
    1.1. Definition, scope, and history of Organisational Development
    1.2. Differences between OD and traditional change management
    1.3. Role of HR in OD and change
    1.4. Theories and models of change: Lewin's Change Model, Kotter's 8-Step Change Model, and ADKAR
Unit II: Organisational Diagnosis and Assessment
    2.1. Importance of diagnosing organisational issues before implementing changes.
    2.2. Diagnostic models and tools: SWOT, PESTEL, and McKinsey 7S.
    2.3. Techniques for collecting and analysing organisational data (interviews, surveys, observation).
    2.4. Developing a readiness assessment for change.
Unit III: Designing and Planning OD Interventions
    3.1. Types of OD interventions
        3.1.1 Human process interventions
        3.1.2 Techno-structural interventions
        3.1.3 HRM interventions
        3.1.4 Strategic interventions
    3.2. Selecting and customising interventions based on diagnosis.
    3.3. Developing a change plan: objectives, timelines, and resource requirements.
    3.4. Role of communication and leadership in planning interventions.
Unit IV: Implementing Change and Managing Resistance
    4.1. Steps in implementing change within organisations.
    4.2. Understanding and managing resistance to change.
    4.3. Role of leadership in facilitating change.
    4.4. Methods for sustaining change: reinforcement strategies, continuous improvement.
Unit V: Evaluating OD Interventions and Ensuring Sustainability
    5.1. Importance of evaluating the effectiveness of OD interventions.
    5.2. Metrics for assessing OD outcomes (employee engagement, productivity, profitability).
    5.3. Tools for post-implementation review and feedback collection.

5.4. Strategies for ensuring the sustainability of change

Reading List:
1. **Essential Readings**
   Burke, W. W. (2023). *Organization change: theory and practice* (6th ed.). SAGE Publications.
   Cummings, T. G., & Worley, C. G. (2018). *Organization development and change (11th ed.)*. Cengage Learning.
   French, W., Bell, C., & Zawacki, R. (2004). *Organizational development and transformation: managing effective change* (6th ed.). McGraw-Hill/Irwin.
2. **Additional Readings**
   Bennett, R. (2006). *International Business*. Pearson India.
   Brown, D. R. (2013). *An experiential approach to organization development* (8th ed.). Pearson India.
   Garvin, D. A., Datar, S., & Cullen, P. G. (2010). *Rethinking the MBA: business education at a crossroads*. Harvard Business Press.
   Kotter, J. P. (2014). *Accelerate: building strategic agility for a faster-moving world* (1st ed.). Harvard Business Review Press.
   Pallapa, G. (2021). *Leading with empathy: understanding the needs of today's workforce* (1st ed.). Wiley.

Date: July, 2025

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Module Code and Title: **EDP408 Entrepreneurial Finance**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Madhav Verma, Dipan Pradhan, Sonam, Tandin Wangchuk, Gopal Giri, Tshering Wangmo
Module Coordinator: Madhav Verma

General Objective:
This module aims to develop students' in-depth understanding and practical skills in entrepreneurial finance, with a focus on innovative funding strategies, effective financial management, and investor relations within both national and global start-up ecosystems. Students will learn to adeptly navigate the complexities of financial landscapes, leverage diverse financing sources, and create sustainable financial models that adhere to ethical standards and align with both local business practices and global market demands.

Learning Outcomes:
On completion of the module, students will be able to:
1. Differentiate between various funding sources available to start-ups, including venture capital, angel investors, crowd funding, and grants, both at a local and global level,
2. Analyse the advantages and disadvantages of different funding mechanisms, considering their implications for startups in different economic environments.
3. Develop comprehensive financial projections with key details for start-up budgets, considering national and international contexts,
4. Assess business cash flow, working capital needs, and overall financial health, applying principles that are effective across various markets,
5. Produce investor-ready documents, such as pitch decks and financial statements that meet the standards and expectations of both local and international investors,

6. Gain insights into the due diligence process from an investor's perspective, including the key differences across different regulatory environments, and

7. Formulate strategies to maximise the appeal of a startup to potential investors, incorporating ethical considerations and sustainability practices that are respected globally.

Learning and teaching approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures	1	
	Class exercise	1	45
	Class discussion	1	
Independent study	Group discussion and readings	5	75
	Written assignments		
	Total		**120**

Assessment approach:

Students' learning will be assessed continuously throughout the semester, with a strong focus on collaborative group work supported by individual components to ensure personal accountability and skill mastery.

A. Case analysis (15%):

Group task**:** Students in groups of 4-5 are required to conduct an interview with an entrepreneur to explore their financing journey. They will then analyse and write a comprehensive report (1000-1200 words) about how the entrepreneur financed their business, the challenges faced, and key takeaways. Students work will be assessed for 10% of the total marks assigned to the module using the following criteria and the individual component will be assessed out of 5% of the total marks assigned to the module.

- 2 Information Quality (Accurate, relevant, and complete data from the interview).
- 3 Financing Analysis (Clear breakdown of funding sources, timeline, and rationale).
- 2 Key takeaways (Insightful lessons with real-world applicability).
- 2 Lay out and style (Well-structured, clear, and professionally written).
- 1 Evidence (Inclusion of interview transcripts and documents to support findings).

Individual component: Individual Reflection Paper (5%) Each student submits a 200-word personal reflection on their contribution to the process and reflection on their learnings.

- 3 Reflective writing (Thoughtful, honest, and self-aware reflection).
- 2 Application of learning (Shows understanding of finance concepts through personal insight).
- 15 Total

B. Simulations - Financial Decision-Making (15%):

Group Task: Students in groups of 4-5 will participate in an in-class simulation exercise that replicates the financial decision-making process for start-ups during their early growth stages. This simulation will primarily draw from the content covered in either Unit 3: Financial Planning and Management or Unit 5: Risk Management and Financial Sustainability or both. Students will apply theoretical knowledge from these units to navigate scenarios involving cash flow management, working capital optimisation, and risk assessment, making informed decisions to steer a start-up towards financial sustainability. Students work will be assessed for 15% of the total marks assigned to the module using the following criteria:

3   Decision Accuracy (Financial decisions are logical and aligned with data).

3   Application of financial concepts (Correct use of relevant financial principles).

3   Risk assessment and management (Clear identification and application of risks mitigation strategies).

3   Strategic thinking and financial sustainability (Decisions show foresight and alignment with long-term goals).

3   Team collaboration and problem solving (Effective teamwork and joint problem-solving)

15   Total

C. Project – Start-up Financial Plan (20%):

Group task: Students in groups of 4-5 will develop a comprehensive financial plan for a real/hypothetical start-up in about 2300-2500 words. Each group will create detailed financial projections, budget estimates, and a pitch deck. The task culminates in a 10 minutes pitch presentation where groups will present their financial plans to a panel simulating potential investors, demonstrating how their financial strategies align with long-term business goals and investor expectations. The students work will be assessed for 20% of the total marks assigned to the module, where 10% is assigned to the report and 10% to the pitch using the following criteria:

Report:

3   Projection Quality (Realistic, well-calculated financial forecasts)

3   Report Completeness (Covers all essential components like budgets, assumptions, ratios).

2   Strategic alignment (Financial plan aligns with start-up vision and growth strategy).

2   Lay out and writing mechanics (Clear, professional presentation with logical flow).

Pitch deck presentation

2   Pitch Clarity (Well-organised and visually appealing presentation).

2   Content relevance and depth (Strong financial reasoning and relevant detail).

2   Presentation skills- graded individual (Confident, clear, and engaging delivery).

2   Persuasiveness and impact -graded individual (Convincing pitch with investor appeal).

2   Response to Q&A - graded individual (Thoughtful, accurate, and composed responses).

20   Total

D. Class participation (5%):

Each student will be assessed based on their participation and preparedness in the class by contributing to the class discussions by answering questions, stating their opinions, listening to others and solving in-class exercises during class hours.

E. Mid-semester exam (15%):

The Mid-Semester exam will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end exam (30%):

A semester-end examination will be conducted covering all subject matters of the module.

Overview of the assessment approaches and weighting:

Areas of assessment	Quantity	Weighting (%)
A. Case analysis	1	15
B. Simulations - financial decision-making	1	15
C. Project – Start-up financial plan	1	20

D. Class participation	1	5
E. Mid-semester exam	1	15
F. Semester-end exam	1	30
	Total	**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to entrepreneurial finance
    1.1. Overview and definitions
    1.2. The role of finance in entrepreneurship
    1.3. Differences between entrepreneurial and corporate finance
    1.4. The Start-up Lifecycle and Financial Needs and challenges at each stage
Unit II: Sources of funding
    2.1. Self-funding and bootstrapping
        2.1.1. Definition and overview:
        2.1.2. Roles in the early stages of a start-up.
        2.1.3. Techniques and Strategies on how to utilise personal savings, credit, and operational revenues to fund business growth.
        2.1.4. Advantages and risks
        2.1.5. Family and friends' funding
        2.1.6. Understanding the informal nature of funding
        2.1.7. Benefits and the potential challenges
        2.1.8. Terms and informal/formal agreements.
        2.1.9. Guidelines on creating an effective agreement to avoid personal conflicts and legal issues.
    2.2. External funding:
        2.2.1. Accelerators and incubators
            2.2.1.1. Overview of accelerators and incubators
            2.2.1.2. Role in early-stage investing
            2.2.1.3. Accelerators and incubators in Bhutan
            2.2.1.4. Access and selection process
        2.2.2. Angel Investors
            2.2.2.1. Characteristics and expectations
            2.2.2.2. Engagement strategies
            2.2.2.3. Financial regulations and compliance
        2.2.3. Venture Capitalists:
            2.2.3.1. Stages of VC funding
            2.2.3.2. Negotiation and dilution
            2.2.3.3. Financial regulations and compliance
        2.2.4. Grants:
            2.2.4.1. Types of grants:
            2.2.4.2. Overview of government and private grants available for start-ups
            2.2.4.3. Key considerations for grant applications,
            2.2.4.4. Including compliance with conditions and reporting requirements.
            2.2.4.5. Financial Regulations and Compliance
        2.2.5. Crowdfunding:

    2.2.5.1. Crowdfunding Models

    2.2.5.2. Differences between reward-based, equity-based, and debt-based crowd funding.

    2.2.5.3. Case on effective Campaign Management, Planning and executing a successful crowd funding campaign, including marketing and fulfilment strategies.

    2.2.5.4. Financial Regulations and Compliance

Unit III: Financial Planning and Management

 3.1. Financial projections and budgets

  3.1.1. Purpose and Importance

  3.1.2. Creating projections

  3.1.3. Introduction to tools and techniques, financial modelling, scenario planning and sensitivity analysis

 3.2. Cash flow and working capital management

  3.2.1. Understanding cash flow

  3.2.2. Cash management techniques

  3.2.3. Working capital optimisation

 3.3. Financial Statements and key ratios

 3.4. Overview of the tax obligations for start-ups in Bhutan

Unit IV: Investor Relations and Fundraising

 4.1. Creating investor-ready documents

  4.1.1. Purpose of investor documents

  4.1.2. Key documents

 4.2. Pitch deck development and presentation skills

 4.3. Understanding and navigating due diligence

 4.4. Valuation of start-ups

  4.4.1. Methods for start-up valuation

  4.4.2. Discounted cash flow (DCF),

  4.4.3. Comparable company analysis,

  4.4.4. Precedent transactions,

  4.4.5. Venture capital method.

 4.5. Factors influencing valuation

  4.5.1. Market conditions

  4.5.2. Intellectual P\property

  4.5.3. Team experience

  4.5.4. Traction

 4.6. Negotiating equity and ownership

  4.6.1. Understanding term sheets

  4.6.2. Anti-dilution clauses, liquidation preferences

 4.7. Cap table management

  4.7.1. Tracking ownership percentages

  4.7.2. Impact of new investments on existing shareholders

 4.8. SAFE agreements

  4.8.1. Overview of SAFE agreements

  4.8.2. Common Forms of SAFE agreements

  4.8.3. Advantages of SAFE agreements

  4.8.4. Risks and considerations

Unit V: Risk management and financial sustainability

    5.1. Identifying and Managing Financial Risks

        5.1.1. Overview of common financial risks faced by start-ups; cash flow insufficiency, credit risks, and market volatility

        5.1.2. Basic Risk Management Strategies

        5.1.3. Specific financial risks faced by Bhutanese start-ups

    5.2. Ensuring Long-Term Financial Sustainability

        5.2.1. Introduction to Sustainable Financial Planning

        5.2.2. Balancing Growth and Stability

    5.3. Importance of ethical practices in finance

        5.3.1. Understanding ethical financial management

        5.3.2. Corporate social responsibility and financial decisions

        5.3.3. Impact investing

            5.3.3.1. Overview of impact investing

            5.3.3.2. ESG guidelines

            5.3.3.3. Operation of impact funds

            5.3.3.4. Relevance to Bhutanese entrepreneurs

    5.4. Exit strategies and investor relations

        5.4.1.1. Common exit strategies; acquisition, initial public offering (IPO), mergers, management buyouts

        5.4.1.2. Planning exit strategies with investors

        5.4.1.3. Maximising valuation at exit

        5.4.1.4. Maintaining healthy investor relationships

Reading List:

1. Essential Reading:

Alemany, L., & Andreoli, J. J. (2018). *Entrepreneurial finance: the art and science of growing ventures.* Cambridge University Press.

Bygrave, W. D., & Zacharakis, A. (2019). *Entrepreneurship* (4th EMEA ed.). John Wiley & Sons.

Cornwall, J. R., Vang, D. O., & Hartman, J. M. (2019). *Entrepreneurial financial management: an applied approach* (5th ed.). Routledge.

Da Rin, M., & Hellmann, T. (2020). *Fundamentals of entrepreneurial finance.* Oxford University Press.

Leach, J. C. (2022). *Entrepreneurial Finance (6th ed.).* Routledge

2. Additional Reading:

Freund, C., & Scheichenost, M. F. (2009). Vision driven investing: a reliable framework for breakthrough in investment performance. Mekong Capital. https://www.mekongcapital.com/wp-content/uploads/2022/11/Mekong-Capital_VDI-Breakthrough-in-Investment-Performance-v2.pdf

Gibbons, G. E., Hisrich, R. D., & DaSilva, C. M. (2015). *Entrepreneurial finance: a global perspective* (1st ed.). SAGE Publications.

Hulme, S., & Drew, C. (2020). *Entrepreneurial finance* (1st ed.). Red Globe Press.

Ramsinghani, M. (2021). *The business of venture capital: the art of raising a fund, structuring investments, portfolio management, and exits* (3rd ed.). Wiley.

Rogers, S., & Makonnen, R. (2014). *Entrepreneurial finance: finance and business strategies for the serious entrepreneur* (3rd ed.). McGraw Hill.

Tenca, F., Butticè, V., Colombo, M. G., Croce, A., Guerini, M., & Giudici, G. (2020). *Entrepreneurial finance: a definitive guide.* World Scientific.

Date: July 2025

Module Code and Title:	**EDP409 International Business Law & IPR Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Dipan Pradhan, Sonam Choden, Bhuwan Shrivastava
Module Coordinator:	Dipan Pradhan

General Objective:
This module aims to equip students with comprehensive knowledge of international business law, develop practical skills in negotiating, drafting, and managing international contracts, and effectively manage international intellectual property rights. By understanding the complexities of global legal frameworks, students will be prepared to navigate international markets confidently, ensuring their entrepreneurial ventures comply with legal requirements, protect their innovations, and are safeguarded against potential risks.

Learning Outcomes:
On completion of this module, students will be able to:
1. Strategise to lead businesses based on knowledge of international business laws and their implications for startups and established enterprises,
2. Demonstrate proficiency in negotiating effective international contracts considering cultural and legal differences,
3. Draft and manage international contracts throughout their lifecycle, ensuring compliance and enforceability,
4. Assess legal risks associated with international business operations and develop strategies for mitigation,
5. Navigate dispute resolution mechanisms in international business, including arbitration and mediation,
6. Manage international intellectual property rights by implementing strategies to protect and leverage IP assets globally,
7. Analyse the impact of international trade laws and regulations on business strategies and operations,
8. Evaluate ethical considerations in international business law and intellectual property management,
9. Implement international legal frameworks to ensure compliance in cross-border transactions, and
10. Examine case studies of international legal disputes to identify best practices and lessons learned.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lectures and discussions	2	**60**
	Workshops and presentations	2	
Independent Study	VLE discussions	1	**60**
	Case readings	1	
	Independent research	1	
	Written assignments and reflection writings	1	
		Total	**120**

Assessment Approach:

A. Interactive Case Study Analysis (Individual) (15%):

In groups of 4-5 members, students analyse real-world cases of international business law issues to enhance understanding and application of legal principles. Students will make case presentation and submit a written case study report. The students will be assessed as per the following criteria:

Presentation (9%)- Approximately 10-12 minutes

    3   Clear Presentation of Legal Issues and Reasoning
    3   Confidence, Communication, and Engagement
    3   Teamwork and Use of Visual Aids

Written case study report (6%) - **Approximately 1000-1300 words**

    2   Identification and Application of Relevant Laws
    3   Quality of Legal Reasoning and Original Insight
    2   Structure, Clarity, and Legal Referencing
    15   Total

B. International Contract Negotiation Simulation (Group) (20%):

In groups of 4-5 members, students participate in a simulated negotiation of an international contract, considering cultural and legal differences to reach an effective agreement. Deliverables: Negotiation Plan (800-1000 words): Outline strategy, objectives, and anticipated challenges. Final Agreement Document: A draft contract summarising the agreed terms. Group Presentation (10 minutes): Reflect on the negotiation process, challenges faced, and outcomes achieved.

    3   Depth of research on legal and cultural aspects
    2   Clarity and feasibility of the negotiation plan
    3   Effective use of negotiation skills and strategies
    2   Adaptability to cultural differences and communication barriers
    3   Clarity and completeness of the contract terms
    2   Compliance with international contract principles
    3   Insightfulness of reflections on the negotiation experience
    2   Professionalism and clarity in the presentation.
    20   Total

C. Drafting an International Contract Assignment (Group) (15%):

In groups of 4-5 members, students draft an enforceable international contract, ensuring compliance with relevant laws and standards.

    3   Inclusion of all necessary components

2   Correct use of legal terminology and clarity in language
3   Alignment with international laws and conventions
2   Consideration of enforceability across jurisdictions
3   Depth of understanding of legal principles
2   Logical reasoning and referencing of sources
15   Total

D. Legal Risk Assessment Report (Group) (20%):

In groups of 4-5 members, students assess legal risks associated with international business operations and develop mitigation strategies. Deliverables: Risk Assessment Report (2300-2500 words), Group Presentation (15 minutes)

3   Comprehensive identification and analysis of relevant legal risks using appropriate tools
3   Demonstrated understanding of international legal environments, including cultural and ethical considerations
2   Application of relevant legal theories and models
2   Practicality and effectiveness of proposed solutions aligned with legal requirements and best practices
2   Innovation and creativity in developing strategies
2   Inclusion of compliance programmes and monitoring mechanisms
1   Logical structure, clarity, and coherence.
1   Adherence to word count and assignment instructions
1   Proper use of credible sources with correct citations.
1   Clarity and professionalism in delivery
1   Effective use of visual aids to enhance understanding
1   Evidence of team collaboration and equal contribution
20   Total

E. Moot Arbitration Hearing (Group) (15%):

In groups of 4-5 members, students simulate an international arbitration hearing to navigate dispute resolution mechanisms. Deliverables: Written Submissions, Legal arguments and supporting evidence.
Arbitrators' Award (for arbitrator team), Written decision (1300-1,500 words) with reasoning. Reflection Report (Individual, 400-500 words), reflect on the experience, challenges, and learning outcomes.

2   Strength and clarity of legal arguments
2   Use of relevant laws and precedents
2   Following arbitration protocols
2   Professionalism in conduct
2   Fairness and logical reasoning
2   Clarity in the written award.
3   Depth of insights and personal learning
15   Total

F. Intellectual Property Management Plan (Individual) (15%):

In groups of 4-5, members, students develop a comprehensive IP management plan for a startup expanding internationally, focusing on protection and leveraging of IP assets. Report submission of 2000-2300 words.

3   Thorough identification of IP assets
2   Understanding of their significance

3	Practicality and alignment with business goals
2	Consideration of international legal frameworks
3	Organisation and presentation of the plan
2	Use of appropriate language and referencing
15	Total

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Interactive Case Study Analysis (Individual)	1	15
B. International Contract Negotiation Simulation (Group)	1	20
C. Drafting an International Contract Assignment (Group)	1	15
D. Legal Risk Assessment Report (Group)	1	20
E. Moot Arbitration Hearing (Group)	1	15
F. Intellectual Property Management Plan (Individual)	1	15
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to International Business Law
    1.1. Overview of International Legal Systems and Jurisdictions
        1.1.1. Common Law vs. Civil Law Systems
        1.1.2. Religious and Customary Legal Systems
        1.1.3. Jurisdiction in International Law
    1.2. Sources of International Law
        1.2.1. Treaties and Conventions
        1.2.2. Customary International Law
        1.2.3. General Principles of Law
        1.2.4. Judicial Decisions and Scholarly Writings
    1.3. Role of International Organisations
        1.3.1. World Trade Organisation (WTO)
        1.3.2. International Institute for the Unification of Private Law (UNIDROIT)
        1.3.3. International Chamber of Commerce (ICC)
        1.3.4. United Nations Commission on International Trade Law (UNCITRAL)
        1.3.5. Legal Implications for International Entrepreneurs
        1.3.6. Understanding Regulatory Environments
        1.3.7. Trade Barriers and Tariffs
        1.3.8. Cross-Border Transactions
        1.3.9. Corporate Social Responsibility (CSR) and Ethical Issues
    1.4. International Business Ethics
        1.4.1. Cultural Relativism vs. Ethical Universalism
        1.4.2. Anti-Corruption Laws
        1.4.3. Human Rights Considerations
Unit II: International Contracts and Agreements
    2.1. Fundamental Principles of Contract Law in an International Setting
        2.1.1. Formation of Contracts
        2.1.2. Capacity and Legality
        2.1.3. Consent and Mistake

      6.1.3. Mediation

      6.1.4. Negotiation

   6.2. Enforcement of Foreign Judgments and Arbitral Awards

      6.2.1. New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards

      6.2.2. Hague Convention on Choice of Court Agreements

      6.2.3. Challenges in Enforcement

   6.3. Cultural Considerations in Dispute Resolution

      6.3.1. Approaches to Conflict

      6.3.2. Communication Styles

   6.4. Alternative Dispute Resolution (ADR) Methods

      6.4.1. Benefits of ADR

      6.4.2. Hybrid ADR Methods

      6.4.3. Online Dispute Resolution (ODR)

   6.5. Drafting Dispute Resolution Clauses

      6.5.1. Choice of Law Clauses

      6.5.2. Forum Selection Clauses

      6.5.3. Arbitration Clauses

      6.5.4. Multi-Tiered Dispute Resolution Clauses

Reading List

1. Essential Readings

Cornish, W. R., Llewelyn, D., Aplin, T. (2013). *Intellectual property: patents, copyrights, trademarks & allied rights* (8th ed.). Sweet & Maxwell.

DiMatteo, L. A. (2021). *International contracting: law and practice* (5th ed.). Wolters Kluwer.

Korenberg, A., & Robertson, S. (2017). *Intellectual Property Strategy: A Practical Guide to IP Management*. Globe Law and Business.

Lew, J. D. M., Mistelis, L. A., & Kröll, S. M. (2001). *Comparative international commercial arbitration*. Springer.

Schaffer, R., Agusti, F., & Dhooge, L. (2017). *International business law and its environment* (10th ed.). Cengage Learning.

2. Additional Readings

Bethlehem, D., McRae, D., Neufeld, R., & Van Damme, I. (2023). *The Oxford handbook of international trade law* (2nd ed.). Oxford University Press.

Legislation Division of the Attorney-General's Chambers of Singapore. International Arbitration Act (Cap. 143A, 2002 Rev. Ed. Sing.). (n.d.). *Retrieved from* https://sso.agc.gov.sg/Act/IAA1994

Date: July, 2025

Module Code and Title:	**MGT404 Governance, Ethics and Sustainability**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Dr. Swati Chakraborty, Tshering Wangmo
Module Coordinator:	Dr. Swati Chakraborty

General Objective:

This module will equip students with a comprehensive understanding of corporate governance, ethics, and sustainability focusing on stakeholder engagement, responsible governance

frameworks, and ethical business practices. The module integrates risk management and sustainability principles, using case studies to explore ethical, societal and environmental corporate responsibility in both Bhutanese and global contexts.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain the core principles of corporate governance, ethics, and sustainability,
2. Analyse the role and influence of corporations on stakeholders and society,
3. Evaluate different governance frameworks/models and their application in real-world corporate settings,
4. Apply core principles of corporate governance to promote transparency, accountability and ethical organisational management,
5. Develop strategies for effective and inclusive stakeholder engagement using stakeholder theories and models,
6. Assess the role of corporate boards and top management in promoting good governance and ethical leadership,
7. Apply risk management and sustainability principles in corporate governance strategies,
8. Evaluate the importance of ethical practices in business and sustainable development,
9. Analyse sustainability frameworks and practices, incorporating environmental, social, and governance (ESG) principles into business strategy. and
10. Design governance strategies that incorporate ethical, societal, and environmental considerations.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	1	45
	Class discussion	1	
	Presentation	1	
Independent study	Self-study	2	75
	Research	1.5	
	Assessments	1.5	
	Total		**120**

Assessment Approach:
A. Project & Presentation (15%):
Students in groups of 4-5 will complete a written project on corporate governance. Each group will select a Bhutanese organisation and conduct a mini-field observation to analyse its governance structure using the analytic methods/tools discussed in class. The report should be within 2,000-2,200 words. Each group will present their findings within 10–15 minutes, followed by a Q&A session. The report will be of 10% weightage and the presentation will be of 5% weightage and will be assessed on the following criteria:
Report:
1 Identify and explain the corporate governance structure of the organisation
1.5 Identify and validate the loopholes in the corporate governance structure of the organisation

1.5   Reasons for the loopholes in the corporate governance structure of the organisation
2   Recommendations and Conclusion
2   Language and Structure of the Report
1   Correct Referencing and Citations
1   Individual Contribution
10   Total

Presentation:
1   Content and structure of the presentation (Individual Component)
1   Time Management (Group Component)
1   Tone and delivery (Individual Component)
1   Demonstrates understanding of the material presented (Individual Component)
1   Involvement of audience and adequacy in handling Q&A (Group Component)
5   Total

B. Policy Review and Critique (15%):

Each student will write a report, whereby he/she will have to analyse any one existing policy within a specific industry which is related to governance, ethics, risk, or sustainability. Students will have to identify the strengths and weaknesses of the policy, assess its effectiveness in achieving the desired outcomes, and suggest improvements based on the Principles and Best Practices of Corporate Governance. The report should be within 1800-2000 words. Assessment will be based on the following criteria:

2.5   Accuracy of the Policy Analysis
2.5   Clarity and Depth of the Critique
2.5   Relevance and Effectiveness of the Proposed Solutions
2.5   Appropriate Application of Principles and Best practices of Corporate Governance
2   Quality of Research and Supporting Evidence
1.5   Language and Structure of the Report
1.5   Correct Referencing and Citations
15   Total

C. Debate (15%):

Students in groups of 4-5 members will be given topics on current issues related to Business Ethics and Corporate Social responsibility, based on which the debate will be held for 15 minutes per group. Assessment will be based on the following criteria:

3	Subject Knowledge and Content: Accuracy of Information, Depth of Understanding, Argument Development (Individual Component)
2	Teamwork: Collaboration, Role Distribution (Group Component)
2	Respectfulness: Learning skills, Courteous Conduct (Group Component)
3	Rebuttal: Responsiveness, Use of Evidence, Strategic Thinking (Group Component)
3	Organisation: Structure, Coordination, time management (Group Component)
2	Delivery: Clarity and Articulation, Confidence and Engagement (Individual Component)
15	Total

D. Mid-semester Exam (20%):

Students will take a written exam duration covering topics up to the mid-point of the semester. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

E. Semester-end Exam (35%):
The module will have a semester-end exam covering the entire syllabus. The questions can be a combination of either objective and subjective questions or only subjective questions. Objective questions can be a maximum of 10% of the total marks. Subjective questions would require students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Project and presentation	1	15
B. Policy Review and Critique	1	15
C. Debate	1	15
D. Mid-semester exam	1	20
E. Semester-end exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Corporation and Corporate Governance
   1.1. Concept of Corporation: definition, features
   1.2. Origin and Development of Corporations
   1.3. Incorporation: process, advantages, disadvantages
   1.4. Power and Influence of Corporations
   1.5. Roles of Corporations: economic, social and environmental roles
   1.6. Corporate governance (CG)
      1.6.1. Meaning and Importance of CG
      1.6.2. Principles of Good CG
      1.6.3. Regulations
      1.6.4. Codes of Best Practices
      1.6.5. Disclosure and Good Governance
      1.6.6. Internal and external control mechanisms in CG
   1.7. Theories of Corporate Governance
      1.7.1. Agency theory
      1.7.2. Stewardship theory
      1.7.3. Stakeholder theory
      1.7.4. Transaction cost theory
      1.7.5. Resource dependency theory
      1.7.6. Political theory
   1.8. Models of Corporate Governance (Only Concepts)
      1.8.1. Anglo-American Model
      1.8.2. German Model
      1.8.3. Japanese Model
      1.8.4. Social Control Model
   1.9. Corporate Governance Codes and Laws (Only Clauses)
      1.9.1. UK Corporate Governance Code
      1.9.2. Cadbury Code
      1.9.3. Sarbanes-Oxley (SOX) Act

1.9.4. OECD Principles of Corporate Governance

1.9.5. ICGN Principles

1.9.6. DHI Corporate Governance Code

1.9.7. RMA Corporate Governance Regulations (CGRR)

1.9.8. Companies Act of Bhutan 2016

1.10. Stakeholders in Corporate Governance: Definition, internal vs. external stakeholders, stakeholder interests

1.11. Stakeholder Engagement and Corporate Strategy

Unit II: Board and Management

2.1. Board of Directors

2.1.1. Definition

2.1.2. Functions, roles and responsibilities

2.1.3. Legal duties

2.2. Types of Directors

2.2.1. Executive Directors

2.2.2. Non-executive Directors

2.2.3. Independent Directors

2.3. Board structure and composition

2.4. Appointment, Induction, and Performance Evaluation of the Board

2.5. Board Committees: composition, functions

2.5.1. Governance Committee

2.5.2. Risk Committee

2.5.3. Audit Committee

2.5.4. Nomination Committee

2.5.5. Remuneration Committee

2.6. CEO and Top Management

2.6.1. Roles of the CEO and Top Management

2.6.2. CEO Succession Planning

2.6.3. Executive Compensation

2.6.4. Employee Stock Ownership Plans (ESOPs)

2.7. Board-Management Relations

2.7.1. Information Flow

2.7.2. Relationship Issues

2.7.3. Monitoring Management

Unit III: Business Ethics and Corporate Social Responsibility (CSR)

3.1. Concepts and Perspectives on CSR

3.1.1. Definition and Evolution of Corporate Social Responsibility

3.1.2. Key perspectives on CSR in modern business practices

3.1.2.1. Carroll's Pyramid of CSR

3.1.2.2. Shared Value Creation

3.1.2.3. Global Perspectives on CSR

3.1.2.4. Legal vs. Voluntary CSR

3.2. Arguments for and Against CSR

3.2.1. Benefits of CSR: building reputation, long-term profitability, Stakeholder trust

3.2.2. Criticisms of CSR: cost implications, conflicts with profit maximisation

3.3. Business Ethics and Ethical Dilemmas

3.3.1. The role of ethics in corporate governance

3.3.2. Ethical decision-making: How businesses manage dilemmas involving

stakeholders

    3.3.3. The importance of integrating ethical practices into day-to-day operations

  3.4. Unethical Organisations

    3.4.1. Case studies of ethical failures in corporate history (Both Bhutanese and International Cases): Analysis of what went wrong and the ethical breaches involved in the cases discussed

    3.4.2. Preventive and remedial measures to improve corporate ethics

  3.5. CSR and Ethics in Sustainable Business

    3.5.1. The synergy between CSR and business ethics for creating sustainable businesses

    3.5.2. How ethical practices and CSR contribute to long-term success and trustworthiness in business

    3.5.3. Case Study on city projects that embodies corporate governance, ethical considerations, and sustainability practices

Unit IV: Risk in Corporate Governance

  4.1. Risk Management: Importance of internal audit, audit committees, risk assessment frameworks

  4.2. Types of Risk:

    4.2.1. Financial Risks

    4.2.2. Operational Risks

    4.2.3. Ethical Risks

  4.3. Fraud and E-fraud:

    4.3.1. Fraud risk assessment

    4.3.2. E-fraud costs, Risks, and Cybersecurity

    4.3.3. Growing importance of managing fraud risk in governance

  4.4. Emerging Risks in Corporate Governance

    4.4.1. Climate Change Risks

    4.4.2. Technological Disruption Risks

  4.5. Risk Culture and Leadership

Unit V: Sustainability in Governance

  5.1. Introduction to sustainability in governance:

    5.1.1. Overview of sustainability and its importance in governance structures

    5.1.2. The role of governance in fostering sustainable business models

  5.2. Principles of sustainable governance:

    5.2.1. Core principles guiding sustainable corporate governance

    5.2.2. How governance supports long-term sustainability goals and stakeholder engagement

  5.3. Sustainability Frameworks:

    5.3.1. Definition and importance of sustainability frameworks in governance

    5.3.2. Triple bottom line (people, planet, profit) and its role in shaping sustainable governance

    5.3.3. Integration of ESG (Environmental, Social, and Governance) principles into governance structures

    5.3.4. Case study on Sustainability in City Projects: How cities like GMC are integrating sustainability frameworks (triple bottom line) and applying ESG (Environmental, Social, and Governance) principles in long-term urban planning.

  5.4. Challenges and opportunities in sustainable governance:

    5.4.1. Challenges businesses face in adopting sustainable governance (e.g., cost, regulatory complexity, stakeholder alignment)

5.4.2. Opportunities for innovation and leadership in sustainable governance

5.5. Future of Sustainable Governance: How corporate governance is evolving to meet sustainability challenges

    5.5.1. Emerging trends and the evolution of corporate governance to meet future sustainability challenges

    5.5.2. The role of technological advancements and global initiatives in shaping sustainable governance

5.6. Public-Private Partnership (PPP) in Governance

    5.6.1. Definition of PPP in Governance

    5.6.2. Role of PPP in Governance: How PPPs foster collaboration between the public sector, private enterprises, and civil society in pursuing common goals such as sustainability and ethical governance

    5.6.3. How ethical considerations and transparent governance are maintained in PPP agreements: Strategies to align private sector profit motives with public interest and sustainability goals in city projects

    5.6.4. PPPs as Drivers of Sustainable Development

    5.6.5. Case Study: How city projects partnership with investors, developers, and the government would ensure ethical governance and transparency

Reading List:

1. Essential Reading

Aras, G., & Crowther, D. (2010). *A handbook of corporate governance and social responsibility* (1st ed.). Routledge.

Freeman, R. E., & Phillips, R. A. (2002). Stakeholder theory: A libertarian defense. *Business Ethics Quarterly, 12*(3), 331–342. https://doi.org/10.2307/3858020

Monks, R. A. G., & Minow, N. (2011). *Corporate governance* (5th ed.). Wiley.

Soloman, J., & Soloman, A. (2007). *Corporate governance and accountability* (1st ed.). Wiley India.

Tricker, B. (2015). *Corporate governance: principles, policies, and practices* (3rd ed.). Oxford University Press.

2. Additional Reading

Adrian Henriques, A., & Richardson, J. (2004). *The triple bottom line: does it all add up?* (1st ed.). Routledge.

Clarke, T. (2004). *Theories of corporate governance* (1st ed.). Routledge.

Crane, A., Matten, D., Glozer, S., & Spence, L. (2019). *Business ethics: managing corporate citizenship and sustainability in the age of globalization* (5th ed.). Oxford University Press.

Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics, 53*(1–2), 51–71. https://doi.org/10.1023/B:BUSI.0000039399.90587.34

Mallin, C. A. (2019). *Corporate governance* (6th ed.). Oxford University Press.

Date: July, 2025

Module Code and Title: **BRP401 Business Project**
Programme: Bachelor of Commerce
Credit: 12
Module Tutors: Madhav Verma Madhav Verma, Ugyen Phuntsho, Bhuwan
Shrivastava, Dr. Suresh Vijendra Acharya, Gopal Giri
Module Coordinator: Madhav Verma

General Objective: This module aims to provide students with practical, hands-on experience in identifying, analysing, and solving real-world business problems. Through a Project-Based Learning (PBL) approach, students will develop critical thinking, problem-solving, collaboration, and communication skills as they work on authentic, complex projects in collaboration with partner organisations. The module emphasises formative learning, allowing students to apply theoretical knowledge to practical situations and continuously refine their solutions based on feedback. By the end of the module, students should be able to present viable, implementable solutions and recommendations within a business context, preparing them to tackle future challenges with confidence.

Learning Outcomes:
On completion of the module, students will be able to:
1. Analyse complex, real-world business problems within an organisational context, utilising critical thinking skills.
2. Develop and propose innovative, practical solutions using research and design principles tailored to business environments.
3. Apply project management techniques to effectively plan, execute, and manage the project phases from inception to completion.
4. Develop prototypes or models to refine, validate, and improve proposed solutions based on feedback.
5. Communicate project findings, solutions, and recommendations clearly and persuasively to stakeholders in both written and oral formats.
6. Demonstrate the ability to collaborate effectively within a team, managing dynamics and ensuring equal contribution and reflection on team roles.
7. Engage with industry professionals, seeking and integrating continuous feedback to refine and enhance their project work.
8. Reflect on personal and team performance, identifying areas for improvement and applying insights to future projects.

Learning and teaching approach

Type	Approach	Hours per week	Total credit hours
Contact	Regular check-ins, feedback, mentoring (faculty)	1	45
	Regular check-ins and feedback (industry supervisor)	2	
Independent Study	Group discussion	2	75
	Written assignment	1	
	Data collection	2	
Total		**8**	**120**

Pre-requisites: None

Assessment approach:

The assessments for this module are designed to evaluate students' understanding, problem-solving capabilities, teamwork, and reflection on the project process. Students will be assessed on different aspects of the project, with each assessment building on the skills developed in previous phases. The breakdown includes both team-based and individual assessments, ensuring that personal contributions are acknowledged.

A. Problem analysis report (20%)

Students in groups of 4-5 members will submit a written report in about (1300-1500 words) that includes a detailed analysis of the problem identified during the first phase of the project. This report should cover the organisation's needs, the scope of the project, and how students plan to address the problem. In addition to the written report, students' team will deliver a 15 presentation to mentors and peers, explaining their understanding of the problem and receiving initial feedback for refinement. Each student will also provide a 200-300 words reflection on their contribution to the problem analysis, including how they helped shape the project goals. Students' work will be assessed for 20% of the total marks assigned to the module using the following criteria;

2	Understanding of the problem (Demonstrates a clear, well-researched understanding of the core problem)
2	Analysis of the organisation's needs (Accurately identifies organisational needs with relevant evidence)
2	Scope definition (Clearly outlines project boundaries, goals, and limitations)
2	Solution strategy (Proposes logical, feasible initial approach aligned to the problem
2	Coherence and organisation of the report (Ideas are logically structured, with smooth flow and clarity).
3	Quality of written report (Report is grammatically sound, well-edited, and professionally formatted
3	Presentation delivery- graded individually (Presents confidently, clearly, and within time). Presents confidently, clearly, and within time)
2	Responsiveness to questions- graded individually (Answers questions accurately, confidently, and relevantly)
2	Individual reflection on contribution-graded individually (Honestly reflects on role, insights gained, and team collaboration).
20	Total

B. Solution design report (20%)

Students in groups of 4-5 will submit a written report in about 1800-2000 words that outlines the details of the solution that is developed based on the proposed solution and report on the testing phase and any modifications made to the solutions. This includes gathering feedback from mentors and peers, iterating on the solution, and improving the prototype for optimal performance. Further, each student will provide a 200–300 words reflection on the challenges they faced during the solution development phase and how they incorporated feedback into the solution. Students' work will be assessed for 20% of the total marks assigned to the module using the following criteria:

2	Clarity of solution proposal (Solution is easy to understand and directly addresses the problem).
2	Application of methodologies (Relevant tools/methods are applied correctly and consistently).
3	Justification of the solution (Provides strong rationale using data, feedback, or research).
3	Impact analysis (Clearly explains expected impact with logical assumptions).

2	Organisation and structure of the report (Report sections are logically ordered and well-connected)
2	Quality of written communication (Language is professional, concise, and free of major errors)
2	Effectiveness of presentation delivery (Engages audience with clarity and confidence).
2	Responsiveness to questions-graded individually (Effectively responds to the questions being asked by the mentor to the into solution ideas.)
2	Individual reflection on the design process (Thoughtful insights into personal contributions and team dynamics).
20	Total

C. Solution development and testing (20%)

Students will present 1800-2000 words report that outlines the details of the solution that is developed based on the proposed solution and report on the testing phase and any modifications made to the solutions. This includes gathering feedback from mentors and peers, iterating on the solution, and improving the prototype for optimal performance. Further, each student will reflect on the challenges they faced during the solution development phase and how they incorporated feedback into the solution. Students' work will be assessed for 20% of the total marks assigned to the module using the following criteria:

2	Detail and accuracy of solution development (Clearly outlines steps, tools, and logic behind the developed solution)
2	Application of testing methods (Applies relevant testing techniques effectively and appropriately)
2	Analysis of test results (Analyses test data logically with key insights highlighted)
2	Adaptability and Iteration (Shows how feedback led to meaningful improvements or changes)
2	Organisational structure of the report Content is ordered logically and easy to follow)
2	Quality of written communication (Professional tone, clarity, and consistency in writing)
2	Effectiveness of feedback Integration (Demonstrates clear improvement after implementing feedback)
2	Reflection on challenges and solutions (Honest, constructive reflection on problems faced and how they were solved)
2	Presentation of the final solution (Final presentation is clear, compelling, and well-supported)
2	Individual reflection (Highlights individual learning and development through the phase.)
20	Total

D. Final report (20%)

Students in the same groups of 4-5 will deliver a final presentation of 10-15 minutes to the panel comprising of a representation from the partner organisation, mentor and experts. The presentation should summarise their findings, solutions, and recommendations. The presentation should be clear, well-structured, and professionally delivered, with time allocated for a Q&A session. Each student will reflect on their experience of the final presentation, particularly on how they contributed to the team's success and how they prepared for the presentation. Students' work will be assessed for 10% of the total marks assigned to the module using the following criteria;

3	Comprehensiveness of lifecycle documentation (Covers all stages of the project with necessary detail and clarity).
3	Critical evaluation of project impact (Offers insightful evaluation with evidence and logical conclusions).
3	Analysis of scalability (Assesses the potential to scale realistically and strategically).
3	Quality of final recommendations (Recommendations are feasible, specific, and aligned with findings).
2	Coherence and structure of the report (Information flows logically; headings and sections are well-organised).
2	Quality of written communication (Clear, professional, and engaging writing style).
2	Integration of feedback (Demonstrates incorporation of feedback across the full report).
2	Individual reflection on the learning experience (Clearly articulates personal growth and learning throughout the project).
20	Total

E. Final presentation: (10%)

Students in the same groups of 4-5 will deliver a final presentation of 10-15 minutes to the panel comprising of a representation from the partner organisation, mentor and experts. The presentation should summarise their findings, solutions, and recommendations. The presentation should be clear, well-structured, and professionally delivered, with time allocated for a Q&A session. Each student will reflect on their experience of the final presentation, particularly on how they contributed to the team's success and how they prepared for the presentation. The students' work will be assessed for 10% of the total marks assigned to the module using the following criteria;

2	Clarity and structure of presentation (Logical flow, clear visuals, and smooth transitions across team members).
2	Content comprehensiveness (Covers all key project components concisely and completely).
2	Professionalism and delivery (Confident, professional tone and teamwork visible in delivery).
2	Engagement and responsiveness in Q&A (Responds thoughtfully and accurately to panel questions).
2	Individual contribution and preparation reflection (Reflects on personal role and preparation effectively).
10	Total

F. Logbook: (10%)

Throughout the project, students will maintain a logbook to track their progress, including research activities, meeting notes, feedback received, and adjustments made. The logbook will be periodically reviewed by supervisors to ensure that students are adhering to the work plan, meeting deadlines, and effectively responding to feedback. Each student will reflect on how maintaining the logbook helped them stay organised and accountable during the project. The students' log will be assessed for 10% of the total marks assigned to the module using the following criteria;

3	Logbook entries and record-keeping (Entries are regular, detailed, and relevant to the project process).
2	Adherence to the work plan and deadlines (Tasks completed as scheduled; progress aligns with the timeline).
3	Communication and responsiveness to supervisor feedback (Log shows updates and changes based on feedback received).

| 2 | Attendance in the consultation meeting and contribution to the discussion (Attends consultations actively and contributes to discussions). |
| 10 | Total |

Overview of the assessment approaches and weighting

Areas of assessment	Quantity	Weighting (%)
A. Problem analysis report	1	20
B. Solution design report	1	20
C. Solution development and testing	1	20
D. Final report	1	20
E. Final presentation	1	10
F. Logbook	1	10
Total		**100**

Learning model and execution:

Learning model:

This module adopts a **Project-Based Learning (PBL)** framework, focusing on active learning through real-world projects. It requires students to apply theoretical knowledge to solve practical, real-world business problems, allowing students to gain hands-on experience.

Team-based learning:

- Students will work in teams of 4-5, preferably in their existing Research (RES 301-302) groups. However, interdisciplinary teams (e.g., students from accounts, finance, and marketing) are highly encouraged, promoting diverse perspectives and innovative problem-solving approaches. Flexibility will be given to students who wish to form new teams, allowing them to select team members based on complementary skills.

Mentorship and skill-building workshops:

- To support student learning and address potential skill gaps, faculty mentor-led workshops will be organised. These workshops will focus on essential skills such as project management, prototyping, communication, and business analysis. Mentors will play an active role in guiding students through the project phases, offering continuous feedback, and helping students reflect on their learning process.

Scaffolded learning with milestones:

- The project will be structured into clear phases: **problem identification, solution design, prototyping, and presentation**. Each phase will include a deliverable, with progress assessed through formative feedback. Faculty mentors will provide regular check-ins and feedback during each phase. This would ensure keep students are on track and their project is progressing.

Ownership and self-direction:

- Students will take ownership in defining their project goals and approaches. faculty mentor and the supervisor will support the students in refining the project goals and approaches.

Reflective learning:

- Throughout the module, students will be encouraged to reflect on their progress, challenges, and learning outcomes. Reflection sessions will be built into the schedule, allowing students to evaluate their individual and team performance. Mentors will support these reflections, offering longitudinal insights and guiding students toward continuous improvement

Interdisciplinary collaboration:
- Encouraging interdisciplinary teams and faculty mentors allows students to tackle complex problems by leveraging diverse skill sets and perspectives.

Execution:
Phased approach:
This project module is divided into **four key phases**, each representing a significant milestone in the problem-solving process. Each phase will be supported by mentorship, workshops, and continuous feedback.

Phase 1: Problem identification and analysis (Weeks 1-3)
In this phase, students will:
- Engage with the partner organisation to understand the business problem.
- Research to explore the problem's context, potential constraints, and the needs of the organisation.
- Use various problem identification tools to delve deeper into the problem.

Deliverables:
The Final Report and Presentation will include the proposed solution, detailed recommendations, and a roadmap for implementation. The presentation will be assessed based on clarity, thoroughness, and the feasibility of the recommendations.

Phase 2: Solution ideation and design (Weeks 4-6)
In this phase, students will:
- Brainstorm potential solutions. This includes researching best practices and consulting industry standards.
- Create initial solution designs, including models, or frameworks for how the problem could be solved.
- Work with mentors and peers to refine the solution approach based on continuous feedback, ensuring the solution is feasible and aligns with organisational objectives.

Deliverable:
A Solution Design Presentation where teams present their proposed solutions, outlining their rationale, approach, and expected outcomes. This will be assessed based on innovation, feasibility, and alignment with the partner organisation's goals.

Phase 3: Solution development and testing (Weeks 7-11)
In this phase, students will:
- Work towards developing their proposed solution.
- Test the designed solution, using feedback from industry mentors, instructors, and peers. Testing will focus on the feasibility, functionality, scalability, and impact of the solution.
- Iterate and refine the solution based on the testing outcomes to ensure the final version is robust and ready for implementation.

Deliverable:
A solution development and Testing Report that documents the development process, the results of testing, and subsequent modifications made to improve the solution. Teams will also present their solution to the class and mentors for final feedback.

Phase 4: Final presentation and recommendations (Weeks 12-14)
In this final phase, students will:
- Prepare a detailed report summarising the problem, solution, and recommendations for the partner organisation.
- Include an implementation plan detailing how the solution could be executed within the organisation's existing structure.
- Present their findings and recommendations to the partner organisation, mentors, and peers.

Deliverables:
The Final Report and Presentation will include the proposed solution, detailed recommendations, and a roadmap for implementation. The presentation will be assessed based on clarity, thoroughness, and the feasibility of the recommendations.

Phase	Milestones	Weeks
Phase 1:	**Problem identification and analysis**	**(Weeks 1-3)**
Phase 2:	**Solution ideation and design**	**(Weeks 4-6)**
Phase 3:	**Solution development and testing**	**(Weeks 7-11)**
Phase 4:	**Final presentation and recommendations**	**(Weeks 12-14)**

Roles of the supervisors and students:

Supervisors:
- Organise and schedule, regular mentorship and check-in sessions with each team at least two times a week.
- Provide continuous guidance throughout the project phases, helping students refine their ideas and approaches.
- Facilitate regular feedback sessions and act as a liaison between the students and the partner organisation.
- Offer training in project management and PBL techniques.
- Assist in evaluating both the process and final outputs.
- Help students address challenges, refine their approaches, and apply real-world insights to their projects.
- Help students reflect on their learning experiences and identify areas for improvement.

Students:
- Actively participate in all phases of the project, ensuring timely completion of tasks.
- Take responsibility for researching the problem, developing solutions, and producing prototypes.
- Engage with the partner organisation and seek regular feedback to refine solutions.
- Collaborate effectively within their team, ensuring equal contribution.
- Reflect on their learning and teamwork, identifying strengths and areas for growth.

- Maintain the logbook regularly.
- Maintain coordinated relations with the mentor and the industry supervisor.
- Ensure to attend all the scheduled mentoring and check-in sessions.

Programme management:
- Identify faculty mentors for a group of student teams. It is advisable to allow one faculty to offer mentoring to no more than 5 teams at any given time.
- Develop cordial liaisons with the industry and business units that would provide opportunities for students to engage with partner organisations and support in obtaining relevant resources for their projects.
- Develop a network of industry mentors who could support the students refine their solutions and projects.
- Organise training in facilitating Problem-based learning to students and provide mentoring support to students.
- Provide logistical support to faculty for managing partnerships with organisations, and resources for providing technical feedback on solutions.

Reading List:
1. Essential Reading

Boss, S., & Krauss, J. (2014). *Reinventing project-based learning: Your field guide to real-world projects in the digital age*. ISTE.

Fletcher, F. (2016). *Solutions: Business problem-solving*. Pearson Education.

Kolb, D. A. (2014). *Experiential learning: Experience as the source of learning and development* (2nd ed.). Pearson Education.

Lewrick, M., Link, P., & Leifer, L. (2020). *The design thinking toolbox: A guide to mastering the most popular and valuable innovation methods*. John Wiley & Sons.

Rasiel, E. (1999). *The McKinsey way*. McGraw Hill Professional.

Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.

Yin, K. R. (2014). *Case study research design and methods* (5th ed.). Sage.

2. Additional Reading

Boston University Digital Learning & Innovation. (n.d.). *Main project-based learning*. https://www.bu.edu/dli/resources/lightning-talks/main-project-based-learning/

Boston University. (n.d.). *Project-based learning teaching guide*. https://www.bu.edu/ctl/ctl_resource/project-based-learning-teaching-guide/

Columbia University. (n.d.). *Resources: Project-based learning*. https://ctl.columbia.edu/resources-and-technology/resources/project-based-learning/

Garrette, B., Phelps, C., & Sibony, O. (2018). *Cracked it! How to solve big problems and sell solutions like top strategy consultants*. Palgrave Macmillan.

Gillham, B. (2000). *Case study research methods*. Real World Research.

Larmer, J., Mergendoller, J. R., & Boss, S. (2015). *Setting the standard for project based learning: A proven approach to rigorous classroom instruction*. ASCD.

Lawrence, N. W. (2021). *Social research methods: Qualitative and quantitative approach*. Pearson (8th ed.).Pearson.

Ries, E. (2011). The Lean Startup. http://www.stpia.ir/files/The%20Lean%20Startup%20.pdf

Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach*. Wiley.

Treffinger, D. J. (2006). *Creative problem solving: An introduction* (4th ed.). Prufrock Press.

Date: July, 2025

Module Code and Title: MKT408 Services Management
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Yuzer Peldon, Millan Subba, Namrata Pradhan, Dr.
                                        Suresh Vijendra Acharya
Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:
This course explores the unique challenges and strategies involved in managing services. Appreciate the intricacies and complexities of domain of services and dissolution of relationships. Students will learn about service design, delivery, quality management, and customer experience, emphasising both theoretical concepts and practical applications.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain core concepts, theories, and models in service management,
2. Analyse socio-psychological processes for apply relationship-based decision-making,
3. Analyse key components of service quality management,
4. Apply relevant concepts and tools to increase quality and efficiency in service situations,
5. Assess necessary interventions to address key issues in service businesses,
6. Analyse service processes and design effective service delivery systems,
7. Evaluate service quality and customer satisfaction, and
8. Formulate strategies for managing service operations and customer relationships.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	3	60
	Class exercises	1	
Independent	Independent study	3	60
Hours	Written assignments	1	
		Total	**120**

Assessment Approach:
A.   Written assignment: Applied perspective in service businesses (15%):
Each pair of students will select a real-life service business, such as a café, clinic, bank, delivery service, retail service and will analyse it using service management frameworks. Student must submit a report (850-1000 words) based on:
Description of the chosen service provider and its core service
Identifying:
- The customer base and the type of service (tangible/intangible mix)
- Service encounters, touchpoints, or moments of truth
- Zone of tolerance or customer expectation evaluation
- Wheel of Loyalty or Flower of Service
- Based on the analysis, what can be improved?
- Visuals like flowcharts or diagrams are encouraged

Making criteria
2   Introduction to the Business
2   Description of their core service

4	Analytical Framework
4	Recommendations
3	Report Presentation (visuals, clarity, structure, consistency, grammar, and formatting)
15	Total

B. Group Presentation (10%):

Students in groups (4-5 members) will explore and present on the impact of artificial intelligence (AI) OR Automation in services OR sustainability in services on service delivery, customer experiences, and industry practices. The purpose is to explore the latest articles, journals, and reports on AI and sustainability in services for up-to-date information and real-world examples. Students are divided into groups and allotted topics (that are not restricted to) and will provide a presentation for 20 min followed by 10 min QA on areas below (but not restricted to given the constant advancement)

AI chatbots and Virtual Assistants in banking, e-retails, after sales services
AI Personalisation in recommendation engines on platforms like Netflix or Amazon or Starbucks etc.
Artificial intelligence and automation advances in Healthcare
Automation in Self-service technology
Automation Drones and Robots in delivery & warehousing
Sustainability in hospitality

As technology advances, newer tools can be chosen by tutor and not restricted to above
Criteria:

1	Brief overview of AI and sustainability in the context of service industries
2	Applications of AI in Service Industries
2	Key areas of Focus
2	Challenges and Considerations
3	Individual Delivery- this is individual scoring includes subject knowledge, quality of speaking, audibility & confidence
10	Total

C. Group Project (15%):

Student in groups comprising 4 to 5 members will analyse the customer journey of a selected service-based business by developing a comprehensive service blueprint. This blueprint will visually represent all key elements involved in delivering the service such as analysis of key touchpoints, identify front-stage (customer interactions) and back-stage (employee processes) activities to optimise the overall service experience. Finally, students will recommend improving the customer experience based on the blueprint findings. The report must be accompanied by a service blue print diagram and the word limit of the report will be between 1000-1200 words.

In addition, the groups will deliver a 10–15-minute presentation to communicate their findings and recommendations.

Criteria:

3	Completeness of the Service Blueprint must include all essential elements: customer actions, front-stage interactions
3	Identification of back-stage processes, physical evidence, and service processes
3	Analysis of Key Touchpoints insightful identification of pain points and highlights of positive experiences
3	Recommendations for Improvement
2	Quality of Written Report Grammar, spelling, clarity, coherence, and structure by group

      1   Individual assessment: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.

     15   Total

D. Class Participation (5%):

Class participation relies on the instructor's assessment, instructors clarify their criteria for participation at the time of the module commencement. Class participation marks are typically awarded by faculty based on variety of criteria

     2   Volunteering to lead discussions and presenting ideas

     2   Participate in activities and answering questions posed

     1   Demonstrating respect for classmates and instructors

     5   Total

E. Mid-Semester Exam (20%):

Students will take a written exam covering topics up to the midpoint of the semesters

F. Semester-end Exam (35%):

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting

Areas of assessments	Quantity	Weighting (%)
A. Written assignment: Applied perspective in service business	1	15
B. Group Presentation	1	10
C. Group Project	1	15
D. Group Presentation	1	10
E. Class Participation		5
F. Mid-Semester Exam	1	20
G. Semester-end Exam	**1**	35
	Total	**100**

Pre-requisites: MKT201 Principles of Marketing

Subject Matter:
Unit I: Introduction to Services Management and Understanding Services
    1.1. Meaning of Services and its characteristics
    1.2. Differences between goods and services
    1.3. Classification of Services based on nature and different industries
    1.4. Categorisation of Services based on level of tangibility
    1.5. Growth of Service Sector in Bhutan,
    1.6. Factors responsible for growth of service sector in Bhutan
Unit II: Framework for understanding customer & managing customer loyalty
    2.1. Service encounters, touchpoints, moments of truth and process flows
    2.2. Evaluation of services, customer expectations, zone of tolerance
    2.3. Relationships with customers: The Wheel of Loyalty
    2.4. Service failure and recovery process
    2.5. Customer switching behaviour and reducing defections
    2.6. Complaint handling and customer feedback

Unit III: Creating Value in a Competitive Market
3.1. The components of service product - core and supplementary Services,
3.2. Adding Value in services through-The Flower of Service
3.3. Key concepts of a Services Positioning Strategy
3.4. Four basic target focus strategies

Unit IV: Pricing services and Promotion
4.1. Objectives setting Prices
4.2. Cost-based, Value-based, and Competition-based Pricing
4.3. Revenue management
4.4. Promotion of services – objectives and challenges
4.5. Communication strategies for Services

Unit V: Designing and Managing Service Delivery
5.1. Designing and documenting service processes through Blueprinting
5.2. Measuring Service quality using SERVQUAL model
5.3. Improving service quality using GAP model
5.4. Addressing quality problem through Fishbone analysis

Unit VI: Emerging trends in services
6.1. Understanding the role of AI in enhancing service delivery, personalisation, customer interaction, and operational efficiency.
6.2. Examining eco-friendly and socially responsible practices adopted by service organisations.

Reading Lists:
1. Essential Readings

Goyal, A. (2013). *Innovations in Services Marketing and Management: Strategies for Emerging Economies*. IGI Global.

Haksever, C., Render, B., Russell, R. S., & Murdick, R. G. (1999). *Service Management and Operations* (2nd ed.). Pearson College Div.

Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Mende, M. (2023). *Services Marketing: Integrating Customer Focus Across the Firm* (8th ed.). McGraw-Hill Education.

2. Additional Readings

Hoffman, K. D., & Bateson, J. E. G. (2024). *Services Marketing: Concepts, Strategies, & Cases* (6th ed.). Cengage Learning.

Metters, R. D., King-Metters, K. H., Pullman, M., & Walton, S. (2012). *Successful Service Operations Management* (2nd ed.). Cengage Learning.

Wirtz, J., & Lovelock, C. (2021). *Services Marketing: People, Technology, Strategy* (9th ed.). World Scientific Publishing Company.

Date: July, 2025

Module Code and Title: MKT409 International Marketing
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s):   Latif Farag, Dr. Suresh Vijendra Acharya, Namrata Pradhan, Yuzer Peldon, Millan Subba

Module Coordinator: Dr. Suresh Vijendra Acharya

General Objective:
The module introduces students to the concepts of international marketing which are vital for

promotion of goods and services at international level. Students will get insight into different international marketing strategies related to product, pricing and promotion, and emerging international marketing issues. Further, the module will help students to develop competence on foreign trade procedures and documentation.

Learning Outcomes:
On completion of the module, students will be able to:
1. Explain key concepts of international marketing,
2. Analyse the economic, cultural, social, political, and legal environments affecting international marketing,
3. Evaluate the significance and roles of international trading blocks, international organisations, and free trade zones in international trade,
4. Compare various international product, pricing, and promotion strategies in international marketing,
5. Design effective product, price, and promotion strategies for an international marketing program,
6. Outline the procedures of foreign trade and documentation in international trade, and
7. Assess the importance and implications of emerging issues in international marketing.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive lecture	3	60
	Class discussions	1	
Independent Hours	Independent study	3	60
	Written assignments	1	
	Total		**120**

Assessment Approach:

A. Analytical Assignment (15%):

Students in pairs will conduct a detailed analysis to identify the regional differences in foreign markets for a specified brand, product, or service.

This requires exploring the marketing strategies of a multinational company in different countries. Students could analyse how a brand/product/services adapts its marketing mix across various regions, taking into account cultural differences, consumer behaviour, and local competition.

Students will determine how these regional variations necessitate the customisation or standardisation of the brand/product/service, and the assignment report should be written within 900-1000 words.

- 4 Research Quality and Relevance
- 4 Depth of Analysis - thoroughness of the examination of market differences
- 3 Application of relevant theories and concepts to the analysis
- 2 Structure, Clarity, and Presentation
- 2 Conclusions and Recommendations
- 15 Total

B. Case Study Analysis (10%):

Groups of students 4-5 members will analyse a business marketing case and produce a 1000-1200 words' report. Students will be provided with a real-life case study idea related to global grand localisation, cultural sensitivity, digital marketing, such as- how brands use digital platforms, ethical marketing practices, sustainability, consumer behaviour and others. These areas

collectively offer a comprehensive understanding of the core aspects of marketing, essential for budding marketers. Students will analyse relevant questions raised by tutor, present key findings from the analysis supported by data or examples, and provide actionable recommendations based on the analysis. These assignments encourage critical thinking and application of marketing management concepts to real-world scenarios.

1 Identification of the issue from the case study
2 Analysis of the issues
2 Conclusion
2 Recommended actions based on analysis (Supported with researched evidence)
1.5 Quality of the report (reference, logical flow, formatting)
1.5 Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.
10 Total

C. Project and Presentation (15%):

In groups of 4 to 5 members, students will analyse the following situation:
As an aspiring business person, you want to start a company to enter international markets.
With that in mind, students can look for:

- Developing a market entry strategy for a sustainable, eco-friendly product - Say reusable water bottles or biodegradable packaging etc.
- OR Develop a product introduction plan for a new tech gadget in developing countries
- OR Prepare a market entry strategy for a Bhutanese Handicraft, Bhutanese Honey, Bhutanese Chilies, Lemongrass Oil, Cardamom, Ginger Powder, Herbal Tea, Mushrooms etc.
- OR Prepare a market entry strategy for Bhutanese commodities (B2B)

The tutor assigns markets/products that highlight the ever-changing landscape and underscore the necessity for marketers to remain flexible and inventive. Each group has to submit a written report as well as give a presentation. The report should be written within 1350-1500 words.

Report assessment criteria (10%)
2 Analyse the target market's readiness for products (ecofriendly, tech or local products)
2 Product description- its uses, benefits and target customers
2 Market entry strategies - Competitor analysis, Consumer behaviour, pricing strategy
2 Develop a marketing plan to introduce the product, highlighting its environmental benefits
1 Launch plan that includes both online and offline strategies
1 Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.
Total

Presentation 5%:

Students will present their findings. The presentation is 10 minutes, followed by Q&A for 5 minutes.
Marking criteria
1 Content quality

1	Organisation & structure
1	Creativity and originality
2	Delivery- this is individual scoring includes subject knowledge, time management, quality of speaking, audibility & confidence
15	Total

D. Class Participation (5%):

Class participation relies on the instructor's assessment; instructors clarify their criteria for participation at the time of the module commencement. Class participation marks are typically awarded by faculty based on a variety of criteria.

2	Volunteering to lead discussions and presenting ideas
2	Participating in activities in questions posed
1	Demonstrating respect for classmates and instructors
5	Total

E. Mid-semester Exam (20%)

Students will take a written exam covering topics up to the mid- point of the semester.

F. Semester-end Exam (35%)

Students will take a written exam of 100 marks covering the subject matter of the whole module.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Analytic Assignment	1	15
B. Case Study Analysis	1	10
C. Project and Presentation	1	15
D. Class Participation		5
E. Mid-Semester Exam	1	20
F. Semester-end Exam	1	35
Total		**100**

Pre-requisites: None

Subject Matter:
Unit I: Introduction to International Marketing
  1.1. Definition, meaning, nature and scope of international marketing
  1.2. Domestic vs international marketing
  1.3. Identifying global needs
  1.4. Satisfying needs
  1.5. Coordinating activities and recognising constraints
  1.6. International marketing tasks and tactics
  1.7. Globalisation and its impact on regional integration and trade
Unit II: International Marketing Environment
  2.1. Analysis of international marketing environment and identifying foreign markets
  2.2. Economic development and geographical conditions
  2.3. Socio-cultural dynamics
  2.4. Politico-legal influences
  2.5. World trade tariff and non-tariff restrictions
  2.6. Role of WTO, IMF, UNCTAD, SAPTA, and NAFTA
  2.7. Free trade zones and trading blocks

2.8. Trading pattern in South Asia

2.9. Exchange rate mechanisms and currency flows in world economy

2.10. Emergence of Global consumer & country of origin effects

Unit III: International Product Strategies

3.1. Global product policies

3.2. Methodology in making product decision for international markets

3.3. Global/international product branding and positioning

3.4. Entry and expansion strategies

3.5. Problems in counterfeit products and how global companies loose

Unit IV: Pricing and Promotion Strategies

4.1. Factors influencing the pricing decisions for international markets

4.2. Pricing and promotion strategies

4.3. Methods of payment

4.4. Global advertising

4.5. Global promotional tools

4.6. Pricing Promotion and Distribution Strategies

4.7. 11c's of international distribution

4.8. E-commerce role in global distribution

Unit V: Foreign Trade Procedure and Documentation

5.1. Procedure of foreign trade

5.2. Process of exporting and importing

5.3. Foreign trade documentation

   5.3.1. Certificate of origin

   5.3.2. Bill of lading

   5.3.3. Mates receipts

Unit VI: Emerging Issues in International Marketing

6.1. The internet: Impact of electronic communication through internet on international marketing

6.2. Areas of operation and modalities

   6.2.1. Method of setting up World trade operation using computer technology and handling

   6.2.2. Costs of operation

Reading Lists:

1. Essential Readings

Cateora, P. R., Graham, J. L., Money, B., & Gilly, M. C. (2023). *International marketing* (19th ed.). McGraw Hill.

Czinkota, M. R., Ronkainen, I. A., & Cui, A. (2022). *International marketing* (11th ed.). Cengage Learning.

Fletcher, R. (2008). *International marketing: an Asia-Pacific perspective* (6th ed.). Pearson Education.

Joshi, R. M. (2014). *International marketing* (2nd ed.). Oxford University Press.

Keegan, W. J., & Green, M. C. (2014). *Global marketing* (8th ed.). Pearson.

2. Additional Readings

Kotabe, M., & Helsen, K. (2022). *Global marketing management* (9th ed.). Wiley

Ministry of Industry, Commerce and Employment. (2021). *Report on Bhutan's external trade 2021*. Royal Government of Bhutan. https://www.moice.gov.bt/wp-content/uploads/2023/01/Report-on-Bhutans-External-Trade-2020.pdf?form=MG0AV3

Ministry of Industry, Commerce and Employment. (n.d.). *Agreement on trade, commerce, and transit between Bhutan and India*. Royal Government of Bhutan. https://www.moice.gov.bt/wp-content/uploads/2023/03/Agreement-on-Trade-Commerce-and-Transit-between-Bhutan-and-India.pdf?form=MG0AV3

South Asian Association for Regional Cooperation. (n.d.). *Agreement on South Asian Free Trade Area (SAFTA)*. https://saarc-sec.org/index.php/resources/agreements-conventions/36-agreement-on-south-asian-free-trade-area-safta/file?form=MG0AV3

South Asian Association for Regional Cooperation. (n.d.). *SAARC agreement on trade in services*. https://www.saarc-sec.org/index.php/resources/agreements-conventions?form=MG0AV3

Date: July, 2025

Module Code and Title:	**HRM410 International Human Resource Management**
Programme:	Bachelor of Business Administration
Credit:	12
Module Tutor(s):	Sonam Choden, Bhuwan Shrivastava, Namrata Pradhan, Millan Subba
Module Coordinator:	Bhuwan Shrivastava

General Objective:

The module aims to help students understand and evaluate key concepts in International Human Resource Management (IHRM) and to develop an applied understanding of real-world, cross border management problems and solutions. The module provides a thorough overview of the complexities of human resource management functions in an international context, and addresses critical issues relating to expatriation, repatriation, national differences in management practices and environmental issues that impact IHRM decision-making.

Learning Outcome:

On completion of the module, students will be able to:

1. Describe the difference between domestic human resource management and International human resource management,
2. Explain the difficulties and potential advantages of managing diversity.
3. Explain how and why different HR strategies are adopted by international organisations operating in different countries and regions of the world,
4. Identify and explain the key concepts of IHRM,
5. Assess the importance of cultural differences that impact IHRM,
6. Discuss the concepts of IHRM in the Bhutanese context through BCSR 2023,
7. Discuss the impact of political, economic, social/cultural, and technological factors on human resource functions in international organisations,
8. Analyse the key elements and issues associated with the expatriation selection, training, remuneration, performance management and industrial relation,
9. Develop strategies focused on creating and sustaining an internationally competitive position,
10. Critically analyse the role of corporate social responsibility, business ethics and corporate governance in a global context, and

11. Evaluate the relevance and management of strategic alliances in IHRM.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Lecture	3	**45**
	Class discussion and presentations		
	Role plays and reflections		
Independent study	Written assignment	5	**75**
	Self-study		
		Total	**120**

Assessment Approach:

A. Role Play (10%):

Students in groups of 4-6 members will enact a role play based on units as declared in the class. Each group will get 10 minutes for the role play.

- 2   Contents of the role play
- 2   Proper enactments of the role
- 2   Relevance to the topic
- 2   Listening to and responding logically to the viewpoints of others
- 2   Contributions to class discussion

B. Presentation (15%):

Students in groups of 4-6 members will make a presentation on given topics from units declared in the class. Each group will be given 10 minutes to make their presentation.

- 3   Contents of the role play
- 3   Proper enactments of the role
- 3   Relevance to the topic
- 3   Listening to and responding logically to the viewpoints of others
- 3   Contributions to class discussion
- 15   Total

C. Class Participation (5%):

Class participation marks are awarded based on your active involvement and respectful engagement during class.

- 2   Volunteering to lead discussions, presenting ideas
- 2   Participating in activities and answering questions
- 1   Demonstrating respect for classmates and instructors
- 5   Total

D. Reflection Report (15%):

At the end of the module, each student will write a reflection report in class regarding this module. The report must be within 1000-1200 words. A reflection report is a personal account where an individual analyses and evaluates their own experiences, often in relation to a particular activity, project, or learning process. It provides an opportunity to critically assess what was learned, how it was learned, and how it applies to future situations. Reflection reports are commonly used in educational settings to encourage self-awareness, continuous learning, and improvement.

- 2   Introduction
- 2   Descriptions of the course
- 3   Analysis and reflection

3	Learning and outcomes
3	Applications to future situations/semesters
2	Conclusion
15	Total

E. Mid-semester Exam: (20%)

Students will take a written exam covering topics up to the mid-point of the semester.

F. Semester-end Exam: (35%)

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills. Cases will also be used to test the levels of knowledge.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Role Play	1	10
B. Presentation	1	15
C. Class Participation		5
D. Reflection Report	1	15
E. Mid-semester exam	1	20
F. Semester-end exam	1	35
TOTAL		100

Pre-requisites: HRM101 Fundamentals of Human Resource Management

Subject Matter:
Unit I: Introduction
    1.1. Globalisation and international business
    1.2. Internationalisation of Human Resource Management (HRM)
    1.3. Forms of IHRM
    1.4. State of development of HRM
    1.5. Difference between domestic and IHRM
    1.6. Global role of HRM professionals
    1.7. Impact of culture, using Hofstede's model, on IHRM practices and policies
    1.8. Constraints in managerial and HR practices and processes
    1.9. HRM and global economic crisis
    1.10. Implications of international growth: Mergers, acquisitions and international joint ventures on IHRM

Unit II: Staffing International Organisations
    2.1. International human resource planning
    2.2. Concept of Expatriation
    2.3. Role of expatriates and non-expatriates
    2.4. Categories of International Assignees and international assignments
    2.5. Approaches to International Staffing
    2.6. Recruitment and selection of expatriates
    2.7. Features of successful IA selection programmes
    2.8. Challenges to Effective Selection of IAs

2.9. Culture shock

2.10. Type of expatriate assignments

2.11. Failure of expatriation

2.12. Gender issues and dual career couples

Unit III: Managing Human Resource

3.1. Training and Development:

    3.1.1. Preparing global managers through training

    3.1.2. Pre-departure programmes and global mindset development

3.2. International Compensation

    3.2.1. Components, and strategies for equitable and effective global remuneration

3.3. International Performance Management

    3.3.1. Manage and evaluate employee performance across borders with effective IPM systems

3.4. International Industrial Relations:

    3.4.1. Trade unions

    3.4.2. Government roles

    3.4.3. Recent issues in Workplace safety.

3.5. Strategic International HRM

Unit IV: Repatriation and Re-entry

4.1. Concept and reasons for repatriation

4.2. Planning for re-entry

4.3. Repatriation process

4.4. Benefits from Returnees

4.5. Challenges of re-entry

4.6. Individual reactions to re-entry

4.7. MNC's responses

4.8. Importance of well-designed repatriation process

4.9. Repatriation management: designing a repatriation program

4.10. Evaluating the Expatriate Assignment

4.11. Tips for Successful Repatriation

Unit V: HRM in Host Country Contexts

5.1. Social, legal, economical, and technological environment in the host country

5.2. Standardisation and adaptation of work practices

5.3. HR implications of language standardisation

5.4. Retaining, developing and retrenching staff

5.5. Managing host country employees

5.6. Monitoring the HR practices of host country subcontractors

5.7. Long-distance supervision

Unit VI: IHRM Trends, Issues, and Emerging Challenges

6.1. Technological advancements and their impact on the workplace

6.2. Globalisation and its effects on labour relations

6.3. Changing demographics of the workforce and new challenges

6.4. The future of industrial relations in a dynamic environment

Reading Lists:

1. Essential Readings

Aswathappa, K., & Dash, S. (2024). *International human resource management (4th ed.)*. McGraw Hill.

Peter J. Dowling, P. J., Festing, M., & Engle, A. (2015). *International human resource*

management (6th ed.). Cengage Learning (RS).

2. **Additional Readings**

Ministry of Industry, Commerce and Employment. (2007). *Labour and Employment Act of Bhutan 2007*. Royal Government of Bhutan.

Royal Civil Service Commission. (2023). *Bhutan Civil Service Rules and Regulations 2023.* Royal Government of Bhutan.

The International Journal of Human Resource Management, *35(22).* (2024). Taylor & Francis Online. https://www.tandfonline.com/toc/rijh20/current

Date: July, 2025

Module Code and Title: **HRM411 Human Resource Information Systems**
Programme: Bachelor of Business Administration
Credit: 12
Module Tutor(s): Bhuwan Shrivastava, Namrata Pradhan, Millan Subba, Sonam Choden
Module Coordinator: Bhuwan Shrivastava

General Objective:
This module aims to provide students with an understanding of how information systems support HR functions, focusing on the fundamentals and applications of Human Resource Information Systems (HRIS). Students will explore the HRIS development lifecycle, including methodologies and design, while analysing key modules like recruitment, payroll, and performance appraisal. Additionally, the module will examine emerging trends in HRIS, including ERP and data management techniques, equipping students with the knowledge to leverage technology in HR effectively.

Learning Outcomes:
On completion of the module, students will be able to:
1. Understand the role and fundamentals of HRIS in supporting HR functions,
2. Analyse HRIS development lifecycle stages, methodologies, and approaches,
3. Explore data management processes, including storage, retrieval, and decision-making integration,
4. Design HRIS modules for recruitment, payroll, performance appraisal, and more,
5. Examine ERP systems and their application in HR management processes,
6. Evaluate challenges and solutions in HRIS implementation, including cost-benefit analysis, and
7. Investigate the use of AI in HRIS for recruitment, performance analysis, and workforce planning.

Learning and Teaching Approach:

Type	Approach	Hours per week	Total credit hours
Contact	Interactive Lecture	1	
	Class participation and quizzes	1	**45**
	Role plays and reflections	1	
Independent study	Written assignment and group work	5	**75**
	Self-study		
		Total	**120**

Assessment Approach:
A. Reflective Journal (20%):
Constituents:

Weekly Entries: Each week, students will write a brief journal entry (about 200–300 words) summarising key insights from lectures, readings, and discussions. For example, they might reflect on how HRIS supports specific HR functions (like recruitment or payroll) or consider the strategic implications of a new HRIS feature.

Reflections on HRIS Trends: Students will occasionally reflect on current trends in HRIS, such as automation, cloud HRIS, or data security issues. They can explore how these trends impact HR functions and align with organisational goals.

Challenges in HRIS Implementation: This section allows students to consider the potential challenges and obstacles in implementing HRIS in various organisational contexts. Topics might include employee resistance, budget constraints, or data integration challenges.

Personal Insights and Applications: Students are encouraged to connect what they learn to any previous HR experience they may have (like internships) or to consider how they might apply these concepts in their future careers.

Criteria:

4	Depth of Weekly Reflections
4	Understanding of HRIS Trends
4	Analysis of Implementation Challenges
4	Practical Application and Personal Insights
4	Consistency and Timeliness
20	Total

B.   Group Project/Presentation (20%):
Project Structure:

HRIS Requirement Analysis: Students in a team of 4-5 members will choose a specific type of organisation (e.g., startup, large corporation, or nonprofit) and conduct a requirement analysis to identify the HRIS needs based on the organisation's size, structure, and specific HR processes (such as payroll, attendance, or recruitment).

HRIS Design Proposal: Based on their analysis, each team will create a detailed proposal for an HRIS. This will include:

Data Management: Describing how data will be collected, stored, and accessed (e.g., employee records, payroll information).

Modules: Identifying essential HRIS modules (like performance tracking, leave management) and describing their functions.

User Interface (UI): Outlining the user experience for HR staff and employees.

Integration: Describing any necessary integration with other organisational systems (like finance or ERP systems).

Challenges and Solutions: Teams should also consider and propose solutions to potential challenges (e.g., employee data privacy, resistance to change, or high costs).

Presentation: Each team will present for 10 minutes their HRIS design proposal to the class, simulating a pitch to company stakeholders. Presentations should cover the requirements analysis, design features, and how their HRIS meets organisational needs.

Evaluation Criteria:

3	Relevance of Requirements Analysis
3	Clarity and Innovation in HRIS Design
3	Integration and Problem-Solving Approach
3	Depth of Analysis on Challenges and Solutions

3 Individual Component: Assessed based on the student's meaningful contributions to the written case study report, including originality, clarity, and the depth of analysis in their sections or parts of the report.

15 Total

The Presentation (5%) will be assessed as follows:

1 presentation skills (audibility, eye contact etc.)

1.5 group organisation

1.5 clarity of findings presentation

1 sufficient and convincing answers to the questions posed by the tutor.

5 Total

C. Class Participation (5%):

Contributions to class discussions, asking relevant questions about HRIS systems, and participation in small activities related to HR data management and system development.

D. Mid-semester Exam (20%):

Students will take a written exam covering topics up to the mid-point of the semester.

E. Semester-end Exam (35%):

The module will have a semester-end exam covering the entire syllabus. The question will be divided into two parts – Part A (carrying 40% of the exam weightage) will be mostly of short answer including objective questions. Part-B (carrying almost 60% of the exam weightage) will be mostly of essay type or an extended response to the given question. This part of the question requires students to apply, analyse, and evaluate or construct knowledge and skills.

Overview of the assessment approaches and weighting:

Areas of assessments	Quantity	Weighting (%)
A. Reflective Journal	1	20
B. Group Project/Presentation	1	20
C. Class Participation		5
D. Mid-semester exam	1	20
E. Semester-end-exam		35
Total		**100**

Pre-requisites: None

Subject Matter
Unit I: Introduction

1.1. Information and management, Characteristics, types and attributes of information, Traditional structure of an organisation, Business systems, Interdependence between organisations and information systems, Data & Information needs for HR Manager;

1.2. Sources of Data;

1.3. Role of ITES in HRM;

1.4. IT for HR Managers;

1.5. Concept, Structure, & Mechanics of HRIS;

1.6. Programming Dimensions & HR Manager with no technology background;

1.7. Survey of software packages for Human Resource Information System including ERP Software such as SAP, Oracles Financials and Ramco's Marshal [only data input, output & screens]

Unit II: Fundamentals of Human Resource Information Systems (MIS)
    2.1. HRIS- HRIS Basics, Human resource policies and practices enabled by HRIS,
    2.2. Applications of HRIS
    2.3. Data Management for HRIS
    2.4. Data Formats, Entry Procedure & Process
    2.5. Data Storage & Retrieval;
        2.5.1. Transaction Processing
        2.5.2. Office Automation and Information Processing
        2.5.3. Control Functions
    2.6. Design of HRIS: Relevance of Decision-Making Concepts for Information System Design
    2.7. HRM Needs Analysis-
        2.7.1. Concept & Mechanics;
        2.7.2. Standard Software and Customised Software
    2.8. HRIS – An Investment

Unit III: HRDL Cycle
    3.1. Human Information systems development
        3.1.1. Methodologies
    3.2. Approaches to systems development
    3.3. Stages of the SDLC
        3.1.2. Prototyping
    3.4. HR responsibility in each phase of HRIS development
    3.5. Pre implementation stage of HRIS
        3.5.1. HRIS planning
        3.5.2. HRIS expectation
        3.5.3. Productivity through HRIS
        3.5.4. HRIS cost-benefit value analysis.
    3.6. HR Management Process & HRIS:
        3.6.1. Modules on MPP
        3.6.2. Recruitment
        3.6.3. Selection
        3.6.4. Placement;
    3.7. Module on PA System;
    3.8. T & D Module;
    3.9. Module on Pay & related dimensions;
        3.9.1. Planning & Control;
    3.10. Information System's support for Planning & Control

Unit IV: HRI Systems
    4.1. Systems for leave accounting,
        4.1.1. Payroll
        4.1.2. ICT
        4.1.3. Incentives
        4.1.4. Performance appraisal
        4.1.5. Group Decision Support Systems (GDSS) in HRIS
    4.2. Enterprise Resource Planning (ERP)
    4.3. Organisation Culture and Power –
        4.1.6. Data Capturing for Monitoring & Review

4.4. Behavioural Patterns of HR & other Managers and their place in information processing for decision making

Unit V: HRIS and AI:
    5.1. AI-powered tools for candidate sourcing
        5.1.1. Screening, and
        5.1.2. Shortlisting.
    5.1. Use of Natural Language Processing (NLP) to analyse resumes and match candidates with job descriptions.
    5.2. Predictive analytics for identifying the best-fit candidates based on historical data.
    5.3. Use of AI to analyse employee performance data and provide insights for managers.
    5.4. AI in continuous feedback mechanisms and real-time performance tracking.
    5.5. Personalised learning paths using AI to recommend training resources based on employee skills and career goals.
    5.6. AI-driven assessment tools to evaluate training effectiveness and employee development needs.
    5.8 Use of AI tools for workforce planning, turnover prediction, and employee engagement analysis.

Reading List:

1. Essential Reading:

Johnson, R. D., Carlson, K. D., & Kavanagh, M. J. (2025). *Human resource information systems: Basics, applications, and future directions* (6th ed.). Sage Publications

Valcik, N. A., Sabharwal, M., & Benavides, T. J. (2021). *Human resources information systems: A guide for public administrators*. Springer. https://doi.org/10.1007/978-3-030-75113-5

2. Additional Reading:

Boudreau, J. W. (2015). Human resource information systems. *Human Resource Management*, *Volume 5*. Wiley Online Library. https://doi.org/10.1002/9781118785317.WEOM050086

Kang, Y., Xue, H., Zhang, W., & Yang, C. (2009). Management information system analysis on human resources. *Journal of Shaanxi Economics and Trade Institute, 1*, 97–102. https://caod.oriprobe.com/articles/16327157/Management_Information_System_Analysis_on_Human_Resources.htm

Memon, K. R., Ghani, B., Hyder, S. I., Han, H., Zada, M., Ariza-Montes, A., & Arraño-Muñoz, M. (2022). *Management of knowledge and competence through human resource information system—a structured review. Frontiers in Psychology, 13*. https://doi.org/10.3389/fpsyg.2022.944276

Novianti, W., & Qadri, F. (2020). *Design of information system human resource management.* IOP Conference Series: Materials Science and Engineering, 879*, 012026. Design of Information System Human Resource Management - IOPscience

O'Brien, J. A., & Marakas, G. (2010). *Management information systems (10th ed.)*. McGraw Hill.

Zhang, L. (2022). *Research on the application of human resources information management system under computer big data technology. 2022* IEEE Conference on Telecommunications, Optics and Computer Science (TOCS*), 133–137. DOI:10.1109/TOCS56154.2022.10016178

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