

# Programme Handbook

**Bachelor of Business Administration (BBA)**

**Full-time**

**Offered by**



**In affiliation with**



**Royal University of Bhutan**

**Effective: July, 2017**

**Updated: 2022-April-11**

## Contents

<b>1. Programme Specification</b> .....	4
1.1 Basic Information on the Programme .....	4
1.2 Aims and Learning Outcomes of the Programme.....	4
1.2.1 Aims of the Programme .....	4
1.2.2 Learning Outcomes of the Programme .....	4
1.3 Career Related Opportunities .....	5
1.4 Programme Structure .....	6
1.5 Teaching and Learning Approach.....	8
1.6 The Assessment Approach.....	9
1.7 Regulations .....	12
1.7.1 Entry Requirements .....	12
1.7.2 Assessment and Progression Requirements.....	13
1.8 Programme Management, Quality Assurance and Enhancement .....	13
<b>2 Module Descriptors</b> .....	17
Year I – Common Foundation.....	17
Semester I .....	17
Module Code and Title: MGT101 Introduction to the Business Environment.....	17
Module Code and Title: ACT101 Financial Accounting .....	21
Module Code and Title: BLT101 Legal Considerations in Business .....	26
Module Code and Title: BIM101 Introduction to Computer and Business Applications.....	30
Year 1 Semester II .....	40
Module Code and Title: BMS101 Business Mathematics .....	40
Module Code and Title: MGT102 Management Theory and Practice .....	44
Module Code and Title: ECN101 Microeconomics .....	48
Module Code and Title: DZG101 Dzongkha Communication.....	51
Module Code and Title: LAN101 Grammar, Vocabulary, and Phonology in Context .....	57
Year 2 .....	63
Semester I .....	63
Module Code and Title: BIM202 Management Information System.....	63
Module Code and Title: BLT202 Financial and Business Tax Management.....	66
Module Code and Title: GSE101 Analytical Skills .....	71
Module Code and Title: ECN202 Macroeconomics.....	75
Year 2 Semester II.....	78
Module Code and Title: MGT203 Growth and Change in Business.....	78
Module Code and Title: BMS202 Statistics for Solving Business Problems .....	81

Module Code and Title: HRM202 Organizational Behaviour and Culture .....	85
Module Code and Title: MGT204 Motivation and Control Systems .....	90
Module Code and Title: EDP101 Entrepreneurship.....	93
Year 3 .....	98
Semester I .....	98
Module Code and Title: MGT305 Fundamentals of Corporate Governance .....	98
Module Code and Title: MGT306 Managing Business-Government Relations .....	102
Module Code and Title: RES301 Research Methods in Business .....	106
Year 3 Semester II .....	110
Module Code and Title: MGT309 Competitive Advantage: Strategic Management .....	110
Module Code and Title: HRM305 Negotiation Skills .....	114
Module Code and Title: RES302 Business Project.....	119
General Management Major Modules.....	124
Module Code and Title: EDP101 Entrepreneurship .....	124
Module Code and Title: HOS201 Hospitality Management.....	129
Module Code and Title: EDP302 Building a Start-up.....	132
Module Code and Title: MGT308 Integration of Business Functions .....	137
Module Code and Title: EDP303 Fostering Innovation in Business.....	141
Module Code and Title: BIM303 General Management Approaches to E-Commerce .....	145
Human Resource Management Major Modules.....	149
Module Code and Title: HRM201 Fundamentals of Human Resource Management.....	149
Module Code and Title: HRM203 Recruitment and Retention .....	153
Module Code and Title: HRM304 Compensation .....	156
Module Code and Title: HRM306 Leadership and Management Development .....	160
Module Code and Title: HRM307 Industrial Relations .....	164
Module Code and Title: HRM308 International Human Resource Management.....	168
Marketing Major Modules .....	173
Module Code and Title: MKT201 Principles of Marketing.....	173
Module Code and Title: MKT202 Consumer Behaviour .....	177
Module Code and Title: MKT303 Sales Management .....	180
Module Code and Title: MKT304 Product and Services Promotion .....	184
Module Code and Title: MKT305 International Marketing.....	186
Module Code and Title: MKT306 Retail and Distribution Management.....	190

# 1. Programme Specification

## 1.1 Basic Information on the Programme

Name of the home base college of the programme:	Gedu College of Business Studies
Name of the college adopting the programme:	Royal Thimphu College
Title of award:	Bachelor of Business Administration (BBA)
Duration and mode of study:	Three years, full-time
Awarding granting body:	Royal University of Bhutan (RUB)
Date of initial approval:	24 <sup>th</sup> April, 2006 (7 <sup>th</sup> Academic Board)
Date of approval for the review programme:	October, 2017 (adopted), 40 <sup>th</sup> Academic Board)
Date of last review:	17-23 April 2017

## 1.2 Aims and Learning Outcomes of the Programme

### 1.2.1 Aims of the Programme

The BBA Programme aims to create graduates with high business acumen with major focus in the areas of general management, human resource management, and marketing. The core focus of the Programme is on behavioural and managerial aspects where students will be provided grounded business education to deal effectively with people in an organization. Students will be provided opportunities to develop skills of “presentations, communications, IT, analytical thinking, interpersonal relations, and designing marketing and human resource strategies”. The objective of the Programme is to provide strong foundation on business education with theoretical knowledge and practical skills. The Programme offers six majors modules for a three-year degree Programme which will enable students to delve deeper into the area of their specialization making highly competitive in the job market. Further, the knowledge and skills from the Programme will help students to pursue higher studies.

### 1.2.2 Learning Outcomes of the Programme

On the completion of the 3-year BBA Programme, graduates should be able to:

1. Appraise the environmental impacts of business.
2. Identify the implications of important business laws and regulatory framework of the Bhutanese legal and taxation systems on business.
3. Determine the optimal capital structure, and analyse ways of obtaining finance for a variety Bhutanese business from different sources.
4. Analyse and use effectively micro and macro-economic information in a business or personal settings.

5. Solve managerial and organizational problems using appropriate and efficient quantitative tools and statistical techniques.
6. Analyse the management issues related to business functional areas and the interaction of various areas that must function together in an organization.
7. Develop and select appropriate responses to changes in the competitive environment.
8. Apply successfully appropriate management strategies and techniques in professional (and personal) settings to achieve targeted goals.
9. Suggest and implement viable options for managing organizational changes.
10. Determine appropriate methods to promote a positive organizational climate with a high standard of working life and a work environment that encourages and supports innovation.
11. Select appropriate responses to issues related to human resource, marketing, and general management.
12. Design marketing plan and strategies for successful product and service promotion, and sales and retail management.
13. Generate plans to transform ideas into viable commercial businesses, identify the managerial and functional issues, and determine the optimal process and structure to create a new enterprise or expand the scope of an existing one.
14. Apply appropriate negotiation skills in businesses to address various issues and challenges.
15. Analyse and evaluate critical issues concerning human resource management to make appropriate decisions in the area of human resource.
16. Demonstrate critical, analytical and problem solving skills related to human resources, marketing, and management through case analyses, research projects, group discussions and interactive sessions.
17. Exhibit effective communication skills by means of writing assignments, projects, presentations and discussions.

### **1.3 Career Related Opportunities**

The BBA Programme aims to produce graduates with specialization in general management, human resource management, and marketing. As students progress in higher semesters, they will delve deep into the arena of their specialization which will make them more equipped to face the challenges and issues when they enter the job market. The BBA graduates with specialization in the general management are expected to apply their knowledge and skills to infuse innovative ideas into the planning process, help resolve crucial business issues and provide future leadership in decision-making and strategy information. The Programme offers students insights on the latest knowledge and skills that are sought by employers in the job market. Teaching and learning approaches have been improved to fulfill the aims and objectives of the Programme, and to meet the expectations of the various stakeholders. With the acquired knowledge and skills from the Programme, graduates would be able to compete in the job market.

## 1.4 Programme Structure

BBA (General Management/Human Resource Management/Marketing)						
Yr	Sem	Modules				
1	I	<b>MGT101</b> Introduction to the Business Environment	<b>ACT101</b> Financial Accounting	<b>BLT101</b> Legal Considerations in Business	<b>BIM101</b> Introduction to Computer and Business Applications	<b>ACS101</b> Academic Skills
	II	<b>BMS101</b> Business Mathematics	<b>MGT102</b> Management Theory and Practice	<b>ECN101</b> Microeconomics	<b>DZG101</b> Dzongkha Communication	<b>LAN101</b> Grammar, Vocabulary, and Phonology in Context
2	I	<b>BIM202</b> Management Information System	<b>BLT202</b> Financial and Business Tax Management	<b>GSE101</b> Analytical Skills	<b>ECN202</b> Macroeconomics	<b>1<sup>st</sup> Major Module</b>
	II	<b>MGT203</b> Growth and Change in Business	<b>BMS202</b> Statistics for Solving Business Problems	<b>HRM202</b> Organizational Behaviour and Culture	<b>MGT204</b> Motivation and Control Systems Or <b>EDP101</b> Entrepreneurship	<b>2<sup>nd</sup> Major Module</b>
3	I	<b>MGT305</b> Fundamentals of Corporate Governance	<b>MGT306</b> Managing Business-Government Relations	<b>RES301</b> Research Methods in Business	<b>3<sup>rd</sup> Major Module</b>	<b>4<sup>th</sup> Major Module</b>
	II	<b>MGT309</b> Competitive Advantage: Strategic Management	<b>HRM305</b> Negotiation Skills	<b>RES302</b> Business Project	<b>5<sup>th</sup> Major Module</b>	<b>6<sup>th</sup> Major Module</b>

**Note:** MGT204 Or EDP101 option in the 4<sup>th</sup> semester is ONLY for HRM and Marketing Major students.

## Major Modules

Sem	Major Modules	General Management	Human Resource Management	Marketing
2 / I	1 <sup>st</sup> Major Module	<b>EDP101</b> Entrepreneurship	<b>HRM201</b> Fundamentals of Human Resource Management	<b>MKT201</b> Principles of Marketing
2 / II	2 <sup>nd</sup> Major Module	<b>HOS201</b> Hospitality Management	<b>HRM203</b> Recruitment and Retention	<b>MKT202</b> Consumer Behaviour
3 / I	3 <sup>rd</sup> Major Module	<b>EDP302</b> Building a Start-up	<b>HRM304</b> Compensation	<b>MKT303</b> Sales Management
3 / I	4 <sup>th</sup> Major Module	<b>MGT308</b> Integration of Business Functions	<b>HRM306</b> Leadership and Management Development	<b>MKT304</b> Product and Services Promotion
3 / II	5 <sup>th</sup> Major Module	<b>EDP303</b> Fostering Innovation in Business	<b>HRM307</b> Industrial Relations	<b>MKT305</b> International Marketing
3 / II	6 <sup>th</sup> Major Module	<b>BIM303</b> General Management Approaches to E-Commerce	<b>HRM308</b> International Human Resource Management	<b>MKT306</b> Retail and Distribution Management

The first year contains 10 compulsory modules worth 120 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, first year is regarded as a preparatory course for entry into any of the two programmes: BBA and B.Com. On completion of the first year, 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 behavioural aspects of general management, human resource management, and marketing. Students are required to study six major modules in the three-year degree course.

The second year offers two major modules which provide broader understanding of the selected area of specialization. In addition, eight common modules are offered on topics related to information systems, taxes, macroeconomics, analytical skills, growth and change in business, statistics, organizational behaviour, and motivation and control systems. Students study 10 modules in the second year worth 120 credits.

The third year provides four specific major modules to enhance knowledge and skills. Modules on research are also provided to develop knowledge and skills that would take students closer to industries and provide necessary market exposure. Students study 10 modules worth 120 credits in the third year and the complete three-year fulltime BBA programme is worth 360 credits.

## **1.5 Teaching and Learning Approach**

With the view to promote student-centered learning and foster skills (e.g. problem-solving, managing and motivating people, communications, developing lifelong learning skills and a variety of other skills demanded by employers and to benefit students throughout their lives as lifelong learners) on a continuous basis, under the revised programme the assessments will more emphasis on formative continuous assessments with frequent feedback. To do this, modules will incorporate a wide array and more weighting on continuous assessments that foster skill development and promote continuous learning. Ultimately, however, students still have to take and pass the comprehensive semester-end exams independently of continuous assessment components.

The programme also emphasizes the development of higher-level thinking as indicated by Bloom's Taxonomy skills in addition to development of skills. Problem-based learning is therefore encouraged in order to better achieve learning outcomes. Students need to carry out the Assessment components with this in mind as well as conduct research, solve case studies, carry out business projects, and others.

1. Classroom teaching will focus on specific learning outcomes and the participation of students will be taken into account in order to achieve those outcomes. This will therefore require more in-class guided time to be spent on student-centric activities, rather than a purely teacher-centric approach. The average in-class instruction time for a 12-credit module is thus expected to be 4-5 hrs/wk for 15 weeks.
2. These contact hours should be used for lectures, discussions, guest speakers, debates, videos, student presentations, demonstrations, tutorials, and in-class assessments such as quizzes and tests.
3. As a general theme, problem-based learning will be encouraged in modules wherever possible to allow students to take stock of what they know, think about what they need to know, and figure out how to get required information for themselves in order to solve specific problems related to their subjects.
4. In order to promote students' involvement in learning, projects, independent research, presentations and discussions will constitute an essential component of the learning process.
5. A plethora of reading materials from a wide variety of sources (e.g. books, articles, coursepacks) will be made available to students to allow them to have in depth engagement with topics that are necessary for widening their knowledge. The College network infrastructure allows for sharing of online resources within the College campus (also accessible via login from off-campus). This is done through the VLE (Virtual Learning Environment) which is an interactive platform, and the use of rtcCloud is facilitate sharing softcopy of learning materials among students and tutors.



6. Although each module has a Module Coordinator, team teaching is strongly encouraged, and it is expected that tutors routinely visit and guest lecture in each other's classes when called for according to their specializations and interests.
7. Most modules include components of group work. This is important for imparting real-world skills, but poses several challenges: (1) Students need time and structures to help them coordinate group work; (2) There is a risk of "free riders" that earn group marks without contributing a fair share; (3) Students will initially not have teamwork skills; (4) Assigning group work appropriately and assessing group work fairly needs strong tutor capability to do so. This programme will make a concerted effort to address these challenges as follows:
  - a. Most group work components will be assessed incorporating group marks as well as individually-assessed sub-components.
  - b. The programme committees will coordinate the tutors of each section of students to form common groups of students (same group compositions across modules) in a particular semester, so that students do not have to manage being members of up to 5 different groups from their different modules. This will facilitate students to manage their team meetings smoothly. Groups would be thoroughly reshuffled every semester. This will require close mentoring and monitoring of groups.
  - c. To support the mentoring and monitoring of groups, common time (1-2 hrs/week) will be set aside each week beyond regular class hours, during which groups can meet in a tutor-supervised environment to work on their group tasks. Modules in the first year will specifically focus on helping students develop teamwork skills, e.g., by having systematic checks during these supervised common hours wherein the supervising tutor specifically discuss group progress and individual contributions with the group members.
  - d. Faculty development efforts will include regular programme committee meetings to discuss specific group work issues with each section of students. In addition, the RTC Continuous Professional Development series of regular meetings and workshops will bring the whole tutors together to continually discuss and improve on the practice of assigning, monitoring, and assessing group work.

## **1.6 The Assessment Approach**

1. The assessments are divided into Continuous Assessments (CA) components and Semester End (SE) exam. The CA is conducted as a formative assessment through the semester and it includes a variety of assessments viz., class test, laboratory tests, assignments, projects, case analysis, research projects, quizzes, role play, presentations, and mid semester examination.
2. The specific assignment prompts and particularly the question papers for quizzes, class tests, and the midterm exam components will be different from, but on par with, those for the part-time students in cases where the same module subjects are taught simultaneously (as these occur at different timings).
3. The Semester-end Exams will be identical and conducted at the same day timings as for the part-time students in all cases.

4. While midterm and comprehensive Semester-end Exams (SE) will still be employed in most of the modules, the majority of the assessment will be continuous in nature, and based on the types of tools discussed above. To achieve the objectives of the programmes, assessment will:
  - a. Motivate the students to work, learn and develop skills continuously, rather than delay studying to the end of the semester.
  - b. Spread the student workload and learning evenly over the semester, and get the students used to business practices of meeting frequent deadlines.
  - c. Continuously develop new skills, and practice those skills as the student learns concepts in any content area.
  - d. Encourage teachers to do more frequent and varied assessments, to get feedback frequently on the extent of the student learning and development of skills. In this way the teacher becomes more effective in teaching in a manner that results in maximum student learning and skill development.
  - e. With frequent work and submissions for various assessments students will develop a “business approach” to continuous work, such as meeting frequent deadlines, etc.
5. Implications of the above points:
  - a. Teachers will need to employ more varied teaching approaches, and demonstrate more flexibility in their interaction with students, beyond pure lecturing.
  - b. Teachers must learn from the frequent feedback obtained from frequent CA assessments to adapt their approaches to the specific needs of their students.
  - c. Skills development modules should be concentrated in the first few semesters, to maximize later learning potential for the students.
  - d. The Dean and Programme Leader will need to monitor teachers to assure the conduct of diverse and frequent forms of CA continuously through the semester. Continuous Professional Development for the tutors will include strategies for managing and getting the most out of frequent CA.
  - e. Teachers must be prepared to verify and assess the authenticity of student work, e.g. by being vigilant of plagiarism and other forms of academic dishonesty. Specific techniques include closely monitoring progress and assigning process scores as well as output scores in the marking, or incorporating viva and Q&A follow-ups on assignments, presentations, and group work.
6. CA components, including CA exams such as the midterms, are intended to be formative assessments. Module tutors are encouraged to treat CA components as opportunities for giving feedback to students and students are encouraged to improve their work based on the feedback given.

7. Academic dishonesty should be addressed as per the provisions of section D4 of The Wheel of Academic Law. Also for submission of any plagiarized work in the Continuous Assessment tasks are dealt as per the department plagiarism policy.
8. Cross-grading by tutors is expected in cases where multiple tutors may be sharing a module.
9. Many modules involve a CA component of Class Participation – this is encouraged in order to promote more dynamic classrooms, with teachers being seen more as facilitators of learning rather than as delivery persons for knowledge transmission. Class participation will be assessed objectively and transparently. Teachers are provided with printed student galleries to continuously and systematically track class participation. As a sample marking scheme: For each instance of substantial contribution to a class discussion (e.g. asking a question to the tutor or in the Q&A after fellow classmate's presentation, answering a tutor question, correctly demonstrating a technique or solving a problem, raising interesting/valid points, or demonstrating strong contribution to in-class group work), the tutor may indicate a 'point' for the student in the printed student gallery. Tutors will regularly communicate participation progress with students. At the end of a semester, the contribution points may be scaled from 0 – X% where X is the maximum weight.
10. Most group work tasks will have individually assessed scores. In some cases, group reports are followed up with individual viva, or group presentations in which individual presenters are assessed separately. Moreover, many group work tasks incorporate "process scores". These will be assessed using a combination of students' group process reflections, peer evaluations, and self-reviews and reflections, and tutor observations during group mentoring sessions.
11. The CA components use grading rubrics. One rubric will not fit all types of assessments and will also depend on the module. Relevant faculty will design a grading rubric that best fits the assessment criteria. The grading rubrics provide the breakdown of marks for different levels of performance under each criteria of the assessment. The assessment section of the module descriptors gives the broad grading rubric for each element of the module's CA.
12. The only element for which a rubric is not given is standard written tests (class tests, midterm examination, semester-end examination). The assessment section of the module descriptors give some indication of the content of such tests, but the exact format and content is to be decided by the module tutor. However, it is expected that class tests will generally assess knowledge at the lower end of Bloom's taxonomy: they will be used as a check that students have acquired basic factual knowledge. Midterm and semester-end exams will be more comprehensive.

## 1.7 Regulations

### 1.7.1 Entry Requirements

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

<b>Students' Background:</b>	<b>Min. Entrance Requirements / Eligibility Criteria</b>
Bhutanese Students	<ol style="list-style-type: none"><li>1. BHSEC Class XII pass (or equivalent for Bhutanese studying outside Bhutan)</li><li>2. 50% aggregate in best 4 subjects</li><li>3. Pass (40%) in Maths/Business Maths</li><li>4. Pass in Dzongkha (**)</li></ol>
Non-Bhutanese*	<ol style="list-style-type: none"><li>1. Passing score on ISCE/BHSEC, or equivalent secondary education certificate from home country</li><li>2. Pass in Maths/Business Maths</li></ol>

*\* Note: DZG101: 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 levels, 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 two semesters are common foundation course. Towards the end of the second semester, the programme leader organizes a panel discussion 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, parent 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 normally offers 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 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 three 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 addition, 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 finalization 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's 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 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.
- *Module coordination* – Any module for which multiple sections are taught has a module coordinator who organizes and synchronizes the teaching-learning for the module across sections. For assessments that involve testing (quizzes, class tests, midterm and semester-end examinations), question papers are made jointly. Where possible, cross-grading techniques are also employed. In certain modules wherein the content is found to be modular

(the order of teaching certain units can be switched around without affecting the logical flow of the syllabus), cross-teaching of specific units across sections is also employed to maintain maximum consistency.

- *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.
- *Student feedback* – A system is in place in the College whereby each student evaluates each module taught and the tutor at the end of each semester in order to help programme leaders and teachers monitor the success and effectiveness of the delivery of the programme and make future improvements. All tutors are required to conduct their own feedback collection mid-semester as well.
- *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 standardized 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 organized. 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.
- *Students Consultative meeting* – To give students opportunities to provide feedback and suggestions on all the issues related with teaching and learning, once every semester a Student Consultative Meetings are held. As required by the F6: Programme Management requirement of WAL, led by the Dean, AA, as the chair, the meeting is attended by the Programme Leaders and at least 2 student representatives from each year of the programme.



## 2 Module Descriptors

### Year I – Common Foundation

#### Semester I

<b>Module Code and Title:</b>	<b>MGT101 Introduction to the Business Environment</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Kezang Wangchuk, Enchu Lhamo, Shreejana Pradhan
<b>Module Coordinator:</b>	Kezang Wangchuk

**General Objective:** This module is an introduction to the business environment in Bhutan. Students will be introduced to the nature of the business and ways in which the environment impacts business. Student will appraise different business situations and analyse the dynamic nature of the business environment, so that they can understand basic management tools common in Bhutanese businesses.

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

1. Distinguish business sectors and business organizations in Bhutan
2. Discuss the roles and impacts of international and Bhutanese economic systems, MNCs, WTO, fiscal and monetary policies on business organizations
3. Assess the impacts of change in Bhutan's political-legal, socio-cultural and technological environment on business
4. Conduct basic industry analysis using economic reforms, competitive environment, business environment and current issues
5. Develop alternatives strategies for the survival and growth of business in various environmental situations and specifically the Bhutanese context
6. Develop strategies for specific businesses to address key environmental factors such as government policies
7. Develop a simple plan to implement a holistic approach to the business in relation to economic, ethical, governmental, legal, social and technological issues associated with business activity
8. Implement practices within a sample company to continuously assess the environment and anticipate likely changes

#### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures	2	30
Class exercises, small group work and case studies, Case analysis and Presentations	1	15
Class reading and discussion, including current affairs	1	15
Independent study and library research, written assignments, project work	4	60
<b>Total</b>		<b>120</b>

## Assessment Approach:

### A. Analytic Assignments: Portion of Final Marks-20%

Students will write two assignments of four questions based on the topics given which will be discussed during class. The length of each assignment should be approximately 800 words, worth 10% each:

- 2% substance
- 1.5% organization such as clarity of controlling argument and main ideas
- 2% interpretation of data with accuracy
- 3% analytic thinking and problem solving
- 1.5% overall effectiveness of writing style with creativity and originality

### B. Class Participation: Portion of Final Marks-5%

Students will participate in class discussions, contributing their ideas and opinions about the methods and tools being taught in this module.

- 1% frequency of participation in class
- 2% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% contribution in a group discussion in class

### C. Project and Presentation: Portion of Final Marks-30%

Students will prepare a group-based (4 students) mini project on a case analysis of 2500 words by using the various analytic tools discussed during the module. In a follow-up 10-15-minute presentation (followed by 5 min Q&A), students will develop and demonstrate teamwork and proficiency in communication skills.

- 15% Report:
  - 5% identification of main issues/problem
  - 3% construction of an enquiry plan
  - 4% interpretation of findings
  - 3% reflection on solving problem
- 5% Presentation group mark:
  - 1% content of the presentation
  - 1% consistency and structure of presentation
  - 1% sharp focus on the objective of presentation
  - 1% time management
  - 1% involvement of audience and adequacy in handling Q&A
- 5% Presentation individual mark:
  - 2% demonstrates understanding of the material presented
  - 2% clarity
  - 1% tone and delivery
- 5% Individually-assessed process score (contribution to the group output)

### D. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

### E. Semester-end Examination: Portion of Final Marks-30%

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
----------------------	----------	-----------

A. Analytic assignments	2	20%
B. Class participation		5%
C. Project and Presentation	1	30%
D. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>E. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction to Business and Organization**

- 1.1 Introduction and definition of business
- 1.2 Business sectors
  - 1.2.1 Public sector
  - 1.2.2 Private sector
  - 1.2.3 Cooperative sector
- 1.3 Forms of business organizations
  - 1.3.1 Proprietorship
  - 1.3.2 Partnership
  - 1.3.3 Joint stock companies
    - 1.3.3.1 Features
    - 1.3.3.2 Merits and demerits and suitability

**2. Political-Legal and Socio-Cultural Environment**

- 2.1 Political Institutions
  - 2.1.1 Functions of Legislature, Executive, Judiciary and the impact of this institutions in business decision making
  - 2.1.2 Effect of Judicial activism, State intervention and its rationale, Liberalization and its impact on Bhutan's legislation (Economic Policies, Trade Policies, Financial Sector reforms, and other promotional activities like Brand Bhutan)
- 2.2 Socio Cultural environment
  - 2.2.1 Types of changes in the social environment especially the demographic factors and environmental issues
  - 2.2.2 Impact of social and cultural changes on the conduct of business and business activity
  - 2.2.3 Responses of businesses to changing social environment including Corporate Social Responsibility
    - 2.2.3.1 Meaning of corporate social responsibility
    - 2.2.3.2 Role of business in promoting ethical practices
    - 2.2.3.3 Corporate social responsibility (Carroll's Pyramid of Corporate Social Responsibility, Principal-Agent problem)
  - 2.2.4 Cost and benefits to businesses in implementing environmentally friendly (green) policies
  - 2.2.5 Corporate governance, social audit and restoration of business ethics, ecology and business

### 3. Economic Environment

- 3.1 Economic systems and planning in Bhutan
- 3.2 Roles, objectives, issues of public sector in Bhutan
- 3.3 Fiscal and monetary policies of Bhutan and its impact on businesses
- 3.4 Privatization in Bhutan---natures and objectives
- 3.5 Joint sector and co-operative sector in Bhutan

### 4. Technological Environment

- 4.1 Features and impact of technology on business
- 4.2 Status and challenges with technological growth in Bhutan
- 4.3 Technological policy and Import of technology in Bhutan
- 4.4 Patent and Intellectual Property Rights
- 4.5 Issues with technology transfer in Bhutan

### 5. International Environment

- 5.1 Globalization (Emergence, nature and rationale)
- 5.2 Benefits and problems of multinational companies (MNC's)
- 5.3 Foreign direct investment (FDI's) in Bhutan
- 5.4 Mergers and acquisitions
- 5.5 Business process outsourcing and present status in Bhutan
- 5.6 Competition Policy
- 5.7 WTO –objectives, functions and Bhutan's potential route of accession
- 5.8 Rationale behind trade blocs

#### Reading Lists:

##### 1. Essential Readings

- 1.1 Cherunilam, F. (2017). *Business environment text and cases* (25th ed.). Himalaya Publishing House.
- 1.2 Ministry of Economic Affairs. (2012). *Cottage, small and medium industry policy of the kingdom of Bhutan, 2012*. <http://www.moea.gov.bt/documents/files/pub9vx883xy.pdf>
- 1.3 Royal Government of Bhutan. (2017). *Economic development policy: Royal government of Bhutan*. 2010. <http://rtm.gnhc.gov.bt/wp-content/uploads/2017/01/Economic-Development-Policy-2017.pdf>
- 1.4 Ministry of Economic Affairs. (2010). *Foreign direct investment policy,2010*.<http://www.moea.gov.bt/documents/files/pub1lo5416ap.pdf>

##### 2. Additional Readings

- 2.1 Chakraborty, S. (2011). *Business environment* (1st ed.). Elegant Publication.
- 2.2 *Bhutan country strategy paper,2007-2013*.[http://www.eeas.europa.eu/archives/docs/bhutan/csp/07\\_13\\_en.pdf](http://www.eeas.europa.eu/archives/docs/bhutan/csp/07_13_en.pdf)
- 2.3 Ministry of Economic Affairs. (2012). *Cottage, small & medium industry development strategy (2012-2020 and action plan (2012-2014))*. <http://www.moea.gov.bt/documents/files/pub5km617zd.pdf>
- 2.4 Ministry of Economic Affairs. (2001). *Copyright Act of Kingdom of Bhutan 2001*. <http://www.moea.gov.bt/documents/documents.php?Catid=1&unitid=8,2015>
- 2.5 Fernando, A.C. (2011). *Business environment* (2nd ed.). Pearson.
- 2.6 Katwal, T. (2010). *Multiple cropping in Bhutanese agriculture –Present status and opportunities*.<http://www.nbc.gov.bt/wp-content/uploads/2010/06/Multiple-Cropping-Paper-Bhutan-for-SAC-1.pdf>
- 2.7 Kew, J., & Stredwick, J. (n.d.). *Business environment* (1st ed.). Jaico.
- 2.8 Royal Monetary Authority of Bhutan. (2013). *Monetary policy statement, September 2013*. <https://www.rma.org.bt/RMA%20Publication/MPS/RMA%20Monetary%20Policy%20Statement%202013.pdf>

- 2.9 Nandi, S. (2010). *International business environment* (1st ed.). McGraw Hill Education.
- 2.10 Paul, J. (2010). *Business environment-text and cases* (3rd ed.). McGraw Hill.
- 2.11 Minten, B., & Drukpa, C. (2010). *Technology adoption, agricultural productivity, and road infrastructure in Bhutan*.<http://www.ifpri.org/sites/default/files/publications/bhutannote03.pdf>

**Date:** July, 2017

**Module Code and Title:** **ACT101 Financial Accounting**  
**Programme:** Bachelor of Commerce  
**Credit Value:** 12  
**Module Tutor:** Madhav Verma, Arindam Ghosh, Laxmi kanth Dhakal, Dilli Ram Sharma, Ritu Barna Adhikari, Tshering Pemo  
**Module Coordinator:** Madhav Verma

**General Objective:** This module aims at helping student understand the process of collecting, measuring and recording a business entity's transactions, and summarizing and communicating the results of these transactions to users to facilitate making economic decisions. The student relates this function of financial accounting with the information needs of the internal and external users under the accrual system of accounting. In the process they acquire both conceptual and technical skills of double entry systems of book keeping and preparation of financial statements in accordance with the existing financial reporting requirements, and perform basic analysis of those financial statements.

**Learning Outcomes** - On completion of the module, students should be able to:

1. Explain the relationship between accounting and other key functions within the business
2. Explain the contribution of the accounting functions to the formulation, implementation, and control of organization's policies, procedures, and performance
3. Describe the main financial accounting functions in business: i) recording financial information ii) codifying and processing financial information iii) preparing financial statements
4. Explain the various purposes of financial information of the statement of profit or loss, the statement of financial position, and the statement of cash flows
5. Record business transactions of varying complexities and account those in the financial accounting system
6. Prepare financial statements of an incorporated entity and interpret those financial statements using financial ratios
7. Collect and construct financial statements from incomplete records of business entities
8. Communicate effectively the financial and business decisions to the stakeholders
9. Use computing skills for financial data analysis and presentation of that information to the users

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Tutorial, Class exercises, quizzes, class test and class discussion	2	30

Independent study and library research, written assignments and case studies, project work	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Written Assignments: Portion of Final Marks-20%

Each student will complete 2 written assignments of 4-6 problems each, each being worth 5%, on topics related with managerial decision making on different hypothetical practical problem on accounting. The exact topics will be informed during the session.

- 4% content, identifying the problems areas
- 4% analysis of problems and suggesting solutions using appropriate accounting tools and techniques
- 2% presentation, writing style- use of proper academic style

#### B. Case Study & Presentation: Portion of Final Marks-20%

Students will be assigned one topic in a group of 4. They will collect secondary data on the given topic and analyse, conclude and make their recommendation in a paper of 1000 words (10%). This will be followed by a presentation (10%) of 15 minutes, with 5 min Q&A.

- 2% group mark: 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 APA format)
- 4% presentation Group mark: coordination and distribution of work among the group member.
- 6% presentation Individual mark will be assessed on following criteria:
  - 2% subject knowledge and ability to answer Q&A
  - 2% smartness, body language, pronunciation, audibility
  - 2% organization of presentation

#### C. Problem Solving tests based on business situations and application: Portion of Final Marks-15%

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 of 1hour duration. Each problem solving test is worth 7.5% and will be assessed on the following criteria.

- 5% identifying the appropriate accounting technique to solve the problem
- 2.5% correct solution of the problem

#### D. Class Participation and Preparedness: Portion of Final Marks-5%

Each student will be assessed based on their active participation and preparedness in the class by contributing to the class discussions by answering questions, stating their opinions, and solving in class exercises during the sessions. This will be assessed based on the following criteria:

- 5% contribution to the class discussion and listening to and responding logically to the viewpoints of others

#### E. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

#### F. Semester-end Examination: Portion of Final Marks-25%

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weight</b>
A. Written Assignments	2	20%
B. Case Study & Presentation	1	20%
C. Problem Solving tests based on business situations and application	2	15%
D. Class participation and preparedness		5%
E. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>
<b>F. Semester-end Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. 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

**2. Principles of Double Entry and Accounting Systems**

- 2.1 Concept of double entry booking keeping (=debit and credit) 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 organizational 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

**3. 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
  - 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

#### **4. 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

#### **5. 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 Thresholds on whether occurrence is probable, possible or remote
- 5.6 Calculate provisions and changes in provisions
- 5.7 Account for the movement in provisions
- 5.8 Reporting provisions in the financial statements

## 6. 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 Errors leading to the creation of a suspense account
- 6.7 Suspense accounts
- 6.8 Preparing financial statements without clearing suspense accounts
- 6.9 Recalculation of profits after correcting errors
- 6.10 Limitations of a trial balance
- 6.11 The elements of financial statements –
  - 6.11.1 Statement of Profit or loss and other comprehensive income
  - 6.11.2 Statement of financial position
  - 6.11.3 Statement of cash flows
  - 6.11.4 Statement of changes in equity

## 7. Incomplete Records

- 7.1 Meaning of incomplete records
- 7.2 Situations where incomplete records arise
- 7.3 Where information is insufficient to prepare Statement of Profit or Loss and Comprehensive Income
- 7.4 Where information is sufficient to prepare Statement of Financial Position
- 7.5 Practical approach to deal with incomplete records

## 8. Interpretations of Financial Statements

- 8.1 Purpose of financial statement analysis
- 8.2 Construction of accounting ratios and application on financial statement interpretations (*Types of ratios: ROE, ROA, Gross Margin, Net Margin, Receivables Turnover/Days' Receivables, Payable Turnover/ Days' Payables, Inventory Turnover, Current/Quick ratios, operating cash flow ratio, Debt/Equity*)
- 8.3 Interrelationships between ratios

### Reading Lists:

#### 1. Essential Readings

- 1.1. Weil, R.L., Schipper, K., & Francis, J. (2017). *Financial accounting: An introduction to concepts, methods and uses* (14th ed.). London, UK: South-Western Cengage Learning.
- 1.2. David, A., & Christopher, N. (2016). *Financial accounting - An international introduction* (6th ed.). London, UK: Pearson Education.
- 1.3. Gupta, V. (2017). *Comdex business accounting with MS Excel and Tally ERP 9 course kit*. Wiley India.

#### 2. Additional Readings

- 2.1. Charles, H., Gary, S., John, E., & Donna, P. (2016). *Introduction to financial accounting* (11th ed.). New Delhi, India: Pearson Education.
- 2.2. Husin, M. A., & Ibrahim, M. D. (2013). 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, Indonesia, 2013. Elsevier Ltd.

<http://www.sciencedirect.com/science/article/pii/S1877042814019636>

- 2.3. Stickney, C., & Weil, R. (2000). *Financial accounting: An introduction to concepts, methods, and uses* (9th ed.). Fort Worth: Dryden Press.
- 2.4. Collier, P.M. (2017). *Accounting for managers: Interpreting accounting information for decision making* (5th ed.). Wiley India.
- 2.5. Ingram, R. (1994). *Financial accounting: Information for decisions*. Cincinnati, Ohio: College Division, South-Western Pub.
- 2.6. Larson., Jensen., & Carroll. (2015). *Fundamental accounting principles, Vol. I, Vol. II and Vol.III*. New Delhi, India, McGraw-Hill.
- 2.7. Weygant, K., & Kimmer. (2016). *Financial accounting*. New Delhi: Wiley.

**Date:** July, 2017

**Module Code and Title:** **BLT101 Legal Considerations in Business**  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Enchu Lhamo, Stephen, Dr Stephen Loyal Griffith,  
 Gagan Mongar, Dilli Ram Sharma, Nawang  
 Yangden  
**Module Coordinator:** Dr Stephen Loyal Griffith

**General Objective:** The aim of this module is to introduce students to the important business laws and regulation framework of the Bhutanese legal system and promote the understanding and use of lawful business practices. It further emphasizes understanding the implication of various laws that impact business operations in Bhutan and outside.

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

1. Explain the concept of law - meaning, sources and types
2. Explain the Bhutanese legal system and its history
3. Draft a simple valid contract agreement according to the Contract Act of the Kingdom of Bhutan, 2000
4. Appraise the business implications of various provisions of business laws along with their underlying intention and likely consequences for the business
5. Discuss the requirements for the formation of a business under Foreign Direct Investment (FDI)
6. Highlight the key features of various laws related to business in Bhutan
7. Compare the tax complexities of small businesses and industries in Bhutan
8. Differentiate the relevant laws and regulations related to various business situations, and propose appropriate business practices
9. Explain the concepts and values of intellectual property rights
10. Describe the various procedures to be followed by Sole proprietorship/Partnership businesses in Bhutan in context to; obtaining licenses, business formation, tax obligations, liabilities and terminating business

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture	3	45
Class exercises, case study, role plays, guest speakers, presentations	1	15
Independent study	4	60

<b>Total</b>	<b>120</b>
--------------	------------

### Assessment Approach:

#### A. Written Assignments: Portion of Final Marks-20%

Student will submit 2 different short written assignments of 800 words each during the semester each from unit 2 (Contract Law) and will choose any one business from within the country dealing with particular goods/commodities and research on various laws applicable to IP/export/import, taxes and situations under which fines and penalties being imposed to that business. Each assignment will be marked out of 10%. It will be marked on following basis:

- 2% originality and contents
- 5% critical analysis of the points
- 2% grammar and structure
- 1% referencing (APA system)

#### B. Group Role Play: Portion of Final Marks-10%

In groups of 4, will be given a situation to do role plays related to discussions on legal aspects of business decision making.

- 2% organization
- 6% display of accurate knowledge of the relevant laws and their salient features
- 2% overall role play (dialogue, clarity, acting, coordination & language)

#### C. Individual Presentation: Portion of Final Marks-10%

Each student will be given an individual topic for presentation. The presentation topics will be all from the module contents unless otherwise decided by the module tutor in the beginning of the semester and mentioned in the work plan.

- 5% clarity (The class has to understand the presentations)
- 5% content knowledge (To check the content knowledge questions will be asked to the presenter)

#### D. Case Study: Portion of Final Marks-10%

Each student will complete a case study of 300 words in the class and they will solve that case inside the classroom. Students will analyse the case, come up with a proper solutions and give their own views and opinions

- 6% proper analysis of the case and
- 4% answering question based on the case study

#### E. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

#### F. Semester-end Examination: Portion of Final Marks-35%

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weight</b>
A. Written Assignments	2	20%
B. Group Role Play	1	10%
C. Individual Presentation	1	10%
D. Case Study	1	10%
E. Midterm Examination	1	15%

<b>Total Continuous Assessment (CW)</b>		<b>65%</b>
<b>F. Semester-end Examination</b>		<b>35%</b>
	<b>TOTAL</b>	<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction**

- 1.1 Introduction to law
  - 1.1.1 Meaning of law
  - 1.1.2 Sources and types of law
- 1.2 Overview of the Bhutanese legal systems
  - 1.2.1 History
  - 1.2.2 Structure of court system
  - 1.2.3 Features of Bhutanese judicial system
  - 1.2.4 Constitutional law of Bhutan

**2. Contract Act of Bhutan 2000 and the Commercial Sale of Goods Act of the Kingdom of Bhutan 2001**

- 2.1 Contract Act of Bhutan:
  - 2.1.1 Meaning and essential features of a contract
  - 2.1.2 Types of contract
  - 2.1.3 Discharge of contract
  - 2.1.4 Remedies for breach of contract
  - 2.1.5 Drafting of simple contract
- 2.2 Commercial Sale of Goods Act of Bhutan
  - 2.2.1 Meaning of sale contract
  - 2.2.2 Form and formation of sale contract;
  - 2.2.3 Passing of title and risk
  - 2.2.4 Conditions and warranties
  - 2.2.5 Performance and remedies of sale contract

**3. Laws Applicable to Sole Proprietorship, Partnership and Other Small Scale Business in Bhutan**

- 3.1 Form and Formation
  - 3.1.1 Licensing and Registration procedure for the formations
  - 3.1.2 Liability and risk associated
  - 3.1.3 Management and administration
- 3.2 Labour and Employment Act of Bhutan
  - 3.2.1 Prohibition
  - 3.2.2 Compensation and benefits
  - 3.2.3 Hours of work and remuneration
  - 3.2.4 Occupational health and safety
  - 3.2.5 Fines and penalties imposed on breaching any part of the clause.
- 3.3 Import and Export
  - 3.3.1 Export/import restrictions
  - 3.3.2 Rules regarding import of goods from third country
  - 3.3.3 Rules regarding Exemptions under Sales Tax, Customs and Excise Act of the Kingdom of Bhutan, 2000 and Fiscal Incentives 2016
- 3.4 Tax Issues
  - 3.4.1 Registration for business income tax
  - 3.4.2 Business tax liability and tax planning
  - 3.4.3 Imposition and exemptions of sales tax, customs and excise duties
  - 3.4.4 Applicable Double Tax Treaties (DTAs)
- 3.5 Fines and Penalties

- 3.5.1 Imposed on small businesses on not meeting the standards in terms of quality of goods and services.

#### **4. Sources of Finance and Legal Regulations**

- 4.1 Sources of finance
  - 4.1.1 Shares
  - 4.1.2 Debentures and loans
  - 4.1.3 Documents required for availing loans from Banks in Bhutan
  - 4.1.4 Merits and demerits of different sources of finance
- 4.2 Foreign Direct Investment (FDI)
  - 4.2.1 FDI policy of Bhutan
  - 4.2.2 Investment procedures
  - 4.2.3 Other legal issues associated with FDI
- 4.3 Negotiable Instruments Act
  - 4.3.1 Introduction to Negotiable Instruments Act of the Kingdom of Bhutan 2000
  - 4.3.2 Types of instruments
    - 4.3.2.1 Promissory notes
    - 4.3.2.2 Bill of exchange
    - 4.3.2.3 Cheques
    - 4.3.2.4 Account payee cheques
    - 4.3.2.5 Treasury bills
    - 4.3.2.6 Letter of credit
  - 4.3.3 Endorsement of instruments
- 4.4 Business and Bankruptcy
  - 4.4.1 Initiation of bankruptcy proceedings including the prerequisites for abankruptcy order – petition by creditors and debtors, contents of petition
  - 4.4.2 Order of adjudication and its effects
  - 4.4.3 Application and order of discharge
  - 4.4.4 Appointment of receiver and its powers, roles and responsibilities
  - 4.4.5 Distribution of property and bankruptcy crime

#### **5. Laws Applicable to Large Scale Businesses/Industries**

- 5.1 Companies Act of Bhutan
  - 5.1.1 Introduction to the Companies Act of the Kingdom of Bhutan 2016
  - 5.1.2 Formation and registration of companies in Bhutan
  - 5.1.3 Advantages and disadvantages of incorporation
  - 5.1.4 Circumstances under which a company may wind up

#### **6. Intellectual Property Rights and Applicable Laws**

- 6.1 Introduction to Intellectual Property Rights
  - 6.1.1 Meaning
  - 6.1.2 Importance
  - 6.1.3 Business impact
  - 6.1.4 Types of intellectual Property
    - 6.1.4.1 Patent
    - 6.1.4.2 Industrial design
    - 6.1.4.3 Trademark
  - 6.1.5 Key business concerns in commercializing intellectual property rights

#### **Reading Lists:**

##### **1. Essential Readings**

- 1.1 The Course Pack (Gaeddu College of Business Studies)

1.2 *The Companies Act of the Kingdom of Bhutan 2016.*

## 2. Additional Readings

- 2.1 Ministry of Labour and Human Resources. *Chathrim for Wage rate, Recruitment Agencies and Workmen Compensation 1994.*
- 2.2 Ministry of Labour and Human Resources. *General rules and regulations on occupational health and safety in construction, manufacturing and service industries, 2006.* <http://www.molhr.gov.bt/publication/ohs.pdf>
- 2.3 Ministry of Finance. (2001). *Income Tax Act of the Kingdom of Bhutan, 2001.* [https://bhutan.eregulations.org/media/income%20tax%20act\\_1.pdf](https://bhutan.eregulations.org/media/income%20tax%20act_1.pdf)
- 2.4 Ministry of Labour and Human Resources. (2007). *Labour and Employment Act of Bhutan, 2007.* <http://www.molhr.gov.bt/publication/labouract.pdf>
- 2.5 Royal Government of Bhutan. (2000). *Negotiable Instruments Act of Kingdom of Bhutan, 2000.* [http://www.nationalcouncil.bt/assets/uploads/docs/acts/2017/Negotiable-Instruments-Act-of-Kingdom-of-Bhutan-2000\\_Eng.pdf](http://www.nationalcouncil.bt/assets/uploads/docs/acts/2017/Negotiable-Instruments-Act-of-Kingdom-of-Bhutan-2000_Eng.pdf)
- 2.6 Ministry of Finance. (2012). *Sales Tax, Customs and Excise Act of the Kingdom of Bhutan, 2012.*
- 2.7 Smyth, J.E., Soberman, D., Easson, A., & McGill, S. (2015). *The law and business administration in Canada* (14th ed.). Pearson Canada.
- 2.8 Takagi, Y., Allman, L., & Sinjela, M.A. (2011). *Teaching of intellectual property-principles and methods.* Cambridge University Press.
- 2.9 Royal Government of Bhutan. (2013). *The Contract Act of Kingdom of Bhutan, 2013.* <http://www.nationalcouncil.bt/en/business/acts>
- 2.10 Royal Government of Bhutan. (2000). *The Commercial Sale of Goods Act of the Kingdom of Bhutan, 2000.* <http://www.nationalcouncil.bt/en/business/acts>
- 2.11 Ministry of Economic Affairs. (2014). *Foreign Direct Investment Rules and Regulations 2012.* <http://www.moea.gov.bt/documents/files/pub4wv968yk.pdf>
- 2.12 Royal Government of Bhutan. (2001). *The Industrial Property Act of Bhutan, 2001.* <http://www.nationalcouncil.bt/en/business/acts>
- 2.13 Royal Government of Bhutan. (1999). *The Bankruptcy Act of the Kingdom of Bhutan 1999.* <http://www.nationalcouncil.bt/en/business/acts>

**Date:** July, 2017

**Module Code and Title:**  
**Business Applications**

**BIM101 Introduction to Computer and**

**Programme:**

Bachelors of Business Administration

**Credit:**

12

**Module Tutors:**

Shreejana Pradhan, Suchibrota Dutta, Tshering  
Yangchen

**Module Coordinator:**

Shreejana Pradhan

**General Objective:** This module teaches basic computer application concepts and familiarizes students with Information and Communication Technology (ICT). It is designed to impart basic computer applications skills by developing computer application solutions to business problems. This will be realized through both theoretic discussions and practical exercises. Latest available Microsoft Office package viz. MS-Word, MS-Excel and MS-PowerPoint will be used extensively to actualise the objectives of the module.

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

1. Describe the how a computer can be used and its working modality
2. Explain the role ICT in organizations and businesses
3. Demonstrate the mechanics of using Microsoft Word to edit text
4. Create and design a spreadsheet for general office and specific business use.
5. Analyse data in Microsoft Excel
6. Identify computer security threats and prevention solutions
7. Present and report data in graphs and charts using Microsoft Excel
8. Design simple Microsoft Excel business solutions like Payroll, Electricity Billing, Tax Payment, Inventory Management, Simple Decision Support modules, etc.
9. Customize MS-Excel with advance analytical excel tools such as What-If-Analysis and Solver

**Teaching and Learning Approach:**

Approach	Hours per week	Total Credit hours
Lecture	2	30
Practical	2	30
Tutorial/Case Studies	1	15
Written assignment	1	15
Independent study and practice	2	30
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Written Assignments: Portion of Final Marks-10%**

Each student will complete 1 assignment on computer related topics.

- 3% substance
- 2% organization such as clarity of controlling argument and main ideas
- 3% analytic thinking and problem solving
- 2% overall effectiveness of writing style with creativity and originality

**B. Lab Tests: Portion of Final Marks-5%**

Each student will do a lab test for 1 hour.

- 2% written
- 3% practical

**C. Case Study: Portion of Final Marks-10%**

Student in a group will do 1 case study on topics related to computer and its application in business. Written report with 800 words have to be submitted. The case will be assessed based on the following criteria.

- 3% identifying the problem
- 4% choosing the right approach for the analysis and solving the problem
- 3% drawing the correct conclusion with a recommendation

**D. Presentation: Portion of Final Marks-15%**

Students in a group will do a presentation on given a topic. The presentation will be assessed as below:

- 7% Presentation group mark:
  - 3% content of the presentation
  - 2% consistency and structure of presentation
  - 1% time management
  - 1% involvement of audience and adequacy in handling Q&A
- 7% Presentation individual mark:
  - 4% demonstrates understanding of the material presented

- 2% clarity
- 1% tone and delivery
- 1% Individually-assessed process score (contribution to the group output)

**E. Project: Portion of Final Marks-10%**

Students in group will do a practical based project work on a given topic. A written report along with a soft copy should be submitted. The report will be assessed based on the criteria below.

- 3% project monitoring through periodic review
- 3% written report
- 4% soft copy of applications developed

**F. Midterm Examination: Portion of Final Marks-20%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignments	1	10%
B. Lab tests	1	5%
C. Case Study	1	10%
D. Presentation	1	15%
E. Project (Practical based)	1	10%
F. Midterm Examination (Lab Practical Only)	1	20%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>G. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction**

- 1.1 Role of ICT in business
- 1.2 Data and information
- 1.3 Input, process and output
- 1.4 System and application software
- 1.5 Tools for maintenance and configuration of software
- 1.6 Procuring/acquiring software
  - 1.6.1 Open source software
  - 1.6.2 Proprietary software
  - 1.6.3 Free software
- 1.7 Computer networks
  - 1.7.1 Role of computer networks
  - 1.7.2 Intranet
  - 1.7.3 Internet
  - 1.7.4 Cloud
  - 1.7.5 Big data
- 1.8 Internet search engines and search techniques
- 1.9 Use and risks of social media



1.10 Use and functionalities of Email (Microsoft Outlook/Webmail)

## **2. 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, hyperlink, 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

## **3. 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 master review, slide show

## **4. 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 chart, bar chart, line chart, etc.

## **5. 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 Organizing 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.

## 6. Computer Security

- 6.1 Security Threats
  - 6.1.1 Non-malicious
    - 6.1.1.1 Lack of maintenance (no updates)
    - 6.1.1.2 Lack of trained users
  - 6.1.2 Malicious
    - 6.1.2.1 Malware
    - 6.1.2.2 Viruses
    - 6.1.2.3 Worms
    - 6.1.2.4 Trojan Horses
    - 6.1.2.5 Hoaxes
- 6.2 Security Solutions
  - 6.2.1 Personal Computing Environment
    - 6.2.1.1 Updates
    - 6.2.1.2 Anti-virus/firewall
    - 6.2.1.3 Strong passwords
    - 6.2.1.4 Backups
  - 6.2.2 Organizational Computing Environment
    - 6.2.2.1 Same as personal computing environment
    - 6.2.2.2 Demilitarized zone (DMZ)  
(internet/firewall/dmz/firewall/intranet)
    - 6.2.2.3 Authorizations
- 6.3 Computer (Cyber) crimes
  - 6.3.1 One to one (e.g. hacking) – actively being targeted / singled-out
  - 6.3.2 One to many (e.g. spam)

### Reading Lists:

#### 1. Essential Readings

- 1.1 Shrivastava, N. (2011). *Computer applications in management*. Dreamtech Press.
- 1.2 Wempen, F. (2014). *Computing fundamentals: Introduction to computers*. Wiely.
- 1.3 Leon, A. & Leon, M. (2013). *Computer applications in business* (1st ed.). Vijay Nicole Publication.

#### 2. Additional Readings

- 2.1 Brands, B. (2013). *Introduction to computer science: A textbook for beginners in informatics*. CreateSpace Independent Publishing Platform.
- 2.2 Rajaraman, V. (2013). *Introduction to information technology* (2nd ed.). PHI.
- 2.3 Melton, B., Dodge, M., Swinford, E., & Couch, A. (2013). *Microsoft Office Professional 2013 step by step* (1st ed.). Microsoft Press.
- 2.4 Frye, C. (2014). *Microsoft Excel 2013 step by step* (1st ed.). Microsoft Press.

**Date:** July, 2017

**Module Code and Title: ACS101 Academic Skills**

**Programme(s):** University-wide module

**Credit Value:** 12

**Module Tutor(s):**

**Module Coordinator:**

**General objective:**

This module aims to develop the knowledge and understanding of a range of academic skills required for study at university level. The module will focus on the development of academic writing, oral presentation, as well as listening skills to enable students to communicate effectively in both spoken and written forms. The module will enhance their learning throughout their studies at university and beyond, through close reading, discussions and critiquing of academic texts. Further, it will also enhance students' capacity to critically reflect on their own learning.

**Learning outcomes:**

On successful completion of this module, students will be able to:

- use effective note taking skills to extract relevant information from a range of academic texts.
- lead and participate productively in group situations.
- apply features of academic writing in academic discourses.
- apply learned strategies to avoid the consequences of academic dishonesty.
- employ a range of strategies and techniques to read academic texts.
- demonstrate information retrieval and analysis skills by identifying, assessing and using appropriate sources i.e. author, publisher or website.
- identify the content, viewpoint and relevance of articles and reports on a wide range of topics.
- write academic papers using a process approach: planning, drafting, eliciting feedback and revising, following consistent academic standards.
- construct a coherent and substantiated argument that integrates appropriate source material, and uses appropriate research and APA referencing conventions in clear and correct language in the form of an essay.
- produce academic essays using process approach: planning, drafting, eliciting feedback and revising using appropriate terminology and a consistent academic style.
- plan, organise and deliver a clear, well-structured academic oral presentation.

**Teaching and Learning Approach:**

Tutors will employ an interactive, student-centred approach, integrating language and critical thinking skills using the following strategies: demonstrations/modelling, practical exercises and activities, group work (discussions, problem-solving activities, collaborative and individual tasks, peer feedback and debates), academic essay writing (process learning with diagnosis, feedback and remediation), oral presentation, portfolio, independent study and VLE discussions over the 120 credit hours.

<b>Approach</b>	<b>Hours per week</b>	<b>Total credit hours</b>
Demonstrations/Modelling	1	15

Practical exercises and group works	2	30
Academic essay writing	1	15
Oral presentation	0.5	7.5
Portfolio	1.5	22.5
Independent study and VLE discussions	2	30
<b>Total</b>		<b>120</b>

### Assessment Approach:

Since the module is entirely assessed through continuous assessment, a student must complete all five components of the assessment outlined below and get an aggregate mark of 50% in order to pass. Assessment will be carried out on a continuous basis through the following tasks:

#### A. Academic Essay: Portion of the Final Mark (30%)

Students have to write one 800 to 1000-word academic essay following the rules of academic standards, essay writing, APA referencing and mechanics of language in order to practice and develop academic writing skills at the university level. The academic essay will be written in three drafts; the first draft to be peer reviewed, the second and final essay to be assessed based on the following criteria:

Second Draft (10%)	Final Draft (20%)
Content (4%)	Content (10%) ( <i>Introduction-3%, Body-5%, Conclusion-2%</i> )
Language (2%)	Language (4%)
References (2%)	References (4%)
Format (2%)	Format (2%)

#### B. Presentation: Portion of the Final Mark (15%)

Each student has to make one 5-7 minute presentation. This will help them acquire the skills necessary for carrying out effective oral presentations during the course of their university study. The students can choose one presentation topic related to their Academic Skills module, programme or an evidence-based subject that interests them for this task. The presentations will be assessed based on the following criteria:

##### Greetings (3%)

- *Introduction*
- *Topic*
- *Overview*

##### Content (4%)

- *Clarity*
- *Discussion*
- *Evidence*
- *Coherence*

##### Delivery (5%)

- *Pronunciation*
- *Grammar*
- *Tone and pitch*
- *Body language*

##### Visual Aids (2%)

- *Effectiveness*

- *Relevance*
- Time Management (1%)
- *Coverage*
  - *Conclusion*

### **C. Portfolio: Portion of the Final Mark (25%)**

Each student has to maintain a portfolio containing series of exercises from both within and outside the class. This is to ensure the development of independent study, skills and ability to work with other students. The portfolio will be assessed based on the following:

- Organisation (5%)
- Class Work (8%)
- Class Notes (5%)
- Homework (7%).

### **D. Class Test: Portion of the Final Mark (20%)**

Students have to write one class test towards the end of week seven. The test will mainly focus on referencing skills.

### **E. VLE Discussion: Portion of the Final Mark (10%)**

Students will contribute to VLE discussions on selected topics assigned by tutors.

- Frequency (5%)
- Relevance (5%)

An overview of the assessment approaches and weighting:

<b>Areas of assessment</b>	<b>Quantity</b>	<b>Weighting</b>
A. Academic essay	1	30%
B. Oral presentation	1	15%
C. Portfolio	1	25%
D. Class test	1	20%
E. VLE discussion	2-5	10%

**Pre-requisite:** None

**Subject Matter:**

#### **Unit I: Academic Standards**

- 1.1. Definition
- 1.2. Purpose of Academic Activities
- 1.3. Ethics and Integrity

#### **Unit II: Note-taking**

- 2.1. Basics of note-taking
  - 2.1.1. Storing information during lecture sessions
- 2.2. Types of notes and strategies
  - 2.2.1. Pattern Notes or Mind Maps
  - 2.2.2. The Cornell Method

- 2.2.3. The Outlining Method
- 2.2.4. Symbol and Abbreviation Method
- 2.3. Listening and note-taking
  - 2.3.1. Practicing Listening with the partners
  - 2.3.2. Listening to BBC service podcasts
  - 2.3.3. Listening to IELTS test samples

### **Unit III: Academic Writing**

- 3.1. Academic Writing
  - 3.1.1. Definition
  - 3.1.2. Importance of academic writing
  - 3.1.3. Identifying various academic texts
  - 3.1.4. Applying academic features in writing for academic purposes
- 3.2. Features of academic writing
  - 3.2.1. Formality
  - 3.2.2. Structure
  - 3.2.3. Logic
  - 3.2.4. Evidence and sources
  - 3.2.5. Objectivity
  - 3.2.6. Precision
- 3.3. Types of academic writing
  - 3.3.1. Essays
  - 3.3.2. Reports
  - 3.3.3. Exam responses
  - 3.3.4. Academic assignments
  - 3.3.5. Proposals (Research and project)
- 3.4. Academic argument
  - 3.4.1. Definition
  - 3.4.2. Distinction between academic argument and everyday argument
  - 3.4.3. Facts, opinions and beliefs

### **Unit IV: Referencing Techniques and APA format**

- 4.1. Types of referencing styles
  - 4.1.1. Documentary note styles
  - 4.1.2. Parenthetical styles or author-date styles
  - 4.1.3. Numbered styles
  - 4.1.4. Why and when to cite
- 4.2. Introduction to using source materials
  - 4.2.1. Defining sources
  - 4.2.2. Critical evaluation of resources
- 4.3. Using source materials for in-text citation
  - 4.3.1. Direct and Indirect/Reported voice
- 4.4. Making end-text/reference lists
  - 4.4.1. Writing references for books, newspapers, websites and scholarly journals
- 4.5. Referencing and academic integrity
  - 4.5.1. Understanding plagiarism and its consequences
  - 4.5.2. Maintenance of academic standards
  - 4.5.3. Honesty and rigor in academic writing and publishing
  - 4.5.4. Following academic ethics

### **Unit V: Academic Essay Writing**

- 5.1. Writing Process
  - 5.1.1. Pre-writing, Drafting, Revising, Editing and Publishing

- 5.2. Understanding Written Assignments
  - 5.2.1. Instruction words
  - 5.2.2. Content words
  - 5.2.3. BUG method
- 5.3. Academic Essay
  - 5.3.1. Purpose and features of academic essays
- 5.4. Essay Format/Structure
  - 5.4.1. Introduction- Opening statement, background information and thesis statement
  - 5.4.2. Body paragraphs
  - 5.4.3. Conclusion

### **Unit VI: Academic Reading**

- 6.1. Text features and organization
  - 6.1.1. Textual Features
  - 6.1.2. Graphic Aids
  - 6.1.3. Informational Aids
  - 6.1.4. Organizational Aids
- 6.2. Reading Techniques
  - 6.2.1. Skimming
  - 6.2.2. Scanning
  - 6.2.3. SQ3R
- 6.3. Introduction to Using Source Materials
  - 6.3.1. Locating, evaluating and selecting information
  - 6.3.2. Internet Source- Web endings
- 6.4. Summarizing and Paraphrasing academic texts
- 6.5. Critical reading (author viewpoints/biases, reading for detail)

### **Unit VII: Oral Presentations**

- 7.1. Basics of oral presentation
  - 7.1.1. Definition and Examples
  - 7.1.2. Tips to Overcome Anxiety in Oral Presentation (Controlling Nervousness, Controlling Physical Nervousness, Capitalizing on the Law of Attraction)
  - 7.1.3. Organising the Content (Introduction, Body, Conclusion)
- 7.2. Strategies for delivering an effective presentation
  - 7.2.1. Signposting (Introducing topic of presentation, outlining the structure of presentation, indicating the start of new section, concluding)
  - 7.2.2. Using Visual Aids
  - 7.2.3. Sense of Humour
  - 7.2.4. Body Language
  - 7.2.5. Tone and Pitch

### **Reading List**

#### **Essential Reading**

- American Psychological Association. (2010). *Publication manual of the American Psychological Association* (6<sup>th</sup> ed.). Washington, DC: Author.
- Department of Academic Affairs. (2018). *Students' materials for academic skills*. Thimphu: Royal University of Bhutan.
- Department of Academic Affairs. (2018). *Tutors' materials for academic skills*. Thimphu: Royal University of Bhutan.

#### **Additional Reading**

- Bailey, S. (2011). *Academic writing: A handbook for international students* (3<sup>rd</sup> ed.). Abingdon, Oxford: Routledge.
- Butler, L. (2007). *Fundamentals of academic writing*. New York, NY: Pearson Longman.
- Gillet, A. (2013, January 15). *UEFAP (Using English for academic purposes): A guide for students in higher education*. Retrieved from <http://www.uefap.com>
- Gillet, A., Hammond, A., & Martala, M. (2009). *Inside track successful academic writing*. England: Pearson Education.
- Hogue, A. (2007). *First steps in academic writing*. New York: Pearson Education ESL.
- Oshima, A., & Hogue, A. (2005). *Writing academic English* (4<sup>th</sup> ed.). White Plains, NY: Pearson Education.
- Oshima, A., & Hogue, A. (2006). *Introduction to academic writing* (3<sup>rd</sup> ed.). New York: Pearson Longman.
- Ramsey-Fowler, H., & Aaron, J. E. (2010). *The little brown handbook* (11<sup>th</sup> ed.). New York, NY: Pearson Longman.

**Date:** 29 June 2018

---

## Year 1 Semester II

<b>Module Code and Title:</b>	<b>BMS101 Business Mathematics</b>
<b>Programme:</b>	Bachelor of Commerce
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Hari Kumar, Jigme Tashi, Ritu Barna Adhikari
<b>Module Coordinator:</b>	Jigme Tashi

**General Objective:** The objective of the module is to introduce students to basic quantitative tools and techniques that can be used to solve managerial and organizational problems. Students will be able to translate a verbal business problem into a mathematical model and find rational approaches of solving it. Apart from the topics in management science, students are also introduced to financial math and use of spreadsheets to solve business related problems.

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

1. Solve loan amortization and finance related problems with the financial functions in spreadsheets
2. Measure input variable in business problem for a known output by using “what if analysis” function in spreadsheets
3. Demonstrate various methods of representing large quantities of data in matrix and other forms, emphasizing the use of spreadsheets and other mathematical tools
4. Set up and solve applied business and economic problems using a system of linear equations
5. Select an appropriate technique of operation research in decision making relating to administrative, business and operational problems
6. Formulate various real-life business problems mathematically using linear programming techniques
7. Design mathematical models to solve linear programming problems by graphical method and simplex method using spreadsheets
8. Formulate a variety of business problems into mathematical models and solve for optimization of resources and efficient functioning of an organization



### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	2	30
Class exercises & Discussion	1	15
Exercises, tests and research in computer lab	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Group Assignment / Project: Portion of Final Marks-10%

Students in groups of 4 will research any industry in Bhutan to solve a graphical or simplex linear equation with spreadsheets and write a 600-word report, plus data and graphs.

5% primary data collection and data synthesis

5% analysis

#### B. Problem Solving: Portion of Final Marks-15%

Students will individually utilize problem solving techniques taught in class to analyse two (each with 7.5%) short problems on the annuities schemes of NPPF and other schemes sold by RICBL, decide whether to buy or lease a machine using present value concept, determine the unit of production for given number of internal and external demand vectors using input-output model, or find the optimum solution for a given LPP. The problem solving report will be 300 words.

1.5% defining the problem mathematically

1.5% using appropriate formula

1.5% solving correctly

3% correctly analyzing

#### C. Class tests: Portion of Final Marks-10%

Each student will individually solve application-based problems on the theoretical concepts presented in class. The written tests (5% each), one before and one after the midterm, will each take 40 minutes, and cover approximately 3-4 weeks of material.

1% using appropriate formula

2% solving correctly

2% correct analysis

#### D. Computer Lab Tests: Portion of Final Marks-10%

Each student will complete two computer lab tests (5% each) of 30 minutes. The first covers using spreadsheet financial functions to solve annuities and loan amortization problems, and the second covers using spreadsheets to solve systems of linear equations relating to some business problem and using spreadsheets to find the optimal solution for a linear programming problem. Grades will be given proportionately based on the percentage for each test.

1% using appropriate formula

2% solving correctly

2% correct analysis

#### E. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration 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 for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weight</b>
A. Group Assignment / Project	1	10%
B. Problem Solving	1	15%
C. Class tests	2	10%
D. Computer lab tests	2	10%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>60%</b>
<b>F. Semester-end Examination (SE)</b>		<b>40%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Mathematics for Finance**

- 1.1 Introduction to simple and compound Interest using a case study of different options for purchasing a car.
- 1.2 Concept of interest in various business settings
- 1.3 Simple and compound interest
- 1.4 Discrete and continuous compounding
- 1.5 Compounding with changing interest rates
- 1.6 Nominal and effective rate of interest
- 1.7 Writing formula for calculating simple and compound interest in Excel

**2. Using Simple and Compound Interest to Solve Business Finance Cases**

- 2.1 Considering the business situation of a car purchase, calculate compound interest in various circumstances.
- 2.2 Demonstrate the use of MS Excel function PMT and goal seek to calculate the monthly/quarterly deposits.
- 2.3 Compounding and discounting concept
- 2.4 Present and future value formula
- 2.5 Annuities: Ordinary annuity and annuity due
- 2.6 Solving annuities problem using PV, FV functions in Excel
- 2.7 Use goal seek function in Excel to solve a business problem
- 2.8 The duration of car loan installment
- 2.9 Use Excel to build a loan amortization schedule for the above situation
- 2.10 Solving business problems using financial functions in Excel (PMT, NPER, RATE)
- 2.11 Loan amortization
- 2.12 Lease versus purchase and Sinking fund
- 2.13 Making a loan amortization schedule in Excel, and testing sensitivity to changed parameters

**3. Matrix and its Application in Production Processes in Business**

- 3.1 Presenting the business information in a matrix form
- 3.2 Calculating profit
- 3.3 Demonstrate use of MMULT function in Excel to solve problems
- 3.4 Introduction to matrices and determinant
- 3.5 Types of matrices, and how each type is used in business situations
- 3.6 Matrix representation of data
- 3.7 Algebra of matrices (addition, subtraction and multiplication) application in solving business problem with the help of Excel
- 3.8 Determinants, minor, co-factors and Transpose of matrix

- 3.9 Adjoint and inverse of square matrix
- 3.10 Using Excel functions SUMIF, SUMPRODUCT and MMMULT

#### **4. Solving Loan and Bond Issues using Linear Equations**

- 4.1 Form a system of linear equation for the information given above
- 4.2 Write the coefficient matrix for above and find the determinant and inverse using MDETER and MINVERSE function in Excel
- 4.3 Find the amount of each investment using matrix algebra
- 4.4 Using a system of linear equations in solving different types of business problems
- 4.5 Matrix representation of system of equation
- 4.6 System of linear equation- business application
- 4.7 Solving system of linear equation by matrix inverse method using MINVERSE function in Excel
- 4.8 Solving system of linear equation by Cramer's Rule using MDETERM in Excel

#### **5. Solving Production Problems using Technological Matrices**

- 5.1 Creating the technological matrix
- 5.2 Determining gross production of both of products
- 5.3 Check the viability of the system using the Hawkins-Simon condition
- 5.4 Leontief Input-output model and its application in business and economy
- 5.5 The Leontief input-output model
- 5.6 Hawkins-Simon Conditions for the viability of the system in an economy of three sectors

#### **6. Linear Programming Based on Business Case Situations**

- 6.1 Defining the objective
- 6.2 Defining the constraints to take into account
- 6.3 Recognizing potential restrictions
- 6.4 Solving considering system constraints
  - 6.4.1 Formulation of Linear Programming Problem
    - 6.4.1.1 General equation of LPP
    - 6.4.1.2 Definition of objective function, feasible and optimum solution
    - 6.4.1.3 Identification of variables, objective function and constraints
    - 6.4.1.4 Formulating a word problem to LPP
  - 6.4.2 Graphical method of solving LPP
    - 6.4.2.1 Graph of linear inequality
    - 6.4.2.2 Application of extreme point theorem in graphical method of solving LPP
    - 6.4.2.3 Some exceptional cases in graphical method

#### **7. Linear Programming – The Simplex Method**

- 7.1 Key questions:
  - 7.1.1 Limitations of Graphical method be used in such kind of problems
  - 7.1.2 An alternate way of dealing with such kind of problems
  - 7.1.3 Helping the company in achieving their target with linear programming
  - 7.1.4 Use of spreadsheets to solve such kind of problems
- 7.2 Introduction and some useful definition
  - 7.2.1 Slack variable
  - 7.2.2 Surplus variable
  - 7.2.3 Basic solution
  - 7.2.4 Basic feasible solution

- 7.2.5 A maximization case- all constraints of the type (Big-M)
- 7.3 Standard form of Simplex method and constructing Simplex tableau
- 7.4 Steps in Simplex method (maximization case)
- 7.5 Shadow price of resources
- 7.6 Breaking of Simplex method
- 7.7 Artificial variables
  - 7.7.1 The Simplex method- A minimization case
  - 7.7.2 Steps of the Simplex method (minimization case)
  - 7.7.3 Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy
  - 7.7.4 Solving of LPP by Simplex method using Excel

**Reading Lists:**

**1. Essential Readings**

- 1.1 Thukral, J.K. (2013). *Mathematics for business studies* (17th ed.). Gurgoan: Scholar Tech Press.
- 1.2 Clendenen, G., & Salzman, S.A. (2014). *Business mathematics* (13th ed.). Pearson.
- 1.3 Sultan, A. (2014). *Linear programming: An introduction with applications* (2nd ed.). New York: Academic Press.

**2. Additional Readings**

- 2.1 Bradley, T. (2013). *Essential Mathematics for Economics and Business* (4th ed.). Wiley.
- 2.2 Sharma, J.K. (2013). *Operation research theory and application* (5th ed.). New Delhi: Laxmi Publication.
- 2.3 Taha, H.A. (2016). *Operations research: An introduction* (10th ed.). Pearson.
- 2.4 Wikes, F. M. (1994). *Mathematics for business, finance and economics*. Thomson Business Press.

Date: July, 2017

<b>Module Code and Title:</b>	<b>MGT102 Management Theory and Practice</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Kezang Wangchuk, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Jeroen Uittenbogaard

**General Objective:** The aim of the module is to introduce students to a range of significant issues in today's business and management world. The major objective of the module is to develop a good understanding of key contemporary developments and of their antecedents. The module explores the processes and functions of management. It also explores the essential theories as well as looking at management from a holistic perspective. It covers local, international and global management practices.

**Learning Outcomes** - On completion of the module, students should be able to:

- 1. Explain planning, organizing, staffing, leading and controlling in management situations.
- 2. Analyse the role of management in modern organizations
- 3. Develop organizational goals and translate them into plans
- 4. Discuss the various types of decisions made in business and accordingly, the steps in the decision-making process

5. Discuss human resource management activities involved in attracting, developing, and maintaining an effective work force
6. Describe contemporary issues in management such as those relating to the management of change, ethics etc.
7. Evaluate leadership skills effectively through role plays for the success of the organization

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Assignment, case study, role play exercises, presentations, and class discussions	2	30
Independent study and library research, assignments, project work	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Assignment: Portion of Final Marks-20%**

Students will write two individual assignments based on the topics given. The assignment will be approximately 800 words and worth 10% each. They will be assessed in the following criteria:

- 2% substance
- 1.5% organization such as clarity of controlling argument and main ideas
- 3% analytic thinking and problem solving
- 1.5% overall effectiveness of writing style with creativity and originality
- 2% reaching a reasonable conclusion

**B. Case Study: Portion of Final Marks-10%**

Students will solve one case study in a group which will be assessed on the following criteria.

- 2% identifying the problem
- 5% choosing the right approach for the analysis and solving the problem
- 3% drawing the correct conclusion with a recommendation

**C. Role-play: Portion of Final Marks-10%**

Students in group will identify a given business situation and demonstrate their leadership skills by answering questions, stating their opinions, and thoughts to successfully manage an organization.

- 2% role play:
  - Well prepared and organized: 1%
  - Captured and maintained audience interest: 1%
- 2% contribution to class discussion
- 4% demonstration of leadership skills
- 2% listening to and responding logically to the viewpoints of others

**D. Quizzes: Portion of Final Mark-15%**

Each student will complete two short written individual quizzes of 45 min duration each, covering 2 weeks of subject matter. Each quiz worth 7.5% will be fact-based in-class quizzes to evaluate their knowledge of specific concepts and applications of management.

**E. Midterm Examination: Portion of Final Mark-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Assignment	2	20%
B. Case study	1	10%
C. Role play	1	10%
D. Quizzes	2	15%
E. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

### **1. Introduction to Management Perspectives**

- 1.1 Definitions, scope and importance of management
- 1.2 Levels of management
- 1.3 Types of management
  - 1.3.1 Management - science or art
  - 1.3.2 Management as a profession
  - 1.3.3 Managerial roles and functions
    - 1.3.3.1 Internal and external environment
    - 1.3.3.2 The challenges of management
- 1.4 Evolution of management thought-
  - 1.4.1 Classical theory
  - 1.4.2 Bureaucratic theory
- 1.5 Scientific management
- 1.6 Human relationship approach and Administrative approach to management- with special reference to:
  - 1.6.1 Taylor
  - 1.6.2 Fayol
  - 1.6.3 Elton Mayo
  - 1.6.4 Max Weber

### **2. Planning**

- 2.1 Nature and principles of planning
- 2.2 Steps in planning
- 2.3 Types of planning
- 2.4 Levels of planning: The planning process
- 2.5 Decision Making
  - 2.5.1 Role and importance
  - 2.5.2 Types of decisions
  - 2.5.3 Steps in decision making
  - 2.5.4 Group decision making: Brainstorming

### **3. Organizing**

- 3.1 The nature of organizing
- 3.2 Formal and informal organizations

- 3.3 Organization levels and span of control
  - 3.3.1 Organizational design and structure
  - 3.3.2 Common organizational design
    - 3.3.2.1 Simple structure
    - 3.3.2.2 Matrix structure
    - 3.3.2.3 Bureaucratic
    - 3.3.2.4 Virtual organization and
    - 3.3.2.5 Boundary less organization
- 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 organizing
- 3.6 Ensuring understanding of organizing

#### **4. Leadership**

- 4.1 Leadership
  - 4.1.1 Meaning and definition
  - 4.1.2 Qualities of a good Leader
- 4.2 Different styles of Leadership
  - 4.2.1 Autocratic
  - 4.2.2 Democratic
  - 4.2.3 Laissez –Faire
  - 4.2.4 Situational leadership

#### **5. Motivation**

- 5.1 Motivation: Meaning and definition
- 5.2 Theories of Motivation
  - 5.2.1 Maslow's theory of human motivation
  - 5.2.2 Herzberg's theory of motivation
  - 5.2.3 McGregor theory X and theory Y of motivation

#### **6. Understanding Groups and Team**

- 6.1 Work group and work team
- 6.2 Stages of groups/team development
- 6.3 Types of group/team
- 6.4 Why teams are so successful in organization today

#### **7. Communication**

- 7.1 Meaning and definition
- 7.2 Communication process
- 7.3 Types of communication
  - 7.3.1 According to organizational structure- formal and informal
  - 7.3.2 According to direction- downward, upward and horizontal
  - 7.3.3 According to way of expression- verbal, non-verbal and body language
- 7.4 Barriers to effective communication

#### **8. Practical Application of Various Management Disciplines**

- 8.1 Marketing management
- 8.2 Basics marketing concepts
- 8.3 Marketing mix: Product, price, place, and promotion
- 8.4 SWOT analysis
- 8.5 STP (Segmenting, Targeting, Positioning)

## Reading Lists:

### 1. Essential Readings

- 1.1 Daft, R.L. (2015). *Management* (12th ed.). Cengage Learning.
- 1.2 Cole, G.A., & Kelly, P. (2011). *Management theory and practice* (7th ed.). International Thomas Business Press.
- 1.3 Koontz, H., Wehrich, H., & Aryasri. (2004). *Principles of management*. Tata McGraw Hill.

### 2. Additional Readings

- 2.1 Prasad, L.M. (2015). *Principles & practice of management* (9th ed.). Sultan Chand & Sons.
- 2.2 Tripathi, P.C., & Reddy, P.N. (2012). *Principles of management* (5th ed.). McGraw Hill.
- 2.3 Lussier, R.N. (2016). *Management fundamentals: Concepts, applications, and skill development* (7th ed.). SAGE Publications.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>ECN101 Microeconomics</b>
<b>Programme:</b>	Bachelor of Commerce
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Karma Lhaden, Kabita Chettri, Madhav Verma, Dr. Swati Chakraborty
<b>Module Coordinator:</b>	Dr. Swati Chakraborty

**General Objective:** The aim of this module is to provide an introduction to microeconomics for students who will become managers of their own small-scale enterprises. The module presents basic ideas about consumer choice, demand and supply, production and cost and market structure. The major focus of the module is to enable students to reason economic information in a business and/or personal setting.

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

1. Apply the demand and supply concepts to solve business and individual problems
2. Estimate elasticity of demand and supply for specific products
3. Evaluate business projects based on the concepts of utility and marginal utility
4. Utilize 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 a market on specific businesses and the impact of different market structures such as oligopoly on business situations
7. Explain internal and external organizational environments
8. Critically analyse a business situation of a moderately complex nature

## Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	2	30
Class exercises, class discussion, In-class reading of academic articles and current affairs	2	30
Independent study, library research; Written assignments, case studies, project work	4	60



<b>Total</b>	<b>120</b>
--------------	------------

### Assessment Approach:

#### A. Application-based assignments: Portion of Final Marks-10%

Each student will complete an assignment using economic concepts on business problems concerning supply and demand and production cost and market structure.

- 2% using the correct procedure and calculations
- 4% applying economic concepts to answer questions
- 4% drawing the correct conclusions

#### B. Case studies: Portion of Final Marks-10%

Each student will complete a case study (800 words), based on current financial topics in the news.

- 5% defining the economic problem presented by real situations
- 5% reaching reasonable conclusions using economic analysis

#### C. Quizzes: Portion of Final Marks-10%

Each student will complete 2 fact-based in-class quizzes (30 min duration, 5% each) to evaluate their knowledge of specific factual financial topics.

#### D. Project and Presentation: Portion of Final Marks-15%

(10% for the project & 5% for presentation of the project)

Select and analyse a business problem related to economics in a group of 4 using techniques taught in class. The paper will be approximately 2000 words, and include problem definition, data, economic analysis, conclusions and references. The group presentation will be approximately 15 minutes, and include slides.

- 2% clear definition of a problem
- 3% using appropriate economic analysis techniques
- 2% gathering data and information from multiple sources
- 3% conclusions, recommendations, references
- 5% individually assessed presentation score based on quality of presentation and understanding of the content based on Q&A

#### E. Midterm Examination: Portion of Final Marks-20%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

#### F. Semester-end Examination: Portion of Final Marks-35%

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Application-based assignments	1	10%
B. Case studies	1	10%
C. Class quizzes	2	10%
D. Project and presentation	1	15%
E. Midterm Examination	1	20%
<b>Total Continuous Assessment (CA)</b>		<b>65%</b>
<b>F. Semester-end Examination (SE)</b>		<b>35%</b>
<b>TOTAL</b>		<b>100%</b>

Pre-requisites: None

## **Subject Matter:**

### **1. Introduction to Microeconomics**

- 1.1. Economics and why study economics
- 1.2. How microeconomics is different from macroeconomics
- 1.3. Economic problems
- 1.4. Opportunity cost
- 1.5. Production possibility curve
- 1.6. Economic efficiency

### **2. Theory of Demand**

- 2.1 Demand functions
- 2.2 Law of demand and exceptions to law of demand
- 2.3 Demand equation
- 2.4 Individual and market demand
- 2.5 Determinants demand

### **3. Theory of Supply**

- 3.1 Supply function
- 3.2 Law of supply and exceptions to law of supply
- 3.3 Individual and market supply
- 3.4 Supply equation
- 3.5 Determinants of supply
- 3.6 Change in demand and supply curves
- 3.7 Market Equilibrium
  - 3.7.1 Concept of equilibrium
  - 3.7.2 Factors changing equilibrium

### **4. Elasticity of Demand and Supply**

- 4.1 Different types of elasticity of demand and supply
- 4.2 Measuring elasticity of demand and elasticity of supply: Mid-point method and Geometrical method
- 4.3 Application of elasticity on business decisions

### **5. Consumer's Behaviour**

- 5.1 Cardinal Utility- Law of diminishing Marginal Utility
- 5.2 Indifference Curve Analysis and its properties
- 5.3 Diminishing Marginal Rate of Substitution
- 5.4 Budget constraint and Consumer's equilibrium (income, price, and substitution effect)

### **6. Theory of Production**

- 6.1 Factors of production. Isoquants, returns to scales, internal and external scale of production.
- 6.2 Theories of production- laws of returns to scale using isoquants; law of variable proportion

### **7. Theory of Cost, Revenue and Market Structure**

- 7.1 Cost Functions- short and long run cost curves; Total Cost, total fixed, total variable costs, average fixed cost, and average variable cost and average cost
- 7.2 Why short run average cost curve is 'U' shaped? Relation between average and marginal cost curves
- 7.3 Revenue and Revenue Curves: Total revenue, average revenue and marginal revenue
- 7.4 Market; market structures, their characteristics and price determination

- 7.4.1 Perfect Competition
- 7.4.2 Monopoly
- 7.4.3 Monopolistic
- 7.4.4 Oligopoly (price rigidity)

**Reading Lists:**

**1. Essential Readings**

- 1.1 Gregory, M. (2016). *Microeconomics* (9th ed.). Cengage Learning Solutions.
- 1.2 Robert, S. P., & Rubinfeld, D.L. (2013). *Microeconomics* (8th ed.). Prentice Hall India.

**2. Additional Readings**

- 2.1 Varian, H.R. (2009). *Intermediate microeconomics, A modern approach* (8th ed.). W W Norton.
- 2.2 Koutsoyiannis, A. (2003). *Modern microeconomics* (2nd International ed.). Palgrave MacMillan.
- 2.3 Gravelle, H., & Rees, R. (2004). *Microeconomics* (3rd ed.). Prentice Hall: Financial Times.
- 2.4 The Economist/ Resources-Latest Information, <http://www.economist.com>

**Date:** July, 2017

**Module Code and Title:**

**DZG101 Dzongkha Communication**

སྤྱི་ཚན་གྱི་མིང་དང་སྤྱི་ཚན་ཨང་

DZG101 རྫོང་ཁ་བརྟེན་དོན་སྤྱོད་ལེན།

ལས་རིམ་

གཞུག་ལག་སློབ་སྡེ་ཡོངས་ཁྱབ།

སྤྱི་འབྲུག་

༡༩

སྤྱི་ཚན་སློབ་སྟོན་པ།

རྫོང་ཁའི་ལེགས་བཤད་པ།

སྤྱི་ཚན་འགོ་འདྲན་པ།

**སྤྱི་བཏང་ལས་དོན།**

སྤྱི་ཚན་འདི་གི་དམིགས་ཡུལ་གཙོ་བོ་རྒྱུ་སྤྱི་ཚན་པ་རྒྱ་གཞི་རང་གི་མི་ཚོ་ནང་ལྷ་གཡོག་དང་འབྲེལ་བའི་གནད་དོན་ག་ཅིའི་ཐད་ལས་འབད་རུང་རྫོང་ཁའི་ཐོག་ལུ་བརྟེན་དོན་སྤྱོད་ལེན་ཚུལ་དང་མཐུན་ཉེན་ཉེ་སྡེ་འབད་ཚུགས་ནིའི་དོན་ལུ་ཨིན།དེ་མ་ཚད་སྤྱི་ཚན་འདི་གིས་རྫོང་ཁའི་ཐོག་ལུ་ཤེས་ཡོན་འབྲི་རྩལ་གྱི་ལས་ལུགས་དང་འབྲེལ་ཉེ་བྱི་ཚུགས་ནི་ལུ་ཡང་དམིགས་གཏང་བསྐྱེད་པ་ཨིན།

**སློབ་སྤྱི་ཚན་གྱི་འབྲུག་**

སྤྱི་ཚན་འདི་མཚུགས་བསྐྱེད་དང་སློབ་ཕྲུག་རྒྱ་གཞི་

༡ རྫོང་ཁའི་རྒྱན་ཡིག་གི་འབྲུང་རབས་དང་རྫོང་ཁ་རྟེན་དགོ་པའི་ཁྱད་པར་དང་དགོས་པ་སློབ་ཚུགས།

༢ རྒྱ་གཞི་ལེན་ནང་ལུ་རྫོང་ཁའི་མཚུགས་སྟོན་རྒྱུ་ཚུགས།

༣ འབྲེལ་སྤྱོད་དང་བྱེད་སྤྱོད་ལུ་གཞི་གཞི་ལེགས་འབྲེལ་ཚོགས་ཚུགས་ལུ་འབད་དེ་མ་འཛོལ་བར་ལག་ལེན་འཐབ་

ཚུགས།

- ༤ ཡུལ་དུས་གནས་སྤངས་དང་བསྐྱེད་ཏེ་རྫོང་ཁའི་ཐོག་ལུ་ཉན་སྒྲུབ་འབད་ཚུགས།
- ༥ རྫོང་ཁའི་ཐོག་ལུ་བྱིས་ཏེ་ཡོད་མི་ཚུ་དག་གཞིས་དང་མཐུན་མ་སྤྲོ་ལྷག་ཚུགས།
- ༦ གནས་སྤངས་དང་འཁྲིལ་བའི་དབྱེ་གཏམ་ལག་ལེན་འཐབ་ཚུགས།
- ༧ རྫོང་ཚིག་དང་དོན་མཚམས་ཚུལ་མཐུན་སྤྲོ་བྱི་ཚུགས།
- ༨ གཞུང་སྐྱེད་གྱི་ཡིག་རིགས་བྲི་ཚུགས།
- ༩ རྫོང་ཁའི་ནང་ཡོད་པའི་འབྲི་ཤོག་གི་རིགས་ག་ཅི་ར་ཨིན་རུང་བཀང་ཚུགས།
- ༡༠ ཡིག་རིགས་ཚུ་ལུགས་མཐུན་དང་ལུགས་ཡངས་གཉིས་ཆ་རའི་ཐོག་ལུ་བྲི་ཚུགས།
- ༡༡ ལུང་འབྲེན་དང་རྒྱབ་རྟེན་གྱི་ཐོ་འོས་འབབ་ལྷན་ཏོག་ཏོ་སྤྲོ་ལག་ལེན་འཐབ་ཚུགས།

སློབ་སྦྱོན་ཐབས་ལམ།

དབྱེ་བ།	ཐབས་ལམ།	བདུན་ཕྲག་གཅིག་ནང་ཚུ་ཚོད།	སློབ་འཇུག་ཚུ་ཚོད།
དངོས་འབྲེལ།	གསལ་བཤད།	༡	༦༠
	སློབ་ལྷན།	༡	
	སྤྱོད་ལུ།	༡	
རང་སློབ།	ལས་འགུལ་བྲི་ནི།	༡	༦༠
	དཔེ་མཚོན་ལྷག་དབུ་ལྷག་ནི།	༡	
སློབ་ཚན་འདི་གི་དོན་ལུ་ཡོངས་བསྐྱོམས་ཚུ་ཚོད་			༡༡༠

དབྱེ་ཞིབ་ཐབས་ལམ།

སློབ་ཚན་འདི་གི་དོན་ལུ་དུས་རྒྱུན་དབྱེ་ཞིབ་དང་སྤྲུངས་རྒྱུགས་དབྱེ་ཞིབ་གཉིས་ཆ་རའི་ཐོག་ལས་དབྱེ་ཞིབ་འབད་དགོས་ཨིན།

༡ ལས་འགུལ་དང་པ། ཉན་ནིའི་རིག་ཅུལ་དབྱེ་ཞིབ། (སྐྱགས་༢༠%)

སློབ་སྟོན་པ་གིས་འོས་འབབ་ལྡན་པའི་དོན་ཚན་ (སློབ་བརྒྱུད་ཡོད་མི་ཚིག་) གནམ་ཁ་རྒྱུ་སྟེ་རང་རྒྱུད་གི་ཐོག་ལས་  
 ལུ་སིམ་སིམ་སྟེ་ཉན་བཅུག་དོ་རུང་ཚར་ཚིག་ཉན་ཚིག་དང་གཅིག་ཁར་ཟིན་ཟིན་བཏབ་བཅུག་ཞིན་མ་ལས་ཉན་མི་འདི་  
 ཚོག་པ་འབད་དེ་སློབ་བཅུག་དེ་གི་དམིགས་ཡུལ་གཙོ་བོ་ཉན་ཏེ་ཏེ་གོ་ནི་དང་ཉན་ཏེ་སློབ་ཚུགས་མི་ཚུགས་དབྱེ་ཞིབ་  
 འབད་ནིའི་དོན་ལུ་ཨིན།

**སློབ་སྟོན་གི་ཚད་གཞི།**

- གོ་དོན་ལེན་ཏེ་རང་ཚོག་ནང་བཤད་པ་རྒྱུ་ཐངས། 10%
- སྟེན་སྲོུར། ༤%
  - ཉན་ཏེ་ཟིན་མི་དེ་གི་དབྱེ་དབྱུད་སྟེན་ལུ། 3%
  - རང་གི་ཉན་ནིའི་རིག་ཚུལ་ཡར་རྒྱས་ཀྱི་གྲོས་འཆར། 3%

**བན་གསོ།**                      དབྱེ་དབྱུད་སྟེན་ལུ་དང་གྲོས་འཆར་བསྟོན་ཏེ་ཤོག་ལེབ་གཅིག་བྲི་དགོ།

**ཁ      ལས་འགུལ་གཉེན་པ་སློབ་ནིའི་རིག་ཚུལ་དབྱེ་ཞིབ། (སློབ་སྟོན་ 30%)**

སློབ་སྟོན་པ་གིས་སློབ་བཏབ་མི་སྟེ་འདི་ནང་རྫོང་ཁ་བར་དོན་སློབ་ལེན་ནང་ལུ་དཀའ་ངལ་ག་ཅི་ར་འབྱུང་དོ་ཡོད་པ་ཨིན་ན་གནམ་ཁ་  
 རྒྱུ་ཞིན་མ་ལས་འབྲུག་མི་དེ་འབད་མིའི་སྟེ་ཚན་ནང་སྟེ་སློབ་ཁང་ནང་ལུ་སྐར་མ་ 14འི་རིང་ལུ་སློབ་ལུ་འབད་བཅུག་དགོ་འབྲུག་  
 མི་དེ་གིས་སྐར་མ་ 3འི་གསལ་བཤད་འབད་དགོ།དེ་གི་དམིགས་ཡུལ་གཙོ་བོ་སློབ་ནིའི་རིག་ཚུལ་གི་དབྱེ་ཞིབ་འབད་ནིའི་དོན་ལུ་  
 ཨིན།

**སློབ་སྟོན་གི་ཚད་གཞི།**

- དོན་ཚན་དང་འབྲེལ་བ། ༤%
- རྒྱན་ཡིག་སྲོུར་བ། 3%
- གསལ་བཤད་འབད་ཐངས་
  - ཐོགས་ཆགས་མེད་པ། 3%
  - རྫོང་རྒྱ་དག་པ། 3%
  - རྒྱན་གི་མེད་པ། 2%
  - གཞུགས་ཀྱི་ནམ་འགྲུར། 1%
  - རྫོ་སྟོབས། 2%
- ཉན་མི་ཚུ་འབྲེལ་གཏོགས་འབད་ཐངས། 2%

**ག      ལས་འགུལ་གསུམ་པ་སློབ་ནི་དང་སློབ་ནིའི་རིག་ཚུལ་དབྱེ་ཞིབ། (སློབ་སྟོན་ 30%)**

ཚོག་འབྲུ་༡༥༠༠-༢༠༠༠གི་བར་ན་ཡོད་པའི་ཚུམ་བུ་ཅིག་སློབ་དཔོན་དང་སློབ་ཕྲུག་མཉམ་ཟུབ་ཀྱི་ཐོག་ལས་གདམ་ཁ་རྒྱུ་བ་  
 ཞིན་མ་ལས་རང་རྒྱུ་གི་ཐོག་ལས་དབྱེ་དབྱེ་སྟེ་སྟེ་ལྷན་ལྷན་ལྷན་ལྷན་གྱི་དམིགས་གཏང་འདི་སློབ་ཕྲུག་ཚུ་གིས་ལྷན་སྟེ་གོ་དོན་ལེན་ཏེ་  
 བརྒྱད་དོན་ཏེ་གོ་དོན་དབྱེ་དབྱེ་འབད་ཐངས་ཀྱི་རིག་ཅུ་ལ་ཐོབ་སྟེ་ཡིག་ཐོག་ལུ་བཀོད་ཚུགས་ནི་དོན་ལུ་དང་ལུང་འབྲེན་  
 དང་རྒྱུ་རྟེན་ལག་ལེན་འཐབ་ཐངས་ཚུ་དབྱེ་ཞིབ་འབད་ནི་འུ་ཞིན་སློབ་ཕྲུག་ལེ་གིས་ཚུམ་བུ་ཀྱི་བརྒྱད་དོན་ལེ་དང་དབྱེ་དབྱེ་  
 ལྷན་ལྷན་ལེ་བུ་དཔོན་ལེ་ཞིན་དབྱེ་དབྱེ་སྟེ་ལྷན་ལྷན་འདི་ཚོག་འབྲུ་༢༠༠༠ཀྱི་ནང་འཁོད་བུ་དཔོན་ལེ་ཞིན་

**སྐྱགས་ཀྱི་ཚད་གཞི།**

- ཚུམ་བུ་ཀྱི་བརྒྱད་དོན་གཙོ་བོ་ཚུ་མ་འཛོལ་བར་བཀོད་ཐངས། ༥%
- དབྱེ་དབྱེ་གི་ཐོག་ལས་དབྱེ་དབྱེ་འབད་ཐངས། ༤%
- གནད་དོན་ཚུ་གོ་རིམ་སྒྲིག་ཐངས། ༣%
- འོས་འབབ་དང་འབྲེལ་བ་ཡོད་པའི་མིང་ཚོག་ལག་ལེན་འཐབ་ཐངས། ༣%
- ལུགས་མཐུན་དང་འཁྲིལ་ཏེ་འབྲི་ཐངས། ༢%
- སྟེ་བ་སྟེ་ར་དག་པ། ༡%
- ཚོག་སྟེ་ར་ཚུ་ལ་མཐུན་ལག་ལེན་འཐབ་ཐངས། ༡%
- ལུང་འབྲེན་དང་རྒྱུ་རྟེན་ལག་ལེན་འཐབ་ཐངས། ༡%
- འབྲི་བཀོད། ༡%

**ང་ སློབ་དུས་ཚོས་རྒྱགས། (སྐྱགས་༣༠%)**

ལས་རིམ་འདི་ནང་བཅའ་མར་གཏོགས་མི་ཚུ་གིས་སློབ་དུས་མཐུག་བསྐྱེད་དུས་ལུན་ཚུ་ཚོད་༢་རིང་ལུ་སྐྱགས་  
 ༣༠འི་འབྲི་རྒྱགས་ལུ་དཔོན་ལེ་ཞིན།

**བཅའ་གསོ།**                      འབྲི་རྒྱགས་ཀྱི་སྐྱགས་དང་དུས་ལུན་ཚུ་ཚོད་ཚུ་རང་སོའི་མཐོ་རིམ་སློབ་ལུ་ལས་ལུགས་དང་འཁྲིལ་ཏེ་  
 ལེན་ཞིན་མ་ལས་སྐྱགས་བརྒྱ་ཆ་༣༠ནང་ལུ་ཡབ་དཔོན་ལེ་ཞིན།

**དབྱེ་ཞིབ་ཐབས་ལམ་དང་ལྷན་ཚད་ཀྱི་བཀོད་རིམ།**

ཐབས་ལམ།	དབྱེ་ཞིབ་ཀྱི་དབྱེ་བ།	གྲངས་ཁ།	སྒྲིག་སྒྲིག་གི་བརྒྱ་ཚད།
དུས་རྒྱུན་དབྱེ་ཞིབ།	ཀཉན་ནིའི་རིག་ཅུལ་དབྱེ་ཞིབ།	༡	༥༠%
	ལསྐབ་ནིའི་རིག་ཅུལ་དབྱེ་ཞིབ།	༡	༥༠%
	གཞུག་ནི་བྱི་ནིའི་རིག་ཅུལ་དབྱེ་ཞིབ།	༡	༥༠%
སློབ་དུས་ཚོས་རྒྱག་ས།	ང་འབྲི་རྒྱག་ས།	༡	༥༠%
<b>སྒྲིག་སྒྲིག་གི་བརྒྱ་ཚད་༡༠༠</b>			

སློབ་ཚད་མེད།

### ནང་དོན།

ལས་ཚན་དང་པ། རྒྱན་ཡིག་གི་དོ་སློབ།

- ༡.༡ རྫོང་ཁའི་རྒྱན་ཡིག་གི་འབྲུང་རབས།
- ༡.༢ སྤྱིར་བཏང་རྫོང་ཁ་ལྷན་དགོ་པའི་དགོས་པ།
- ༡.༣ དམིགས་བསལ་མཐོ་རིམ་སློབ་གྲྭ་ནང་ལུ་རྫོང་ཁའི་སློབ་ཚན་འདི་ལྷན་དགོ་པའི་དགོས་པ།

ལས་ཚན་གཉིས་པ། བརྗོད་འཕྲུལ་རིག་

- ༢.༡ རྫོང་ཁའི་ནང་ལུ་འབྲུག་སྐབས་ཐངས།
- ༢.༢ རྫོང་ཁའི་ནང་ལུ་རྫོང་ཁ་འབྲི་ཐངས།

ལས་ཚན་གསུམ་པ། ཡི་གུའི་སློབ་བ།

- ༣.༡ ཚིག་གོ་གས།
- ༣.༢ འབྲེལ་ཚིག་ལག་ལེན་འཐབ་ཐངས།
- ༣.༣ འབྲེལ་སྐྱོ་
- ༣.༤ བྱེད་སྐྱོ་
- ༣.༥ ལྷན་བཅས།
- ༣.༦ ཚིག་གད་ལག་ལེན་འཐབ་ཐངས།

ལས་ཚན་བཞི་པ། རྫོང་ཁའི་དག་གཉིས་དང་འབྲེལ་ཏེ་སྐབ་ཐངས།

- ༤.༡ ལ་བཟང།
- ༤.༢ ལལ་རྒྱན་ཞེ་ས།

༤.༣ མིང་ཚིག་དང་བྱ་ཚིག་ལྷན་ཚིག་ཚུ་འོས་འབབ་ལྡན་མ་སྟེ་ལག་ལེན་འབབ་ཐངས།

༤.༤ དབྱེ་གཏམ།

༤.༥ རྫོང་ཁ་ཉག་རྒྱུང་གི་མིང་ཚིག་ལག་ལེན་འབབ་ཐངས།

ལས་ཚན་ལྔ་པ། རྫོང་ཁའི་ངག་གཤམ་དང་འཁྲིལ་ཏེ་ལྷག་ཐངས།

༥.༡ ཚིག་མཚམས་བཅད་དེ་ལྷག་ཐངས།

༥.༢ མགོ་འདོགས་དབྱངས་གསུམ་ལྷགས་པའི་རྫོང་སྒྲ།

༥.༣ རྫོང་ཁའུག་གི་སྒྲ་འཁྲིལ་བྱ་བཏོན་དགོས་དང་མ་དགོ་པའི་རིགས་ཚུ་ལྷན་པར་བྱེ་སྟེ་ལྷག་ཐངས།

༥.༤ རྫོང་ཁའུག་མེད་རུང་ཡོད་པ་བཟུམ་ལྷག་ཐངས།

༥.༥ མིང་མཐའ་མེད་རུང་ཡོད་པ་བཟུམ་ལྷག་ཐངས།

ལས་ཚན་དྲུག་པ། བི་ནིའི་རིག་ཅུལ།

༦.༡ རྫོང་ཚིག་འབྲི་ཐངས།

༦.༢ དོན་མཚམས་འབྲི་ཐངས།

༦.༣ ལྷན་ལྷ་འབྲི་ཐངས།

༦.༤ འབྲི་ཤོག་གི་རིགས་བཀའ་ཐངས།

༦.༥ རྫོང་ཚིག་འབྲི་ཐངས།

ལས་ཚན་བདུན་པ། ཡིག་འགྲུལ།

༧.༡ ཡིག་རྒྱུང་འབྲི་ཐངས།

༧.༢ མགོན་ལྷ་འབྲི་ཐངས།

༧.༣ གཏང་ཡིག་འབྲི་ཐངས།

༧.༤ ལྷ་ཡིག་དང་ལྷ་ཚིག་/བཤེར་ཡིག་འབྲི་ཐངས།

༧.༥ གན་ཡིག་འབྲི་ཐངས།

༧.༦ ལྷབ་བསྐྱུགས་ཀྱི་རིགས་འབྲི་ཐངས།

ལས་ཚན་བརྒྱད་པ། བཤེས་ཡོན་འབྲི་ཐངས།

༨.༡ ལྷགས་མཐུན་དང་ལྷགས་ཡངས་ཀྱི་འབྲི་ཐངས།

༨.༢ ལུང་འབྲེན་ལག་ལེན་འབབ་ཐངས།

༨.༢.༡ ཐང་ཀར་ལུང་འབྲེན།

༨.༢.༢ ཚིག་སྐྱར་ལུང་འབྲེན།

༨.༣ རྒྱབ་ཏེན་ཐོ་བཀོད་འབད་ཐངས།

༨.༣.༡ དཔེ་དེབ་ཀྱི་རིགས་ཐོ་བཀོད་འབད་ཐངས།



**ལྷག་དགོ་པའི་དཔེ་ཐོ།**

**ངས་པར་བྱ་ལྷག་དགོ་པའི་དཔེ་ཐོ།**

- ཀུན་བཟང་དོ་ཨེ། (༢༠༡༢) རྫོང་ཁའི་རྫོང་སྐྱོད་ཀྱི་རྒྱ་སྐད་དུ་སྐད་པའི་ལྷན་སྐྱེས་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།
- ཀུན་བཟང་དོ་ཨེ། (༢༠༡༤) དཔེ་གཏམ་དོན་གྱི་རྒྱ་སྐད་ཚུལ་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།
- རྫོང་ཁ་གོང་ལེལ་ལྷན་ཚོགས། (༢༠༡༣) རྫོང་ཁའི་བདེ་གཞུང་སྐད་པའི་སྐྱོན་མེད་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།
- རྫོང་ཁ་གོང་ལེལ་ལྷན་ཚོགས། (༢༠༡༤) འབྲུག་གི་ཡིག་བསྐྱར་རྣམ་གཞག་ཐིམ་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།
- གཙུག་ལག་སློབ་སྡེ་སློབ་སྦྱོང་ལྟེ་བ། (༢༠༡༩) ལུང་འབྲེན་དང་རྒྱ་སྐད་འབད་ཐངས། ཐིམ་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།

**ལ་སྐོང་ལྷག་དགོ་པའི་དཔེ་ཐོ།**

- སྐལ་བཟང་དབང་ཕྱུག་ (༢༠༠༢) རྫོང་ཁ་བདེ་དོན་རྒྱ་སྐད་འབྲེལ་ཁམས་ཅེ།
- རྫོང་ཁ་གོང་ལེལ་ལྷན་ཚོགས། (༢༠༡༡) སལ་སྐད་དང་ཞེ་སའི་རྣམ་གཞག་སྐད་མའི་འོད་ཟེར་ཐིམ་སྤྱོད་ལ་གོང་ལྷན་ཚོགས།

སྤྱི་ཚེས། ༢༢/༡༢/༢༠༡༩ |

<b>Module Code and Title:</b>	<b>LAN101 Grammar, Vocabulary, and Phonology in Context</b>
<b>Programme:</b>	BA in English Studies
<b>Credit Value:</b>	12
<b>Module Tutor:</b>	Dechen Pelden, Sangay C. Wangchuk, Ruma Tamang, Palden Wangmo
<b>Module Coordinator:</b>	Dechen Pelden

**General objective:** This module helps students improve their academic writing by focusing on aspects of grammar and vocabulary that will reflect the transition from pre-university to university. Students will gain experience with the functional grammar they need to succeed in their academic studies in future semesters. Their confidence in understanding and using grammar for written assignments will improve, along with their academic vocabulary, so that they can write accurate English and communicate more effectively in academic contexts. For the vocabulary aspect, the module will cover the most frequently used words in academic texts at an intermediate level. The module uses students' own writing as the basis for conveying grammatical concepts and building vocabulary: incorporating these within the

context of writing rather than approaching them in an isolated manner. The writing practise will emphasize the production of coherent paragraphs and further use these skills in developing an essay. For the phonology aspect, the unit will cover details about phonology such as practising phonemic symbols, and all the forty-four sounds in the English Language. Students will also learn how to pronounce words correctly and transcribe phonetic words to English and vice-versa.

**Learning outcomes – On completion of this module, learners should be able to:**

1. Recall the definitions and appropriate contextual usage of the most frequently used words in intermediate academic texts.
2. Recognise and select more appropriate forms of vocabulary for use in a contextually appropriate manner.
3. Use a high frequency of intermediate academic vocabulary words in written forms of academic communication.
4. Apply grammatical rules to recognize and correct grammatical and mechanical errors in intermediate academic texts.
5. Use appropriate grammatical structures to express more complex academic ideas, such as shades of meaning.
6. Select and design appropriate paragraph types for different uses.
7. Plan, organize, and write a coherent paragraph with a topic sentence, supporting details, and a conclusion, at an intermediate academic level and further integrate paragraph writing skills in writing an essay.
8. Explain how speech sounds are made and demonstrate the sound.
9. Enhance their vocabulary by reading the phonetic transcription in the dictionary.
10. Transcribe phonetic words to English.

**Learning and Teaching Approach:**

Approach	Hours per week	Total credit hours
Lectures & practice	3	45
Tutorials	1	15
Independent study	4	60
Total		120

**Assessment Approach:**

- A. Grammar quizzes: 10%  
30 – 40 min quizzes every 3-5 weeks (alternate with vocabulary quizzes or paragraph assignments).
- B. Vocabulary quizzes: 10%  
30 – 40 min quizzes every 3-5 weeks (alternate with grammar quizzes or paragraph assignments).
- C. Paragraph writing portfolio: 15%  
5 paragraphs (150-200 words each), submitted separately, and in final form as a collection after rewriting/editing. This portfolio will also include an essay-writing assignment as a medium to check the student’s learning in applying their paragraph writing skills.
- D. Essay Writing assignment : 10 %  
Students will write an essay of 800-1000 words applying their skills learned in writing paragraphs in the semester.
- E. Midterm Examination: Portion of Final Mark: 15%

Students will take a written exam of 1.5 hr duration covering topics up to the mid-point of the semester. 10% will be a written exam while 5% will be on phonology.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Grammar quizzes	2	10%
B. Vocabulary quizzes	2	10%
C. Paragraph writing portfolio	5 paragraphs	15%
D. Essay Writing	1	10%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>60%</b>
<b>Semester-End Examination (SE)</b>		<b>40%</b>

**Pre-requisites:**

**Subject matter:**

### **Unit I: Writing, Vocabulary, and Grammar Practice 1**

- 1.1. Introduction to paragraph planning, with examples
- 1.2. Unifying ideas: themes, topics; paragraph length guidelines
- 1.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 1.3.1. Word meanings, word families, and collocations for target words from the academic word list (top ~50)
  - 1.3.2. Strategy building: Using a dictionary
- 1.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 1.4.1. Punctuation
  - 1.4.2. Tenses Review
  - 1.4.3. Conditionals

### **Unit II: Aspects of Phonology**

- 2.1. Learning phonemic symbols
  - 2.1.1. Audio and video learning the sounds
- 2.2. Practicing sounds
  - 2.2.1. Learning how to read, write and practice consonants sounds
  - 2.2.2. Learning how to read, write and practice vowel sounds
- 2.3. Transcription exercises
  - 2.3.1. Transcribing from English to phonetics and phonetics to English

### **Unit III: Writing, Vocabulary, and Grammar Practice 2**

- 3.1. Features and uses of an illustration paragraph
- 3.2. Flow of ideas in a paragraph: showing connections
- 3.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 3.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 3.3.2. Strategy building: Word-knowledge expansion
- 3.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 3.4.1. Connectors
  - 3.4.2. Modal Verbs
  - 3.4.3. Verb patters

### **Unit IV: Writing, Vocabulary, and Grammar Practice 3**

- 4.1. Features and uses of an analysis or classification paragraph
- 4.2. Flow of ideas in a paragraph: deliberate repetition
- 4.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 4.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 4.3.2. Strategy building: Identifying text structures
- 4.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 4.4.1. Phrasal and prepositional verbs
  - 4.4.2. Noun phrases
  - 4.4.3. Being formal and informal

#### **Unit V: Writing, Vocabulary, and Grammar Practice 4**

- 5.1. Features and uses of a comparison or contrast paragraph
- 5.2. Flow of ideas in a paragraph: strategic use of pronouns
- 5.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 5.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 5.3.2. Strategy building: Synthesis of ideas across texts using common vocabulary
- 5.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 5.4.1. Arguing and persuading
  - 5.4.2. Passives
  - 5.4.3. Paraphrasing

#### **Unit VI: Writing, Vocabulary, and Grammar Practice 5**

- 6.1. Features and uses of a process paragraph
- 6.2. Flow of ideas in a paragraph: specialized linking words to signal a change in ideas.
- 6.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 6.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 6.3.2. Strategy building: Word maps
- 6.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 6.4.1. Stating facts and opinions
  - 6.4.2. Comparing and Contrasting
  - 6.4.3. Being emphatic

#### **Unit VII: Writing, Vocabulary, and Grammar Practice 6**

- 7.1. Writing of conclusion paragraph
- 7.2. Flow of ideas in a paragraph: specialized linking words to signal a conclusion.
- 7.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 7.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 7.3.2. Strategy building: Word maps
- 7.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 7.4.1. Arguing and Persuading

- 7.4.2. Talking about Cause and Effect
- 7.4.3. Relative Clause

### **Unit VIII: Writing, Vocabulary, and Grammar Practice 7**

- 8.1. Essay Writing
  - 8.1.1 Putting paragraphs together
  - 8.1.2 Paragraph placement and combinations
  - 8.1.3 Paragraph transitions
- 8.2. Flow of ideas in a paragraph: specialized linking words to signal a conclusion
- 8.3. Vocabulary – in class and self-study practice of vocabulary definitions and contextual usage
  - 8.3.1. Word meanings, word families, and collocations for target words from the academic word list (next ~50)
  - 8.3.2. Strategy building: Root analysis
- 8.4. Grammar in context – in-class and self-study practice on identifying and correcting grammatical errors and producing grammatically correct sentences
  - 8.4.1. Using defining language
  - 8.4.2. Cohesion

### **Reading List:**

- 1. Essential Reading
  - 1.1. Hacker, D. (2010). *A Writer's Reference*, 7<sup>th</sup> Ed. Boston: Bedford/St. Martin's.
  - 1.2. Paterson, K. and Wedge, R. (2013). *Oxford Grammar for EAP*. Oxford University Press.
  - 1.3. Jones, D. (2014). *Cambridge Pronouncing Dictionary*. Cambridge University Press.
  - 1.4. Hornby, A.S. (2013). *Oxford Advanced Learner's Dictionary*. Oxford University Press.
- 2. Additional Reading
  - 2.1. Bolton, D. (2010). *English Grammar in steps*. New Delhi: Orient Black Swan.
  - 2.2. Fuchs, M. and Bonner, M. (2006). *Focus on grammar: An integrated skills approach*, 4th Ed. New York: Pearson Education ESL.
  - 2.3. Hacker, D. (2008). *Rules for writers*. Boston: Bedford/St. Martin's.
  - 2.4. Harris. (2003). *Prentice Hall Reference Guide to Grammar and Usage*. Upper Saddle River: Prentice Hall.
  - 2.5. Hewings, M. (2008). *Advanced English Grammar: A self-study reference and practice book for advanced South Asian Students*. New Delhi: Cambridge University Press.
  - 2.6. Jones, L. (2007). *Cambridge Advanced English: Student's Book*. New Delhi: Cambridge University Press.
  - 2.7. Kennedy, X.J. and Kennedy, D.M. (1990). *The Bedford Guide for College Writers*, 2<sup>nd</sup> Ed. Boston: Bedford Books of St. Martin's Press.
  - 2.8. Leech, G. and Svartvik, J. (2002). *A Communicative Grammar of English*. New Delhi: Pearson Education.
  - 2.9. McCarthy, M. and O'Dell, F. (2002). *English Vocabulary in Use: Advanced*. New York: Cambridge University Press.
  - 2.10. Quirk, R. (2008). *A University Grammar of English*. New Delhi: Pearson Education.

- 2.11. Raimes, A. (2008). Keys for writers. Boston: Houghton Mifflin.
- 2.12. Schmitt, D., Schmitt, N. and Mann, D. (2011). Focus on Vocabulary 1: Bridging Vocabulary (2<sup>nd</sup> Ed.). Pearson Education ESL.
- 2.13. Schmitt, D. and Schmitt, N. (2011). Focus on Vocabulary 2: Mastering the Academic Word List (2<sup>nd</sup> Ed.). Pearson Education ESL.
- 2.14. Yule, G. (2014). The Study of Language (5th Edition). Cambridge University Press.

**Date:** December 2020

---

## Year 2

### Semester I

<b>Module Code and Title:</b>	<b>BIM202 Management Information System</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit:</b>	12
<b>Module Tutors:</b>	Suchibrota Dutta, Robert L Holliday, Tshering Yangchen, Tirtha Raj puri, Vijay Gurung
<b>Module Coordinator:</b>	Vijay Gurung

**General Objective:** This module will provide an opportunity for students to acquire the basic knowledge and skills needed to effectively utilize information systems and technology in support of organizational strategy. The module will primarily address several inter-related questions about the use of Information Technology (IT) in organizations such as how can information systems be used by an organization to achieve advantage over its competitors. Students will be introduced to various roles played by information system in the fields of business. It will enable the students to appreciate the application of IT in improving managerial effectiveness and identify the role of information system in the business process.

**Learning Outcomes** – On completion of the module, students should 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 organizational functions.
4. Assess the use of social media in management of information systems.
5. Identify the following cross-functional enterprise systems, and give examples of how they can provide significant business value to a company:
  - Enterprise application integration
  - Enterprise collaboration systems
6. Evaluate the importance and steps of an IS Audit.
7. Locate information about information technologies and analyse their feasibility and impact in a business.
8. Identify the changes taking place in the form and use of decision support in business.
9. Demonstrate skills in project management.
10. Develop a basic information system.

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures	2	30
Class discussions, exercises, presentations	2	30
Independent study and library research, assignments, project work	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Case Study Analysis: Portion of Final Marks-20%

Students will analyse two case studies individually, each case study is worth 10% and 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

**B. Mini Project: Portion of Final Marks-25%**

Students will work in groups of five to design an Information System for a specific business in Bhutan. 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 3000 words has to be submitted.

Written report (15%):

- 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 score (contribution to the group output)

Presentation (10%):

- 5% group presentation mark
  - Cohesiveness: 1.5%
  - Organization: 1.5%
  - Level of professional delivery: 2%
- 5% individual presentation mark
  - Clarity: 1%
  - Conciseness: 3%
  - Tone: 1%

**C. Class Participation and Preparedness: Portion of Final Marks-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.

- 1% frequency of participation in class
- 1% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% participation in debriefings on snap ungraded quizzes, and discussions of current events
- 1% contribution in a group discussion in class

**D. Midterm Examination: Portion of Final Marks-20%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**E. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Case studies	2	20%
B. Mini Project	1	25%
C. Class Participation		5%
D. Midterm Examination		20%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>E. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>



**Pre-requisites:** BIM101 Introduction to Computer and Business Applications

**Subject Matter:**

**1. Introduction to Information Systems**

- 1.1 The role of information systems in business today
- 1.2 Computer-based Information systems and types
- 1.3 Concepts of data, information and knowledge
- 1.4 Information technology concepts and applications
- 1.5 Developing Information systems and project management
  - 1.5.1 Overview of systems development
  - 1.5.2 System development life cycle
  - 1.5.3 System development models
    - 1.5.3.1 Waterfall model
    - 1.5.3.2 Spiral model
    - 1.5.3.3 Prototype model
- 1.6 Introduction to Enterprise Resource Planning (ERP): Benefits of ERP

**2. Management Information Systems**

- 2.1 MIS in functional areas of business
  - 2.1.1 Sales and marketing information systems
  - 2.1.2 Human resources information systems
  - 2.1.3 Manufacturing and production information systems
  - 2.1.4 Finance and accounting information systems
- 2.2 Systems from a constituency perspective differences and concepts:
  - 2.2.1 Transaction processing systems
  - 2.2.2 Management information systems
  - 2.2.3 Decision support systems
- 2.3 Emerging technologies
  - 2.3.1 Hardware platform trends
  - 2.3.2 Software platform trends

**3. Decision Support System**

- 3.1 Definition of Decision Support System (DSS)
- 3.2 Characteristics of DSS
- 3.3 Components of DSS
- 3.4 Executive information systems
- 3.5 Enterprise portals and decision support
- 3.6 Knowledge management systems
- 3.7 Model for DSS software for DSS
- 3.8 GDSS packages using DSS analytical modeling alternatives
- 3.9 DSS applications

**4. Social Media Information Systems**

- 4.1 The role of Social Media Information Systems (SMIS) in the advancement of organizational strategy
- 4.2 Benefits of SMIS to different organizational functions
- 4.3 Impact of SMIS on social capital
- 4.4 Management of the risk of social media

**5. Collaboration Information Systems**

- 5.1 Characteristics of collaboration
- 5.2 Criteria for successful collaboration
- 5.3 Primary purposes of collaboration
- 5.4 Components and functions of a collaboration information system
- 5.5 The use of collaboration tools for team communication

5.6 The use of collaboration tools to share content

**6. Information Systems Audit**

- 6.1 Concept of Information System (IS) audit
- 6.2 Purpose and value of IS audit and IT governance
- 6.3 Performing IS audit
- 6.4 Information security
- 6.5 Ethics and legal issues
- 6.6 Information system audit: ISO 27001

**Reading Lists:**

**1. Essential Readings**

- 1.1 Laudon, K.C., & Laudon, J.P. (2016). *Management information systems: Managing the digital firm* (14th ed.). Pearson Education.
- 1.2 Misra, H. (2013). *Information systems management in business and development organizations: Text and cases*. PHI Learning Press.
- 1.3 O'Brien, J.A., & Marakas, G.M. (2010). *Management information systems* (10th ed.). Tata McGraw-Hill.

**2. Additional Readings**

- 2.1 Laudon, K.C., & Laudon, J.P. (2017). *Essentials of management information systems* (12th ed.) Pearson.
- 2.2 Laudon, K.C., & Laudon, J.P. (2014). *Essentials of management information systems* (13th ed.) Pearson.
- 2.3 Leon, A. (2008). *Enterprise resource planning* (2nd ed.). New Delhi: Tata McGraw-Hill Education.
- 2.4 Madan, S. (2007). *Computer based information system* (3rd ed.). Taxmann.
- 2.5 O'Brain, J., & Marakas, G. (2011). *Management Information systems* (10th ed.). GcGraw-Hill.
- 2.6 Jawadekar, W.S. (2002). *Management information system* (2nd ed.).New Delhi: Tata McGraw-Hill.
- 2.7 Turban, E., & Volonino, L. (2014). *Information technology for management: Digital strategies for insight, action, and sustainable performance* (10th ed.). Wiley.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>BLT202 Financial and Business Tax Management</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Tika Ram Sharma, Arindam Ghosh,
<b>Module Coordinator</b>	Tika Ram Sharma

**General Objective:** The module aims to introduce students to the basic taxation and financial management tools used for efficient operations of business. With introduction to basic financial tools students will be able to understand how business decision-making are made based on such tools. Introduction to basic taxation concepts will develop the students' basic competence in tax computation, tax filing, and institutional tax planning for both national and international level.

**Learning Outcomes** - On completion of the module, students should be able to:

- 1. Calculate the tax liability of individuals, business organizations and corporations

2. Discuss the process for filing of business and corporate income tax returns in Bhutan
3. Compute present value and future value of single and multiple cash flows
4. Explain different financing sources of firms under money and capital markets
5. Analyse the importance of cash management, inventory management, and receivables and payables management
6. Evaluate the feasibility of business opportunities using the time value of money by using sample businesses
7. Select appropriate and effective tax strategies for domestic and international tax planning
8. Choose effective management decisions using tax planning concepts and calculations
9. Evaluate capital projects using payback period, internal rate of return, net present value and profitability index techniques

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures	2	30
Class discussions, tax problem solving, planning exercises, quizzes	1	15
Group discussion, case discussion, project and presentation	1	15
Independent study, written assignments, case studies	2	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Quizzes: Portion of Final Marks-20%

The four quizzes (5% each, covering approximately 3 weeks of material, of 30 min duration) will have questions based on the basic fundamentals of taxation. Each student will answer 10 objective type questions on (each quiz) on basic concepts of taxation, problem identification, understanding and definitions.

#### B. Case Study: Portion of Final Marks-15%

Each student will complete one case on corporate tax planning, based on calculation and analysis of taxability under corporate income tax.

5% accurate assessment of the relevant corporate income tax, its computation and analysis

5% how effectively the factors of tax planning are used to analyse the problem

5% deriving suitable conclusion for the problem given

#### C. Project and Presentation: Portion of Final Marks-20%

(10% for the project & 5% for presentation of the project)

The project shall be a small group project (groups of 4). The paper of 2000 words includes rationale, data, economic analysis, conclusions and references. The group presentation will be approximately 20 minutes using power point presentations and explanation, including Q&A.

3% description of the problem and related tax issues and rationale

5% using appropriate analysis techniques

2% quality of the writing (language, organization, referencing)

5% presenting the project to the class (English fluency, understanding of the subject, body language, class Q&A) – individually assessed

5% individually assessed process score based on contribution to group output

**D. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**E. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of Assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Quizzes	4	20%
B. Case study on tax planning	1	15%
C. Project and presentation	1	20%
D. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>E. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** BLT101 Legal Considerations in Business

**Subject Matter:**

**1. The Nature and Purpose of Financial Management**

- 1.1 Difference between accounting and finance
- 1.2 Concept of financial management and financial planning
- 1.3 Financial management decisions –investment, financing and dividend
- 1.4 Financial objectives and the relationship with corporate strategy
- 1.5 Profit vs shareholders' wealth maximization
- 1.6 Non-financial objectives
  - 1.6.1 Employee welfare
  - 1.6.2 Service provision
  - 1.6.3 Corporate Social Responsibility
- 1.7 The relationship between business entity and the government
  - 1.7.1 Taxation
  - 1.7.2 Encouraging new investments
  - 1.7.3 Encouraging employment, wider share ownership and entrepreneurship
  - 1.7.4 Legislations
  - 1.7.5 Economic policy
- 1.8 Remuneration schemes and performance
  - 1.8.1 Performance related remuneration
  - 1.8.2 Rewarding managers with shares
  - 1.8.3 Executive share option plans
- 1.9 Objectives of not-for-profit organizations
  - 1.9.1 Value for money
  - 1.9.2 Service effectiveness

**2. The Financial Environment**

- 2.1 Financial intermediaries
  - 2.1.1 Concept
  - 2.1.2 Roles
- 2.2 Financial Markets

- 2.2.1 Money markets
  - 2.2.1.1 Discount and Treasury bills
  - 2.2.1.2 Commercial paper
  - 2.2.1.3 Negotiable certificate of deposits
- 2.2.2 Capital markets
  - 2.2.2.1 Debt
  - 2.2.2.2 Stocks
  - 2.2.2.3 Commodities
- 2.3 Securitisation
- 2.4 International money and capital markets
  - 2.4.1 Dollar market
  - 2.4.2 Euro market
  - 2.4.3 International bond markets
- 3. Time Value of Money**
  - 3.1 Future value
    - 3.1.1 One period case
    - 3.1.2 Multiple period case
    - 3.1.3 Future value and compounding
  - 3.2 Present value and discounting
    - 3.2.1 Perpetuity
    - 3.2.2 Annuity
    - 3.2.3 Mortgages
  - 3.3 Computation of interest rate and effective rate of interest
- 4. Investment Management**
  - 4.1 Managing working capital
    - 4.1.1 Cash management
    - 4.1.2 Inventory management
    - 4.1.3 Receivables and payables management
  - 4.2 Capital budgeting decisions
    - 4.2.1 Types of investment decisions
    - 4.2.2 Techniques of evaluating investment proposals
      - 4.2.2.1 Discounted cash flow methods
        - 4.2.2.1.1 NPV
        - 4.2.2.1.2 PI
        - 4.2.2.1.3 IRR
      - 4.2.2.2 Non-discounted cash flow methods
        - 4.2.2.2.1 Payback period
        - 4.2.2.2.2 ARR
- 5. Introduction to Taxation**
  - 5.1 Introduction to the concept of tax
  - 5.2 Types of taxes
  - 5.3 Tax rules for individuals, business and corporate houses
  - 5.4 Concepts and applications of Income Tax Act, income tax rules, amendments and alterations in tax laws in Bhutan time to time
  - 5.5 Different cannons of taxation and their application for better tax planning
  - 5.6 Different elements of tax for computing tax liabilities for individuals and business
    - 5.6.1 Tax rates
    - 5.6.2 Tax base
    - 5.6.3 Entities and person
  - 5.7 Residential Status and taxability of individual
    - 5.7.1 Residential Status of individual
      - 5.7.1.1 Residents

- 5.7.1.2 Non-residents
- 5.7.1.3 Citizens and persons

## **6. Introduction to Corporate Income Tax (CIT) and Business Income Tax (BIT) in the Context of Bhutan**

- 6.1 Tax liabilities under business and corporate tax
- 6.2 Corporate and business tax liabilities
  - 6.2.1 Full tax liability
  - 6.2.2 Limited tax liability
- 6.3 Preparation of accounts as per income tax rules and computation of corporate and business income tax
- 6.4 Tax administration of BIT and CIT including recovery measures
- 6.5 Fines and penalties

## **7. Tax Planning and Business Decision**

- 7.1 Business tax environment and incentives – its influences on business decisions.
- 7.2 Different tax incentives available to tax payers in Bhutan
  - 7.2.1 Selection, location, and formation of the business organization
  - 7.2.2 Divestment and tax advantage

## **8. International Tax Planning**

- 8.1 Factors influencing International tax planning through tax reliefs, tax holidays and incentives for business establishments
- 8.2 Taxation problems and incentives with FDI Companies
- 8.3 Methods of Tax planning, tax minimization, incidence of double taxation and relief
- 8.4 Differences between tax planning, management and minimization vs. avoidance and evasion

### **Reading Lists:**

#### **1. Essential Readings**

- 1.1 Ross, S., Westerfield, R., Jaffe, J., & Jordan, B. (2015). *Corporate finance* (11th ed.). New Delhi: McGraw Hill.
- 1.2 Karlson, L.C. (2015). *Corporate value creation: An operations framework for nonfinancial managers* (1st ed.). Wiley Corporate F&A.
- 1.3 Siciliano, G. (2014). *Finance for nonfinancial managers* (2nd ed.). McGraw-Hill Education.

#### **2. Additional Readings**

- 2.1 Dinkar, P. (n.d.). *Direct tax planning and management*. New Delhi; Sultan Chand and Son.
- 2.2 Girish, A., & Gupta, R. (2016). *Simplified approach to corporate tax planning and management* (17th ed.). Delhi: Bharat Law House.
- 2.3 Ministry of Finance. (2001). *Income Tax Act of the Kingdom of Bhutan (2001)*. <http://www.mof.gov.bt/wp-content/uploads/2014/07/RulesOnIncomeTax3rdEd.pdf>
- 2.4 Ministry of Finance. (2005). *Income Tax Rules of the Kingdom of Bhutan (2005)*. <http://www.mof.gov.bt/wp-content/uploads/2014/07/RulesOnIncomeTax3rdEd.pdf>

**Date:** July, 2017

**Module Code and Title: GSE101 Analytical Skills****Programme:** University-wide module**Credit:** 12**Module Tutor(s):** Passang Dema, Rajitha Sanaka, Lindsay Nicole K Kamakahi**Module Coordinator:** Lindsay Nicole K Kamakahi

**General objective:** This module aims at developing critical and analytical thinking skills of students to enhance their creativity and ability to think laterally that will aid problem solving and decision making abilities. With these essential analytical thinking and problem solving skills students gain an edge in a competitive world.

**Learning outcomes - On completion of the module, students will be able to:**

- articulate thinking paradigms;
- explain creativity and barriers to creative thinking;
- apply creative thinking skills to spot unnoticed opportunities;
- describe problem solving process;
- apply appropriate problem solving tools to a given issue;
- evaluate issues to make informed decisions;
- generate creative solutions by using appropriate methods.

**Teaching and learning approaches**

Approach	Hours per week	Total Credit Hours
Lectures	1	15
Group and Panel Discussions, Presentations, Case Study	1	15
Role Plays/Demonstrations, Mock sessions, Audio visuals	2	30
Independent Study, Reflection, Written Assignments, Project Work , Individual Reading	4	60
<b>Total</b>		<b>120</b>

**Assessment approach****A. Written Assignment: Portion of final Marks - 20%**

Students will be required to complete one written assignment on the contemporary issue of a subject. The required data and contextual information will be provided to students. Students will be required to read, analyse and interpret the data and contextual information, and communicate the result to the intended audience. Wherever there is a need, students should substantiate the existing data with their own data collection. The length of the assignment should be anywhere between 1000 and 1500 words.

**Criteria:**

- 4% - Originality and creativity
- 2% - Clarity of the points and opinions
- 4% - Reliability of data and accuracy of data interpretation
- 8% - Analysis of the issue
- 2% - Overall effectiveness of writing style

## **B. Class Participation: Portion of the final Marks - 10%**

Students will participate in class discussions, contributing their ideas and opinions about the methods and tools being taught in the module.

### **Criteria:**

2% - frequency of participation in class

3% - quality of comments –involving critical thinking and analysis of information and reasoning

5% - contribution in a group discussion in class –understanding of group dynamics and processes

## **C. Case Analysis and Presentation: Portion of Final Marks - 30%**

Students will solve one case study in a group which will be assessed in two components. The case can be related to any field of knowledge such as engineering, climate change, biotechnology, sustainable development, procurement, production, marketing, strategic management, human resource and current economic and social development.

### **1. Written**

#### **Criteria:**

5% identifying the problem

10% choosing the right approach for the analysis and solving the problem

5% drawing the correct conclusion with a recommendation

### **2. Presentation**

#### **Criteria:**

2% Creativity in delivery of the presentations;

2% Visual appeal

2% Confidence

4% Content analysis

## **D. Panel Discussion: Portion of Final Mark - 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.

### **Criteria:**

5% - Preparedness on the topic

5% - Relevance of the argument

5% - Respect for other panelists' views

5% - Coherent and logical flow of ideas

## **E. Debate: Portion of the Final Mark - 20%**

Students in groups of four or five will debate on a given topic against another group.

### **Criteria:**

5% - Language Proficiency

5% - Intelligence, ability and competence

5% - Logical thinking and reasoning



5% - Ability to use appropriate information

Overview of the assessment approaches and weighting

Areas of Assignment	Quantity	Weighting
A. Written Assignment	1	20%
B. Class Participation	NA (non-definite/should participate in the class discussion at least 5 times)	10%
C. Case Analysis & Presentation	1 + 1	30%
D. Panel Discussion	1	20%
E. Debate	1	20%
<b>TOTAL</b>		<b>100%</b>

**Pre-requisite:** None

**Subject matter**

**UNIT I: Thinking process & Reflection**

- 1.1. Introduction to the Thinking Process & Reflection
- 1.2. Concept of mind mapping
- 1.3. Metacognition and thinking about thinking
- 1.4. Thinking Paradigms: Lateral and Vertical thinking
  - 1.4.1. Whole brain (system 1 and system 2)
  - 1.4.2. Analytical
  - 1.4.3. Critical
  - 1.4.4. Creative
  - 1.4.5. Logical
  - 1.4.6. Scientific
  - 1.4.7. Statistical
  - 1.4.8. Systems
  - 1.4.9. Visual
  - 1.4.10. Ethical

**UNIT II: Overview of analytical thinking skills**

- 2.1. Concept of analytical skills
- 2.2. Competencies of analytical thinking
- 2.3. Benefits of analytical thinking
- 2.4. Analytical thinking process
- 2.5. Tools and techniques for analytical skills
- 2.6. Application of analytical thinking
- 2.7. Validity and strength in arguments

**UNIT III: Creative Thinking**

- 3.1. Definition of creativity
- 3.2. Creative thinking – Self-Assessment
- 3.3. Characteristics of a creative person
- 3.4. Barriers to creativity and overcoming the barriers
- 3.5. Ways to enhance creative thinking (e.g. brain storming)
- 3.6. Methods of creativity

**UNIT IV: Problem solving process**

- 4.1. Understanding problem analysis
- 4.2. Conventional problem solving process
  - 4.2.1. Present the problems
  - 4.2.2. Ask solutions

- 4.2.3. Shoot down ideas
- 4.2.4. Make consensus
- 4.3. Creative problem solving process
  - 4.3.1. Problem definition
  - 4.3.2. Problem analysis
  - 4.3.3. Generating possible solutions
    - 4.3.3.1. Brain storming process and rules
    - 4.3.3.2. Fishbone Analysis
    - 4.3.3.3. Mind mapping
  - 4.3.4. Analysing the solutions
  - 4.3.5. Selecting the best solution
  - 4.3.6. Implementing the best solution
  - 4.3.7. Planning the next course of action
- 4.4. Questioning techniques

#### **UNIT V: Decision making process**

- 5.1. Introduction to Decision making process
- 5.2. Six Thinking Hats
- 5.3. SWOT Analysis
- 5.4. Decision Tree analysis/what-if analysis
- 5.5. Pareto chart
- 5.6. Logical Framework Analysis

#### **Reading List**

##### **Essential Reading**

- Bono, E. d. (2000). *Six Thinking Hats* (2nd ed.). New Delhi, India: Penguin India.
- 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, US
- 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*. e-Penguin.
- Bono, E. d. (2005). *Thinking course (Revised Edition)*.
- Chopra, R. (n.d.). *Logical Critical Analytical Reasoning*. Galgoba Publications Pvt Ltd.
- Eiffert, S. D. (1999). *Cross-train your brain: a mental fitness program for maximizing creativity and achieving success*. Amacom.
- Kahneman, D. (2015). *Thinking fast and slow*. New York: Farrar, Straus and Giroux.
- Scott, J. W. (2016). *Critical Thinking: Proven strategies for improving your decision making skills, retaining information longer and analyzing situations with simple logic ---- Logical thinking and critical thinking skills*. New Familiar Publishing.

**Date:** January 2018

<b>Module Code and Title:</b>	<b>ECN202 Macroeconomics</b>
<b>Programme:</b>	Bachelor of Commerce
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Karma Lhaden, Dr. Swati Chakraborty, Kabita Chhetri
<b>Module Coordinator:</b>	Dr. Swati Chakraborty

**General Objective:** This provides an introduction to macroeconomics. The module gives students a thorough understanding of the principles of economics that apply to an economic system as a whole. It places particular emphasis on the study of national income and price determination, and also develops students' familiarity with economic performance measures, the financial sector, stabilization policies, and economic growth.

**Learning Outcomes** -On completion of the module, students should be able to:

1. Explain the basic concepts of economics and relate the basic economic theory and principles to current macroeconomic issues and evaluate related public policy
2. Anticipate and describe the potential impacts of fiscal and monetary policy changes on businesses/economy
3. Interpret charts, graphs, and tables and use the information to make informed judgments
4. Use economic models to analyse a situation in terms of economics
5. Apply effective, creative and innovative solutions, both independently and cooperatively, to economic problems/issues
6. Communicate knowledge and understanding of economic issues using written, verbal and visual expressions
7. Evaluate the broader social consequences of economic decisions making
8. Analyse impact of macroeconomic indicators in business situations of moderately complex nature

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture	2	30
Class exercises, quizzes, class discussion, presentations	2	30
Independent study, library research, assignments	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Application-based assignments: Portion of Final Marks-20%**

Each student will complete 2 assignments (10% each) of 5 problems or topics each using economic concepts on business problems concerning the national income and money market.

- 3% using the correct procedure and calculations
- 3% applying economic concepts to answer questions
- 4% drawing the correct conclusions

**B. Case study and presentation: Portion of Final Marks-15%**

Groups of 4 will complete a case study of 2000 words, based on current financial topics in the news. Each group will then deliver a presentation of 10 minutes, followed by a 5 min Q & A session. All group members must be involved in the presentation and the Q&A session.

- 3% defining the economic problem presented by real situations

- 5% reaching reasonable conclusions using economic analysis
- 2% group presentation: cohesiveness and organization
- 5% individually assessed process score (contribution to the group output and responses in Q&A)

**C. Panel Discussion: Portion of Final Marks-10%**

Students in group will be given topics and a panel discussion will be held. The tutor will work as a moderator of the discussion. Assessment of the individual participants will be based on their valid contribution to the discussion.

**D. Midterm Examination: Portion of Final Marks-20%**

Students will take a written exam of 2-hour duration 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 for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Application-based assignments	2	20%
B. Case study and presentation	1	15%
C. Panel Discussion	1	10%
D. Midterm Examination	1	20%
<b>Total Continuous Assessment (CA)</b>		<b>65%</b>
<b>E. Semester-end Examination (SE)</b>		<b>35%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** ECN101 Microeconomics

**Subject Matter:**

**1. Introduction to Macroeconomics**

- 1.1 Macroeconomics and its scope
- 1.2 How macroeconomics is different from microeconomics
- 1.3 Overview of the national economy

**2. 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 (with simple numerical examples)
- 2.4 Limitations in measuring national income
- 2.5 Importance of national income analysis

**3. The IS-LM Model**

- 3.1 Brief Introduction to Keynesian Economics and Keynesian Multiplier
- 3.2 The goods market and the IS Curve
- 3.3 The money market and the LM Curve
- 3.4 Equilibrium in the goods and money markets
- 3.5 Effects of change in the monetary and fiscal policies

**4. Monetary and Fiscal Policy in IS-LM Model**

- 4.1 Impact of fiscal policy in the IS-LM Model and crowding out effect.

- 4.2 Impact of Monetary policy in the IS-LM Model
- 4.3 The composition of output and the policy mix
- 4.4 The policy mix in action

## 5. Anatomy of Inflation and Unemployment

- 7.1 Overview of labour market
- 7.2 Unemployment: cause, effects and costs of unemployment
- 7.3 Full employment
- 7.4 Natural rate of unemployment
- 7.5 Equilibrium in the labour market
- 7.6 Inflation: Cause, effects and cost of high inflation
- 7.7 Is little inflation good for the economy
- 7.8 Phillips curve

## 6. Aggregate Supply and Demand

- 6.1 The aggregate supply curve
- 6.2 The aggregate demand curve
- 6.3 Equilibrium in all three markets: Goods, financial and labour
- 6.4 Dynamic effects of fiscal and monetary policy change

## 7. The Central Bank, Money and Credit

- 7.1 The money stock determination – the money multiplier
- 7.2 The instruments of monetary control
- 7.3 The money multiplier and bank loans
- 7.4 Control of the money stock and control of the interest rate
- 7.5 Money stock and interest rate targets
- 7.6 Money, credit and interest rates
- 7.7 The income velocity of money and the quantity theory

## 8. Economic Growth and Factors Impacting Growth

- 8.1 How to measure the standard of living, introduction to the growth model
- 8.2 Role of capital accumulation in growth
- 8.3 Interactions between output and capital accumulation and the effects of the saving rate
- 8.4 Role of technological progress and capital accumulation in growth
- 8.5 GNH compatibility and conflict with economic growth in Bhutan

### Reading Lists:

#### 1. Essential Readings

- 1.1 Blanchard, O., & Johnson, D.R. (2013). *Macroeconomics* (6th ed.). Boston: Pearson.
- 1.2 Dornbusch, R., Fischer, S., & Startz, R. (2011). *Macroeconomics* (11th ed.). Delhi: McGraw-Hill Europe.
- 1.3 Jhingan, M.L. (2010). *Macroeconomic theory* (12th ed.). Delhi: Vrinda Publication (P) Ltd.
- 1.4 Mankiw, N.G. (2010). *Macroeconomics* (7th ed.). Worth Publishers.
- 1.5 Royal Monetary Authority Act of Bhutan (2010)

#### 2. Additional Readings

- 2.1 Gross National Happiness Commission. (2013). *Eleventh Five Year Plan (2013-2018)*.
- 2.2 Royal Monetary Authority. Annual Reports and other publications.
- 2.3 National Statistical Bureau. Reports and data.

**Date:** July, 2017

## Year 2 Semester II

<b>Module Code and Title:</b>	<b>MGT203 Growth and Change in Business</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** This module aims to develop students' understanding in application of management skills to proactively engage with growing business by designing appropriate growth plans. In addition, this module expects learners to gain contemporary theory and practice in managing growth with wide range of tools and methods available to address the changing challenges and problems.

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

1. Set individual goals and activities that support growth and build momentum for a specific business
2. Discuss the key success factors such as people, processes, product, competitors, technology, and societal changes for growth of a business
3. Develop an integrated business growth plan, taking into account all the various factors necessary to foster growth, along with contingency plans for uncertainties
4. Explain the need to evolve as a leader and to develop and apply new leadership styles as a company grows
5. Evaluate different approaches to change
6. Provide solutions and recommendations to real life change scenarios
7. Propose changes, as part of the change process within a sample organization, in a coherent integrated fashion across the functional areas of the business

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures	2	30
Class discussions, exercises, presentations	2	30
Independent study and library research, assignments, project work	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Analytical Assignment: Portion of Final Marks-15%

Students will write two individual assignments based on the topics given and which will be discussed during class. Each individual assignment will be approximately 700 words worth 7.5% each

- 1.5% substance
- 1% organization such as clarity of controlling argument and main ideas
- 2% analytic thinking and problem solving
- 1% overall effectiveness of writing style with creativity and originality
- 2% reaching a reasonable conclusion

#### B. Case Study Analysis: Portion of Final Marks-10%

One individual and one group case study analysis, each case study is worth 5% and will be assessed on the following criteria.

- 1% identifying the problem
- 3% choosing the right approach for the analysis and solving the problem

1% drawing the correct conclusion with a recommendation

**C. Project: Portion of Final Marks-25%**

Students will work in groups of five to design a strategic plan that encompasses appropriate change model/approach for growth of a specific business in Bhutan. A written report of approximately 2500 words suggesting appropriate changes for a chosen business has to be submitted. There will also be a group presentation (approximately 15 minutes):

- 2% clear definition of a problem
- 2% using appropriate techniques
- 2% gathering data and information from multiple sources
- 2% analysis of the problem
- 2% conclusion
- 5% individually assessed process score (contribution to the group output)

Presentation (10%):

- 5% group presentation mark
  - Cohesiveness: 1.5%
  - Organization: 1.5%
  - Level of professional delivery: 2%
- 5% individual presentation mark
  - Clarity: 1.5%
  - Conciseness: 2%
  - Tone: 1.5%

**D. Class Participation and Preparedness: Portion of Final Marks-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.

- 1% frequency of participation in class
- 1% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% participation in debriefings on snap ungraded quizzes, and discussions of current events
- 1% contribution in a group discussion in class

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Assignment	2	15%
B. Case study	2	10%
C. Group Project and Presentation	1	25%
D. Class Participation		5%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>

<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
	<b>TOTAL</b>	<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction to Growth and Change in Business**

- 1.1 Define growth and change
- 1.2 Importance of growth and change in business
- 1.3 Identifying growth opportunities

**2. Growth of an Individual and Organization**

- 2.1 Recruit, train and evaluate
- 2.2 Performance Management System (PMS)
- 2.3 Individual key performance indicators (KPIs) and organizational KPIs

**3. Planning for Growth**

- 3.1 Budgeting for growth
  - 3.1.1 Meaning of budget
  - 3.1.2 Importance of budget for growth
  - 3.1.3 Variance analysis for forecasting
- 3.2 Business planning and growth
  - 3.2.1 Strategic planning, (vision, mission, goals): translate into action plans
  - 3.2.2 Business growth
    - 3.2.2.1 Competitive through key successes factors such as technology, people, processes, product, customer focus
    - 3.2.2.2 Market analysis and projections,
    - 3.2.2.3 Planning process (top-down vs bottom-up; realistic underlying assumptions; contingencies and alternatives)

**4. Change for Growth in Business**

- 4.1 The role of change and its impact on business growth
- 4.2 Leadership for growth and change
  - 4.2.1 Change management vs. Change leadership
  - 4.2.2 Role of leadership during change
- 4.3 Examination of the need to evolve as a leader and to develop and apply new leadership styles as a company grows
  - 4.3.1 Role of the board (policy, strategy, potential alliances) vs. management (implement plans/strategy, discuss alternatives with the board)
  - 4.3.2 Transformational vs. Transactional leadership approaches to change
- 4.4 Organizational structural changes during growth: Types of organizational structures and impact on growth
- 4.5 Forces for change: Internal and external forces
- 4.6 Approaches to change during growth
  - 4.6.1 Change agents
  - 4.6.2 Change strategies
  - 4.6.3 Change tools
  - 4.6.4 Organizational culture
  - 4.6.5 Power and resistance to change in the Bhutanese context
  - 4.6.6 Types of change: Planned, unplanned and emergent change



- 4.6.7 Forms of change
  - 4.6.7.1 Revolution (Transformational)
  - 4.6.7.2 Evolution (incremental)
- 4.6.8 Change models such as Lewin's three step change model, Kotter's eight step change model and Quinn model

## 5. Ways to Foster Change

- 5.1 Career enrichment: rotation of people through different organizational functions
- 5.2 Rewards for innovation (even if some fail); integrate with overall personal assessment related to corporate goals
- 5.3 Workshops to explore/examine changes, and identify best approaches
- 5.4 Analysis of changes in the market
- 5.5 Establishment of formal departments to explore change (technologies, market changes, broader changes affecting the company (e.g. Internet)
- 5.6 Identifying uncertainties, and building contingency plans
- 5.7 Implementation plans for change, growth
- 5.8 Sustaining change
- 5.9 Creating and managing a learning organization

### Reading Lists:

#### 1. Essential Readings

- 1.1 Graetz, F., Rimmer, M., Smith, A., & Lawrence, A. (2011). *Managing organizational change* (3rd ed.). Australia: Wiley & Sons.
- 1.2 Kotter, J. P. (2014). *Accelerate: Building strategic agility for a faster-moving world* (1st ed.). Harvard Business Review Press.
- 1.3 Burnes, B. (2014). *Managing change* (6th ed.). Pearson United Kingdom.

#### 2. Additional Readings

- 2.1 Khosla, S., & Sawhney, M. (2014). *Fewer, bigger, bolder: From mindless expansion to focused growth*. New York: Penguin Portfolio.
- 2.2 Robbins, S.P., Judge, T.A., Millett, B., & Waters-Marsh, T. (2016). *Organizational behavior* (8th ed.). Australia: Pearson Education.
- 2.3 Spender, J. C. (2015). *Business strategy: Managing uncertainty, opportunity, and enterprise*. Oxford University Press.
- 2.4 Kuensel (daily readings)

**Date:** July, 2017

**Module Code and Title:** BMS202 Statistics for Solving Business Problems

**Programme:** Bachelor of Commerce

**Credit Value:** 12

**Module Tutors:** Hari Kumar Tiwari, Jigme Tashi, Tshering Pemo

**Module Coordinator:** Jigme Tashi

**General Objective:** This module aims to develop students' competence in applying statistical techniques in everyday live. Students will be able to collect information, summarize data and analyse quantitative information for decision making in business using statistical tools and techniques.

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

1. Identify the most appropriate statistical tools to use for each business situation or decision
2. Explain the limitations of the statistical tools being used, and determine likely bias in the answers arising from misuse of the tools
3. Prepare graphical representations from data tables to provide analysts a visual representation of a data set
4. Use statistical functions in spreadsheets to compute the measures of central tendency and dispersion
5. Use concepts of probability distributions such as binomial, Poisson and normal distributions through spreadsheet statistical functions for properly structuring the analysis to match the business decision to be made which involves uncertainty
6. Select the correct hypothesis test to use for making the most likely correct decision
7. Evaluate relationships between variables for making business decisions by using the concept of correlation and simple linear regression
8. Choose suitable statistical techniques for describing and forecasting time series data.
9. Apply the most widely-used statistical methods used in a variety of business situations, while recognizing their potential limitations

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	2	30
Discussions, class exercises, case studies, class quizzes, presentations	1	15
Exercises and quizzes in computer lab	1	15
Tutorial & Independent study	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Group Assignment: Portion of Final Marks-15%

Students in groups of 4 will display two sets of data to illustrate descriptive statistics involving data analysis and presentation from Units I and II (Visualizing & Presenting Data, Data Descriptors) and produce a group report of 1000 words illustrating their results. This will be followed by individual Q&A.

- 5% accurate and clear graphic and tabular description of data (group mark)
- 5% individual student contribution to the group work (process score)
- 5% individual explanation of the meaning of the data as displayed (viva)

#### B. Project: Portion of Final Marks-10%

Students will work in groups of 4 to collect practical data from specific businesses and forecast results. The project covers unit VI (Time series Analysis), and presenting their findings in a 10-minute presentation.

- 2% group work
- 5% individual students' contribution of collecting data & forecasting
- 3% clarity of individual student's part in the presentation

#### C. Written Class Quizzes: Portion of Final Marks-10%

Coverage: Two written quizzes of 5-10 questions (5% each, 30 min duration) to test students' knowledge for unit II, III, and VI (Data descriptors, Probability, Time series data & analysis)

- 5% accuracy of answers to factual questions
- 5% solving practical problems accurately

#### D. Lab Quizzes: Portion of Final Marks-10%

Two computer lab quizzes (5% each, 45 min duration) of 10-15 problems which cover units IV and V (Probability distributions, and regression & correlation analysis)

**E. Class participation: Portion of Final Marks-5%**

Each student will contribute to class discussion by answering questions, stating their opinions and listening to others.

- 2% coming to class prepared for discussion
- 2% sharing their ideas clearly
- 1% listening to the ideas of others

**F. Midterm Examination: Portion of Final Marks-20%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-35%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Group assignment	1	15%
B. Project	1	10%
C. Class tests	2	10%
D. Lab Quizzes	2	10%
E. Midterm Examination	1	20%
<b>Total Continuous Assessment (CA)</b>		<b>65%</b>
<b>F. Semester-end Examination (SE)</b>		<b>35%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Visualizing 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

**2. 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

**3. Data Descriptors**

- 3.1 Measures of Central tendency
  - 3.1.1 Mean, median, and mode
  - 3.1.2 Percentiles and quartiles
  - 3.1.3 Averages from frequency distributions
  - 3.1.4 Weighted Averages

- 3.1.5 Functions used in MS Excel: AVERAGE, MEDIAN, MODE, PERCENTILE, QUARTILE, SUM, SUMPRODUCT
- 3.2 Measures of dispersion
  - 3.2.1 Range,
  - 3.2.2 Inter-quartile range and semi- inter-quartile range (SIQR)
  - 3.2.3 Standard deviation and Variance
  - 3.2.4 Coefficient of variation
  - 3.2.5 Measurement of skewness, kurtosis and moments.
  - 3.2.6 Functions used in MS Excel: MAX, MIN, VAR, VARP, STDEV, SQRT, COUNT, SKEW, KURT, Box plots and Descriptive statistics from Excel toolbar add-in
- 4. Probability**
  - 4.1 Basic ideas and terminologies in probability
    - 4.1.1 Probability laws
    - 4.1.2 Addition law
    - 4.1.3 Multiplication law and conditional probability
    - 4.1.4 Bayes' theorem
    - 4.1.5 Hypothesis Testing (T-Test, Z-test, Chi-square and Anova)
    - 4.1.6 Functions used in MS Excel: PROB, SUM
- 5. Probability Distributions**
  - 5.1 Discrete probability distributions
    - 5.1.1 Binomial probability distribution
    - 5.1.2 Poisson probability distribution
    - 5.1.3 Poisson approximation to the binomial distribution
    - 5.1.4 Functions used in MS Excel: BINOMDIST, COMBIN, FACT, POISSON, and SUM
  - 5.2 Continuous probability distribution
    - 5.2.1 The normal distribution
    - 5.2.2 The standard normal distribution
    - 5.2.3 Checking for normality
    - 5.2.4 Other continuous probability distribution
    - 5.2.5 Functions used in MS Excel: NORMSDIST, NORMDIST, PRODUCT, SQRT, NORMINV, NORMSINV
- 6. Linear Correlation and Regression Analysis**
  - 6.1 Linear correlation analysis
    - 6.1.1 Scatter plots
    - 6.1.2 Covariance
    - 6.1.3 Pearson's coefficient of correlation and
    - 6.1.4 Testing the significance of linear correlation between two variables
    - 6.1.5 Spearman's rank correlation coefficient
    - 6.1.6 Testing the significance of Spearman's rank correlation coefficient,  $r_s$
    - 6.1.7 Functions used in MS Excel: COVAR, PEARSON, CORREL, STDEV, COUNT, TINV, TDIST, SUM, INTERCEPT, SLOPE, TREND, Correlation from Excel toolbar add-in
  - 6.2 Linear regression analysis
    - 6.2.1 Construct scatter plot
    - 6.2.2 Fit line to sample data
    - 6.2.3 Test model reliability (Standard Error of Estimate and Coefficient of Determination)
    - 6.2.4 Excel data analysis regression analysis

- 6.2.5 Functions used in MS Excel: INTERCEPT, SLOPE, STEYX, Regression from Excel toolbar add-in

## 7. Time Series Data and Analysis

- 7.1 Introduction to time series data
  - 7.1.1 Stationary and non-stationary time series
  - 7.1.2 Seasonal time series
  - 7.1.3 Univariate and multivariate methods
  - 7.1.4 Scaling the time series
- 7.2 Index numbers
  - 7.2.1 Simple indices
  - 7.2.2 Aggregate indices
  - 7.2.3 Deflating values
- 7.3 Trend extrapolation
  - 7.3.1 A trend component
  - 7.3.2 Fitting a trend to a time series
  - 7.3.3 Types of trends
  - 7.3.4 Trend parameters and calculations
- 7.4 Forecasting
  - 7.4.1 Using a trend chart function to forecast time series
  - 7.4.2 Moving averages
  - 7.4.3 Exponential smoothing
- 7.5 Forecasting errors
  - 7.5.1 Types of error measurement
  - 7.5.2 Interpreting errors
  - 7.5.3 Error inspection
  - 7.5.4 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 Lists:

#### 1. Essential Readings

- 1.1 Aczel, A.D. (2012). *Complete business statistics* (8th ed.). Wohl Publishing.
- 1.2 Beri, G.C. (2009). *Business statistics* (3rd ed.). McGraw Hill Education (India) Private Limited.
- 1.3 Davis, G., & Pecar, B. (2013). *Business statistics using Excel* (1st ed.). Oxford University Press.
- 1.4 Levin, R.I., & Rubin, D.S. (2008). *Statistics for management* (7th ed.). Dorling Kindersley Pvt Ltd.

#### 2. Additional Readings

- 2.1 Thukral, J.K. (2011). *Business statistics* (3rd ed.). Taxmann publication.
- 2.2 Sharma, J.K. (2014). *Business statistics* (4th ed.). Vikas Publishing House Pvt.
- 2.3 Gupta, S.P. & Gupta, M.P. (2014). *Business statistics* (17th ed.). Sultan Chand and Sons.
- 2.4 Levine, D.M., Szabat, K.A., & Stephan, D.F. (2013). *Statistics for managers using Microsoft Excel*, (7th ed.). India: Phi Learning Private Ltd.

**Date:** July, 2017

**Module Code and Title:**

**Programme:**

**Credit Value:**

**HRM202 Organizational Behaviour and Culture**

Bachelor of Business Administration

12

**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma  
**Module Coordinator:** Carl Wonder

**General Objective:** This module focuses on actions and attitudes of individuals and groups towards one another and towards the organization as a whole, and the effect on the organization's functioning and performance. The module aims to prepare students to consider ways to nurture the desired values and behaviours contributing to the unique social and psychological environment of an organization.

**Learning Outcomes** -On completion of the module, students should be able to:

1. Discuss the challenges and opportunities of Organizational Behaviour (OB)
2. Describe the contributions of behavioural sciences to the understanding of OB
3. Critically analyse individual personality and behaviour by recognizing the impact of emotions, moods, attitude and perception on human behaviour
4. Use parameters of measuring job satisfaction to assess the main causes of job dissatisfaction and satisfaction
5. Foster team effectiveness by demonstrating the characteristics of effective teams and also facilitate group decision making
6. Explain workplace leadership as a rational mix of politics and power
7. Discuss the impact of Organizational Designs and Structures on OB
8. Analyse the intangible aspects of the organizational culture
9. Select appropriate strategies to reduce organizational stress

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Discussions, Role Plays, Quizzes, Case Studies, Presentations	2	30
Independent Study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Quizzes: Portion of Final Marks-15%**

A quiz will be given after every 3 weeks of material taught. 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. Each quiz worth 5%, containing - 40% on Multiple Choices & 60% on Open Questions will be assessed based on accurate answers to factual theoretical and application based questions.

**B. Case Study: Portion of Final Marks-15%**

In groups of 4 students, each group will be required to make a detailed analysis (given in a 1000-word report) of an Organizational Behaviour Case based on the theoretical and applied concepts of Organizational Behaviour. In this case each group will explain how, based on all the elements present in the case, the Organizational Behaviour issues are most likely will proceed and turn out. The case study will be assessed based on following marking criteria:

- 4% analysis and identification of the business issue
- 4% recommendation of solution based on their learning
- 2% language (English grammar, spelling, etc.)
- 5% individual process score for level of contribution to the group output

**C. Presentation: Portion of Final Marks-10%**

Individual Students will make a presentation of 5-7 minutes, followed by Q&A for 3-5 minutes.

Presentations will be on examples from current events or cases highlighting organizational behaviour topics.

4%	the content development and preparation of slides
2%	english communication skills – vocabulary, voice modulation & precise pronunciation
2%	body language – eye contact with audience, & other gestures
2%	Q&A handling from audience

#### **D. Role plays, Debates, and Class Participation: Portion of Final Marks-20%**

During each contact hour, in turn the students are given skill-building exercises like role plays and debate that they must do either individually or in pairs/groups. The students' outcomes of each exercise are then discussed with the full class.

Furthermore, the lecturer will continuously question the students to test their actual comprehension of the topic at hand. Any student who actively asks questions by themselves or offer additional examples or real world situations will be rewarded accordingly.

5%	role-play
10%	debate
5%	class participation

For the purpose of marking the role-play objectively, the following marking scheme will be used and the final score will then be scaled down to 5 %:

Relevant information used to develop dialogues	- 5 marks
Clarity of dialogues	- 5 marks
Fluency and spontaneity of performance	- 5 marks
Confidence	- 5 marks
Total:	- 20 marks

The following scoring scheme will be used for marking the debate and the final score will then be scaled down to 10 %:

Organization and clarity	- 5 marks
Use of argument	- 5 marks
Use of cross-examination and rebuttal	- 5 marks
Presentation style	- 5 marks
Total:	- 20 marks

The class participation will be assessed on the basis of the following marking criteria and the final score will then be scaled down to 5 %:

Quality of questions and doubts	- 5 marks
Frequency of participation	- 5 marks
Overall contribution towards enrichment of discussion	- 5 marks
Total:	- 15 marks

#### **E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

#### **F. Semester-end Examination: Portion of Final Marks-25%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weight</b>
A. Quizzes	3	15%
B. Group Case Study	1	15%
C. Presentation	2	10%
D. Role plays, debates, and class participation		20%
E. Midterm Examination	1	15%
<b>Total Continuous Assessments (CA)</b>		<b>75%</b>
<b>F. Semester End Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction to Organizational Behaviour**

- 1.1 Concepts and challenges of OB
- 1.2 Opportunities of OB
- 1.3 Contribution of major behavioural sciences discipline to OB

**2. Individual Behaviour**

- 2.1 Foundations of individual behaviour
- 2.2 Biographical characteristics
- 2.3 Personality; Emotions and moods
- 2.4 Perception:
  - 2.4.1 Concepts
  - 2.4.2 Impact of perception on behaviour
  - 2.4.3 Factors influencing perception
  - 2.4.4 Common shortcuts in judging others

**3. Values, Attitude and Job Satisfaction**

- 3.1 Values and sources of value; types of value; values, ethics, and behaviour
- 3.2 Components of an attitude
- 3.3 Consistency and attitude
- 3.4 Relationship between attitudes and behaviour
- 3.5 Main causes of job satisfaction
- 3.6 Identification of the parameters of measuring job satisfaction
- 3.7 The impact of satisfied and dissatisfied employees

**4. Foundations of Group Behaviour and Team Building**

- 4.1 The types of groups
- 4.2 Stages of group development
- 4.3 Norms and individual behaviour in group
- 4.4 Group decision making
- 4.5 Teams vs. groups
- 4.6 Types of teams
- 4.7 Characteristics of effective teams
- 4.8 Managing teams
- 4.9 Key components of effective teams
- 4.10 The growing popularity of teams in organizations

**5. Organizational Structure and Organizational Culture**

- 5.1 Identification of key elements of an organization's structure
- 5.2 Common organization designs
- 5.3 The Bureaucracy
- 5.4 Matrix organization



- 5.5 Virtual' organization
- 5.6 Boundary less organizations
- 5.7 Organizational culture- meaning and importance
- 5.8 How employees learn culture
- 5.9 Uniform culture
- 5.10 Strong versus weak culture
- 5.11 Culture versus formulization
- 5.12 Functions of cultures
- 5.13 Culture as a liability
- 5.14 Creating and sustaining culture
- 5.15 Creating a positive organizational culture
- 5.16 Creating an ethical organizational culture
- 5.17 Measurement of organizational culture
- 5.18 Recognizing organizational culture in managing change
- 5.19 Characteristic of a spiritual organization

## 6. Workplace Power, Politics and Leadership

- 6.1 Concept and importance of workplace power and politics
- 6.2 Bases of power
- 6.3 Dependency in power relationships
- 6.4 Power tactics
- 6.5 Politics: Power in action
- 6.6 Factors that Influence political behaviours
- 6.7 Leadership at workplace with right mix of power and politics

## 7. Organizational Change and Stress management

- 7.1 Forces for change
- 7.2 Resistance to change
- 7.3 Overcoming resistance to change
- 7.4 Approaches to managing organizational change; Kotter's eight step plan for change
- 7.5 Identification of the potential sources of stress
- 7.6 How to tackle stress
- 7.7 Consequences of stress, managing stress

### Reading Lists:

#### 1. Essential Readings

- 1.1 Buckingham, M. (2005). *What great managers do*. Harvard Business Review. [https://hbr.org/2005/03/what-great-managers-do?cm\\_sp=Topics-\\_-Links-\\_-Read%20These%20First](https://hbr.org/2005/03/what-great-managers-do?cm_sp=Topics-_-Links-_-Read%20These%20First)
- 1.2 Hill, L., & Lineback, K. (2011). *Are You a Good Boss—or a Great One?* Harvard Business Review. [https://hbr.org/2011/01/are-you-a-good-boss-or-a-great-one?cm\\_sp=Topics-\\_-Links-\\_-Read%20These%20First](https://hbr.org/2011/01/are-you-a-good-boss-or-a-great-one?cm_sp=Topics-_-Links-_-Read%20These%20First)
- 1.3 Robbins, S. (2013). *Organizational behaviour* (15th ed.). Pearson educations.
- 1.4 Robbins, S.P., & Judge, T.A. (2016). *Organizational behaviour* (17th ed.). Pearson.
- 1.5 Locke, E. (2009). *Handbook of principles of organizational behaviour: indispensable knowledge for evidence-based management* (2nd ed.). Wiley.

#### 2. Additional Readings

- 2.1 Gupta, A.D. (2013). *Organizational behaviour: Design, structure and culture* (2nd ed.). Dreamtech Press.
- 2.2 Bauer, T., & Erdogan, B. (2010). *Organizational behaviour*. Flat World Knowledge.
- 2.3 Neck, C.P., Houghton, J.D., & Murray, E.L. (2016). *Organizational behaviour: A critical-thinking approach* (1st ed.). SAGE Publications.

Date: July, 2017

**Module Code and Title:** MGT204 Motivation and Control Systems  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard  
**Module Coordinator:** Carl Wonder

**General Objective:** This module aims to develop students' understanding of various motivational theories and different types of incentives to motivate employees of an organization. Students will examine and analyse both short-term and long-term incentives with their benefits and limitations. In addition, students will be provided strong grounding on various control systems used by organizations to implement business strategies.

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

1. Design an appropriate mixture of motivation systems for a sample organization, consistent with its vision, mission and specific objectives
2. Identify types of incentives that are likely to be most effective in a particular sort of organization, and minimize undesirable outcomes
3. Design appropriate control systems for a sample business to assure measurement of achievement of the goals, and identify undesirable side effects from various incentives put in place
4. Identify when internal or external situations in specific business situations have changed in the way that will require modifications to the incentive systems and/or control systems to keep employees focused and productive in achieving corporate goals
5. Propose changes in the motivation and control systems in sample business situations either as market forces change or new technology is available
6. Identify budget variances in a sample organization
7. Analyse how collective human behaviour is shaped by what is happening in a business, and use that analysis to shape incentive and control systems
8. Evaluate changes in the relationships and structures in sample businesses that shape behaviour and experiences within a system

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture	2	30
Assignments, case studies, role plays, class discussion, presentations	2	30
Independent study and library research	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Case Studies: Portion of Final Marks-10%**

Each student will complete 1 case study report of 800 words, based on current management issues in the news.

- 3% defining the business problem presented by real situations
- 5% reaching reasonable conclusions using appropriate motivation and control system analysis techniques
- 2% answering questions based on the presentation

**B. Role-playing, Class Discussion: Portion of Final Marks-20%**

Each student will contribute to role playing and class discussions by answering questions, stating their opinions, and thoughts on various issues relating to motivation and control systems in an organization.

- 10% role playing
- 7% contributing to class discussion
- 3% listening to and responding logically to the viewpoints of others

**C. Project: Portion of Final Marks-20%**

Select and analyse a business problem related to corporate world in a group of 4 using techniques taught in class. The paper will be approximately 2000 words, and include problem definition, data, analysis, conclusions and references.

- 2% clear definition of a problem
- 3% using appropriate analysis techniques
- 2% gathering data and information from multiple sources
- 5% analysis of the problem
- 3% conclusion
- 5% individually assessed process score (contribution to the group output)

**D. Presentation: Portion of Final Marks-10%**

There will be a presentation of 15 minutes per group and include slides. Each group will present to the class the findings of the research projects.

- 5% group coordination and professionalism of presentation
- 5% individually assessed presentation
  - Organization: 1%
  - Clarity: 1%
  - Persuasiveness: 1.5%
  - Comprehensiveness: 1.5%

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-25%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Case study analysis	1	10%
B. Role-playing, class discussion		20%
C. Project	1	20%
D. Presentation	1	10%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>
<b>F. Semester-end Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** MGT102 Management Theory and Practice

**Subject Matter:**

1. Introduction to Motivation and Control Systems

- 1.1 Overview of motivational theories: Herzberg's Two-Factor Theory, Maslow's Hierarchy of Needs and Expectancy Theory
- 1.2 Control systems: Diagnostic control system and boundary control system
- 1.3 Striking a balance between motivating employees and using control systems to assure achievement of the organizational goals
- 1.4 Vision, mission and goals for the organizations

## 2. Incentive Systems, Benefits and Limitations

- 2.1 Short-term incentives: Salary, bonuses, promotions, trainings and recognition
- 2.2 Longer-term incentives: Promotion tied to performance, career path visibility, stock options, recognition, post-retirement benefits and contract renewal
- 2.3 Individual versus group incentives: relate to the nature of the work, group versus individual contribution/control toward achieving corporate goals, integration of functions and people within the organization
- 2.4 Gratuity, contract renewal bonus and other incentives to foster longevity in the organization
- 2.5 Designing appropriate incentives for organizations in Bhutan

## 3. Control Systems

- 3.1 Introduction to control systems
- 3.2 Effective organizational control systems: integration into established process, acceptance by employees, availability of information when needed and economic feasibility
- 3.3 Organizational control techniques: Financial control, budget control and human resource control
- 3.4 Organizational control objectives: effective plans, consistency in organizational activities, effectiveness and efficiency of organization, feedback on projects and decision making
- 3.5 Organizational control process: Establishment of standards to measure performance, measurement of actual performance, comparison of performance with standards, corrective measures
- 3.6 Types of organizational control systems: Feed forward, concurrent and feedback.
- 3.7 Study of control systems used in Bhutan
- 3.8 Use of meetings: set specific short-term goals; follow-up on action; coordination of team members; foster learning by younger/support staff
- 3.9 Carrot and stick theory: foster desired behaviours, minimize undesirable behaviours
- 3.10 Rewards for exceeding targets versus penalties for failures
- 3.11 Automatic consequences, versus negotiation about failures

## 4. Modifying Incentives and Control Systems

- 4.1 Reasons for modifying control systems
  - 4.1.1 Controversies over assessment and incentives
  - 4.1.2 Failure of system to foster desired behaviour
  - 4.1.3 Distortion of incentives

### Reading Lists:

#### 1. Essential Readings

- 1.1 Course pack for MGT204 Motivation and Control Systems
- 1.2 Latham, G., P. (2011). *Work motivation: History, theory, research and practice* (2nd ed.). Sage Publications.
- 1.3 Thomas, K.W. (2009). *Intrinsic motivation at work: What really drives employee engagement*. Berrett-koeehler Publishers.

- 1.4 Ankli, R.E., & Palliam, R. (2012). Enabling a motivated workforce: exploring the sources of motivation. *Development and Learning in Organizations: An International Journal*, 26(2), 7-10.
- 1.5 Hassard, J. (1991). Multiple paradigms and organizational analysis: A case study. *Organization Studies*, 12(2), 27-299.
- 1.6 Normann, R. (1971). Organizational innovativeness: Product variation and reorientation. *Administrative Science Quarterly*, (2), 203-215.
- 1.7 Stringer, C., Didham, J., & Theivananthampillai, P. (2011). Motivations, pay satisfaction, and job satisfaction of front-line employees. *Qualitative Research in Accounting and Management*, 8(2), 161-179.

## 2. Additional Readings

- 2.1 Lund, B. (2003). Organizational culture and job satisfaction. *Journal of Business & Industrial Marketing*, 18(3), 219-236.
- 2.2 Anthony, R., & Govindarajan, V. (2006). *Management control systems* (12th ed.). McGraw-Hill Education.
- 2.3 Merchant, K., & Stede. (2011). *Management control systems* (3rd ed.). Pearson.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>EDP101 Entrepreneurship</b>
<b>Programme:</b>	University-wide module
<b>Credit:</b>	12
<b>Module Tutors:</b>	Madhav Verma, Dip Raj Pradhan, Tshering Yangchen
<b>Module Coordinator:</b>	Madhav Verma

### General objective:

The module will enable students to kindle the spirit of enterprise in themselves, evaluate and develop their skills, and motivate them to consider entrepreneurship as a career option. The module intends to enable students to assess the Bhutanese labor market, economy, and equip them with ability to identify business ideas, spot business opportunities, develop business model and business plan/proposal.

### Learning outcomes:

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

- explain the Bhutanese labor market and the role of entrepreneurship
- map out the Bhutanese entrepreneurship ecosystem
- explain policies related to entrepreneurship in Bhutan
- evaluate entrepreneurial competencies
- develop entrepreneurial competencies
- identify solution driven business ideas
- evaluate business opportunities
- use value chain analysis to generate business ideas
- apply business model to develop business plan
- develop a feasible business plan
- pitch and present business plans

### Teaching and learning approaches:

Approach	Hours per week	Total credit hours
----------	----------------	--------------------

Lectures	2	30
Class discussions, exercises, presentations, role plays, seminar, entrepreneur talk, debate and case studies	2	30
Independent study and library research, assignments, project work	4	60
<b>Total</b>		<b>120</b>

### **Assessment Approach**

#### **A. Case writing/analysis: Portion of Final Marks-10%**

Each student will be required to write a case about an entrepreneur and the enterprise in the locality (maximum 1200 words). The case must document the entrepreneurial journey from idea to starting business to challenges, opportunities and way forward. The students must produce documentary evidence such as interview recordings, minutes, and images to support their work.

Criteria:

- 3% organization of ideas
- 5% content
- 2% evidence and validity

**OR**

Each student will be required to analyze a case and write a case analysis report of maximum 1200 words.

Criteria:

- 2% organization of ideas
- 6% analysis (identification of issues, analysis of decision alternatives, recommendations/suggestions)
- 2% referencing

#### **B. Group Work: Business Opportunity identification and selection: Portion of Final Marks-10%**

Students in groups of 3-5 members or individually will engage in ideation exercise and generate ideas as well as select a business opportunity. The students will be required to submit idea evaluation report of maximum 1200 words.

Criteria:

- 2% Environmental scanning
- 3% generating ideas
- 3% evaluation of ideas
- 1% selection of ideas
- 1% evidence

#### **C. Group Work: Business Model Development Portion of Final Marks-10%**

Students in groups of 3-5 members will develop business model for the opportunity selected.

Criteria:

- 7% Business Model and explanation of building blocks
- 3% Business Model Canvas

**D. Project: Business Plan Development (2 parts and final version): Portion of Final Marks-50%**

Students will work in groups of five to develop a business plan specific for the Bhutanese market. There will also be a group presentation (approximately 10-15 minutes) that includes slides.

Written report (30%):

- 10% Part A (In-depth overview, market analysis and marketing plan):
- 10% Part B (Production and operations, Human Resource and financial plan):
- 10% Part C Final draft:
  - 1% Executive summary
  - 1% Project Description
  - 1% Market analysis
  - 1% marketing plan
  - 1% operation plan
  - 1% human resources plan
  - 1% financial plan
  - 1% referencing
  - 1% appendices
  - 1% general structure

10% Individually assessed process score (contribution to the group output part A 3%, Part B 3% and Part C 4%)

Presentation (10%):

Group presentation mark (6%):

- Cohesiveness: 2%
- Organization: 1%
- Level of professional delivery: 2%
- Questioning & Answering (2%)

4% Individual presentation mark:

- Clarity: 1%
- Conciseness: 1%
- Content: 1%
- Tone: 1%

**E. Semester-End Examination: Portion of Final Marks-20%**

The module will have a semester-end examination for 1 hour covering the entire syllabus. Cases will also be used to test the levels of knowledge.

Areas of assignments	Quantity	Weighting
A. Case writing/analysis	1	10%
B. Group Work	1	10%
C. Group Work	1	10%
D. Project: Business Plan Development (2 parts and final report) Business Plan Presentation	3	40%
	1	10%
<b>Total Continuous Assessment (CA)</b>		<b>80%</b>
<b>E. Semester-End Examination (SE)</b>	1	<b>20%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**UNIT I: Introduction to Entrepreneurship**

- 1.1. Definition and concept of Entrepreneurship
- 1.2. Types of entrepreneur

- 1.3. Characteristics of an entrepreneur
- 1.4. Entrepreneurial functions
- 1.5. The entrepreneurial method
- 1.6. Bhutanese entrepreneurship ecosystem (course pack - Entrepreneurship related strategies in Bhutan)
- 1.7. Role and scope of entrepreneurship in Bhutan

### **UNIT II: The Entrepreneurial Mind-Set and competencies**

- 2.1. The Entrepreneurial Thinking
- 2.2. Grassroot Innovations (course pack – include emerging trends/opportunities in Bhutan)
- 2.3. Problem solving techniques
- 2.4. Entrepreneurial motivation
- 2.5. Evaluation of entrepreneurial competencies using GETT/SRQ (course pack should include networking, negotiation, motivation, etc.)
- 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 (course pack – include process & techniques of idea generation)
  - 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. Business model canvas
- 4.2. Sustainable business models

### **UNIT V: Building up a 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
- 5.2. In-depth business overview
  - 5.2.1. Business profile
  - 5.2.2. Business background
  - 5.2.3. Vision
  - 5.2.4. Mission
  - 5.2.5. Objectives
  - 5.2.6. Keys to success and USPs

### **UNIT VI: Market Analysis**

- 6.1. Business environment analysis
  - 6.1.1. SWOT
  - 6.1.2. STEEPLES
- 6.2. Market research
- 6.3. Target market
- 6.4. Target customers
- 6.5. Demand analysis
- 6.6. Competitor analysis
- 6.7. Price determination
- 6.8. Income and revenue forecasting



## **UNIT VI: Marketing Plan**

- 7.1. Marketing Mix (including costing)

## **UNIT VIII: Production and Operations**

- 8.1. Product/Service description
- 8.2. Production process
- 8.3. Plant and equipment (including costing)
- 8.4. Inventory (including costing)
- 8.5. Administration (including costing)

## **UNIT IX: Human Resource Management**

- 9.1. A brief introduction to human resources
- 9.2. Organizational chart
- 9.3. Owner(s) and CEO
- 9.4. Required staff
- 9.5. Recruitment and selection options
- 9.6. Training programs
- 9.7. Human resource costing

## **UNIT X: Financials**

- 10.1. Estimated project cost
- 10.2. Financing the project
- 10.3. Capital cost
- 10.4. Depreciation schedule
- 10.5. Financing cost: Cost of equity, cost of debt, and weighted average cost of capital, loan amortization schedule.
- 10.6. Projected cash flow statement
- 10.7. Projected income statement
- 10.8. Projected financial position
- 10.9. Economic Analysis
  - 10.9.1. Break-even analysis
  - 10.9.2. Pay-back period
  - 10.9.3. NPV

### **Reading List**

#### **Essential Reading**

Hisrich, 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

Isaacson, W. (2011). *Steve Jobs*. Simon & Schuster.

Kuratko, D. F. (2016). *Entrepreneurship: Theory, process and practice* (10th ed.). South Western College Publication.

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

#### **Additional Reading**

Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully launching new ventures* (5th ed.). Pearson.

Drucker, P.F. (2006). *Innovation and entrepreneurship*. Harper Business.

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

Johnson, K.D. (2013). *The entrepreneur mind: 100 essential beliefs, characteristics, and habits of elite entrepreneurs*. Johnson Media Inc.

Kumar, A., (2012). *Entrepreneurship: Creating and leading an entrepreneurial organization*. Pearson (India).

Kuratko, D. F. (2016). *Entrepreneurship: Theory, process and practice* (10th ed.). South Western College Publication.

Osterwalder, A & Pigneur, Y. (2017). *Business Model Generation*. Self-published.

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

Royal Government of Bhutan. (2012). *Cottage Small and Medium Industry policy*. Royal Government of Bhutan.

Royal Government of Bhutan. (2016). *Companies Act of Bhutan*. National Assembly of Bhutan. Retrieved October 24, 2017, from <http://www.nab.gov.bt/en/business/acts>

Royal Government of Bhutan. (2017). *12th 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.

Royal Government of Bhutan. (n.d.). *Cottage Small and Medium Industry Development Strategies (2012-2020)n.*. Royal Government of Bhutan

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

Shankar, R. (n.d.). *Entrepreneurship: Theory and practice* (1st ed.). McGraw Hill Education.

**Date:** January 2018

## Year 3

### Semester I

**Module Code and Title:** MGT305 Fundamentals of Corporate

**Governance**

**Programme:** Bachelor of Business Administration

**Credit Value:** 12

**Module Tutors:** Karma Lhaden, Dr. Swati Chakraborty,

**Module Coordinator:** Dr. Swati Chakraborty

**General Objective:** The objective of the module is to introduce students to corporate governance principles in real business scenario. Upon understanding global and country practices in the corporate world, students will be able to examine and critically analyse the roles of corporate governance in business setting.

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

1. Relate the role and nature of corporate governance in different environments
2. Apply key concepts of corporate governance to study the corporate governance structure of an organization
3. Analyse the contexts, both endogenous and exogenous, that underpin and contribute to corporate governance structures locally and internationally
4. Analyse the trade-offs in corporate governance issues from the perspectives of key stakeholders

5. Assess the importance of the inter-relationship between board of directors, management, and shareholders
6. Evaluate the role and importance of agency cost in the business world
7. Assess the significance of the growing importance and impact of E-fraud on the corporate world
8. Evaluate the role and nature of corporate governance

**Teaching and Learning Approach:**

<b>Approach</b>	<b>Hours per week</b>	<b>Total credit hours</b>
Lecture and case studies	3	45
Tutorials and group work	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Written Assignment: Portion of Final Marks-10%**

In their respective groups, students are required to do a detailed analysis on the nature, causes and the remedial measures of shareholder activism in an international corporation, which will be pre-assigned to each group. The assignment report should not be more than 2000 words.

- 1.5% introduction to the concept of shareholder activism
- 1.5% nature of shareholder activism of the assigned international corporation
- 2.5% causes of the shareholder activism in that corporation
- 2.5% remedial measures of shareholder activism in the corporation
- 2% individual assessment component (ability to respond to questions)

**B. Quizzes: Portion of Final Marks-10%**

Each student will complete two short written individual quizzes of 15 min duration each, covering 2 weeks of subject matter. Each quiz worth 5% will be fact-based in-class quizzes to evaluate their knowledge of agency problems and board-management relationship.

**C. Case study/Project including presentation: Portion of Final Marks-25%**

Case study: Each group will have to select an international organization that has not been operating smoothly (unethical organization). A detailed analysis needs to be done as to what went wrong in these organizations and what could be the remedial measures. All the groups have to select different organizations. The maximum time duration for the presentation is 10 minutes, followed by question and answer session for 5 minutes.

- 2% introduction to the concept of unethical organization
- 5% why is the selected organization considered as unethical?
- 10% underlying factors which resulted in the organization to be considered as unethical
- 5% suggested remedial measures
- 3% individual assessment component (ability to respond to questions)

Project: Each group has to select an organization in Bhutan. Students' should carry out a mini-field observation to the chosen organization to study the corporate governance structure. Each group has to submit a written report of not more than 3000 words. Students' are also expected to give a presentation of 10 minutes.

- 2% introduction to the concept of corporate governance
- 4% identifying the loopholes in the corporate governance structure of the organization
- 8% reasons for the loopholes in the corporate governance structure of the organization.
- 8% possible solutions and remedial measures for improvement.

3% individual question and answer.

**D. Class participation: Portion of Final Marks-5%**

Each student will be assessed based on their participation in the class by contributing to the class discussions by answering questions, stating their opinions, listening to others and actively taking part in class activities during the sessions.

**E. Midterm Exam: Portion of Marks-20%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Written assignment	1	10%
B. Case study analysis/Project	1	25%
C. Quizzes	2	10%
D. Class Participation		5%
E. Midterm Examination		20%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Corporation**

- 1.1 Concept and characteristics of incorporated entities
- 1.2 Overview of the evolution of joint stock companies
- 1.3 Difference between incorporated and unincorporated business entities
- 1.4 Incorporation of companies under the Companies Act
- 1.5 Benefits of incorporation
- 1.6 Corporation and Corporate Governance (CG)
  - 1.6.1 Meaning of Corporation and CG
  - 1.6.2 Features of CG
  - 1.6.3 Historical development of Corporate Governance
  - 1.6.4 Advantages and disadvantages of incorporation
- 1.7 Fundamentals of Corporate Governance
  - 1.7.1 Theories of Corporate Governance
  - 1.7.2 Principles of Corporate Governance
  - 1.7.3 Regulation
  - 1.7.4 Codes of best practice
- 1.8 Disclosure
  - 1.8.1 Concepts of disclosure
  - 1.8.2 Reporting on corporate governance and reporting requirements, management commentary and voluntary disclosures
- 1.9 Mechanisms to control managerial behaviour and to enhance transparency
- 1.10 Power and influence of corporation
- 1.11 Ethical corporations

- 1.12 Purpose and role of corporations in society
- 1.13 Agency cost
  - 1.13.1 Case Study: Union Carbide and Bhopal
- 1.14 Control mechanisms
  - 1.14.1 Governance Committee
  - 1.14.2 Audit Committee: Role and function of audit committee
  - 1.14.3 Risk Committee
  - 1.14.4 Internal audit
    - 1.14.4.1 Criteria of a good internal audit
    - 1.14.4.2 Importance of internal audit
    - 1.14.4.3 Role and Process of internal audit

## **2. Stakeholders**

- 2.1 Private vs. Public corporation
  - 2.1.1 Ownership and Control
  - 2.1.2 Ownership and responsibility
- 2.2 Private and institutional investors
  - 2.2.1 Power, size and type of institutional investors
  - 2.2.2 Mutual Funds and Venture capital
    - 2.2.2.1 Advantages
    - 2.2.2.2 Disadvantages
  - 2.2.3 Pension and Insurance Funds
    - 2.2.3.1 Advantages
    - 2.2.3.2 Disadvantages
- 2.3 Shareholder activism
  - 2.3.1 A case study on shareholder activism: Myner shifts the burden of proof on activism

## **3. Directors**

- 3.1 Role and responsibilities of directors
- 3.2 Board of Directors:
  - 3.2.1 Features of the Board
  - 3.2.2 Legal duties and functions of the board
  - 3.2.3 CEO succession planning
- 3.3 Board-management
  - 3.3.1 Relationship Issues
  - 3.3.2 Information flow
- 3.4 CEO/Chairman: Ex-CEO as directors
- 3.5 Director nomination, election and compensation
- 3.6 Independent directors
- 3.7 Non-Executive Directors

## **4. Management**

- 4.1 Levels of management
- 4.2 CEO
  - 4.2.1 Roles and responsibilities
  - 4.2.2 Compensation
- 4.3 Stock options
  - 4.3.1 Restricted options
  - 4.3.2 Repricing option grants
- 4.4 Shareholder concerns
- 4.5 Employment contracts
- 4.6 ESOP: Merits and demerits
- 4.7 Effective monitoring of management

## 5. International Corporate Governance

- 5.1 Corporate Governance
  - 5.1.1 Growth of CG and its various trends
  - 5.1.2 Universal codes
  - 5.1.3 Global CG guidelines
- 5.2 OECD
  - 5.2.1 OECD principles of CG
  - 5.2.2 OECD guidelines on state –owned enterprises
- 5.3 ICGN Statements
- 5.4 Comparative Analysis of OECD and ICGN statements
- 5.5 Cadbury report
- 5.6 Sarbanes-Oxley Act
- 5.7 Fraud risk assessment
- 5.8 E-fraud costs and risks

## 6. Corporate Governance in Bhutan

- 6.1 Corporate governance in Bhutan
- 6.2 Historical development of corporate governance
- 6.3 DHI corporate governance code
- 6.4 RMA corporate governance regulations
- 6.5 Royal Security Exchange of Bhutan Ltd (RSEBL) market
- 6.6 Future development and regulations of corporate governance

### Reading Lists:

#### 1. Essential Readings

- 1.1 Tricker, B. (2015). *Principles of corporate governance: Principles, policies, and practices* (3rd ed.). Oxford University Press.
- 1.2 Monks, R.A., & Minow, N. (2011). *Corporate governance* (5th ed.). Wiley.
- 1.3 Ministry of Finance. (2014). Internal Audit charter (2014). Royal Government of Bhutan.
- 1.4 Druk Holding and Investments Ltd. (n.d.). *Corporate governance code*.

#### 2. Additional Readings

- 2.1 Solomon, J. (2014). *Corporate governance and accountability* (4th ed.). New Delhi: Wiley India Pvt. Ltd.
- 2.2 Velasquez, M.G. (2012). *Business ethics: Concepts and cases* (7th ed.). New Delhi: Pearson.
- 2.3 Cases on Business Ethics Business World.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>MGT306 Managing Business-Government Relations</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** This module aims to provide students with an understanding of key issues and processes concerning the interaction of business with government by pursuing an

integrated approach to strategic management. It will enhance students' ability to think analytically about the ways in which government and business interact with one another in an economy, and prepares them to adapt to government policies affecting different types of businesses.

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

1. Discuss how business and government are organized and how they seek to influence one another
2. Analyse national economic policies in an increasingly integrated global economy
3. Analyse different relationships between governments and businesses
4. Assess the impact of government regulation on a business and its competitors
5. Explain how government policies will affect the competitive positions of individual firms and industries
6. Explain how firms and industries react to influence government policies
7. Measure the impact of government support for (and restraints on) a business, and propose plans accordingly which would benefit the business
8. Explain any changes in government policies toward business generally, e.g. the "ease of doing business"
9. Review the ways in which government policies affect economic growth and the ways in which governments seek to achieve a variety of noneconomic objectives through tax and other policies
10. Analyse and appraise how business organizations influence the Government

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Class discussions, class exercises, case studies, quizzes, presentations	2	30
Independent study and library research	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. In-Class Exercises: Portion of Final Marks-10%**

Each student will complete two in-class analyses (5% each) of 400 words on business problems concerning types of business responses and effects of change in government policies. These will be based on specific case topics provided to students in advance.

- 1% identifying the problem
- 2% analysis approach, referring subject matter covered in the module
- 2% drawing effective action-oriented conclusions

**B. Case Studies: Portion of Final Marks-15%**

Each student will complete 3 in class case studies (5% each) report of 400 words, based on the analysis of the given case.

- 1.5% defining the business problem presented in the case
- 2% presenting the findings
- 1.5% answering questions based on the presentation

**C. Group Project Report and Presentation: Portion of Final Marks-25%**

Students select and analyse business problems related to the corporate world's relation to government in groups of 4. The paper will be approximately 2500 words, and include problem definition, data, analysis, conclusions and references. The group presentation will be approximately 10 minutes, and include slides.

Project report (Group):

- 5% clear definition of the issue/problem

- 4% appropriate methods of data gathering and analysis tools
- 6% effective business action conclusions
- Project Presentation (Individual):
  - 5% language fluency, subject content, body language, class Q&A
  - 5% process score based on contribution to group output

**D. Class Participation: Portion of Final Marks-5%**

Each student will contribute to class discussions by answering questions, listening to the contributions of others, and stating their opinions and thoughts on the relationship between the business world and the government with the class.

- 3% contributing to class discussion
- 2% listening to and responding logically to the viewpoints of others

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. In Class Exercises	2	10%
B. Case Studies	3	15%
C. Project and presentation	1	25%
D. Class participation		5%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** MGT101 Introduction to Business Environment, BLT101 Legal Considerations in Business

**Subject Matter:**

**1. Overview of the Business Environment: Impact of Government Policies on Business**

- 1.1 The role of government
  - 1.1.1 Regulatory view
  - 1.1.2 Business in partnership with government in addressing societal and economic matters
- 1.2 Factors affecting the internal and external environment of an organization
- 1.3 Analyzing different business environments
- 1.4 Business and government in emerging markets
- 1.5 Sustainable development and business practices
  - 1.5.1 Lobbying
  - 1.5.2 Impact of lobbying practice
  - 1.5.3 Private politics
  - 1.5.4 Ethics and business practice
  - 1.5.5 Climate change and business practice
  - 1.5.6 Competitive advantage and sustainability



## **2. Complementary Relations between Government and Business**

- 2.1 Impact of government on business
  - 2.1.1 Incentives
  - 2.1.2 Technical assistance
  - 2.1.3 Market assurance
  - 2.1.4 Business promotion
  - 2.1.5 Institutional support: Trade unions, chambers of commerce, trade associations such as the Association of Bhutanese Industries
- 2.2 Impact of business on government
  - 2.2.1 Generation of employment
  - 2.2.2 Tax
  - 2.2.3 Contribution of forex
  - 2.2.4 Import substitution

## **3. Engaging with Stakeholders**

- 3.1 Customers
- 3.2 Government/regulators
- 3.3 Employees
- 3.4 Investors
- 3.5 Suppliers
- 3.6 Others:
  - 3.6.1 Media
  - 3.6.2 Non-governmental organizations
  - 3.6.3 Organized labour

## **4. Business's Interaction with Governments**

- 4.1 Attitude towards governments
  - 4.1.1 Opportunists
  - 4.1.2 Avoiders
  - 4.1.3 Partners
  - 4.1.4 Reluctant engagers
  - 4.1.5 Adversaries

## **5. Impact of Government Policies on Business**

- 5.1 The Role of government
  - 5.1.1 Regulatory view
  - 5.1.2 Factors affecting the internal and external environment of an organization
- 5.2 Government intervention and Foreign Policy
  - 5.2.1 Incentives
  - 5.2.2 Technical assistance
  - 5.2.3 Market assurance
  - 5.2.4 Business promotion
  - 5.2.5 Institutional support
    - 5.2.5.1. Trade unions
    - 5.2.5.2. Chamber of Commerce
    - 5.2.5.3. Trade associations (Association of Bhutanese Industries)
- 5.3 Managing external affairs (Impact on Operating income)
- 5.4 National Government and International Organizations (WTO)

### **Reading Lists:**

#### **1. Essential Readings**

- 1.1 Steiner, G., & Steiner, J. (2016). *Business, government and society: A managerial perspective* (11th ed.). New York: McGraw-Hill Higher Education.
- 1.2 Gittel, R., Magnusson, M., & Merenda, M. (n.d.). Government, public policy, and sustainable business (pp. 99-156). *The sustainable business case*.
- 1.3 <http://2012books.lardbucket.org/pdfs/sustainable-business-cases/s07-government-public-policy-and-s.pdf>
- 1.4 Baron, D.P. (2001). Private politics. *Journal of Economics & Management Strategy*, (2003): 12(1), 31-66.

## 2. Additional Readings

- 2.1 Coen, D., Grant, W., & Wilson, G. (2010). *The Oxford handbook of business and government*. Oxford: Oxford University Press.
- 2.2 Kinga, S. (2009). Polity, kingship and democracy. *Bhutan Times Ltd*.  
<https://www.scribd.com/doc/145752580/Kinga-PolityKingshipandDemocracy>
- 2.3 Rodrik, D. (2002). *Feasible globalizations*. National Bureau of Economic Research.
- 2.4 Frankel, J.A. (2000). *Globalization of the economy*. National Bureau of Economic Research.
- 2.5 Grosse, R. (2005). *International business and government relations in the 21st century*. Cambridge: Cambridge University Press.
- 2.6 Khanna, T., & Palepu, K.G. (2010). *Winning in emerging markets: A roadmap for strategy and execution*. Harvard Business Press, 2010.
- 2.7 Daemrich, A.A. (2011). *International Lobbying and the Dow Chemical Company*. Harvard Business Review.
- 2.8 Khanna, T., & Palepu, K.G. (2009). *Metro: Cash and carry*. Harvard Business Review.
- 2.9 Frieden, J., Pettis, D., Rodrik, D., & Zedillo, E. (2015). *After the fall: The future of global cooperation: Geneva reports on the world economy 14*. Center for Economic Policy Research.  
([http://cepr.org/active/publications/books\\_reports/viewreport.php?cvno=P244](http://cepr.org/active/publications/books_reports/viewreport.php?cvno=P244))
- 2.10 Ghemawat, P. (2007). *Redefining global strategy: Crossing borders in a world where differences still matter* (1st ed.). Harvard Business Review Press.
- 2.11 McKinsey & Company. *Managing government relations for the future*.  
(<http://www.mckinsey.com/industries/public-sector/our-insights/managing-government-relations-for-the-future-mckinsey-global-survey-results>)
- 2.12 Baron, D.P. (1995). Integrated strategy: Market and non-market Components. *California Management Review*, 37(2), 47-65.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>RES301 Research Methods in Business</b>
<b>Programme:</b>	Bachelors of Commerce
<b>Credit:</b>	12
<b>Module Tutors:</b>	Kabita Chhetri, Jigme Tashi, Dip Raj Pradhan, Tirtha Raj Puri, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** This module aims to acquaint students with the process to identify research problems, draw and operationalize research plans, apply appropriate techniques for empirical investigation and write a research report. The module also familiarizes students with various dimensions and methods of research which will help them make informed choices while doing a research. Students will also be introduced to languages of research, ethical

principles and challenges in conducting a research, and thus, serves as a foundational module for practical research in the advanced levels of study.

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

1. Explain the differences between business research methodology and methods
2. Make informed choice from the alternative methods and designs of business research
3. Identify and formulate research problems
4. Prepare good research proposals
5. Select and design appropriate data collection tools
6. Interpret and analyse the data using statistical tools
7. Critically review literature relevant to their research topic
8. Write and present a good research report

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Interactive lectures	3	45
Group Discussion	3	45
Independent Study	1.5	22.5
Data Preparation and Analysis	0.5	7.5
<b>Total</b>		<b>120</b>

**Assessment Approach:**

Students' learning of the module will be assessed continuously throughout the semester.

**A. Identifying and Formulating a Research Problem: Portion of Final Marks-10%**

Students in a group of five should be able to identify a research problem of their interest/subject. Having accepted the topic by the module tutor, students then will formulate a research problem, research objectives and questions.

- Problem significance (4%)
- Relation to area of study (2%)
- Logical statement of the research problem, objectives and questions (2%)
- Presentation (2%)

**B. Writing a Critical Literature Review: Portion of Final Marks-10%**

The students will have to search literature relevant to their chosen topic(s) and critically review the literature.

- Relevancy (2%)
- Critical writing (4%)
- Standard flow of writing (2%)
- Presentation (2%)

**C. Developing Appropriate Research Design and Methods: Portion of Final Marks-10%**

Students will frame research design relevant to their chosen topics and develop the research methods. This will include sampling, methods of data collection and its analysis processes.

- Choice of appropriate design and methods (5%)
- Logical writing skills (3%)
- Presentation (2%)

**D. Critiquing Research Articles (1): Portion of Final Marks-10%**

Students in group will select 2 research articles of their interest and do a critical analysis of the papers. The assessment will also include presentation.

- Choice of appropriate papers (1%)
- Critical analysis (5%)
- Presentation individual (4%)

**E. Data Preparation and Analysis: Portion of Final Marks-10%**

Students in groups will be assigned to prepare and analyse by the end of the unit on Analysis and interpretation of data. The assessment will also include presentation.

Data preparation (2%)

Data analysis (5%)

Presentation (3%)

**F. Writing a Research Proposal: Portion of Final Marks-20%**

Towards the end of the semester, the groups should be able to develop and present a good research proposal. The same proposal is expected to be continued for research work in the sixth semester.

Proper adoption of research proposal format (2%)

Logical writing skills (3%)

Standard of the proposal (8%)

Referencing according to APA guidelines (2%)

Proposal presentation (5%)

**G. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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 students' learning assessment approaches is as follows;

Area of assignment	Quantity	Weighting
A. Identifying and formulating research problem	1	10%
B. Writing a critical Literature Review	1	10%
C. Developing appropriate research design and methods	1	10%
D. Critiquing research papers	1	10%
E. Data Preparation and Analysis	1	10%
F. Writing a research proposal	1	20%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>G. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction**

- 1.1 Meaning of research
- 1.2 Purpose and role of research in business
- 1.3 Research types and process
- 1.4 Role of scientific research methods
- 1.5 Ethical issues in research

**2. Research Problems and Literature Review**

- 2.1 Literature review
  - 2.1.1 Significance of literature review in research
  - 2.1.2 Sources of literature
  - 2.1.3 Searching and evaluating literature
  - 2.1.4 Documenting literature review
- 2.2 Research problems and identifying research areas

- 2.3 Problem statement
  - 2.3.1 Identifying a research problem
  - 2.3.2 Techniques involved in defining a problem
- 2.4 Research objectives and questions

### 3. Research Methodology

- 3.1 Research design
- 3.2 Types of research design
- 3.3 Types of survey
- 3.4 Census and Sample; Meaning, features and limitations of census survey
- 3.5 Need and features of sample survey
- 3.6 Universe and Population
- 3.7 Sampling Design: Random and non-random sampling methods
- 3.8 Sampling errors
- 3.9 Primary and secondary data: meaning, advantages and disadvantages
- 3.10 Methods of collecting primary data: interviews, questionnaires and schedules; sources of secondary data
- 3.11 Measurement and scaling techniques in research: The measurement process – object and its properties; Types of scales such as nominal, ordinal, interval and ratio scales; Likert scale and Semantic Differentiation (SD) scale and their applicability; Sources of error in scaling

### 4. Analysis and Interpretation of Data

- 4.1 Processing and analysis of data
- 4.2 Reliability and validity of data in research
- 4.3 Role of statistical methods in research: Averages, dispersion, correlation, regression and other important statistical methods in research.
- 4.4 Graphic presentation of data: Histogram, Bar charts, pie-charts, etc.
- 4.5 Data analysis tools

### 5. Report Writing

- 5.1 Characteristics of a well written research report
- 5.2 Research proposal lay out.
- 5.3 Research report lay out
- 5.4 Integral parts of the report
- 5.5 Mechanics and precautions in research reports

### Reading Lists:

#### 1. Essential Readings

- 1.1 Kothari, C. R. (2010). *Research methodology, methods and techniques*. New Age International Publishers.
- 1.2 Saunders et. al. (2009). *Research methods for business students* (5th ed.) Pearson Education.
- 1.3 Yin, K.R. (2014). *Case study research design and methods*. Thousand Oaks, CA: Sage.

#### 2. Additional Readings

- 2.1 Bryman, A., & Bell, E. (2007). *Business research methods*. Oxford University Press.
- 2.2 Dooley, D. (2009). *Social research methods*. Prentice Hall.
- 2.3 Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. Wiley
- 2.4 Dawson, C. (2007). *A practical guide to research methods* (3rd ed.). Amazon Reader Review.
- 2.5 Sekaran, U., & Bougie, R. (2010). *Research methods for business* (5th ed.). Wiley publications.

2.6 Gillham, B. (2000). *Case study research methods*. Real World Research.

**Date:** July, 2017

### Year 3 Semester II

**Module Code and Title:** **MGT309 Competitive Advantage: Strategic Management**

**Programme:** Bachelor of Business Administration

**Credit Value:** 12

**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard

**Module Coordinator:** Jeroen Uittenbogaard

**General Objective:** Building on the pre-requisite modules, this module aims to provide students an opportunity to analyse, at an advanced level, competitive advantages of a nation, company or individual. Students also learn to develop and implement appropriate responses to changes in the competitive environment, as well as develop strategic management capabilities, and apply them to specific situations.

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

- 1 Apply current theories of competitive advantage
- 2 Analyse Bhutan's competitive advantages as a country in the context global business scenario
- 3 Develop strategies to respond to actual and anticipated changes in Bhutan's competitive environment
- 4 Identify competitive advantage at organizational level as a response to changing market environment
- 5 Perform SWOT analysis for Bhutanese businesses enterprises
6. Formulate effective strategies in reference to selected Bhutanese organizations
7. Evaluate current competitive advantages of business enterprises
8. Design effective business strategy in the context of competitive business environment
9. Formulate a strategic plan to integrate business units towards the achievement of common strategic goals
10. Assess the strategic changes of competitors to maintain company's competitive advantage

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	3	45
Role play, class exercises, class discussion, case studies, seminars and presentations	2	30
Independent study and library research	3	45
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Short Practice Exercises Applying Concepts to Concrete Situations: Portion of Final Marks-10%

Each student will complete 2 exercises on the application of the various concepts and theories discussed to concrete business situations, e.g. company SWOT analysis, country advantages, etc. One will be take-home exercises with reports due

of 600 words each, while one will be in-class with topics and reading given in advance (300-600 words due at the end of 40 minutes). Each exercise, worth 5% will be evaluated on:

- 1% identifying the problem
- 1% choosing the best approach for the analysis
- 2% analysis
- 1% drawing effective action conclusions

**B. Problem Solving Case Study to Improve Competitive Advantage: Portion of Final Marks-20%**

Each student will solve different specific problems and write a 600-word summary on how to maintain or improve competitive advantage, based on current business topics in the news.

- 5% defining the business problem presented by real situations
- 5% effective conclusions with economic, market and strategic analysis

**C. Project: Portion of Final Marks-20%**

In groups of 4, students will analyse one business problem related to creating and maintaining competitive advantage or strategy using techniques taught in class. The output will be a 2500-word paper, including problem definition, data, analysis, conclusions and references. A follow-up group presentation will be approximately 10 minutes, and include slides, along with an additional 5 minutes Q&A.

- 1% clear definition of a problem
- 1% using appropriate techniques
- 2% gathering useful data and information from multiple sources
- 2% analysis of the problem
- 2% action-oriented conclusions to improve and maintain strategic and competitive position
- 2% quality of the writing (language, organization, references)
- 5% group presentation mark:
  - Cohesiveness: 2%
  - Organization: 2%
  - Quality of presentation materials: 1%
- 5% Individually assessed process score (contribution to the group output)

**D. Midterm Examination: Portion of Final Marks-10%**

Students will take a written exam of 2-hour duration 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 for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Short practice exercises applying concepts to concrete situations	1	10%
B. Problem solving case study to improve competitive advantage	2	20%
C. Project	1	20%
D. Midterm Examination		10%
<b>Total Continuous Assessment (CA)</b>		<b>60%</b>

<b>E. Semester-end Examination (SE)</b>		<b>40%</b>
	<b>TOTAL</b>	<b>100%</b>

**Pre-requisites:** MGT101 Introduction to the Business Environment  
MGT102 Management Theory and Practice

**Subject Matter:**

**1. Competitive Advantage: Country Level**

- 1.1 Traditional approaches
  - 1.1.1 "Factor" conditions: infrastructure, financial resources natural and human resources
  - 1.1.2 Related and supporting industries
  - 1.1.3 Local demand for product, services
  - 1.1.4 Strategy, structure and rivalry among competitors
  - 1.1.5 Governmental factors: restrictions, incentives, competition by government entities
- 1.2 Ease of Doing Business: assessment and ranking
  - 1.2.1 Key factors of ranking
  - 1.2.2 Bhutan's ranking, strengths and weaknesses
- 1.3 Bhutan vs SAARC countries: Analysis of advantages and disadvantages
- 1.4 Strategies to enhance competitive advantage
- 1.5 Bhutan's competitive advantage since 1970

**2. Competitive Advantage: Company Level**

- 2.1 Differentiation and competitive advantage
  - 2.1.1 Value chain
  - 2.1.2 Cost advantages
  - 2.1.3 Differentiation
  - 2.1.4 Technology
  - 2.1.5 Strategic alliances
- 2.2 Porter's techniques for analyzing competitive advantages
  - 2.2.1 Structure of an industry
  - 2.2.2 Competitor intelligence system
  - 2.2.3 Market signals
  - 2.2.4 Industry life cycle: emerging/fragmented, maturing, declining
- 2.3 Internal factors (resources, capital, people, technology, flexibility, brand/reputation, political factors)
- 2.4 External factors and relationships affecting competitive advantage
- 2.5 Changes in relative competitive situation: identifying changes, initiating actions to respond to or cause change)
- 2.6 Disruptive change in an industry
- 2.7 Strategies to enhance competitive advantage
- 2.8 Comparative study of competitive advantage among Bhutanese companies
- 2.9 Competitive advantage and the role of government
  - 2.9.1 Government owned companies
  - 2.9.2 Anti-trust actions
  - 2.9.3 Regulation, tax impact on competitive relations of companies

**3. Competitive Advantage: Personal Level**

- 3.1 Inherent traits (e.g. intelligence, family connections)
- 3.2 Advantages which can be learned or developed (education, motivation, skills)
- 3.3 Personal development in response to change
- 3.4 Personal development in response to Bhutanese business and economic environment



#### **4. SWOT Analysis (regarding a company, a new product, or person)**

- 4.1 Assessment of external and internal environment
- 4.2 Limitations of SWOT analysis
- 4.3 Application of SWOT analysis in the context of Bhutanese business enterprises

#### **5. Special Case: Start-up Company**

- 5.1 Disruptive, planned, incremental, and transformational change
- 5.2 First mover advantage versus additional risks
- 5.3 Impact of new entrant on costs, prices, relations within the industry
- 5.4 Responses by competitors
  - 5.4.1 Pricing and pricing strategies
  - 5.4.2 New products, services across entire industry
  - 5.4.3 Changes in supply chain dynamics
- 5.5 Resistance by potential customers to change
- 5.6 Competing against government controlled industry
- 5.7 Unique factors to be evaluated when starting companies in Bhutan

#### **6. Strategic Management**

- 6.1 Maintaining competitive advantages
  - 6.1.1 Deterring new entrants
  - 6.1.2 Anticipating changes in competition
  - 6.1.3 Avoid complacency, motivating managers to innovate
  - 6.1.4 Continuous scanning: PESTEL
- 6.2 Top-down versus bottom-up planning: uses; limitations
- 6.3 Performance standards and motivation of managers to implement plans
- 6.4 Role of the Board of Directors: different perspectives, external connections
- 6.5 Unique strategy issues for Bhutanese companies in relation to global economy

#### **Reading Lists:**

##### **1. Essential Readings**

- 1.1 Barney, J.B., & Hesterly, W.S. (2014). *Strategic management and competitive advantage: Concepts and cases* (5th ed.). Pearson.
- 1.2 Porter, M. *The five competitive forces that shape strategy*. Harvard Business Review. (2008, January 1). Retrieved from the Harvard Business Review website: <http://www.exed.hbs.edu/assets/documents/hbr-shape-strategy.pdf>
- 1.3 Porter, M. (1990). *Competitive advantage of nations*. Free press.
- 1.4 Porter, M. (n.d.). *Competitive advantage- creating and sustaining superior performance*. 1998. Free Press.
- 1.5 David, F.R. (2012). *Strategic management: Concepts and cases*. (14th ed.). Prentice Hall.

##### **2. Additional Readings**

- 2.1 Kamzi, A. (2012). *Strategic management and business policy* (3rd ed.). Tata Mc Graw Hill Edu. Pvt Ltd.
- 2.2 Lomash, S., & Mishra, P.K. (2011). *Business policy strategic and management*. New Delhi: Vikash Publishing House Pvt Ltd.
- 2.3 Wheelen, T.L., & Hunger, J.D. (2009). *Concepts in strategic management and business policy*. (12th ed.). Pearson Prentice Hall.
- 2.4 Williams, K. (2009). *Strategic management*. London: Dorling Kindersley.
- 2.5 Jannesson, E., Nilsson, F., & Rapp, B. (2014). *Strategy, control and competitive advantage: Case study evidence*. Springer.
- 2.6 The World Bank. Annual reports on ease of doing business.

**Date:** July, 2017

**Module Code and Title:** HRM305 Negotiation Skills  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Enchu Lhamo, Jeroen Uittenbogaard  
**Module Coordinator:** Jeroen Uittenbogaard

**General Objective:** This module develops the students' ability to successfully negotiate in professional (and personal) settings. It aims to build students' knowledge on the topic of negotiation and increase the students' critical thinking, creative thinking, and problem-solving abilities.

**Learning Outcomes** – On completion of the module, students should 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
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

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture	1	15
Tutorials / Class Participation (Role play, exercises, discussion and QA)	2	30
Quizzes/ Presentations (on Project)	1	15
Independent study; Case study; Project work	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Quiz: Portion of Final Marks-10%**

This module contains 5 Units with theoretical concepts. Five written quizzes (2% each) of around 15 minutes long will be given after each of these units. Theoretical knowledge is tested either via solely Multiple Choice questions or via one Open Question where the application of the theoretical knowledge of the students is tested by asking them for examples of real world situations related to the particular theory.

**B. Case Study: Portion of Final Marks-15%**

Part I: The students work together in groups of 4 to create an integrative negotiation case based on the theoretical and applied concepts of negotiation they studied and practiced before Midterm.

Part II: Another group then reviews the case and makes revisions in order to further improve the quality of the case. That same group then has to make a detailed analysis of that revised case in which they explain how, based on all the elements present in the case, the negotiation most likely will proceed and turn out. Evaluation is based on the following criteria:

- 10% Part I
  - 8% content of negotiation case
    - \*does it follow all the rules set by the lecturer in the assignment?
    - \*is it well structured?
  - 2% English (grammar, spelling, etc.)
    - Students can earn some bonus marks for creative thinking.
- 5% Part II
  - 4% on the review and revision of the case
    - \*has all theory been (rightly) applied?
    - \*is it well structured?
  - 1% on English (grammar, spelling, etc.)
    - Students can earn some bonus marks for creative thinking.

**C. Project: Portion of Final Marks-20%**

The students will work in groups 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?)
- 2% 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 role playing (not reading script, etc.)
- 2% quality of script and dialogue (realistic, relevant and address all issues, etc.)
- 2% quality of video and audio medium (use of technology)
  - Students can earn some bonus marks for outstanding creativity and presentation (above and beyond expectations)

**D. Presentation (on Project): Portion of Final Marks-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.

- 1% quality of presentation content (group part)
- 1% quality of presentation content (individual part)
- 2% presentation skills (individual and group part)

1% Q&A (individual and group part)

**E. Role Play and Class Participation: Portion of Final Marks-10%**

During each contact hour, the students are given simple exercises, they either do individually or in pairs/groups. The students' outcomes of each exercise are then discussed with the full class. Furthermore, the lecturer is continuously asking students questions to test their actual comprehension of the topic at hand. Any student who actively asks questions by themselves or offer additional examples or real world situations will be rewarded accordingly. Also, role play is an important part of class participation. The students are given a specific business (or personal) negotiation situation and they then have to play out a possible scenario.

5% role play

5% class participation via Exercises/Discussion/QA

**F. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-25%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Quiz	5	10%
B. Case Study	1	15%
C. Project	1	20%
D. Presentation	1	5%
E. Role Play and Class Participation		10%
F. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>
<b>G. Semester-end Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. 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

**2. 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

### **3. Negotiation Stages**

- 3.1 Prepare
- 3.2 Open
- 3.3 Propose
- 3.4 Bargain
- 3.5 Close

### **4. 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)
  - 4.2.1 Red Behaviour
  - 4.2.2 Blue Behaviour
  - 4.2.3 Purple Behaviour
  - 4.2.4 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

## **5. 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

- 1.1 Fisher, R., Ury, W.L., & Patton, B. (2011). *Getting to yes: Negotiating agreement without giving in*. Updated and Revised Edition. Penguin Books.
- 1.2 Siedel, G.J. (2014). *Negotiating for success: Essential strategies and skills*. Van Rye Publishing.
- 1.3 Bazerman, M.H. (2005). *The potential downside of a win-win*. Harvard Business School. <http://hbswk.hbs.edu/item/4870.html>
- 1.4 Blanding, M. (2014). *The role of emotions in effective negotiations*. Harvard Business School. <http://hbswk.hbs.edu/item/7560.html>
- 1.5 Malhotra, D., & Bazerman, M.H. (2007). *Dealing with the "irrational" negotiator*. Harvard Business School. <http://hbswk.hbs.edu/item/5721.html>
- 1.6 Nobel, C. (13 May 2013). *How to spot a liar*. Harvard Business School. <http://hbswk.hbs.edu/item/7234.html>

##### 2. Additional Readings

- 2.1 Donaldson, M.C. (2007). *Negotiating for dummies* (2nd ed.). Wiley Publishing Inc.
- 2.2 Blanding, M. (2015). *How do you grade out as a negotiator?* Harvard Business School. <http://hbswk.hbs.edu/item/7750.html>

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>RES302 Business Project</b>
<b>Programme:</b>	Bachelor of Commerce
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Kabita Chhetri, Jigme Tashi, Dip Raj Pradhan, Tirtha Raj Puri, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** This module is a semester long business or research project designed to enable students to apply knowledge, skills and abilities they have acquired from their respective specialization areas. Students individually will be required to conduct an in-depth study of a business problem of a business entity or alternatively carry out a group research project. Students are required to identify business problems, design study, conduct a comprehensive investigation and propose analysis-based recommendations or identify research area of their interest and carry out an independent group research. The module further aims to enhance student's ability to identify researchable problems, formulate business problems, conduct an independent enquiry and propose evidence based decision options. In the process, students will learn how to write project/research proposal, how to design a business /research project and how to determine the nature and source of information and data required, analyse data and communicate/disseminate findings.

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

1. Identify business problem or researchable phenomenon
2. Formulate business or a research problem
3. Rationalize a methodology to best achieve the objective of the business/research project
4. Present and defend the project proposal/research problem to the organization, module supervisors and the external evaluators

5. Collect appropriate data and information
6. Evaluate the merits of different data gathering strategies.
7. Appraise information and data for issues with reliability, validity, and biasness.
8. Transform information and data into specific, concise outputs as appropriate for a particular project, e.g. graphs, tables, diagrams, etc.
9. Formulate sound conclusions based on findings
10. Propose and complete an implementation plan with clear milestones and deadlines
11. Present and justify outcomes/findings of the project

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Discussion with supervisors including client organization	3	15
Group work/Independent work	4	60
Data collection	3	45
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Proposal: Portion of Final Marks-20%

Students working on a business project, will individually select, engage and become familiar with the client organization and prepare a report of 1000 words. Students should consult and secure commitment from the client organization to allow as well as support them to study a business problem during the semester break. Each student should provide a letter from a point of contact at the client organization confirming the relationship with the organization and the commitment on part of the organization to cooperate with the student for the duration of the semester. Each student is then expected to become familiar with the client organization including the background of the organization and the core processes and activities of the organization, and analyze the organization using SWOT and STEEPLES analyses to identify problems or issues facing an organization.

- 2% identify and engage client organization including obtaining letter from organization
- 10% document the background, core activities, processes of the organization and identification of the problem
- 5% analysis using appropriate tools and formulation of project objectives
- 3% prepare report template/first draft of the project report including; background information of the organization; the core activities/processes of the organization and the section headings of the project report properly formatted

On the other hand, students doing research in group of 4-5 should get support and acceptance from the research supervisor on the selected topic/problem. In the beginning of the new semester, student groups must submit Letter of Acceptance from the research supervisor. By the end of second week of the semester, student groups are required to submit their project/research proposal (1000 words) to the Programme Leader's Office. The assessment will be done for written report as well as presentation. Assessment team must include supervisors, an external evaluator and a competent evaluator (internal/external), collectively evaluating based on the following;

- 5% identification and formulation of business/research problem, objectives/questions
- 5% review of literature including framework for solving business problem
- 5% methodology: design, sampling, data collection, analysis procedures, milestones (work plan) and ethical considerations
- 5% presentation of the proposal



- 1% presentation mechanics: slides-balance between text and visuals, slide titles
- 1% organization of ideas, emphasis on key action areas, transition between ideas
- 1% presentation skills: language, preparedness, clarity of ideas
- 2% Q&A: ability to explain, clarify, and convince evaluators

**Note:** irrespective of grading, the evaluation panel shall communicate one of the following decisions to the student groups:

1. Proposal approved
2. Proposal approved with minor changes
3. Recommended major changes
4. Proposal not approved

*In case evaluation panel recommends for major changes or proposal is not approved, student groups will be given a week time to rework the proposal and submit to Programme Leader's Office for reevaluation.*

**B. Mid Term Progress Report Submission (Draft Report) and Presentation: Portion of Final Marks-40% for individual business project/20% for research report**

Individual students working on business project is expected to complete a thorough analysis of the organization, including at a minimum a SWOT Analysis, STEEPLES Analysis and interview with senior management. Each student will identify likely approaches or solutions for issue(s)/opportunity(ies); execute their project proposal by analysing the alternatives including pros and cons of each alternative solution. Such analysis could be based upon primary or secondary data and information, or a combination of both.

- 5% formulation and justification of project topic
- 5% identification of likely approaches or solutions
- 10% design of methodology to evaluate possible alternatives.
- 10% critical evaluation of each option(s) including possible implication and ramifications
- 10% identification and justification of optimal solution(s)

Alternatively, the student researchers will be required to submit Midterm progress report to the Programme Leaders Office within 8 weeks from the date of proposal approval. Between proposal approval and Midterm progress report submission, student groups are expected to complete data collection and analysis, and be able to submit draft report. The draft report evaluation (written and presentation) is a quality assurance mechanism wherein progress of students work and its quality can be ascertained, and appropriate measures adopted to enhance quality of students work before submission of final report. The Programme Leaders Office will organize draft report evaluation internally.

Marking Criteria: Written Component 10%

- 2% relevancy and credibility of data and information gathered
- 2% logical coherence with the proposal
- 6% data analysis, preliminary findings and recommendations

Marking Criteria: Presentation 10%

- 2% presentation skills
- 8% Q&A: ability to justify use of data analysis techniques, preliminary findings and recommendations

**C. Submission of Final Report and Presentation: Portion of Final Marks-40% for business report/60% for research report**

Each student is expected to prepare a final project report of 5,000-7500 words that is of a standard consistent with University level writing, organization and attention to detail. Grammar, punctuation, formatting and layout should be proper and without errors. Citations should be thorough and APA style. The project report should clearly identify the findings, the relevance of the findings, and propose decision alternatives. The evaluation of final report (written and presentation) will be done by evaluation team (2 external and 1 internal (other than supervisor)) for research project and by the client organization for business report.

### **Business Project**

Written Component: 30%

- 2% formatting and layout, grammar, punctuation, style and attention to detail
- 3% understanding of subject and completeness of information.
- 5% appropriate integration of best practices in business project deliverables
- 7% quality of analysis and findings from the project
- 5% relevance of findings towards implementation of organizational goals
- 5% value-added to organization
- 3% identification of sources of data and information through citations/references. (no plagiarism)

Presentation: 10%

Individual students will do presentation of the findings to client and client feedback in the form of an executive summary or a slide presentation and by delivering the project report. A brief summary of the client's feedback, questions asked or suggestions should be prepared by each student for their faculty advisor.

- 5% preparation of executive summary/abstract or slides
- 5% feedback from client organization

### **Research Project**

Written Component: 40%

- 2% formatting and layout, grammar, punctuation, style and attention to detail
- 10% problem formulation, literature review and methodology
- 12% quality and analysis of findings
- 13% coherence and relevance of findings, recommendations and objectives the study
- 3% identification of sources of data and information through citations/references (no plagiarism)

Presentation Component: 20%

- 5% presentation Mechanics: slides, and presentation skills
- 10% ability to present credible story linking business problem/research problem to analysis to recommendations
- 5% ability to respond to questions, logically, based on facts and figures

Areas of assignments	Quantity	Weighting	
		Business Project	Research Project
A. Select, engage and become familiar with client organization, document information, identify and formulate business problem and submit a proposal or identify a researchable phenomenon of student group's interest and submit a proposal	1	20%	20%
B. Gather data, analyze and write a draft report (Midterm progress report)	1	40%	20%

C. Prepare final report and present to client organization or the evaluation team	1	40%	60%
<b>Total Continuous Assessment (CA)</b>		<b>100%</b>	<b>100%</b>

**Pre-requisites:** RES301 Research Methods in Business

### **Supervision and Monitoring**

The Office of the Dean of Research/Head of the department and the office of the Programme Leaders will facilitate students to network with the prospective client organizations. The Dean, Research or Head of department and Programme Leaders office will also take initiative to find right supervisors for the students. Through supervisors, the progress of the student groups shall be monitored by Programme Leader's Office. The Programme Leader's Office will also follow up with the client organization periodically.

### **Specific Roles and Responsibilities**

#### **A) Student**

The students in group/individually are required to decide on an area of study in consultation with the research supervisor or client organization. Students should also initiate and discuss with the allocated supervisor the type of guidelines, contact hours, and other relevant activities. In short, students should follow and be acting in accordance with WAL and other academic standards.

#### **B) Programme Leader**

The Programme Leader in collaboration with the office of the DRIL/equivalent is responsible for offering assistance to the student researchers to decide on an area of study, choice of organization, and identifying relevant sources of information. Programme Leader should also assist students in the appointment of an appropriate supervisor and of examiner.

#### **C) Research Supervisor/Focal Person**

Research supervisors will be appointed by the Programme Leaders based on their specialist expertise and research experience. Supervisors are responsible for providing guidance to the students in terms of choosing a field of study, data collection and analysis, planning for research proposal, ensuring academic rigor and offering necessary support and monitoring services. Similarly, the faculty supervisors should facilitate students in finding and selecting the organizations, identifying and formulating project idea, and in the overall execution of the project. The supervisors along with the students must maintain close consultation with the selected organization and its management.

### **Reading Lists:**

#### **1. Essential Readings**

- 1.1 Davies, M., & Hughes, N. (2014). *Doing a successful student research project using qualitative or quantitative methods* (2nd ed.). Palgrave Macmillan.
- 1.2 Easterby-Smith, M., Thorpe, R., & Jackson, P.R. (2012). *Management research* (4th ed.). Sage London.
- 1.3 Sekaran, U. & Bougie, R. (2016). *Research methods for business: A skill building approach*. Wiley.
- 1.4 Raisel, E. (1999). *The McKinsey way*. McGraw Hill
- 1.5 Dawson, C. (2007). *A practical guide to research methods* (3rd ed.). Amazon Reader Review.

#### **2. Additional Readings**

- 2.1 Roam, D. (2013). *The back of the napkin: Solving problems and selling ideas with pictures*. Penguin.
- 2.2 Kothari, C. R. (2010). *Research methodology, methods and techniques*. New Age International Publishers.

- 2.3 Saunders et. al. (2009). *Research methods for business students* (5th ed.) 2009. Pearson Education.
- 2.4 Yin, K.R. (2014). *Case study research design and methods*. Thousand Oaks, CA: Sage.
- 2.5 Bryman, A & Bell, E. (2007). *Business research methods*. Oxford University Press.
- 2.6 Dooley, D. (2009). *Social research methods*. Prentice Hall.
- 2.7 Gillham, B. (2000). *Case study research methods*. Real World Research.

**Date:** July, 2017

## General Management Major Modules

### Module Code and Title: EDP101 Entrepreneurship

**Programme:** University-wide module

**Credit:** 12

**Module Tutors:** Madhav Verma, Dip Raj Pradhan, Tshering Yangchen

**Module Coordinator:** Madhav Verma

#### General objective:

The module will enable students to kindle the spirit of enterprise in themselves, evaluate and develop their skills, and motivate them to consider entrepreneurship as a career option. The module intends to enable students to assess the Bhutanese labor market, economy, and equip them with ability to identify business ideas, spot business opportunities, develop business model and business plan/proposal.

#### Learning outcomes:

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

- explain the Bhutanese labor market and the role of entrepreneurship
- map out the Bhutanese entrepreneurship ecosystem
- explain policies related to entrepreneurship in Bhutan
- evaluate entrepreneurial competencies
- develop entrepreneurial competencies
- identify solution driven business ideas
- evaluate business opportunities
- use value chain analysis to generate business ideas
- apply business model to develop business plan
- develop a feasible business plan
- pitch and present business plans

#### Teaching and learning approaches:

Approach	Hours per week	Total credit hours
Lectures	2	30

Class discussions, exercises, presentations, role plays, seminar, entrepreneur talk, debate and case studies	2	30
Independent study and library research, assignments, project work	4	60
<b>Total</b>		<b>120</b>

## Assessment Approach

### B. Case writing/analysis: Portion of Final Marks-10%

Each student will be required to write a case about an entrepreneur and the enterprise in the locality (maximum 1200 words). The case must document the entrepreneurial journey from idea to starting business to challenges, opportunities and way forward. The students must produce documentary evidence such as interview recordings, minutes, and images to support their work.

Criteria:

- 3% organization of ideas
- 5% content
- 2% evidence and validity

**OR**

Each student will be required to analyze a case and write a case analysis report of maximum 1200 words.

Criteria:

- 2% organization of ideas
- 6% analysis (identification of issues, analysis of decision alternatives, recommendations/suggestions)
- 2% referencing

### C. Group Work: Business Opportunity identification and selection: Portion of Final Marks-10%

Students in groups of 3-5 members or individually will engage in ideation exercise and generate ideas as well as select a business opportunity. The students will be required to submit idea evaluation report of maximum 1200 words.

Criteria:

- 2% Environmental scanning
- 3% generating ideas
- 3% evaluation of ideas
- 1% selection of ideas
- 1% evidence

### D. Group Work: Business Model Development Portion of Final Marks-10%

Students in groups of 3-5 members will develop business model for the opportunity selected.

Criteria:

- 7% Business Model and explanation of building blocks
- 3% Business Model Canvas

### E. Project: Business Plan Development (2 parts and final version): Portion of Final Marks-50%

Students will work in groups of five to develop a business plan specific for the Bhutanese market. There will also be a group presentation (approximately 10-15 minutes) that includes slides.

Written report (30%):

- 10% Part A (In-depth overview, market analysis and marketing plan):
- 10% Part B (Production and operations, Human Resource and financial plan):
- 10% Part C Final draft:
  - 1% Executive summary
  - 1% Project Description
  - 1% Market analysis
  - 1% marketing plan
  - 1% operation plan
  - 1% human resources plan
  - 1% financial plan
  - 1% referencing
  - 1% appendices
  - 1% general structure

10% Individually assessed process score (contribution to the group output part A 3%, Part B 3% and Part C 4%)

Presentation (10%):

- Group presentation mark (6%):
  - Cohesiveness: 2%
  - Organization: 1%
  - Level of professional delivery: 2%
  - Questioning & Answering (2%)
- 4% Individual presentation mark:
  - Clarity: 1%
  - Conciseness: 1%
  - Content: 1%
  - Tone: 1%

#### F. Semester-End Examination: Portion of Final Marks-20%

The module will have a semester-end examination for 1 hour covering the entire syllabus. Cases will also be used to test the levels of knowledge.

Areas of assignments		Quantity	Weighting
A.	Case writing/analysis	1	10%
B.	Group Work	1	10%
C.	Group Work	1	10%
D.	Project: Business Plan Development (2 parts and final report) Business Plan Presentation	3	40%
		1	10%
<b>Total Continuous Assessment (CA)</b>			<b>80%</b>
E.	<b>Semester-End Examination (SE)</b>	1	<b>20%</b>
<b>TOTAL</b>			<b>100%</b>

Pre-requisites: None

Subject Matter:

#### UNIT I: Introduction to Entrepreneurship

- 11.1. Definition and concept of Entrepreneurship
- 11.2. Types of entrepreneur
- 11.3. Characteristics of an entrepreneur
- 11.4. Entrepreneurial functions

- 11.5. The entrepreneurial method
- 11.6. Bhutanese entrepreneurship ecosystem (course pack - Entrepreneurship related strategies in Bhutan)
- 11.7. Role and scope of entrepreneurship in Bhutan

#### **UNIT II: The Entrepreneurial Mind-Set and competencies**

- 12.1. The Entrepreneurial Thinking
- 12.2. Grassroot Innovations (course pack – include emerging trends/opportunities in Bhutan)
- 12.3. Problem solving techniques
- 12.4. Entrepreneurial motivation
- 12.5. Evaluation of entrepreneurial competencies using GETT/SRQ (course pack should include networking, negotiation, motivation, etc.)
- 12.6. Emotional resilience and entrepreneurial discipline

#### **UNIT III: Business Opportunity Identification (BOI) and selection**

- 13.1. Meaning of business opportunity
- 13.2. BOI process
  - 13.2.1. Environmental scanning
  - 13.2.2. Generating ideas (course pack – include process & techniques of idea generation)
  - 13.2.3. Identifying and evaluating ideas/opportunities
  - 13.2.4. Selecting ideas/opportunities
- 13.3. Value chain analysis and business development

#### **UNIT IV: Business Model**

- 14.1. Business model canvas
- 14.2. Sustainable business models

#### **UNIT V: Building up a Business Plan**

- 15.1. Overview
  - 15.1.1. Need and importance of business plan
  - 15.1.2. Audience of business plan
  - 15.1.3. Components of a business plan
- 15.2. In-depth business overview
  - 15.2.1. Business profile
  - 15.2.2. Business background
  - 15.2.3. Vision
  - 15.2.4. Mission
  - 15.2.5. Objectives
  - 15.2.6. Keys to success and USPs

#### **UNIT VI: Market Analysis**

- 16.1. Business environment analysis
  - 16.1.1. SWOT
  - 16.1.2. STEEPLES
- 16.2. Market research
- 16.3. Target market
- 16.4. Target customers
- 16.5. Demand analysis
- 16.6. Competitor analysis
- 16.7. Price determination
- 16.8. Income and revenue forecasting

#### **UNIT VI: Marketing Plan**

17.1. Marketing Mix (including costing)

### **UNIT VIII: Production and Operations**

18.1. Product/Service description

18.2. Production process

18.3. Plant and equipment (including costing)

18.4. Inventory (including costing)

18.5. Administration (including costing)

### **UNIT IX: Human Resource Management**

19.1. A brief introduction to human resources

19.2. Organizational chart

19.3. Owner(s) and CEO

19.4. Required staff

19.5. Recruitment and selection options

19.6. Training programs

19.7. Human resource costing

### **UNIT X: Financials**

20.1. Estimated project cost

20.2. Financing the project

20.3. Capital cost

20.4. Depreciation schedule

20.5. Financing cost: Cost of equity, cost of debt, and weighted average cost of capital, loan amortization schedule.

20.6. Projected cash flow statement

20.7. Projected income statement

20.8. Projected financial position

20.9. Economic Analysis

20.9.1. Break-even analysis

20.9.2. Pay-back period

20.9.3. NPV

### **Reading List**

#### **Essential Reading**

Hisrich, 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

Isaacson, W. (2011). *Steve Jobs*. Simon & Schuster.

Kuratko, D. F. (2016). *Entrepreneurship: Theory, process and practice* (10th ed.). South Western College Publication.

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

#### **Additional Reading**

Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully launching new ventures* (5th ed.). Pearson.

Drucker, P.F. (2006). *Innovation and entrepreneurship*. Harper Business.

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

Johnson, K.D. (2013). *The entrepreneur mind: 100 essential beliefs, characteristics, and habits of elite entrepreneurs*. Johnson Media Inc.

Kumar, A., (2012). *Entrepreneurship: Creating and leading an entrepreneurial organization*. Pearson (India).



Kuratko, D. F. (2016). *Entrepreneurship: Theory, process and practice* (10th ed.). South Western College Publication.

Osterwalder, A & Pigneur, Y. (2017). *Business Model Generation*. Self-published.

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

Royal Government of Bhutan. (2012). *Cottage Small and Medium Industry policy*. Royal Government of Bhutan.

Royal Government of Bhutan. (2016). *Companies Act of Bhutan*. National Assembly of Bhutan. Retrieved October 24, 2017, from <http://www.nab.gov.bt/en/business/acts>

Royal Government of Bhutan. (2017). *12th 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.

Royal Government of Bhutan. (n.d.). *Cottage Small and Medium Industry Development Strategies (2012-2020)n.*. Royal Government of Bhutan

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

Shankar, R. (n.d.). *Entrepreneurship: Theory and practice* (1st ed.). McGraw Hill Education.

**Date:** January 2018

<b>Module Code and Title:</b>	<b>HOS201 Hospitality Management</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Jeroen Uittenbogaard

**General Objective:** The module will introduce students to the nature and scope of one of the world's largest industries. This module covers the hospitality industry, external influences on the hospitality industry, factors influencing the industry's growth and quality aspects in global hospitality. The module aims to provide students with the basic knowledge and skills involved in managing the tourism industry, and handle concepts like destination planning, hotel and restaurant management, and event management.

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

1. Explain the concept of the hospitality industry
2. Discuss the growth of the hospitality industry in Bhutan
3. Explain the key roles of the tourism industry in the economic development of Bhutan
4. Evaluate and assess the impact of tourism development in the socio-economic, cultural and environmental contexts
5. Identify trade groups, which can provide help governmental agencies in formulating policies supporting industry
6. Appraise the existing policy framework of the government to promote tourism within the country in order to identify ways to support government in formulating pro industry policies, through trade groups
7. Analyse ways to manage process of continuous innovation to the problems and issues faced by the tourism industry in Bhutan
8. Explain the fundamental considerations necessary to manage a hotel
9. Discuss various factors leading to the planning of a successful events related to hospitality and tourism management

## Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	2	30
Class Discussion, Tutorials, Quizzes, Presentations	2	30
Project work; practical including data collection, analysis and visits to hospitality businesses	2	30
Independent study	2	30
<b>Total</b>		<b>120</b>

## Assessment

### A. Group Project and Presentations: Portion of Final Marks-45%

In groups of 4 students, each group will work on a 3-part project comprising: Analysis of a successful Hotel of Bhutan (15% = 10% group + 5% Individual); Analysis of a successful Tourism company of Bhutan (10%+5%); Analysis of a successful event managed in Bhutan (10%+5%). The results will be documented in 1000-word reports for each component and 10 min presentations on each, with 5 min Q&A. Each component and presentation worth 15%, will be assessed on following marking criteria.

- 2% report: content relevancy and appropriateness by gathering data and information from various sources
- 3% report: quality and depth of analysis
- 5% presentation of the project to the class (group mark based on organization, cohesiveness, quality of the presentation materials)
- 5% individual contribution to the group work and ability to handle Q&A during the presentation.

### B. Quizzes: Portion of Final Marks-10%

Students will be given two short situational individual quizzes (5% each) of 20-30 min duration each, comprising 2% on multiple choice factual questions and 3% on application, open ended questions.

### C. Class Participation: Portion of Final Marks-5%

Based on student making productive contributions to class discussions, role playing exercises and responding to comments by other students.

### D. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

### E. Semester-end Examination: Portion of Final Marks-25%

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Group Project and Presentations	3	45%
B. Quizzes (2 x 5%)	2	10%
C. Class Participation		5%
D. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>

E. Semester-end Examination (SE)		25%
TOTAL		100%

**Pre-requisites:** None

**Subject Matter:**

**1. Concept of Hospitality and Tourism management**

- 1.1 Hospitality and tourism - meaning, importance and basic components
- 1.2 Hospitality marketing and market analysis
- 1.3 Tourism products Innovation and tourism planning
  - 1.3.1 Tourism Product(s) in Bhutan: Cultural, Trekking, Religious, Bird Watching, Rafting, Cycling and Home Stay, Mountain Echoes
- 1.4 Creating USP/MSP in hospitality
- 1.5 Interaction of Government policies and trade groups

**2. Challenges in Hospitality Industry**

- 2.1 Service quality
- 2.2 Sustainability and profitability
- 2.3 Sanitation and environmental issues in the hospitality industry
- 2.4 Legal challenges in hospitality and tourism
- 2.5 Tourism and the Bhutanese Economy
  - 2.5.1 Job creation
  - 2.5.2 Balance of Trade
  - 2.5.3 Forex earning
  - 2.5.4 Problems in tourism and impacts on the culture

**3. Society and Tourism**

- 3.1 Controlled vs uncontrolled tourism - Case discussion (Bhutan and Nepal)
- 3.2 Ecotourism in Bhutan: Sustainable Ecotourism
- 3.3 Types of tourist: domestic and international and others
- 3.4 Domestic tourism in Bhutan
  - 3.4.1 Religious-visit (Neys, lhakhangs)
  - 3.4.2 Nature (Phobjikha-Cranes)
  - 3.4.3 Seasonal (Winters in Gelephu, Samtse, Samdrupjongkhar)
  - 3.4.4 Medicinal (hot springs)

**4. Hotel Management**

- 4.1 Hotel management
- 4.2 Financial management and accounting in hotel industry
- 4.3 Hospitality food safety
- 4.4 Introduction to food production and service

**5. Event Management**

- 5.1 Product and concept development
- 5.2 Sponsoring and fund raising
- 5.3 Professional competencies
- 5.4 The consultant role
- 5.5 Event management and supply chain management

**6. Growth and Development**

- 6.1 Trend analysis: demographic factors and arrivals
- 6.2 Destination loyalty
- 6.3 The way forward: improving existing facilities and marketing through programme documentation

## Reading Lists:

### 1. Essential Readings

- 1.1 Chaudhary, M. (2010). *Tourism marketing*. Oxford.
- 1.2 Kotler, P.T., Bowen, J.T., Makens, J., & Baloglu, S. (2016). *Marketing for hospitality and tourism* (7th ed.). Pearson.
- 1.3 Hotel & Restaurant Association of Bhutan website for latest in-country information. <http://www.hrab.org.bt/>
- 1.4 Husin, M.A., & Ibrahim, M.D. (2013). 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. <http://www.sciencedirect.com/science/article/pii/S1877042814019636>

### 2. Additional Readings

- 2.1 Horwath, E.B., & Toth, L. (1948). *Hotel accounting*. Ronal Press Company.
- 2.2 Hoyle, L. (2002). *Event marketing: How to successfully promote events, festivals, conventions, and expositions* (1st ed.). Wiley.
- 2.3 Smith, M.K. (2009). *Issues in cultural tourism* (2nd ed.). Routledge.
- 2.4 Kilkenny, S. (2011). *The complete guide to successful event planning with companion* (2nd ed.). Atlantic Publishing Group Inc.
- 2.5 Coltman, M.M., & Jagels, M.G. (2001). *Hospitality management accounting* (7th ed.). Wiley.
- 2.6 Morrison, A.M. (2009). *Hospitality and travel marketing* (4th ed.). Delmar Cengage Learning.
- 2.7 Stipanuk, D.M. (2015). *Hospitality facilities management and design* (4th ed.). Educational Institute.
- 2.8 Weaver, D. (2015). Small can be beautiful, but big can be beautiful too—And Complementary: Towards mass/alternative tourism synergy. *Tourism Recreation Research*, 36(2), 186-189.
- 2.9 Suntikul, W., & Dorji, D. (2015). Local perspectives on the impact of tourism on religious festivals in Bhutan. *Asia Pacific Journal of Tourism Research*, 21(7), 741-762.
- 2.10 Gurung, D.B., & Seeland, K. (2008). Ecotourism in Bhutan: Extending its benefits to rural communities. *Annals of Tourism Research*, 35(2), 489-508.
- 2.11 Nyaupane, G.P. (2010). Power, regionalism and tourism policy in Bhutan. *Annals of Tourism Research*, 37(4), 969-988.
- 2.12 Brunet, S., Bauer, J., Lacy, T.D., & Tshering, K. (2009). Tourism development in Bhutan: Tensions between tradition and modernity. *Journal of Sustainable Tourism*, 9(3), 243-263.

**Date:** July, 2017

**Module Code and Title:**

**EDP302 Building a Start-up**

**Programme:**

Bachelor of Business Administration

**Credit Value:**

12

**Module Tutors:**

Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard

**Module Coordinator:**

Jeroen Uittenbogaard

**General Objective:** This module will build upon the basic entrepreneurship concepts contained in EDP101 Entrepreneurship module. It will focus on theoretical approaches to evaluate and start a business enterprise. Based on this foundation, the module builds the

student's understanding of the most widely applicable frameworks and strategies for generating viable business ideas. Using the widely used Business Model Canvas, the student will learn to conduct a series of analytic iterations looking at all facets of an integrated business plan, with continual refinement based on research and fieldwork.

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

1. Identify the most appropriate startup theories and strategies for a given business proposal
2. Determine appropriate types of support for developing the business, such as using accelerators and incubators
3. Develop an initial business model by using the 9 building blocks of the Business Model Generation “canvas”
4. Determine the interaction between the 9 building blocks of the canvas in any given business
5. Redesign an effective business model through both academic research and fieldwork appropriate to the business model
6. Obtain appropriate market feedback to enhance business model
7. Identify all the assumptions underlying the initial business model
8. Test assumptions through academic research and real-world interactions with the relevant stakeholders (validation and iteration)
9. Update the business model canvas according to new findings through iterative process with special reference to financial projections
10. Evaluate the business idea for feasibility and sustainability through testing of the assumptions and updating of the canvas
11. Demonstrate skills appropriate to convince potential investors to invest in business using the Business Model Generation canvas as a basis

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture	2	30
Tutorial, feedback sessions and field work	3	45
Independent study	3	45
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Written Quizzes and Assignments: Portion of Final Marks-30%**

**Quiz:** Conceptual theories and strategies for starting an enterprise: 10%

**Assignment 1:** Analysis of a failed business start-up (10% = 5% for individual + 5% Group); 1000-word write-up

**Assignment 2:** Analysis of a successful business start-up (10% = 5% for individual + 5% Group); 1000-word write-up

Assessment for (1) and (2) will be based on the criteria below:

- 1% background, summary of key factors impacting situation
- 1% definitions of the issues to be addressed
- 1% analysis of the impact of various actions
- 2% recommendations, with rationale
- 5% individually assessed process score (contribution to the group output)

**B. Project Assignments: Portion of Final Marks-35%**

There are in total 5 written project assignments, starting with idea generation/evaluation and ending with an initial implementation plan for the business.

**Assignment I:** Idea Generation and Evaluation: 7%

Each student will deliver a 1000-word write-up detailing their business idea and explaining how their idea was generated and evaluated using the appropriate tools and concepts.

- 1.5% demonstrated use of appropriate tools and concepts for idea generation and evaluation
- 2% viable business idea generation
- 2% business idea evaluation process
- 1.5% quality of the writing (language, organization, referencing)

(See Assessment C, Presentation I for the corresponding 3-minutes pitch on their business idea)

For all of the following assignments on the Business Model Generation (BMG) canvas students are expected to prepare an exhaustive written report containing also a visual of the up-to-date canvas.

**Assignment II: Initial canvas: 7%**

- 1.5% demonstrated use of the BMG canvas approach with a visual of the initial canvas
- 2% identification and explanation of any initial assumptions / initial validations
- 2% appropriateness of initial research and/or field-work
- 1.5% quality of the writing (language, organization, referencing)

**Assignment III: 2nd canvas: 7%**

- 1.5% demonstrated use of the BMG canvas approach with a visual of the 2<sup>nd</sup> canvas
- 2% Identification and explanation any new assumptions / validations / pivots
- 2% appropriateness of additional research and/or field-work
- 1.5% quality of the writing (language, organization, referencing)

**Assignment IV: 3rd canvas: 7%**

- 1.5% demonstrated use of the BMG canvas approach with a visual of the 3<sup>rd</sup> canvas
- 2% identifying initial assumptions and initial validation
- 2% additional research and/or field-work
- 1.5% quality of the writing (language, organization, referencing)

**Assignment V: Final canvas: 7%**

- 1.5% demonstrated use of the BMG canvas approach with a visual of the final canvas
- 2% identifying and explaining any new assumptions / validations / pivots
- 2% additional research and/or field-work
- 1.5% quality of the writing (language, organization, referencing)

(see Assessment C, Presentation II for the corresponding 10-minutes presentation on their business model generation canvas journey)

**C. Project Presentations: Portion of Final Marks-15%**

Two presentations will be given by each student during the project.

**Presentation I: 3-minutes pitch on their business idea: 5%**

- 1.5% communication skills (use of appropriate business terminologies, audibility, fluency, confidence)
- 2% quality of the presentation materials (content relevancy, appropriate design) and convincingness
- 1.5% appropriate answers to the questions from the audience

**Presentation II: 10-minutes presentation on their BMG-journey-10%**

- 2.5% communication skills (use of appropriate business terminologies, audibility, fluency, confidence)

- 2.5% quality of the presentation materials (content relevancy, appropriate design) and convincingness
- 2.5% clear explanation of the followed process from the initial canvas to the final canvas detailing at the minimum for each iteration the main assumptions, the (un)validations and pivots
- 2.5% answering questions from the audience (potential investors)

**D. Semester-end Examination: Portion of Final Marks-20%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Assignments, quizzes	2	30%
B. Project assignments	5	35%
C. Project presentations	2	15%
<b>Total Continuous Assessment (CA)</b>		<b>80%</b>
<b>D. Semester-end Examination (SE)</b>		<b>20%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** EDP101 Entrepreneurship

**Subject Matter:**

**1. Overview of Market Entry Strategies and Theories**

- 1.1 Last/first mover advantages and strategies
- 1.2 Lean start up theory
- 1.3 Organizational stage theory
- 1.4 Use of accelerators or incubators
- 1.5 Business Model Generation (BMG) Canvas

**2. Identification of Appropriate Theories and Strategies for a Particular Business Idea**

- 2.1 Last/first mover strategic issues
  - 2.1.1 Strength of potential competition
  - 2.1.2 Capital availability
  - 2.1.3 Ability of entrepreneur to assess the competitive response
- 2.2 Lean start up strategy
  - 2.2.1 Slow start; opportunities for competitors
  - 2.2.2 Starves enterprise needing growth capital, human resources
  - 2.2.3 Appropriate for mature entrepreneurs who move quickly
- 2.3 Organizational stage: New venture launch
- 2.4 Business model canvas
  - 2.4.1 Meaning
  - 2.4.2 Purpose of a business model canvas-
    - 2.4.2.1 Risk reduction
    - 2.4.2.2 Integrate all aspects of the business
    - 2.4.2.3 Viability of the business
    - 2.4.2.4 Underdeveloped markets (inexperienced entrepreneurs)

### **3. Applying Business Model Canvas in a Developing Country**

- 3.1 Business idea vs. Business plan vs. Business model
  - 3.1.1 Customer/product orientation
  - 3.1.2 Integrated (not functional) approach to building model
  - 3.1.3 Process to refine and improve initial ideas
- 3.2 The 9 building blocks –
  - 3.2.1 Customer segments
  - 3.2.2 Value propositions
  - 3.2.3 Channels
  - 3.2.4 Customer relationships
  - 3.2.5 Revenue streams
  - 3.2.6 Key resources
  - 3.2.7 Key activities
  - 3.2.8 Key partnerships
- 3.3 Cost structure
  - 3.3.1 The business model canvas
  - 3.3.2 Using canvas effectively
  - 3.3.3 Developing initial canvas
- 3.4 Assumptions
  - 3.4.1 Identification
  - 3.4.2 Testing and validation
- 3.5 Pivots
  - 3.5.1 “Pivot” based on testing and evaluation
  - 3.5.2 Importance of pivoting
- 3.6 Iterations
  - 3.6.1 Repeated testing of assumptions, modify canvas
  - 3.6.2 Importance of iterating

### **4. Market Research and Analysis**

- 4.1 Importance of research and analysis in the Business Model Generation approach
- 4.2 Use of online sources: market data; financing sources; research
- 4.3 Use of offline sources: networks of relevant business contacts; direct contact with customers, suppliers, and other relevant stakeholders.

### **5. Field Work**

- 5.1 Importance in relation to the Business Model Generation approach
- 5.2 Interviews
  - 5.2.1 Importance of interviews
  - 5.2.2 Purpose of interviews
  - 5.2.3 Types of interviews
  - 5.2.4 Ethical conduct
- 5.3 Surveys
  - 5.3.1 Importance of surveys
  - 5.3.2 Purpose of surveys
  - 5.3.3 Types of surveys
  - 5.3.4 Ethical conduct

### **6. Overview of Regulatory Approval Process in Bhutan**

- 6.1 General principles
- 6.2 Identifying regulations and laws affecting each particular business
- 6.3 Proper sequencing of approval steps

### **7. Prototyping**

- 7.1 Importance in relation to the Business Model Generation approach



- 7.2 Differences between prototyping and production design
- 7.3 Characteristics and limitations of prototyping
- 7.4 Making an effective prototype
- 7.5 Revising business canvas based on prototype results

## 8. Attracting Potential Investors

- 8.1 Strategies to attract potential investors
- 8.2 Use of financial projections within the canvas framework

### Reading Lists:

#### 1. Essential Readings

- 1.1 Osterwalder, A., & Pigneur, Y. (2011). *Business model generation: A handbook for visionaries, game changers, and challengers*. John Wiley and Sons Inc.
- 1.2 Blank, S., & Dorf, B. (2012). *The start-up owner's manual: the step by step for building a great company*, (1st ed.). K & S Ranch.
- 1.3 Fisher, S., & Duane, J. (2016). *The start-up equation: a visual guidebook to building your start-up*, (1st ed.). McGraw-Hill.
- 1.4 Clark, T., Osterwalder, A., & Pigneur, Y. (2012). *Business model you: One page method for re-inventing your career*. Wiley.
- 1.5 Ries, E. (2011). *The Lean Startup*.  
<http://www.stpia.ir/files/The%20Lean%20Startup%20.pdf>

#### 2. Additional Readings

- 2.1 David Macmillan 11/03/2013 Six Steps for scaling up a startup  
[http://www.trinet.com/documents/white\\_papers/GIG\\_Scaling\\_a\\_Startup.pdf](http://www.trinet.com/documents/white_papers/GIG_Scaling_a_Startup.pdf)
- 2.2 Hoffman, R., & Casnochen, B. (2012). *The start-up of you: adapt to the future, invest in yourself, and transform your career* (1st ed.). Crown Business.
- 2.3 Ries, E. (2011). *The lean start-up: How today's entrepreneurs use continuous innovation to create radically successful business* (1st ed.). Crown Business.
- 2.4 Osiri, J.K. (2014). *Entrepreneurial marketing: Creating a customer base*. Unleash Publishing.
- 2.5 Strauss, S.D. (2002). *The business start-up kit*. Kaplan Publishing
- 2.6 Veblen, T. (1999). *Theory of business enterprise*. Blackmark Online.
- 2.7 Druk Holding and Investments Ltd. (2012). *Guidebook for entrepreneurs*. Thimphu, Bhutan.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>MGT308 Integration of Business Functions</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Jeroen Uittenbogaard

**General Objective:** This module aims to build student's level of understanding in integration of different functional areas (accounting, finance, HR, and marketing). The students will learn about forms of integration which are appropriate and necessary for particular types or organizations. Students will practice applying integration strategies to different types of organizations using case studies and other forms of analysis.

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

1. Analyse the roles and relationship of functional areas in a business
2. Identify the appropriate theories of organizational integration for different types of organizations
3. Develop integration strategies for different types of organizations
4. Design a plan to improve the integration in various organizations
5. Develop appropriate strategies for integration in organizations along with change in business environment
6. Identify likely problems of integration as a result of change in the organization
7. Develop a process for successfully creating and maintaining a well-integrated organization
8. Establish an organizational process to continuously identify new or changed integrative mechanisms

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	3	45
Case studies, role plays, class discussions, presentations	2	30
Independent study, library research, assignments, project work	3	45
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Case Analysis: Portion of Final Marks-20%**

Each student will do two case analyses and submit a written report with 800 words for each case. The cases will be on the application of the various theories and concepts discussed related to different types of organizations and how their functional areas are integrated. Each case will be evaluated based on the following criteria.

- 1.5% identifying the integration/cooperation problem
- 1.5% choosing the approach for the analysis
- 3% analysis
- 2% findings
- 2% drawing the effective conclusions for implementation in an organization

**B. Problem Solving, Application Exercises: Portion of Final Marks-20%**

Each student will solve 2 specific problems on how to integrate the various functions of an organization based on current business scenario. Each problem will be evaluated based on the following criteria.

- 2.5% defining the business integration problem presented by real situations
- 5% identify appropriate actions to resolve the problems
- 2.5% answering specific questions based on the case topic

**C. Final Project and Presentation: Portion of Final Marks-25%**

Select and analyse 1 business problem related to corporate functional integration, acting in a group of 2 to 4, using techniques taught in class. The paper will be approximately 2500 words, and include problem definition, data, analysis, action-oriented conclusions and references. The group presentation will be approximately 10 minutes, and include slides.

**Written report (15%)**

- 2% clear definition of a problem
- 3% using appropriate techniques

- 3% gathering data and information from multiple sources
- 5% analysis of the problem
- 2% conclusion

**Presentation (10%)**

- 5% group coordination and professionalism of presentation
- 5% individually assessed presentation
  - Organization: 1%
  - Clarity: 1%
  - Persuasiveness: 1.5%
  - Comprehensiveness: 1.5%

**D. Class Participation: Portion of Final Marks-5%**

Each student will contribute to class discussions by listening to others, answering questions, stating their opinions, and thoughts on the various issues relating to integration of all the functions in an organization with the class.

- 3% contributing to class discussion
- 2% listening to and responding logically to the viewpoints of others

**E. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Case analysis	2	20%
B. Problem solving, application exercises	2	20%
C. Final Project and Presentation	1	25%
D. Class Participation		5%
<b>Total Continuous Assessment (CA)</b>		<b>60%</b>
<b>E. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction**

- 1.1 Role of functional areas: accounting, finance, human relations, production/operations, planning
- 1.2 Interrelationship of the functional areas

**2. Dynamics of Organizational Integration**

- 2.1 Inherent conflicts between business functional areas
  - 2.1.1 Goals and objectives
  - 2.1.2 Organizational cultures, personalities
  - 2.1.3 Flow of information between functional areas
- 2.2 Integration between a firm and its external partners
  - 2.2.1 Supply chain interactions, information flow, financial incentives
  - 2.2.2 Synergy with customers
  - 2.2.3 Interface with law enforcement agencies
- 2.3 Organizational structure: functional vs process orientation

### **3. Internal Functional Integration**

- 3.1 Interdependence of the functional areas
- 3.2 Cause and effect relationships – Fish bone analysis
- 3.3 Need for integrative approach in dealing with the dynamic business environment
- 3.4 Frequent problems of functional integration in business entities

### **4. External Integration**

- 4.1 Efficiency and cost effectiveness of supply chain
- 4.2 Advantages and risks of sharing information with external stakeholders

### **5. Forms of Integration**

- 5.1 Integrated data systems; access/control of data, common central databases
- 5.2 Job rotation through different functional areas
- 5.3 Executive management committee representing all functional areas
- 5.4 Task force for complex issues concerning cross functional areas
- 5.5 Unique cultural and other aspects of functional integration in Bhutanese business entities

### **6. Management Actions to Foster Positive Integration**

- 6.1 Organizational goals
  - 6.1.1 Setting compatible goals for departments
  - 6.1.2 Incentives supporting both department and overall corporate results
- 6.2 Information sharing among relevant stakeholders
- 6.3 Integration process: both within the company and among partners
- 6.4 Impact of outsourcing on integration

### **7. Identification of Solutions to the Problems of Integration**

- 7.1 Identification of problems: poor communication, lack of integrating mechanisms, lack of individual experience in different functional areas.
- 7.2 Social, cultural, economic and political factors affecting integration among business enterprises in Bhutan

### **8. Analyzing Integration Problems in Complex Organizations (through case studies)**

- 8.1 Identify problems and determine solutions
- 8.2 Special integration problems of international organizations (cultural differences, cost/disruption of moving people among areas, family issues, use of face-to-face interaction vs electronic interaction).
- 8.3 Integration problems specific to the Bhutanese corporate world.

#### **Reading Lists:**

##### **1. Essential Readings**

- 1.1 Park, C., Cho, Y-B. & Kim, C-B. (2014). Conceptual framework for the integration of business functions. *Advanced Science and Technology Letters*, 47, 412-417. <http://dx.doi.org/10.14257/asth.2014.47>.
- 1.2 Kim, K., Park, J-H., & Prescott, J. (2003). The Global Integration of Business Functions: a study of multinational businesses in integrated global industries. *Journal of International Business studies*.
- 1.3 Breunig, K., Kvalshaugen, R., & Hydle, K. (2014). Knowing your boundaries: Integration opportunities in international professional service firms. *Journal of World Business*, 49.

##### **2. Additional Readings**

- 2.1 Burke, W.W. (1971). A comparison of management development and organization development. *Journal of Applied Behavioural Science*, 17(5), 569-579.
- 2.2 Kakna, K. B., & Mentzerb, J. T. (1998). Marketing's integration with other departments. *Journal of Business Research*, 42(1), 53-62.  
[https://doi.org/10.1016/S0148-2963\(97\)00068-4](https://doi.org/10.1016/S0148-2963(97)00068-4)
- 2.3 Chimhanzi, J. (2004). The impact of marketing/HR interactions on marketing strategy implementation. *European Journal of Marketing*, 38(1/2), 73-98.

**Date:** July, 2017

**Module Code and Title:** EDP303 Fostering Innovation in Business  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard  
**Module Coordinator:** Jeroen Uittenbogaard

**General Objective:** The aim of the module is to provide a moderate-level understanding of how innovation takes place, including the important explanatory factors, and the economic and social consequences. The focus of the module is on practices and processes that entrepreneurs and managers use to position organizations where innovation will occur, and to manage innovation effectively in new and existing organizations and in networks. The module design is grounded in the assumption that an integrated approach to strategy and implementation of innovation is necessary. Consequently, it incorporates examples and case studies of both successful and unsuccessful innovation projects. One common overlying theme will be that of expanding the students' perception of business and career options with the objective of creating and fostering work environments that encourage and support innovation. At the individual level, students will develop their capacity to create and offer new products, services and organizational approaches, and realizing opportunities, or solving issues through innovation based activities.

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

1. Analyse the factors, practices, and processes that drive innovation
2. Explain the techniques of innovation in marketing, technology, etc.
3. Evaluate practices and policies that foster innovation of a given business case
4. Develop and formulate managerial strategies to shape innovative performance in specific situations
5. Diagnose how to manage different innovation challenges in businesses and make recommendations for resolving them
6. Discuss current research and development in innovation management
7. Analyse the use of innovation-related theories in different markets and businesses to generate new approaches to innovation
8. Describe how technological and process innovation drive economic competitiveness
9. Explain the role of organizational culture and structures and strategies in innovation in business situations
10. Analyse the enablers and inhibitors of bringing out innovation and creativity of people
11. Suggest solutions to challenges in large and small organizations relating to innovative performance

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
----------	----------------	--------------------

Lectures	2	30
Class discussions, presentations	2	30
Independent study, case studies	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Case Studies: Portion of Final Marks-40%

Students will complete a series of four different case studies of 1000 words on different types of innovation, and of ascending levels of complexity. Conducted at two/three week intervals throughout the semester beginning in the second week. Each, worth 10%, will be marked as follows:

- 2% identification of key issues
- 1.5% use of appropriate analysis tools
- 1.5% Identification of potential
- 3% analysis of potential solutions
- 2% recommendations and justification of recommendations
- The tutor will first guide students through an ungraded introductory case study where the outcome and recommendations are included. Subsequent cases will require the students to seek out and develop innovation based solutions for a variety of issues faced by different types of organizations.
- Two cases will be provided by students as part of an assignment to seek out and identify examples of organizations that were able to overcome problems or realize opportunities through innovative activities.
- Two additional cases will be provided to students and will be based on organizations that face or faced problems, or have (or had) had unrealized potential. Students will be assigned to identify solutions that are innovation based.
- Each of the case studies will include:
  - o Introduction to case, parameters and expectations – Lecture 1 hour. (No assessment)
  - o Reading and review of case, minimum of two hours. (outside of class, no assessment)
  - o Written assignment on findings and recommendations for case. 40% (10% each for 4 cases as described above.
  - o Discussion of case in class – 2-3 hours – see below for assessment details.
  - o Brief, (approximately 5 minutes plus Q&A), presentations on lessons learned, best practices and takeaways from case – see below for assessment details.

#### B. Class Discussion/Participation: Portion of Final Marks-15%

Each student will participate in the class discussions concerning each case, listen to the viewpoints of others and present their ideas with logic and clarity.

- 4% feasibility of ideas generated
- 3% able to convince to class members
- 3% clarity and language
- 5% listening and responding to the ideas of others and to complex ideas discussed among the class

#### C. Presentation/Multi-Media: Portion of Final Marks-20%

Each student will make one presentation to the class of 5-10 minutes discussing a business case. Each presentation will be multi-media and include verbal, video and audio elements in a cohesive way.

- 3% organization and comprehensiveness of presentation
- 2% audibility

- 5% language
- 6% knowledge content
- 4% multi-media integrated to enhance the effectiveness of presentation

**D. Semester-end Examination: Portion of Final Marks-25%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Case Studies	4	40%
B. Class Discussion / Participation	1	20%
C. Presentation / Multi Media	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>
<b>D. Semester-end Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

**1. Introduction to Innovation; Overview and Relevance**

- 1.1 Introduction to innovation and various types of innovation-changed
- 1.2 History of innovation and entrepreneurship in economic development
- 1.3 Role of innovation and entrepreneurship in economic development in the past and present
- 1.4 Role of I&E in the future economic development of Bhutan
- 1.5 Variables that encourage I&E
- 1.6 Steps of I&E

**2. Organizational Culture - What does it take for innovation to occur?**

- 2.1 Case study one – Creating an innovation friendly organization
- 2.2 Organizing for innovation
- 2.3 Innovative organizations structure and systems
- 2.4 Creating an environment for creativity
  - 2.4.1 The creative problem
    - 2.4.1.1 Solving structure
    - 2.4.1.2 Planning
    - 2.4.1.3 Task analysis
    - 2.4.1.4 Springboards
  - 2.4.2 Speculative thinking exercise: Selection of springboards
  - 2.4.3 Idea development: Development thinking exercise
  - 2.4.4 Next steps – Learning from actual experience
- 2.5 Strategy and creating competitive advantage
- 2.6 The Porter Model: a framework to analyse an organization for competitiveness and profitability
- 2.7 Communications for Innovation
  - 2.7.1 Listening for ideas
  - 2.7.2 Speaking for easy listening
  - 2.7.3 Questioning
  - 2.7.4 The destructive nature of questions
  - 2.7.5 Hiding ideas behind questions

### **3. Types of Innovation**

- 3.1 Case study two – Technological innovation
  - 3.1.1 Strategic technology road-mapping and platform management
  - 3.1.2 Communicating multiple parameters
  - 3.1.3 Determining customers, technical and business needs
  - 3.1.4 Choices in technology strategy development for the firm as well as for the industry the firm competes in over time
  - 3.1.5 Types
    - 3.1.5.1 Process innovation
    - 3.1.5.2 Technical innovation
    - 3.1.5.3 Product innovation
    - 3.1.5.4 Disruptive innovation: 19<sup>th</sup> century disruptive innovations, 20<sup>th</sup> century disruptive innovations, the digital revolution, the biotechnology revolution, a compounding of innovations, 21<sup>st</sup> century disruptive innovations
    - 3.1.5.5 Service innovation
  - 3.1.6 Integrating with the technological expertise of the firm aimed at competitive advantage.
- 3.2 New product development and characteristics of new product and services.
- 3.3 Radical, platform and incremental projects

### **4. Invention and Innovation**

- 4.1 Case study three – Process innovation
- 4.2 Process innovation drivers
- 4.3 The breakthrough
- 4.4 Innovation dilemmas
- 4.5 Seeing differently:
  - 4.5.1 core competencies
  - 4.5.2 strategic outsourcing
  - 4.5.3 competitor assessment
- 4.6 Defining core competencies and core technologies: How they lead to competitive advantage
- 4.7 The linkage between:
  - 4.7.1 customer needs
  - 4.7.2 business strategy
  - 4.7.3 core technologies/competencies
  - 4.7.4 internal and external value
- 4.8 Mentoring and apprenticeship
- 4.9 Innovative research groups – Obstacles to radical innovation

### **5. Innovation and the Market**

- 5.1 Case study four – Product innovation
- 5.2 Intellectual property – Acquisition and protection
  - 5.2.1 Technology transfer and intellectual property
  - 5.2.2 Strategic value of patents, trade secrets and licensing
  - 5.2.3 Developing strategic alliances (The Alliance Development Pyramid)
    - 5.2.3.1 Assessing the risk
    - 5.2.3.2 The diagnosis
    - 5.2.3.3 The consultation group
    - 5.2.3.4 Selecting a strategy
    - 5.2.3.5 Preparing the organization
    - 5.2.3.6 Setting up the investment



- 5.2.4 Evaluating the costs, impact and feasibility of implementation
- 5.2.5 Technology watch – Acquiring technological innovation

## 6. Managing a Culture of Innovation

- 6.1 Case study five – Service innovation
- 6.2 Change management: Capturing value from innovation
- 6.3 Adding value, gaining competitive advantage, timing and capability sourcing
- 6.4 The development funnel, portfolio development and management
- 6.5 The “Front End of Innovation”
- 6.6 Integrating the theory and practice of the module into a real-life example exercise
- 6.7 Motivating innovation
- 6.8 Acceptance of failure
- 6.9 Team vs. individual approaches to innovation

### Reading Lists:

#### 1. Essential Readings

- 1.1 Drucker, P. (2015). *Innovation and entrepreneurship*. Routledge.
- 1.2 Meyer, M.M. (2013). *The innovator’s path: How individuals, teams, and organizations can make innovation business-as-usual* (1st ed.). Wiley.
- 1.3 Govindarajan, V., & Trimble, C. (2010). *The other side of innovation: Solving the execution challenge*. Harvard Business Review Press.
- 1.4 Merle, M.C., & Davis, A. (2017). *Corporate innovation in the fifth era: Lessons from alphabet/Google, Amazon, Apple, Facebook, and Microsoft*. Cartwright Publishing.
- 1.5 *Made in Bhutan / A Documentary* by Hironelle Chatelard., Loden Foundation.

#### 2. Additional Readings

- 2.1 Acs, Z., & Audretsch, D.B. (1990). *Innovation and small firms*. Cambridge, Mass: MIT Press.
- 2.2 DE Graff, J.T., & Quinn, S. E. (2007). *Leading innovation: How to jump start your organization's growth engine*. McGraw-Hill.
- 2.3 Lowe, R., & Marriott, S. (2006). *Enterprise: Entrepreneurship and innovation: Concepts, contexts and commercialization*. Routledge.
- 2.4 Price, A., & Price, D. (2013). *Introducing entrepreneurship: A practical guide*. Icon Books Ltd.
- 2.5 Spinelli, S., & Adams, R. (2012). *New venture creation: Entrepreneurship for the 21st century* (9th ed.). New York: McGraw-Hill/Irwin.
- 2.6 Mumford, M. D. (2000). Managing Creative People: Strategies and Tactics for Innovation. *Human Resource Management Review*, 10(3), 313-351.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>BIM303 General Management Approaches to E-Commerce</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Tshering Yangchen, Vijay Gurung, Shreejana Pradhan, Robert L Holliday, Suchibrota Dutta.
<b>Module Coordinator:</b>	Vijay Gurung
<b>General Objective:</b>	This module provides students with broad intermediate-level understanding of E-Commerce functions and models, and how a business can apply them in

order to gain competitive advantage or to reach its strategic objectives. Furthermore, the module gives students necessary overview of, and insight into, the latest (payment and banking) technologies used in E-Commerce. Lastly, it helps them recognize, analyse and make plans to counter the (security) risks that are a continuous threat to a business when engaging in E-Commerce.

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

1. Explain the fundamentals of E-Commerce
2. Propose E-Commerce functions and models to gain competitive advantage or further a business' (strategic) objectives
3. Discuss the benefits of E-payment systems as part of an E-Commerce solution and recognize the risks involved
4. Discuss the benefits of online banking as part of E-Commerce solution and recognize the risks involved
5. Assess the security risks of the use of E-Commerce solution and consequently define possible counter measures
6. Select appropriate security measures to counter potential cybercrimes that could have a high impact on business operations
7. Select the best E-Commerce solution for a particular business problem
8. Formulate E-Commerce strategy, including the effective use of the most relevant technologies for a particular business situation

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Class discussion, class exercises, quizzes, presentations	1	15
Computer lab practical	1	15
Independent Study, written assignments and case studies, project work	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Class Exercises: Portion of Final Marks-5%**

One in-class exercise will be given, in a staggered manner throughout the semester, to groups of 4 students, in which they have to analyse a specific E-Commerce subject. The subjects are given to the whole class (all groups), but any group could be chosen after the initial discussion period to present the analysis.

- 1% quality of the analysis of the subject
- 2% participation of each individual student in the group
- 2% quality and delivery of the answers by each individual student

**B. Quizzes: Portion of Final Marks-10%**

Two written quizzes (5% each, 30 min duration) will be conducted (distributed before and after midterm) to test the student's understanding of the different E-Commerce concepts.

**C. Computer Lab Practical: Portion of Final Marks-10%**

One in-class practical exercise will be given to the students to make them both understand the different technologies and how to apply these in specific business situations.

- 5% demonstrate understanding of the relevant technologies
- 5% appropriate application of the concept to business situations

**D. Case Studies: Portion of Final Marks-10%**

A case related to specific business issues will be given to the students for analyses. Each individual student will receive different cases with different questions. Students will submit a report of 600 words which will be assessed based on:

- 4% quality of the background analysis
- 4% quality of the conclusions, recommendations, or implementation plans
- 2% quality of the writing (language, organization, referencing)

**E. Practical Project: Portion of Final Marks-15%**

One individual project containing multiple business problems will be given to each individual student. Each student has to do research with regard to the particular business problems to find out which solution is, or which solutions are, best applicable. Each student is expected to apply all the concepts learned in the class to solve the problems at hand. Students will have to submit a written report of 1000 words. The report will be evaluated based on following criteria.

- 3% quality of the research analysis
- 2% shown understanding of the business problems
- 3% quality of the solution to the business issues
- 2% understanding of technology

**F. Presentation: Portion of Final Marks-10%**

One individual presentation of 5-7 min duration will be given by each student based on their executed practical project, followed by 3-5 min Q&A. Evaluation is based on the following criteria:

- 2% quality of speaking
- 3% quality of the presentation materials (content)
- 3% demonstrated understanding of the topic
- 2% answering questions from the audience

**G. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**H. Semester-end Examination: Portion of Final Marks-25%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Class exercises	1	5%
B. Quizzes	2	10%
C. Computer lab practical	1	10%
D. Case studies	1	10%
E. Practical project	1	15%
F. Presentation	1	10%
G. Midterm examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>75%</b>
<b>H. Semester-end Examination (SE)</b>		<b>25%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** BIM101 Introduction to Computer and Business Applications

**Subject Matter:**

## **1. Basics of E-Commerce**

- 1.1 A brief introduction to E-commerce
- 1.2 Evolution of E-Commerce and market changes
- 1.3 Essential requirements for E-Commerce
- 1.4 Technologies used in E-Commerce
- 1.5 Application of E-Commerce solution in traditional business problems
- 1.6 Requirements for developing E-Commerce websites based on the business problems

## **2. Application of Business Models in E-Commerce**

- 2.1 The properties of the Business Models
- 2.2 Selecting appropriate Business models for E-Commerce
- 2.3 Application of business models and transactions to different market environments
- 2.4 Identifying vendors for E-Commerce
- 2.5 Application of the concept of Digital marketing in various business environments

## **3. Introduction to Electronic Payment System**

- 3.1 Concept of Payment system
- 3.2 Selecting an appropriate payment system for E-Commerce business
- 3.3 Creating contracts / agreements for payment methods with different banking companies
- 3.4 Handling E-Payment issues
- 3.5 E-payment systems and risks

## **4. Internet Banking**

- 4.1 Introduction to the internet banking system
- 4.2 Internet banking services and E-Commerce
- 4.3 Identifying the importance of internet banking services for business problems
- 4.4 Handling electronic money transfer and associated risks
- 4.5 Setting up tele-banking services for the customers

## **5. E-Commerce Security Systems**

- 5.1 The threats for E-Commerce businesses
- 5.2 Selecting appropriate security software for E-Commerce websites
- 5.3 Application of Digital Signature for managers
- 5.4 Cyber Crimes and finding solutions by the manager based on the available technologies
- 5.5 Security solutions to different E-Commerce Businesses

### **Reading Lists:**

#### **1. Essential Readings**

- 1.1 Award, E.M. (2009). *Electronic Commerce: From vision to fulfillment* (3rd ed.). New Delhi, Prentice-Hall of India Pvt Ltd.
- 1.2 Larsson, T. (2016) *Ecommerce evolved: The essential playbook to build, grow & scale a successful ecommerce business* (1st ed.). CreateSpace Independent Publishing Platform.
- 1.3 Madan, S. (2010). *E-Commerce*. New Delhi: Mayur Paperback.

#### **2. Additional Readings**

- 2.1 Chan, H. (2001). *E-Commerce, fundamentals and applications* (1st ed.). Wiley India Pvt Ltd.
- 2.2 Rayport, J.F., & Jaworshi B. (2003). *Introduction to E-Commerce* (2nd ed.). New York: Mac graw Hill.

- 2.3 Dhawan, N. (2012). *Introduction of E-Commerce* (2nd Edition). International Book House Pvt Ltd.
- 2.4 Kalakota, R., &Whinston, A. (1997). *Electronic commerce: A manager's guide* (1st ed.). New Delhi: Pearson India.
- 2.5 Mohapatra, S. (2013). *E-Commerce strategy: Text and cases*. Boston MA: Springer USA.
- 2.6 Rajaraman, V. (2009). *Essentials of E-Commerce technology* (1st ed.). PHI Learning Private Limited.

**Date:** July, 2017

## Human Resource Management Major Modules

**Module Code and Title:** HRM201 Fundamentals of Human Resource Management

**Programme:** Bachelor of Business Administration

**Credit Value:** 12

**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard

**Module Coordinator:** Carl Wonder

**General Objective:** The module will provide students with an integrated beginning-to-intermediate level understanding of the fundamental human resource management (HRM) concepts and functions, and especially how to apply their understanding in business settings. This module also serves as the survey module with the aim of providing a foundation for the study of other modules on human resource management.

**Learning Outcomes** - On completion of the module, students should be able to:

1. Identify common human resource issues and problems within different types of organizations
2. Apply the fundamental concepts and practices of HRM in sample businesses and other organizations to recommend strategies and specific actions to make the organizations and their employees more effective
3. Employ strategic HRM roles in business cases
4. Utilize the basics of human resource planning and recruitment and selection towards maximizing long-term productivity and retention of employees
5. Discuss performance appraisal and other tools for performance management and motivation of employees in specific business scenarios
6. Explain the factors that go into defining pay rates and the potential value of competency-based pay for better productivity in an organization
7. Describe sample plans for managing employee relations and promoting employee health and safety

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Case Studies, class discussions, role plays, quizzes, presentations	2	30
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:****A. Quizzes: Portion of Final Marks-15%**

This module contains 6 Units with theoretical concepts. Three quizzes (5% each), of 10 questions each, will be given after every 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. Case Study: Portion of Final Marks-25%**

The students work together in groups of 4 to make a detailed analysis of an HRM issue and write a report of 1500 words. Fundamental case based on the theoretical and applied concepts of HRM Fundamental they studied and practiced in which they explain how, based on all the elements present in the case, the HRM Fundamentals issues are most likely will proceed and turn out. The group case report will be followed up with individual viva (5%).

- 10% analysis and identification of the business issue
- 8% recommendation of solution based on their learning
- 2% language (English grammar, spelling, etc.)
- 5% individual viva

**C. Class Participation in role plays and debates: Portion of Final Marks-15%**

During each contact hour the students are given skill building exercises like role play, debate they mostly do in pairs/groups. The students' outcomes of each exercise are then discussed with the full class. Furthermore, the lecturer will continuously ask students questions to test their actual comprehension of the topic at hand. Any student who actively asks questions by themselves or offer additional examples or real world situations will also be rewarded accordingly.

- 5% quality of debates and role plays
- 5% listening and responding to the ideas of others
- 5% demonstrated ability to effectively communicate complex ideas

**D. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**E. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Quizzes	3	15%
B. Case study	1	25%
C. Class Participation in role play and debates	2	15%
D. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>E. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

## **1. Introduction to HRM**

- 1.1 Human Resource Management at work
- 1.2 HRM Approaches: HR approach, management approach and systems approach, environmental Influences
- 1.3 Changing environment of HRM
- 1.4 Changing role of HRM
- 1.5 The professional and ethical principles which guide HRM

## **2. Human Resource Planning (HRP)**

- 2.1 Planning and forecasting: Concept and model
- 2.2 HRP and competitive advantage
- 2.3 Job analysis: Concept, process, methods of data collection
- 2.4 Job description, job specification and job evaluation
- 2.5 Job design: Concept and techniques
- 2.6 Global job analysis application
- 2.7 HRP in Bhutanese civil service

## **3. Recruitment**

- 3.1 Recruitment: Concept, goals, process, factors affecting recruitment, constraints, effective recruitment strategies, recruiting sources: external and internal, alternatives to recruitment
- 3.2 Recruiting from international perspective
- 3.3 Effective recruitment
- 3.4 Exploring the possible sources of potential candidates
- 3.5 Recruitment in Bhutanese civil service

## **4. Selection**

- 4.1 Concept, goals, and process
- 4.2 Selection criteria and tools, validity and reliability
- 4.3 Selection from international perspective
- 4.4 Features of interview
- 4.5 Interview's usefulness
- 4.6 Designing and conducting effective interview
- 4.7 Selection in the Bhutanese civil service

## **5. Training and Development**

- 5.1 Concept, purpose, importance and benefits
- 5.2 Training needs analysis
- 5.3 Training techniques and methods, selection of training method, types of training
- 5.4 Employee development: Concepts and methods, career development: Succession planning
- 5.5 Training and development in the Bhutanese civil service

## **6. Performance Appraisal and Management**

- 6.1 Concept, purpose, process, and people involved
- 6.2 Performance evaluation methods
- 6.3 Alignment of organizational goal and individual goal through performance management
- 6.4 Use of performance appraisal information for decision making and developmental purposes
- 6.5 Measures to improve performance
- 6.6 PMS in the Bhutanese civil service

## **7. Compensation**

- 7.1 Concept and theories of wages
- 7.2 Factors influencing wage structure and principles governing pay fixation
- 7.3 Components of compensation and factors in determining pay
- 7.4 Establishing pay rate
- 7.5 Competency based pay
- 7.6 Compensation in the Bhutanese civil service

## 8. Employee Relations

- 8.1 Concept and people involved, union and reasons for joining unions
- 8.2 Collective bargaining: Concept, features, objectives, and process
- 8.3 Types of collective bargaining
- 8.4 Bargainable issues, importance of workers' participation in a management
- 8.5 Ethics and fair treatment at work
- 8.6 Factors affecting ethical behaviours

## 9. Employee Safety and Health

- 9.1 Top management role in safety
- 9.2 Causes and prevention of accidents
- 9.3 Employee safety and health norms of the Ministry of Labour and HR, Bhutan

## 10. Human Resource (HR) Policy Formation

- 10.1 Importance of HR policies
- 10.2 Roles of various players in HR policy development
- 10.3 Common steps involved in developing HR policies
- 10.4 Basic HR issues to address when putting together personnel policies, e.g., recruitment and termination; employee classifications; workdays, paydays, and pay advances; overtime; meal and break periods; payroll deductions; vacation and leave

## 11. Strategic Human Resource Management

- 11.1 The strategic management process
- 11.2 Human resource management strategic roles
- 11.3 Creating the strategic human resource management system

### Reading Lists:

#### 1. Essential Readings

- 1.1 Nankervis, A., Baird, M., Coffey, J., & Shields, J. (2016). *Human resource management* (9th ed.). Cengage Learning.
- 1.2 Armstrong, M. (2006). *A handbook of human resource management practice* (10th ed.). Kogan Page Business Books.
- 1.3 Beard, A. (2015). Life's work: An interview with George Mitchell. *Harvard Business Review*. <https://hbr.org/2015/06/george-mitchell><https://hbr.org/2015/06/george-mitchell>
- 1.4 Dessler, G. (2015). *Human resource management*. (14th ed.). Pearson.

#### 2. Additional Readings

- 2.1 Aswathappa, K. (2013). *Human resource management: Text and cases* (7th ed.). New Delhi: McGraw-Hill Pub.
- 2.2 Charan, R. (2014). It's time to split HR. *Harvard Business Review*. [https://hbr.org/2014/07/its-time-to-split-hr?cm\\_sp=Topics--Links--Read%20These%20First](https://hbr.org/2014/07/its-time-to-split-hr?cm_sp=Topics--Links--Read%20These%20First)
- 2.3 Foot, M., & Hook, C. (2011). *Introducing human resources management*. (6th ed.). Prentice Hall.
- 2.4 Ministry of Labour and Human Resources. (2007). *Labour and Employment Act*.



2.5 Royal Civil Service Commission. (2012). *Bhutan Civil Service Rules and Regulations*.

Date: July, 2017

**Module Code and Title:** HRM203 Recruitment and Retention  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard  
**Module Coordinator:** Carl Wonder

**General Objective:** This module will focus on overall approaches and issues related to recruitment and retention of employees. 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 organization.

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

1. Analyse sample current and future workload and job distributions to efficiently assess the future personnel requirements for organizations
2. Assess the impact of personnel turnover in terms of costs, inefficiencies and morale
3. Identify possible interventions to reduce turnover thereby balancing the demand and supply for employees wisely while retaining the best employees through optimal measures
4. Describe appropriate recruitment strategies to attract and retain quality employees in a cost effective manner
5. Assess potential job applicants and develop methods to select the best among the available alternatives
6. Analyse trade-offs between higher compensation and cost of employee turnover
7. Evaluate options to keep employees motivated and productive by proposing an optimal mix of compensation, employee benefits and other incentives

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Class Participation(Q&A, discussion and role play), quizzes, presentations, case studies	2	30
Independent Study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Quiz: Portion of Final Marks-15%**

Written quizzes (3 x 5%) will be given after every 2 units. Theoretical knowledge is tested via Multiple Choice questions and the application of the theoretical knowledge is tested via Open Questions where students need to explain their answers with examples and the description of real world situations.

**B. Case Study: Portion of Final Marks-15%**

In groups of 4 students, each group will be required to work on different cases related with recruiting and retention of employees, culminating in a 1000-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 organization. The group will also provide recommendations to improve recruitment and retention specific to each organization.

- 6% analysis and identification of the business issue
- 6% recommendation of solution based on their learning.
- 3% language (English grammar, spelling, organization, referencing, etc.)

**C. Presentation: Portion of Final Marks-10%**

Individual students will make a short presentation of 5-7 minutes on recent emerging HR issues in organizations locally or globally as apparent in news media, followed by 3-5 min Q&A.

- 4% content development and preparation of slides
- 2% english communication skills – vocabulary, voice modulation & precise pronunciation
- 1% body language – eye contact with audience, & other gestures
- 3% Q&A handling from audience

**D. In-class exercises and class participation: Portion of Final Marks-15%**

During each contact hour the students are given skill building exercises like role play, debate they either do individually or in pairs/groups. The students' outcomes of each exercise are then discussed with the full class. Furthermore, the lecturer is continuously asking students questions to test their actual comprehension of the topic at hand. Any student who actively asks questions by themselves or offer additional examples or real world situations will be rewarded accordingly. Evaluation of the various exercises is based on the following criteria:

1. Role play (5%)
  - 1.5% quality of role play
  - 1.5% quality of discussion
  - 2% question and answer session
2. Debate (5%)
  - 1.5% comprehension of the debate topics and questions
  - 2% ability to respond to issues
  - 1.5% organization of the debate
3. Discussion &Q&A (5%)
  - 3% meaningful contribution to the discussion
  - 2% question and answer session

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Quizzes	3	15%
B. Case Study	1	15%
C. Presentation	1	10%
D. In-class exercises		15%
E. Midterm Examination	1	15%
<b>Total Continuous Assessments (CA)</b>		<b>70%</b>
<b>F. Semester End Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** HRM201 Fundamentals of Human Resource Management

**Subject Matter:**

**1. 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 Demand analysis of future requirement
- 1.8 Issues of shortage and surplus
- 1.9 Balancing supply and demand
- 1.10 Impact of turnover (costs, inefficiencies, morale)
- 1.11 Adequate slack for amount of employee turnover

**2. Job Analysis and Job Evaluation**

- 2.1 Job analysis – concepts, process, job description, job specification, uses, limitations
- 2.2 Job evaluation – concepts, methods, limitations

**3. Recruitment**

- 3.1 Concepts
- 3.2 Headhunting
- 3.3 Potential sources
- 3.4 Attracting the best candidates
- 3.5 Creating interest for applying
- 3.6 Getting more quality applicants
- 3.7 Hiring extra staff (slack) anticipating turnover

**4. Selection**

- 4.1 Screening methods and procedures
- 4.2 Interviews
- 4.3 Selecting the best ones / settling for the mediocre vs. having vacancies
- 4.4 Risk and cost/benefit analysis of selection

**5. Retention and Career Path**

- 5.1 Concept
- 5.2 Job redesign, job enlargement, job enrichment, job rotation
- 5.3 Involving in next level of decisions
- 5.4 Mentoring
- 5.5 Making path visible
- 5.6 Succession planning
- 5.7 Training and development
- 5.8 Designing training programmes – on job and off job trainings
- 5.9 Assessments and trainings related to problem areas
- 5.10 Attrition, causes for attrition, and corrective measures

**6. Compensation and Incentives**

- 6.1 Wage/salary, basic, dearness and other allowances
- 6.2 Factors influencing wage/salary
- 6.3 Assessing which incentives is appropriate for individuals and groups of employees
- 6.4 Higher compensation vs. costs of turnover

- 6.5 Other incentives: commission; bonus; recognition; stock options
- 6.6 Trade - offs between salary and other incentives

## 7. Employee Benefits

- 7.1 Statutory and voluntary benefits
- 7.2 Retirement benefits – provident fund, gratuity, pension
- 7.3 Corporate costs and benefits of each form and mix of compensation and employee benefits
- 7.4 Conflicting and complementary benefits
- 7.5 Immediate vs. longer term incentives
- 7.6 Trying compensation and benefits to individual and group performance standards

### Reading Lists:

#### 1. Essential Readings

- 1.1 Bateson, J., Wirtz, J., Burke, E., & Vaughan, C. (2013). When hiring, first test, and then interview. *Harvard Business Review*. <https://hbr.org/2013/11/when-hiring-first-test-and-then-interview>
- 1.2 Bhattacharyya, D. (2012). *Human resource planning* (2nd ed.). Excel Books.
- 1.3 Heneman, H., Judge, T., & Mueller, K.M. (2014). *Staffing organizations* (7th ed.). McGraw-Hill Education.
- 1.4 Stibitz, S. (2015). How to get a new employee up to speed. *Harvard Business Review*. <https://hbr.org/2015/05/how-to-get-a-new-employee-up-to-speed>.
- 1.5 Denton, D.K. (2013). *Retention, recruitment and employee relations: How innovative organizations do it* (2nd ed.). Quorum Books.

#### 2. Additional Readings

- 2.1 Bennison, M., & Casson, J. (n.d.). *The manpower planning handbook*. McGraw Hill.
- 2.2 Gordon, M. (n.d.). *The handbook of human resource planning*. Blackwell Business.
- 2.3 Royal Civil Service Commission. (2012). *Bhutan Civil Service Rules and Regulations*.
- 2.4 Sharma, D. (2012). *Manpower planning*. Centrum Press.
- 2.5 Jacobs, S. (2016). *Membership essentials: Recruitment, retention, roles, responsibilities, and resources* (2nd ed.). Jossey-Bass.

**Date:** July, 2017

**Module Code and Title:**

**HRM304 Compensation**

**Programme:**

Bachelor of Business Administration

**Credit:**

12

**Module Tutors:**

Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard

**Module Coordinator:**

Carl Wonder

**General Objective:** The module introduces students to the theories, purposes, uses, and scope of Remuneration Systems. The module adopts a rigorous and critical approach to learning that enables the students to develop the skills of applying designing remuneration

systems in line with the strategy of the organization that enables attainment of competitive advantage.

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

1. Explain the concepts and theories related to the management of total rewards systems in organizations
2. Outline the importance of remuneration in reinforcing an organization's culture
3. Apply job evaluation methods and relate the outcome to a corresponding compensation scheme
4. Explain the rationale behind variable pay systems in the organizations
5. Design variable pay systems for organizations
6. Assess the importance of regulations on compensation for the government, corporate and private employees in Bhutan
7. Analyse the international trends on reward management
8. Critically evaluate employee benefits and incentives for retention strategies and productivity gains
9. Analyse the international trends on reward management

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures and a variety of in-class interaction	3	45
Group work with feedback in-class	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Written Assignment: Portion of Final Marks-10%**

One written assignment of 800 words:

1. Analysis of the internal and external equity issues in compensation based on a case study
2. Designing of an effective compensation benefit plan for the employees

The assignment is of worth 10% with the following distribution of weight per assignment:

- 1% introduction to the concept
- 2% identification of the factors playing a role related to various compensation issues / the benefit plan with proper reasoning
- 2% impact of the factors on the compensation issues / the benefit plans
- 2% conclusion based on the analysis done
- 1% overall effectiveness of the writing style - use of proper academic style
- 2% question and Answers based on the assignment submitted

**B. Group Project and Presentation: Portion of Final Marks-20%**

In groups of 4-5 members, 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 2000 words.

- 3% introduction to the compensation structure of the company
- 5% critical analysis and justification of the points
- 4% appropriate use of compensation packages
- 3% conclusion and recommendation

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 the findings, answering the questions and contribution made to the group work (through peer evaluation) to ensure equal participation.

- 1% presentation skills
- 1.5% group organization
- 1.5% clarity in findings presentation
- 1% sufficient and convincing answers to the questions

**C. Quizzes: Portion of Final Marks-10%**

Two quizzes will be conducted as an assessment tool to gauge what the students have learnt until the date of quiz. The quizzes will basically test their conceptual knowledge. They will comprise of 10 questions and the students are required to complete the quizzes in 20 minutes.

**D. Class Participation: Portion of Final Marks-5%**

Class Participation: Each student will be assessed based on their participation 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.

- 2.5% class participation before midterm
- 2.5% class participation after midterm

**E. Midterm Examination: Portion of Final Marks-20%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-35%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignment	1	10%
B. Group Project and Presentation	1	20%
C. Quizzes	2	10%
D. Class Participation		5%
E. Midterm Examination		20%
<b>Total Continuous Assessment (CA)</b>		<b>65%</b>
<b>F. Semester-end Examination (SE)</b>		<b>35%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:**HRM201 Fundamentals of Human Resource Management

**Subject Matter:**

**1. Introduction**

- 1.1 Concept
- 1.2 Meaning and forms of compensation
- 1.3 Strategic compensation issues
- 1.4 Internal equity issues
- 1.5 External equity issues
- 1.6 Components of pay model

**2. Structural Design**

- 2.1 Job analysis

- 2.1.1 Information received via job analysis
- 2.1.2 Relating job analysis to pay
- 2.2 Job evaluation
  - 2.2.1 Methods of job evaluation
  - 2.2.2 Hay evaluation method
  - 2.2.3 Point method
- 2.3 Designing pay structure
  - 2.3.1 Current labour demands
  - 2.3.2 Person based structure

### **3. Pay and Performance**

- 3.1 Employee competitiveness and contribution.
- 3.2 Compensation and motivation
- 3.3 Boosting motivation through compensation plan
- 3.4 Pay for performance plans
- 3.5 Performance obstacles
- 3.6 Short term and long term incentive plans
- 3.7 Retention through compensation

### **4. Employee Benefits**

- 4.1 Components of benefits
- 4.2 Benefits determination process
- 4.3 Wage rate, unions and benefit plans
- 4.4 Salary packaging
- 4.5 Miscellaneous benefits
- 4.6 Executive pay
- 4.7 Key issues in benefits planning and administration
- 4.8 Communicating employee benefits

### **5. Compensation and Legal Requirements**

- 5.1 Government and pay model in Bhutan
- 5.2 Minimum wages and compensable time
- 5.3 Prevailing wage laws
- 5.4 Equal right legislation in Bhutan
- 5.5 Benefits and regulations for government employees in Bhutan
- 5.6 Benefits and regulations for private employees in Bhutan
- 5.7 Benefits and regulations for corporate employees in Bhutan

### **6. Management and Future Trends**

- 6.1 Budget and administration
- 6.2 International pay systems
  - 6.2.1 Expatriate pay – concept and objectives
  - 6.2.2 Elements and approaches of expatriate pay
  - 6.2.3 Issues with the expatriate pay structure
- 6.3 Remuneration structure from the global perspective
  - 6.3.1 Japanese system of remuneration
  - 6.3.2 German system of remuneration and
  - 6.3.3 USA system of remuneration
- 6.4 Future trends and challenges in remuneration

#### **Reading Lists:**

##### **1. Essential Readings**

- 1.1 Bhattacharyya, D. (2009). *Compensation management*. Oxford University Press.

- 1.2 Milkovich, G., Newman, J., & Gerhert, B. (2017). *Compensation* (12th ed.). McGraw-Hill.
- 1.3 Berger, L., & Berger, D. (2015). *The compensation handbook: A state-of-the-art guide to compensation strategy and design* (6th ed.). McGraw-Hill Education.

## 2. Additional Readings

- 2.1 Ministry of Labour and Human Resources. (2007). *Labour and Employment Act, 2007*.
- 2.2 Royal Civil Service Commission. (2012). *Bhutan Civil Service Rules and Regulations*.
- 2.3 Martocchio, J.J. (2014). *Strategic compensation: A human resource management approach* (8th ed.). Pearson.
- 2.4 ThirdPay Commission Report, 2017.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>HRM306 Leadership and Management</b>
<b>Development Programme:</b>	Bachelor of Commerce
<b>Credit:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** The module aims to provide students with knowledge and skills that are vital to the success of any organization. Students will acquire basic skills in setting up training programs to improve their leadership skills. Further, the module will introduce students to different leadership theories and equip them with skills necessary to lead teams. It will help students to develop their leadership skills to become more effective managers. Students will also get knowledge and skills to lead a change in an organization.

**Learning Outcomes** - On completion of the module, students should be able to:

1. Explain the concepts of leadership, the process of delegation, responsibility and authority as a leader
2. Analyse the usage of right career development tools in an organization to support the development of human resources
3. Describe the relation between training and development, work performance, career management, and organizational efficiency/effectiveness
4. Explain the ethical issues in leadership
5. Organise team works through the application of leadership knowledge
6. Analyse the need of training and development of human resource to enhance the efficiency/effectiveness at both the individual and organizational level
7. Analyse which training and development tools are most suitable to any given real workplace issue
8. Evaluate the effectiveness of the different training and development tools used in real workplace issues
9. Apply the conceptual knowledge in leadership case analysis and relate it to real leadership problems

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures and a variety of in-class interaction	3	45



Group work with feedback in-class	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Written Assignment: Portion of Final Marks-10%

Individual written assignment of 875 words (= 2.5 A4) on the different uses of training and development to increase the performance of employees in Bhutanese medium or large sized organizations. Each student can pick an organization of their own liking to do their assignment on.

- 4% content relevancy and appropriateness.
- 4% reaching reasonable conclusions using appropriate business analysis and technique.
- 2% overall effectiveness of the writing style- use of proper academic style

#### B. Case Study: Portion of Final Marks-20%

Two case studies or fictional scenarios of each 10% will be given, based on which the students in groups need to make a written analysis, draw conclusions and give recommendations. The written report on each case study or fictional scenario has to contain 900 words (= 4 A4).

The distribution of weight per case study is as follows:

- 4% quality of the (background) analysis
- 4% quality of the conclusions, recommendations, or implementation plans
- 2% quality of the writing (language, organization, referencing)

#### C. Role Play: Portion of Final Marks-10%

The students are given a role play related to leading teams in decision groups, which they must do in groups in front of the full class. The students' outcomes of the role play are then in brief discussed with the full class.

- 3% quality of role play (e.g. actor believability, verbal/non-verbal communication skills)
- 3% quality of discussion (e.g. use of relevant facts, figures and concepts, listening and responding to other actors)
- 2% quality of the outcome (e.g. has a decision been made, is there consensus)
- 2% question and Answer session with their classmates

#### D. Quizzes: Portion of Final Marks-10%

Each student will complete two written individual quiz of 60-minute duration. Each quiz worth 5% will be fact-based in-class to evaluate their knowledge of Management Development and Leadership Development.

#### E. Class Participation and Preparedness: Portion of Final Marks-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.

#### F. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

#### F. Semester-end Examination: Portion of Final Marks-30%

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weighting</b>
A. Written Assignment	1	10%
B. Case Study	2	20%
C. Role Play	1	10%
D. Quizzes	2	10%
E. Class Participation and Preparedness		5%
F. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>G. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:**HRM201 Fundamentals of Human Resource Management

**Subject Matter:**

**1. Introduction to Management Development**

- 1.1 Concepts and importance of training and development
- 1.2 Need and functions of training and development
- 1.3 Strategic relation between training and development, work performance, and human resource management
- 1.4 Human resource development and need analysis
- 1.5 Stages of human resource development

**2. Approaches to Training and Development**

- 2.1 Coaching
- 2.2 Mentoring
- 2.3 Apprenticeship
- 2.4 E-Learning
- 2.5 Knowledge management
- 2.6 Learning organization

**3. Training and Development Design**

- 3.1 Training needs
- 3.2 Designing training programs
- 3.3 Training techniques
- 3.4 Evaluation of design and techniques of training
- 3.5 Feedback
- 3.6 Leadership development
- 3.7 Executive development

**4. Career Development**

- 4.1 Needs and importance
- 4.2 Career counselling
- 4.3 Career management
- 4.4 Career development and learning
- 4.5 Adult learning

**5. Globalization and Human Resource Development**

- 5.1 Current trends of developing workforce
- 5.2 Human resource development in the global scenario
- 5.3 Developing staff
- 5.4 Overseas learning interventions

- 5.5 Challenges and impact on HR developers
  - 5.6 Ethical issues
  - 5.7 Legal requirements
- 6. Introduction to Leadership**
- 6.1 Leadership concepts (definitions, importance and roles)
  - 6.2 Levels of conceptualization of leadership
  - 6.3 Typical activity patterns in managerial work, situational determinants and changes in the nature of managerial work
- 7. Theories of Leadership**
- 7.1 Trait theories
  - 7.2 Contingency theories
  - 7.3 Behavioural theories
  - 7.4 Transactional theories
- 8. Developing Leadership**
- 8.1 Leadership training programmes
  - 8.2 Development through self-help activities, education, experience, and succession
  - 8.3 Evaluation of leadership development efforts
  - 8.4 Ethical leadership, gender and leadership
  - 8.5 Leadership in different culture and managing diversity
- 9. Dyadic Role Making, Attributions and Followership**
- 9.1 Leader-member exchange (LMX) theory
  - 9.2 Leadership-follower attributions and implicit theories
  - 9.3 Impression management
  - 9.4 Roles of followers to effective leadership
  - 9.5 Integrating leader and follower roles
- 10. Leading Teams in Decision Groups**
- 10.1 Importance of teams in organizations
  - 10.2 Nature of teams
  - 10.3 Determinants of team performance
  - 10.4 Leadership function in team meetings
  - 10.5 Leadership in different types of teams
  - 10.6 Procedure of facilitating team learning
  - 10.7 Decision making in teams
  - 10.8 Virtual and self-managed teams
  - 10.9 The changing role of leadership in self-managed teams
- 11. Leading Change in Organizations**
- 11.1 Principles of leading change management
  - 11.2 Change process in organizations
  - 11.3 Influencing organization culture
  - 11.4 Developing vision
  - 11.5 Implementing change
  - 11.6 Innovation and organizational change
    - 11.6.1 Need for innovation
    - 11.6.2 Managing innovation
      - 11.6.2.1 Managing sources of innovation
      - 11.6.2.2 Managing innovation during discontinuous change
      - 11.6.2.3 Managing innovation during incremental change
    - 11.6.3 Change and resistance forces

- 11.6.4 Organizational decline
- 11.6.5 Managing change
- 11.6.6 Managing resistance to change
  - 11.6.6.1 Lewin's framework
  - 11.6.6.2 Methods of managing resistance to change: Education and communication, participation, negotiation, top management support, and coercion
- 11.6.7 Change tools and techniques
  - 11.6.7.1 Results-driven change
  - 11.6.7.2 General Electric workout
  - 11.6.7.3 Transition management team
  - 11.6.7.4 Organizational development
  - 11.6.7.5 Change agent

### Reading Lists:

#### 1. Essential Readings

- 1.1 Cohen, E. (2007). *Leadership without borders*. Wiley India.
- 1.2 Delahaye, B.L. (2011). *Human resource development: Managing learning and knowledge capital*. Tilde University Press.
- 1.3 Fisher, C.D., Schoenfeldt, L.F., & Shaw, J.B. (2008). *Human resource management*. Wiley.
- 1.4 Huges, R.L., Ginnet, R.C., & Curphey, G.C. (2011). *Leadership: Enhancing the lessons of experience* (7th ed.). Tata McGraw Hill.

#### 2. Additional Readings

- 2.1 DeCenzo, D.A., Robbins, S.P., & Verhulst, S.L. (2015). *Human resource management* (12th ed.). Wiley India.
- 2.2 DuBrin, A. J. (2015). *Leadership: Research findings practice & skills* (8th ed.). Cengage Learning.
- 2.3 Ishwar, D. (2007). *Management training in organizations*. Prentice-Hall, India.
- 2.4 Northouse, P.G. (2015). *Leadership, theory and practice*. Sage Publications.
- 2.5 Watson, C. (2004). *Dynamics of leadership*. Jaico Publication.
- 2.6 Yukl, G. (2013). *Leadership in organizations* (8th ed.). Pearson Education.

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>HRM307 Industrial Relations</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Carl Wonder

**General Objective:** This module offers students a multidisciplinary, theoretical and practical introduction to key concepts, processes, practices and debates related to employment relationships in the South- East Asian region. It introduces students to the interaction amongst the key participants (i.e. employees and trade unions, employers and their associations, and the state) in any industrial relations system. Through a robust and critical approach, students will have opportunities to examine the organizational, institutional and market contexts that affect employment relations in any industrial society.

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

1. Identify the basic principles, goals and objectives, concepts, ethics and applications of industrial relations systems in the South East Asian Region
2. Explain theoretical, practical and ethical perspectives on the aspects of industrial relations
3. Assess the role of trade unions in Public and Private sector restructuring
4. Explain the significant themes impacting the theory and practice of Industrial relations
5. Critically analyse the bargaining process and develop the necessary negotiation skills to resolve industrial disputes
6. Discuss and critically analyse the concepts of grievance handling and arbitration process
7. Analyse and discuss the concept of convergence versus divergence with regard to the globalization of industrial relations and human resource management systems and framework

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture and case studies	3	45
Tutorials and group work	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Analytical Assignment: Portion of Final Marks-20%**

Students will write two assignments (Individual and Group assignments) based on the topics given and which will be discussed during class. Individual assignment will be approximately 800 words and Group Assignment 900 words, worth 10% each

- 2% substance
- 2% organization such as clarity of controlling argument and main ideas
- 2% analytic thinking and problem solving
- 2% overall effectiveness of writing style with creativity and originality
- 2% reaching a reasonable conclusion

**B. Case Study: Portion of Final Marks-15%**

Students will be assigned a case to read and address the questions at the end of the case with a 1000-word write-up. The case is assigned and submitted on different dates. Students are assessed on their ability to recognize, analyse, and discuss the key issues in the case; provide rational and evidenced recommendations and on their ability to appropriately use reference material to support their arguments.

- 3% identify and recognize the issues of the case
- 5% critical analysis of the case
- 3% reasonable recommendations
- 2% conclusions
- 2% appropriate use of reference materials

**C. Quizzes: Portion of Final Marks-15%**

Each student will complete two short written individual quizzes of 45 min duration each, covering 2 weeks of subject matter. Each quiz worth 7.5% will be fact-based in-class quizzes to evaluate their knowledge of specific concepts and applications of Industrial Relations.

**D. Class Participation and Preparedness: Portion of Final Marks-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.

- 1% frequency of participation in class

- 1% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% participation in debriefings on snap ungraded quizzes, and discussions of current events
- 1% contribution in a group discussion in class

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignment	2	20%
B. Case study	1	15%
C. Quizzes	2	15%
D. Class Participation and Preparedness		5%
E. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-Requisites:** HRM201 Fundamentals of Human Resource Management

**Subject Matter:**

**1. Introduction to Industrial Relations**

- 1.1 Concepts and importance of Industrial Relations (IR)
- 1.2 Actors in IR
- 1.3 Human Resource Management and IR
- 1.4 Current IR scenario in Bhutan
- 1.5 Future trends of IR in Bhutan

**2. Trade Unions**

- 2.1 Trade union: Goals and objectives of trade unions
- 2.2 Importance of trade union
- 2.3 Functions of trade unions
  - 2.3.1 Negotiation
  - 2.3.2 Key concepts of negotiation
  - 2.3.3 Negotiation rules and tactics
- 2.4 Collective bargaining
  - 2.4.1 Concept and process of collective bargaining
  - 2.4.2 Advantages of collective bargaining
  - 2.4.3 Legal context of collective bargaining
  - 2.4.4 Employers federation

**3. Wages and Industrial Relations**

- 3.1 Methods of wage payment

- 3.1.1 The standard hour system
  - 3.1.2 The piece rate system
  - 3.1.3 Wage incentive
- 3.2 Merits and demerits of incentive scheme
- 4. Employee Grievances**
  - 4.1 Approaches to the grievance machinery
  - 4.2 The grievance procedure
  - 4.3 Grievance and IR
- 5. Industrial Disputes**
  - 5.1 Concepts of Industrial Disputes (ID)
  - 5.2 Principles that judge the nature of ID
  - 5.3 Forms and types of ID
- 6. Labour Welfare and Social Security**
  - 6.1 Concept of labour welfare and social security
  - 6.2 Objectives of labour welfare
  - 6.3 Classification of labour welfare
  - 6.4 Evolution of social security measures
- 7. International Labour Organization (ILO)**
  - 7.1 Objectives of ILO
  - 7.2 Structure of ILO
  - 7.3 Procedure for admission as a member
  - 7.4 Withdrawal of membership
  - 7.5 ILO and its implications in India, China, Japan, Korea, Singapore
- 8. Worker Development**
  - 8.1 Human Resource Development as a system
  - 8.2 The individual, organizational development
  - 8.3 Work and work output, quality circle
  - 8.4 Job enrichment
- 9. Strategic IR**
  - 9.1 Strategy and HRM practices
  - 9.2 Component of strategy in IR
  - 9.3 Cooperative and collaborative strategy and IR
  - 9.4 Strategic IR and competitive advantage
- 10. IR Issues**
  - 10.1 Minimum wage
  - 10.2 Flexible performance pay
  - 10.3 Cross culture management
  - 10.4 IR (HRM) training
  - 10.5 Freedom of association
  - 10.6 Labour rights and changing patterns of work
  - 10.7 Migration
  - 10.8 Future IR trends
  - 10.9 Challenges posed by IR in the field of HRM

**Reading Lists:**

**1. Essential Readings**

- 1.1 Abbott, K., Mackinnon, B.H., & Fallon, P. (2016). *Understanding employment relations*. Australia & New Zealand: Oxford University Press.

- 1.2 Aylott, E. (2016). *Employee relations*. Kogan Page.
- 1.3 Colling, T., & Terry, M. (2010). *Industrial relations: Theory and practice* (3rd ed.). John Wiley & Sons.
- 1.4 Monappa. (2012). *Industrial relation & labour laws*. (2nd ed). India: McGraw Hill Education (Pvt. Ltd.).
- 1.5 Papadakis, K. (2011). *Shaping global industrial relations: The impact of international framework agreements*. UK: Palgrave Macmillan.

## 2. Additional Readings

- 2.1 Bamber, G., Lansbury, R.D., & Wailes, N. (2004). *International and comparative employment relations: Globalisation and the developed market economies*. (4th ed.). Sydney: Allen & Unwin
- 2.2 Bamber, G.J., Park, F., Lee, E., Ross, P.K., & Broadbent, K. (2000). *Employment relations in the Asia- Pacific changing approaches*. NSW, Australia: Allen and Unwin.
- 2.3 Chaykowski, R.P. (n.d.). *The structure and process of collective bargaining*. Ponak and Taras.
- 2.4 Guerin, L. (2013). *The essential guide to workplace investigations: How to handle employee complaints & problems*. (3rd ed.). NOLO. ISBN-13: 978-1413318906
- 2.5 Ministry of Labour and Human Resources. (2007). *Labour and Employment Act of Bhutan 2007*.
- 2.6 Salamon, M. (2000). *Industrial relations, theory and practice*. New Delhi: Pearson Education.
- 2.7 Varma, A., Kochan, T.A., & Lansbury, T.D. (1995). *Employment Relations in the Growing South-Asian Economies*. London: Routledge.

**Date:** July, 2017

**Module Code and Title:** HRM308 International Human Resource Management

**Programme:** Bachelor of Business Administration

**Credit:** 12

**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard

**Module Coordinator:** Carl Wonder

**General Objective:** The module aims to help students to 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 Outcomes** – On completion of the module, students should 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 organizations 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 2012



7. Discuss the impact of political, economic, social/cultural, and technological factors on human resource functions in international organizations
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
11. Evaluate the relevance and management of strategic alliances in IHRM

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture and case studies	3	45
Tutorials and group work	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Analytical Assignment: Portion of Final Marks-20%

Students will write an assignment (Group assignment) based on the topics given and which will be discussed during class. The assignment will be of 2000 words, worth 20%.

Group assignment will be assessed on the following criteria:

- 4% substance
- 2% organization such as clarity of controlling argument and main ideas
- 4% analytic thinking and problem solving
- 2% overall effectiveness of writing style with creativity and originality
- 4% reaching a reasonable conclusion
- 4% individually-assessed process score (contribution to the group output)

#### B. Case Study Analysis (Business Situation-based Application): Portion of Final Marks-15%

Students are expected to complete three (individual) in-class case study analysis of 45 min duration each during the semester. Each case study is worth 5% and will be assessed on the following criteria.

- 1% identifying the problem
- 3% choosing the right approach for the analysis and solving the problem
- 1% drawing the correct conclusion with a recommendation

#### C. Quizzes: Portion of Final Marks-15%

Each student will complete two short written individual quizzes of 45 min duration each, covering 2 weeks of subject matter. Each quiz worth 7.5% will be fact-based in-class quizzes to evaluate their knowledge of specific challenges of International Management.

#### D. Class Participation and Preparedness: Portion of Final Marks-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.

- 1% frequency of participation in class
- 1% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% participation in debriefings on snap ungraded quizzes, and discussions of current events
- 1% contribution in a group discussion in class

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Group Assignment	1	20%
B. Case Study Analysis	3	15%
C. Quizzes	2	15%
D. Class Participation and Preparedness		5%
E. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-Requisites:** HRM201 Fundamentals of Human Resource Management

**Subject Matter:**

**1. Introduction**

- 1.1 Globalization and international business
- 1.2 Internationalization 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

**2. Staffing International Organizations**

- 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 programs
- 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

**3. Managing Human Resource**

- 3.1 Training and development

- 3.1.1 Importance of training for international managers
- 3.1.2 Training strategies
- 3.1.3 Important elements of training
- 3.1.4 Role of pre-departure training
- 3.1.5 Nature and development of a global mind-set
- 3.1.6 Emerging trends in training for competitive advantage
- 3.1.7 Staff development through international assignments
- 3.2 International compensation
  - 3.2.1 Objectives of international compensation
  - 3.2.2 Key components of international compensation
  - 3.2.3 Approaches to international compensation
  - 3.2.4 Expatriate remuneration (models)
  - 3.2.5 Major problem areas in expatriate compensation
  - 3.2.6 Remuneration issues at international level
  - 3.2.7 Issues in international compensation – managing taxes
  - 3.2.8 Major approaches of managing taxes
  - 3.2.9 International compensation administration
  - 3.2.10 Designing international compensation strategy
- 3.3 International Performance management:
  - 3.3.1 Nature of international performance management (IPM)
  - 3.3.2 Purposes and roles of IPM
  - 3.3.3 Factors moderating subsidiary performance
  - 3.3.4 Performance management as a control mechanism
  - 3.3.5 Process of managing performance of international employees and foreign managers
  - 3.3.6 Reasons for failure of international performance Management system
  - 3.3.7 Challenges to effective IPM system
  - 3.3.8 Managing the IPM system
  - 3.3.9 Overcoming IPM challenges
  - 3.3.10 Guidelines for effective IPM
  - 3.3.11 Conceptual model of expatriate performance management
- 3.4 International Industrial Relations:
  - 3.4.1 Nature of International Industrial Relations (IIR)
  - 3.4.2 Approaches to IIR
  - 3.4.3 Key players in IIR
  - 3.4.4 Extent of disputes
  - 3.4.5 Factors influencing MNCs' choice of IR strategy
  - 3.4.6 Employers' IR strategy options
  - 3.4.7 Factors influencing HQ's intervention in IIR issues of subsidiaries
  - 3.4.8 Strategic Issues before employees/trade unions
  - 3.4.9 Trade unions and international IR
  - 3.4.10 Response of trade unions to MNCs
  - 3.4.11 Issues before the government
  - 3.4.12 Forms of government intervention in IIR issues
  - 3.4.13 Health and safety issues
  - 3.4.14 The issue of social-dumping

#### **4. 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

## 5. HRM in Host Country Contexts

- 5.1 Social, legal, economical, and technological environment in the host country
- 5.2 Standardization and adaptation of work practices
- 5.3 HR implications of language standardization
- 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

## 6. IHRM Trends, Issues, and Emerging Challenges

- 6.1 Strategic IHRM
- 6.2 Outsourcing
- 6.3 Role of IHRM – professionalization of IHRM
- 6.4 Trends in IHRM
- 6.5 Safety and security
- 6.6 Women in International management
- 6.7 Ownership issues
- 6.8 Ethics and social responsibility:
  - 6.8.1 Adherence to HR policies of the host countries
  - 6.8.2 Creation of employment opportunities
  - 6.8.3 Issue of social dumping

### Reading Lists:

#### 1. Essential Readings

- 1.1 Dowling, P.J. (2017). *International human resource management* (6th ed.). Cengage Learning India Private Limited.
- 1.2 Briscoe, D., Schuler, R., & Tarque, I. (2011). *International human resource management: Policies and practices for multinational enterprises*. (4th ed.) New York: Routledge.
- 1.3 Edwards, T., & Rees, C. (2016). *International human resource management: Globalisation, national systems, and multinational companies* (3rd ed.). Pearson.

#### 2. Additional Readings

- 2.1 *International Journal of Human Resource Management*
- 2.2 *Journal of Contemporary Management; recent issues*
- 2.3 Nankervis, A., Chatterjee, S., & Coffey, J. (2006). *Perspectives of Human Resource Management in Asia Pacific*. Sydney: Pearson Education Australia.
- 2.4 Royal Civil Service Commission. (2012). *Bhutan Civil Service Rules and Regulations*.
- 2.5 Scullion, H., & Linehan, M. (2005). *International human resource management*. Basingstoke: Palgrave Macmillan.
- 2.6 Aswathappa, K., & Dash, S. (2012). *International human resource management: Text and cases*. (2nd ed.) New Delhi: Tata McGraw-Hill Publishing Company Limited.
- 2.7 Ministry of Labour and Human Resources. (2007). *Labour and Employment Act of Bhutan 2007*.

**Date:** July, 2017

## Marketing Major Modules

<b>Module Code and Title:</b>	<b>MKT201 Principles of Marketing</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit Value:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma,
<b>Module Coordinator:</b>	Kezang Wangchuk

**General Objective:** This module introduces students to marketing theories and theories of consumer behaviour to provide a foundation for further study in the area of marketing. It will also provide insight into marketing techniques to satisfy consumers' needs and wants. Through this module, students will develop the skills and knowledge to design a comprehensive marketing plan that incorporates the concepts of marketing mix, advertising, management and planning for its implementation.

**Learning Outcomes** - On completion of the module, students should be able to:

1. Compare how marketing techniques have evolved through the years with respect to the use of emerging technologies
2. Evaluate common market conditions and suggest the appropriate marketing tools aimed at the target market/consumers
3. Design a basic marketing plan including the marketing mix, advertising and how the plan will be managed
4. Employ the idea of consumer behaviour to report on how to segment a sample market
5. Discuss how market figures are collected, analysed and organized through market surveys
6. Analyse the changes in the marketing environment and how to adapt a marketing plan accordingly
7. Create a sample plan to manage the relationship between marketing and other business activities such as production and investment
8. Discuss how industries/businesses/organizations organize their marketing efforts
9. Assess the effectiveness of certain of certain marketing tools/tactics in different business situations, and recommend appropriately improved marketing plans

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lecture	2	30
In-Class exercises, quizzes, presentations, and class discussion	2	30
Independent study and library research; project work; case studies and written assignments; field visits	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

#### A. Quizzes: Portion of Final Marks-10%

A quiz of 10-15 questions each, approximately 30-minute duration, will be conducted in-class to test students' understanding of the concept and ideas covering

approximately 5 weeks of material, and provide a basis for follow-up class discussion.

- 4% accuracy of answers to factual questions
- 6% application of techniques taught to business situations

**B. Written Assignment: Portion of Final Marks-10%**

One written assignment will be carried out in-class, containing 4 business situations and resulting in 500-800 word responses for each. Students will conduct research and collect materials before the assignment day and will use those materials to develop approaches to the business situations presented in the assignment.

- 2% adequacy of pre-class preparation
- 5% application of knowledge presented in class to address business situations
- 3% appropriateness of solutions presented to business situations

**C. Class Participation: Portion of Final Marks-5%**

Class participation will be encouraged with an incentive to earn points that will count towards the final weightage.

- 2% preparation through independent study to participate in class discussion
- 1% listening and responding to the ideas of others
- 2% presenting student's point of view logically and competently

**D. Case Exercises: Portion of Final Marks-10%**

Groups of students (3-4) will analyse two business marketing cases and produce a 600-word report each. Each case is worth 5% of the student's final grade.

- 2% analysis of the issues in each case
- 1% recommended actions based on analysis
- 1% demonstrated productive teamwork
- 1% quality of the report

**E. Creating a Marketing Plan: Portion of Final Marks-15%**

Each group will be required to create a marketing plan of 1000 words to boost the sale of an existing or new product using all the appropriate marketing tools taught in this module.

- 2% analysis of key issues to be addressed in marketing plan
- 5% creative solutions to market the product
- 5% completeness of the marketing plan
- 1% practicality of the plan
- 2% professionalism of the plan document

**F. Presentation: Portion of Final Marks-5%**

Each group will present their marketing plan (above) to the class in a 20-minute presentation or video presentation. Each student in a group will have to present a part of the presentation and will be evaluated individually on the following criteria:

- 1% quality of speaking
- 1% audibility
- 1% quality of examples
- 1% creativity
- 1% confidence

**G. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

<b>Areas of assignments</b>	<b>Quantity</b>	<b>Weight</b>
A. Quizzes	1	10%
B. Written Assignment	1	10%
C. Class Participation		5%
D. Case Exercises	2	10%
E. Team Project - Creating a Marketing Plan	1	15%
F. Team Presentation – Creating a Marketing Plan	1	5%
G. Midterm Examination	1	15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>H. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** None

**Subject Matter:**

### **1. Introduction to the Marketing Concepts**

- 1.1 Marketing concepts: Definition, nature, scope and importance of marketing
- 1.2 Marketing environment: Marketing environment and link between marketing objectives and corporate objectives
- 1.3 Process in marketing management: Creating, communicating, delivering, exchanging
- 1.4 Features of markets: Location, size, share, competitors and growth
- 1.5 Introduction to marketing mix (4Ps): Product, place, price and promotion
- 1.6 Career-growth in marketing-research, merchandising, advertising, sales, product development, direct marketing, digital media, event marketing, non-profit marketing
- 1.7 Values and ethics in marketing

### **2. Consumer Behaviour**

- 2.1 Consumer buying decision process
- 2.2 Situational factors-social situations, personal factors, psychological factors, gender, age and stages of life, societal factors and low involvement vs high involvement

### **3. Marketing Mix**

- 3.1 4Ps and extended 7Ps for services
- 3.2 Significance in the competitive environment:
  - 3.2.1 Product and pricing
    - 3.2.1.1 product strategy
    - 3.2.1.2 product innovation and diffusion
    - 3.2.1.3 product development
    - 3.2.1.4 product life cycle and product mix
    - 3.2.1.5 pricing decision: objectives and strategies

### **4. Market Segmentation**

- 4.1 Market segmenting, targeting and positioning (STP)
  - 4.1.1 Definition, needs and benefits STP
  - 4.1.2 Market segmentation

- 4.1.2.1 Bases for market segmentation of consumer goods, industrial goods and services
  - 4.1.2.1.1 Segmenting by behaviour, geography, psychographics, in B2B markets
  - 4.1.2.1.2 Segment, niche and local marketing, effective segmentation criteria
- 4.1.3 Targeting
  - 4.1.3.1 Concept of target market
  - 4.1.3.2 Evaluating and selecting target markets
- 4.1.4 Positioning
  - 4.1.4.1 Concept of positioning
  - 4.1.4.2 Value proposition
  - 4.1.4.3 Planning process, environment scanning (STEEPLES) analysis)
  - 4.1.4.4 Unique Selling Proposition (USP)
- 4.1.5 Targeted Marketing versus Mass Marketing

## 5. Advertising

- 5.1 Advertising as a form of promotion
- 5.2 Advertisement of tangible and intangible products (product/service)
- 5.3 Specifying advertising objectives
- 5.4 Decisions variables
- 5.5 Identifying the target audience
- 5.6 Product positioning
- 5.7 Setting the advertising budget
- 5.8 Designing the advertisement
- 5.9 Selecting the right media
- 5.10 Evaluating the advertising programme
- 5.11 Post ad market evaluation
- 5.12 Analysis of customer and market
- 5.13 Technological changes
- 5.14 Social media
- 5.15 E-marketing

## 6. Management Issues

- 6.1 Management issues in marketing
- 6.2 Structuring and training the marketing team
- 6.3 Integrating the marketing staff with other functions (finance, cost accounting, production)
- 6.4 Product orientation versus overall brand image

## 7. Planning and Implementation

- 7.1 Marketing planning and implementation
- 7.2 Nature, process and contents of marketing plan
- 7.3 The changing marketing environment,
- 7.4 Analysing needs and trends in macro environment,
- 7.5 Economic environment
- 7.6 Technical environment, political environment, and socio-cultural environment

### Reading Lists:

#### 1. Essential Readings

- 1.1 Kotler, P., & Armstrong, G. (2017). *Principles of marketing* (17th ed.). Pearson India.
- 1.2 Peter, J.P., & Jr, J.D. (2014). *A preface to marketing management* (14th ed.). McGraw-Hill Education.



- 1.3 Winer, R., & Dhar, R. (2011) *Marketing management* (4th ed.). Pearson.
- 2. Additional Readings**
- 2.1 Kotler, P., Keller, K.K., Ang, S.H., Leong, S.M. & Tan, C.T (2013). *Marketing management: An Asian perspective* (6th ed.). Pearson Education Centre.
- 2.2 Lamb, C.W., Hair, J.F., & McDaniel, C. (2012) *Marketing* (12th ed.). South-Western College.
- 2.3 Londhe, D. (2014). Marketing Mix for Next Generation Marketing. Retrieved May 31, 2015, from <http://www.sciencedirect.com/science/article/pii/S2212567114002019>
- 2.4 Marketing Teacher. Com/ Resources on Marketing. <http://www.marketingteacher.com/lesson-store/>

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>MKT202 Consumer Behaviour</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Jeroen Uittenbogaard
<b>Module Coordinator:</b>	Kezang Wangchuk

**General Objective:** This module provides students with in-depth insights regarding how individuals function as a consumer; the factors determining their purchase behaviour from different disciplinary perspectives involving social sciences and individual psychology, which will be relevant for appropriate marketing decisions.

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

1. Explain and apply the concepts of consumer behaviour
2. Identify various stimuli influencing consumer purchase decisions
3. Develop marketing plans based on consumer insights
4. Explain different types of consumer behaviour theories
5. Conduct consumer analysis using appropriate concepts and tools
6. Apply the understanding of consumer decision making process in business settings
7. Explain the traditional and contemporary models of consumer behaviour
8. Apply consumer protection concepts in business settings

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture and case studies	3	45
Tutorials and group work	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Written Assignment -Application-based assignments: Portion of Final Marks- 15%**

A group of not more than five students will complete one assignments using concepts on business problems concerning Internal and External influences of consumer behaviour. The word limit for the assignment will be 1000 and will be evaluated on the following criteria.

- 3% substance
- 2% organization such as clarity of controlling argument and main ideas
- 3% analytic thinking and problem solving
- 2% overall effectiveness of writing style with creativity and originality
- 2% reaching a reasonable conclusion
- 3% individually-assessed process score (contribution to the group output)

**B. Case Study Analysis (each worth 10%): Portion of Final Marks-20%**

Each student will analyse two case studies where they are required to answer five questions and write a critical analysis of the cases. The written reports will be of maximum 800 words and assessed on the following criteria.

- 2% identifying the problem
- 5% choosing the right approach for the analysis and solving the problem
- 3% drawing the correct conclusion with a recommendation

**C. Quizzes: Portion of Final Marks-15%**

Each student will complete two short written individual quizzes of 30 min duration each, covering 2 weeks of subject matter. Each quiz worth 7.5% will be fact-based in-class quizzes to evaluate their knowledge of Consumer Behaviour concepts.

**D. Class Participation and Preparedness: Portion of Final Marks-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.

- 1% frequency of participation in class
- 1% quality of comments
- 1% listening skills (may be exemplary proficient, developing, unacceptable)
- 1% participation in debriefings on snap ungraded quizzes, and discussions of current events
- 1% contribution in a group discussion in class

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignment	1	15%
B. Case Study Analysis	2	20%
C. Quizzes	2	15%
D. Class Participation and Preparedness	1	5%
E. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** MKT201 Principles of Marketing

## **Subject Matter:**

### **1. Introduction to Consumer Behaviour**

- 1.1 Consumer behaviour
- 1.2 Role of consumer behaviour in marketing
- 1.3 Consumer behaviour theories
  - 1.3.1 Freudian
  - 1.3.2 Neo-Freudian
  - 1.3.3 Trait
- 1.4 Consumer personality vs. Brand personality
- 1.5 Consumer needs and motivation- Maslow's pyramid of need hierarchy and consumer behaviour

### **2. A Framework for Consumer Analysis**

- 2.1 Factors influencing consumer behaviour (Internal Influences)
  - 2.1.1 Needs and motivation
  - 2.1.2 Personality
  - 2.1.3 Perception
  - 2.1.4 Attitude formation and change
  - 2.1.5 Communication and learning consumer involvement
- 2.2 External Influences
  - 2.2.1 Group dynamics and consumer reference groups
  - 2.2.2 Family and social stratification
  - 2.2.3 Culture/subculture/cross culture
  - 2.2.4 Demographics and values

### **3. Consumer Decision Making Process**

- 3.1 Situational Influences
- 3.2 Decision making process
- 3.3 Post purchase processes
- 3.4 Customer satisfaction and commitment
- 3.5 Basic questions for consumer decision making process

### **4. Modeling and Researching Consumer Behaviour**

- 4.1 Modeling behaviour and models of consumer behaviour
  - 4.1.1 Traditional models
  - 4.1.2 Contemporary models
- 4.2 Organizational buyer behaviour

### **5. Consumerism and Consumer Protection**

- 5.1 Consumerism and its involvement
- 5.2 Approaches to consumerism
- 5.3 Needs for consumer protection

### **6. Consumer Protection in Bhutan**

- 6.1 Importance of consumer protection to business managers
- 6.2 Importance of consumer protection to marketers
- 6.3 Rules and regulation pertaining to consumers' protection in Bhutan

## **Reading Lists:**

### **1. Essential Readings**

- 1.1 Schiffman, L.G., & Wisenblit, J. (2014). *Consumer Behaviour*(11th ed.). Pearson.
- 1.2 Mothersbaugh, D., & Hawkins, D. (2013). *Consumer behaviour: Building marketing strategy* (13th ed.). McGraw-Hill Education.

- 1.3 Royal Government of Bhutan. (2012). *Consumer Protection Act of Bhutan 2012*.

## 2. Additional Readings

- 2.1 Solomon, M.R. (2016). *Consumer behaviour: Buying, having and being* (12th ed.). Pearson.
- 2.2 Soloman, M., Bamossy, G., Askegaard., & Hogg, M.K. (2013). *Consumer behaviour: A European perspective* (5th ed.). Pearson Education Limited.
- 2.3 Nessim, H., & Richard, W. (2012). *Consumer behavior* (4th ed.). Kendall Hunt Publishing.

**Date:** July, 2017

**Module Code and Title:** **MKT303 Sales Management**  
**Programme:** Bachelor of Business Administration  
**Credit:** 12  
**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma  
**Module Coordinator:** Kezang Wangchuk

**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 program, 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 should be able to:

1. Explain the key concepts of sales management
2. Formulate sales strategy for a business
3. Develop an appropriate sales organization 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 and budgeting to support the sales process
7. Apply the concepts of sales quotas and territory management to manage the sales force effectively
8. Use of personal selling technique as a means to achieve sales targets
9. Identify the best way to approach (potential) customers as part of the personal selling process
10. Analyse the need of customers as part of the personal selling process
11. Make sales presentations as part of the personal selling process
12. Develop an after-sales process in order to increase customer satisfaction and retain customers

### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures and a variety of in-class interaction	3	45
Group work with feedback in-class	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

### Assessment Approach:

- A. **Written Assignment: Portion of Final Marks-10%**

Individual written assignment of 800 words related to the subject matter on “Introduction to sales management” and “Sales organization”.

- 4% content relevancy and appropriateness
- 4% reaching reasonable conclusions using appropriate business analysis and technique
- 2% overall effectiveness of the writing style- use of proper academic style

**B. Case Study: Portion of Final Marks-20%**

Two case studies of each 10% will be given, based on which the students in groups need to make a written analysis, draw conclusions and give recommendations. The written report on each case study has to contain 800 words. Each group will be given a different case study.

The distribution of weight per case study is as follows:

- 4% quality of the background analysis
- 4% quality of the conclusions, recommendations, or implementation plans
- 2% quality of the writing (language, organization, referencing)

**C. Project: Portion of Final Marks-15%**

Students will do a group project in which they need to select a Bhutanese organization for which they will analyse their current sales management approach. Based on the analysis they have to draw conclusions and give recommendations on:

- Sales strategy
- Development of the sales force
- Compensation and motivation of the sales force
- Sales forecasting and budgeting

The students will submit a written report with approximately 1000 words. The students’ performance will be assessed according to the following criteria:

- 2% clear definition of a problem
- 3% using appropriate analysis techniques
- 2% gathering data and information from multiple sources
- 3% analysis of the problem
- 2% conclusion
- 3% individually assessed process score (contribution to the group output)

**D. Quiz: Portion of Final Marks-5%**

Students will complete an individual quiz of 1-hour duration. The quiz is worth 5% and will be based on the topics of sales process and forecasting business sales.

**E. Class Participation and Preparedness: Portion of Final Marks-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.

**F. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignment	1	10%

B. Case Study	2	20%
C. Project	1	15%
D. Class Participation and Preparedness		5%
E. Quiz	1	5%
F. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>G. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:**MKT201 Principles of Marketing

**Subject Matter:**

**1. Development and Role of Selling in Marketing Introduction to Sales**

**Management**

- 1.1 Background
- 1.2 The nature and role of selling
- 1.3 Characteristics of modern selling
- 1.4 Success factors for professional salespeople
- 1.5 Types of selling
- 1.6 Image of selling
- 1.7 The nature and role of sales management
- 1.8 The marketing concept
- 1.9 Implementing the marketing concept
- 1.10 The relationship between sales and marketing

**2. Sales Strategies**

- 2.1 Sales and marketing planning
- 2.2 The planning process
- 2.3 Establishing marketing plans
- 2.4 The place of selling in the marketing plan

**3. Sales Organization**

- 3.1 Introduction of sales organization
- 3.2 Functions of sales organization
- 3.3 Role of sales administration
- 3.4 Role of sales organization
- 3.5 Developing a sales organization
- 3.6 Field sales organization
- 3.7 Coordination

**4. 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 Designing an effective application form and preparing a shortlist
- 4.5 The interview
- 4.6 Supplementary selection aids

**5. Motivation and Training, Organization and Compensation**

- 5.1 Motivation and training
  - 5.1.1 Motivation
  - 5.1.2 Leadership
  - 5.1.3 Training
    - 5.1.3.1 Objectives of sales training
    - 5.1.3.2 Types of training

- 5.1.3.3 Development of sales training programmes
- 5.1.3.4 Training methods and procedures
- 5.1.3.5 Measuring cost and benefits of sales training
- 5.2 Organization and compensation
  - 5.2.1 Organizational structure
  - 5.2.2 Determining the number of salespeople
  - 5.2.3 Establishing sales territories
  - 5.2.4 Compensation

## 6. Sales Forecasting, Quotas and Territory Management

- 6.1 Introduction to sales forecasting
- 6.2 Purpose
- 6.3 Planning
- 6.4 Levels of forecasting
- 6.5 Qualitative techniques
- 6.6 Quantitative techniques
- 6.7 Budgeting – purposes
- 6.8 Budget determination
- 6.9 The sales budget
- 6.10 Budget allocation
- 6.11 Sales quotas
- 6.12 Territory management

## 7. The Personal Selling Skills

- 7.1 Introduction
- 7.2 The opening
- 7.3 Need and problem identification
- 7.4 The presentation and demonstration
- 7.5 Dealing with objectives
- 7.6 Negotiation
- 7.7 Closing the sale
- 7.8 Follow-up

### Reading Lists:

#### 1. Essential Readings

- 1.1 Jobber, D., & Lancaster, G. (2015). *Selling and sales management* (10th ed.). Pearson.
- 1.2 Gupta, S.L. (2009). *Sales and distribution management* (2nd ed.). Excel Books.
- 1.3 Still, R.R., Cundiff, E.W., & Govani, N.A.P. (2011). *Sales management: Decisions, strategies and cases*. New Delhi: Pearson.

#### 2. Additional Readings

- 2.1 Cook, N. (2009). *The secrets of success in selling: 12 ways to achieve exceptional results* (1st ed.). Pearson Business.
- 2.2 Borg, J. (2013). *Persuasion: The art of influencing people* (4th ed.). Trans-Atlantic Publications.
- 2.3 Bird, T., & Cassell, J. (2014). *Brilliant selling* (2nd ed.). Pearson Education Ltd.

**Date:** July, 2017

**Module Code and Title:** **MKT304 Product and Services Promotion**  
**Programme:** Bachelor of Business Administration  
**Credit Value:** 12  
**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma,  
**Module Coordinator:** Kezang Wangchuk

**General Objective:** This module aims to develop an in-depth understanding of the modern concepts and latest techniques of product and service promotion. It also takes students through various challenges facing marketers through an examination of case studies for developing integrated marketing strategies.

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

1. Define key terms and concepts in advertising and promotion
2. Apply key concepts in advertising and promotion to a given business situation
3. Analyse how advertising and promotion affect individuals, organizations, markets and society
4. Describe the role of a marketing communication manager
5. Prepare integrated marketing strategies
6. Develop effective messaging strategies with media and other promotion plans
7. Plan an advertising and product introduction campaign
8. Formulate an operational strategy to manage the marketing function, incorporating the various theoretical topics and frameworks relevant for service marketing

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lectures	2	30
Class exercises, class discussions, mock focus groups, presentations	2	30
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Case Study: Portion of Final Marks-15%**

Each student will complete a case study of 1000 words, based on a new product success or failure, and will present the findings in the form of a written essay.

- 5% proper identification of the key issues in the given case study
- 5% addressing the key issues with theoretical underpinning using relevant concepts
- 5% quality of written report (organization, language, referencing)

**B. Focus Group Activity: Portion of Final Marks-15%**

In groups of 4, students will present existing products as mock new products to the rest of the class serving as a focus group, and analyse these “consumer” responses to the proposed new products. The groups should then submit a 1000-word summary analysing the focus group responses and proposing appropriate recommendations.

- 4% presentation of the unique qualities of the new products
- 4% professionalism of the focus group discussions
- 4% report: analysis of the consumer responses
- 3% report: recommendations

**C. Marketing Application Project: Portion of Final Marks-20%**



Students will individually complete a project on analysing an international firm and its products and promoting a product in the Bhutanese market using all aspects of product promotion strategy. Each project will result in a paper of 2000 words.

- 5% evidence-based analysis of new product potential in the local market
- 5% plan for new product launching in the Bhutanese market
- 5% cost-benefit analysis of the advertising and launch strategy
- 5% quality of written report:
  - Organization: 1%
  - Language: 1%
  - Content: 2%
  - Referencing: 1%

**D. Class Participation: Portion of Final Marks-5%**

Each student will contribute to class discussions by answering questions, stating their opinions, listening to others and sharing their understanding with theoretical underpinning.

- 3% contributing to class discussion
- 2% listening to others and responding professionally

**E. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**F. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weight
A. Case studies	1	15%
B. Focus group activity	1	15%
C. Marketing application project	1	20%
D. Class participation		5%
E. Midterm examination	1	15%
<b>Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** MKT201 Principles of Marketing

**Subject Matter:**

**1. Understanding Advertising and Promotion**

- 1.1 Advertising and promotion as tools of marketing communication
- 1.2 Integrated marketing communication
- 1.3 Role of advertising in marketing mix
- 1.4 Differences for products, services

**2. Benefits, Costs and Limitations of Advertising, Promotion**

- 2.1 Types and classification of advertising
- 2.2 Economic and social aspects of advertising
- 2.3 Limits and costs

### **3. Message Strategy and Tactics**

- 3.1 Attention and comprehension
- 3.2 Attitudes, brand, image, and personality
- 3.3 Creative approach for message development
- 3.4 Copy writing
- 3.5 Types of media
- 3.6 Selecting media
  - 3.6.1 Budget
  - 3.6.2 Planning
- 3.7 Cost/benefit analysis of marketing and promotion strategies

### **4. Global Marketing and Advertising**

- 4.1 Advertising rules and regulations
- 4.2 Advertising for various types of business
- 4.3 Global marketing and advertising

### **5. Management of Marketing Functions in an Organization**

- 5.1 Marketing functions in an organization
- 5.2 Core marketing functions
- 5.3 Coordination between marketing and other departments

### **6. Tools of Promotion**

- 6.1 Tools of promotions
  - 6.1.1 Advertising
  - 6.1.2 Sales promotion
  - 6.1.3 Public relation
  - 6.1.4 Direct marketing
- 6.2 Importance of promotional mix

#### **Reading Lists:**

##### **1. Essential Readings**

- 1.1 Wells, W.D., Moriarty, S., & Burnett, J. (2005). *Advertising: Principles and practices*(7th ed.). Prentice Hall.
- 1.2 Arens, W., Weigold, M., & Aens, C. (2012). *Contemporary advertising* (14th ed.). McGraw-Hill Education.
- 1.3 Lovelock, C., & Wirtz, J. (2012). *Services marketing: People, technology, strategy* (7th ed.). Boston: Prentice Hall.

##### **2. Additional Readings**

- 2.1 Nargundkar, R. (2010). *Services marketing: Text & cases* (3rd ed.). New Delhi, India: Tata McGraw Hill Education.
- 2.2 Verma, H. (2012). *Services marketing text and cases* (2nd ed.). New Delhi, India: Pearson Education/Dorling Kindersley.
- 2.3 Zeithaml, V., Bitner, M., Gremler, D., & Pandit, A. (2012). *Services marketing: Integrating customer* (5th ed.). New Delhi: Tata McGraw Hill Education Private Limited.
- 2.4 Balachandran, S. (2011). *Services marketing* (1st ed.). Shroff Publishers and Distributors Pvt. Ltd.

**Date:** July, 2017

**Module Code and Title:**

**MKT305 International Marketing**

**Programme:**

Bachelor of Business Administration

**Credit:**

12

**Module Tutors:** Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma  
**Module Coordinator:** Kezang Wangchuk

**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 should be able to:

1. Describe the concepts of international marketing
2. Explain economic, cultural, social, political, and legal environments affecting international marketing
3. Articulate the importance and roles of international trading blocks, international organizations, and free trade zones in international trade
4. Explain various international product, pricing, and promotion strategies in international marketing
5. Design product, price, and promotion strategies for an international marketing program
6. Discuss the procedures of foreign trade and documentation in international trade
7. Assess the importance and implications of the emerging issues in international marketing

**Teaching and Learning Approach:**

Approach	Hours per week	Total credit hours
Lecture and case studies	3	45
Tutorials and group work	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

**Assessment Approach:**

**A. Analytical Assignment: Portion of Final Marks-10%**

In their respective groups, students are required to conduct an analysis of identifying potential foreign markets. The assignment report should be written within a maximum of 800 words.

- 2% introduction to the concept of international marketing environment
- 2% factors to be taken into consideration for identifying potential foreign markets
- 2% evaluate the importance of these factors while making decisions on the foreign markets
- 2% conclusion based on the analysis done
- 2% individual Question and Answer based on the report submitted

**B. Case Study Analysis: Portion of Final Marks-10%**

Each group will be assigned a corporation with a global reach. The task for each group is to analyse the impact of Electronic Communication through Internet on the International Marketing decisions of the assigned corporation. The maximum time duration for the presentation is 10 minutes, followed by question and answer session for 5 minutes.

- 2% introduction to the concept of electronic communication
- 2% identifying the factors affecting electronic communication of the assigned corporation

- 2% importance & impact of these factors on the decisions made by the corporation which are related to international marketing
- 2% conclusion based on the analysis done
- 2% individual Question and Answer based on the presentation

**C. Project and Presentation: Portion of Final Marks-20%**

As an aspiring business person, you want to start a company that has a global market. With that in mind, design an appropriate pricing strategy for operating your business successfully in the international market. Each group has to submit a written report as well as give a presentation. The written report should be written within a maximum of 2000 words. The maximum time duration for the presentation is 10 minutes, followed by question and answer session for 5 minutes.

Report assessment criteria: (13%)

- 1% introduction to the business
- 1% type of product/services
- 2% factors affecting the pricing decisions of the corporation for operating in the international market
- 3% alternative pricing strategies based on the factors affecting these strategies in the corporation
- 3% analysis of the different pricing strategies
- 3% choosing the appropriate pricing strategy

Presentation assessment criteria (7%)

- 2% presentation Skills
- 1% group dynamics and organization
- 2% question and answer session
- 2% ability to clearly disseminate the project findings

**D. Quiz: Portion of Final Marks-10%**

Students will complete two written individual quizzes of 60-minute duration each. Each quiz is worth 5% and will be based on the topics of international market and the emerging issues of trans-boundary marketing.

**E. Class Participation: Portion of Final Marks-5%**

Each student will be assessed based on their participation in the class by contributing to the class discussions by answering questions, stating their opinions, listening to others and actively taking part in class activities during the sessions.

**F. Midterm Examination: Portion of Final Marks-15%**

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

**G. Semester-end Examination: Portion of Final Marks-30%**

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Analytic Assignment	1	10%
B. Case Study Analysis	1	10%
C. Project and Presentation	1	20%
D. Class Participation		5%
E. Quiz	2	10%

F. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
G. Semester-end Examination (SE)		30%
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:** MKT201 Principles of Marketing

**Subject Matter:**

**1. 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 recognizing constraints
- 1.6 International marketing tasks and tactics

**2. 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

**3. 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

**4. 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

**5. 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 etc.

**6. 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

- 1.1 Cateora, P.R., Graham, J.L., & Gilly, M. (2015). *International marketing* (17th ed.). McGraw-Hill Education.
- 1.2 Czinkota, M., & Ronkainen, I.A. (2012). *International marketing* (10th ed.). South-Western College Publications.
- 1.3 Keegan, W.J., & Green, M.C. (2014). *Global marketing* (8th ed.). Pearson.

#### 2. Additional Readings

- 2.1 Onkvisit, S., & Shaw, J. J. (2004). *International marketing analysis and strategy*. Prentice Hall-New Delhi.
- 2.2 Lascu, D.N. (2008). *International marketing* (3rd ed.). Atomic Dog.
- 2.3 Agreement on trade between Bhutan and Bangladesh.  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>
- 2.4 Agreement on South Asian Free Trade Area (SAFTA).  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>
- 2.5 SAARC agreement on trade in services (SATIS).  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>
- 2.6 Protocol to the framework agreement on BIMST-EC free trade area.  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>
- 2.7 Framework agreement on the BIMST-EC free trade area.  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>
- 2.8 Agreement on trade, commerce, and transit between Bhutan and India.  
<http://www.moea.gov.bt/documents/documents.php?Catid=2&unitid=1>

**Date:** July, 2017

<b>Module Code and Title:</b>	<b>MKT306 Retail and Distribution Management</b>
<b>Programme:</b>	Bachelor of Business Administration
<b>Credit:</b>	12
<b>Module Tutors:</b>	Shreejana Pradhan, Enchu Lhamo, Dip Raj Pradhan, Kezang Wangchuk, Carl Wonder, Priyanka Sharma, Tshering Yangchen
<b>Module Coordinator:</b>	Kezang Wangchuk

**General Objective:** The module aims to provide students with general understanding of the important concepts in retail and distribution management. Students will get insights into different methods to increase sales of a business and enhance customer satisfaction. Furthermore, the module will help students to manage resources and processes when delivering a product from a product location to the point of sale.

**Learning Outcomes** - On completion of the module, students should be able to:

1. Explain the role and the key drivers of retail and distribution management, their interrelationship with strategy and other functions of the company such as marketing, operations and accounting
2. Use merchandising concepts/tools to increase the sales of certain goods or services
3. Critically analyse the key contemporary issues and problems in retailing
4. Evaluate the store layout of a business and give recommendations for improvement
5. Design an appropriate retail pricing strategy for an organization
6. Assess the importance of relationship marketing in retailing
7. Analyse the significance of supply chain management in retailing

8. Design a suitable retail communication mix in order to expand the customer base as well as to increase the sales volume
9. Assess different marketing channels in a given business scenario

#### Teaching and Learning Approach:

Approach	Hours per week	Total credit hours
Lectures and a variety of in-class interaction	3	45
Group work with feedback in-class	1	15
Independent study	4	60
<b>Total</b>		<b>120</b>

#### Assessment Approach:

##### A. Written Assignment: Portion of Final Marks-10%

Individual written assignment of 1000 words (=5 A4) related to retail location and layout plan.

- 4% content relevancy and appropriateness.
- 4% reaching reasonable conclusions using appropriate business analysis and technique.
- 2% overall effectiveness of the writing style - use of proper academic style

##### B. Case Study: Portion of Final Marks-20%

Two case studies of each 10% will be given, based on which the students in groups need to make a written analysis, draw conclusions and give recommendations. The written report on each case study has to contain 800 words (=4 A4). Each group will be given a different case study.

The distribution of weight per case study is as follows:

- 4% quality of the background analysis
- 4% quality of the conclusions, recommendations, or implementation plans
- 2% quality of the writing (language, organization, referencing)

##### C. Quizzes: Portion of Final Marks-15%

Each student will complete two written individual quizzes of 60-minute duration each. Each quiz worth 7.5% will be fact-based in-class quizzes to evaluate their knowledge of Retail Management (Quiz 1) and Distribution Management (Quiz 2).

##### D. Class Participation: Portion of Final Marks-10%

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.

##### E. Midterm Examination: Portion of Final Marks-15%

Students will take a written exam of 2-hour duration covering topics up to the mid-point of the semester.

##### F. Semester-end Examination: Portion of Final Marks-30%

The module will have a semester-end exam for 2 hours 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.

Areas of assignments	Quantity	Weighting
A. Written Assignment	1	10%
B. Case Study	2	20%

C. Quizzes	2	15%
D. Class Participation		10%
E. Midterm Examination		15%
<b>Total Continuous Assessment (CA)</b>		<b>70%</b>
<b>F. Semester-end Examination (SE)</b>		<b>30%</b>
<b>TOTAL</b>		<b>100%</b>

**Pre-requisites:**MKT201 Principles of Marketing

**Subject Matter:**

**1. Retail Management**

- 1.1 Introduction
- 1.2 Meaning
- 1.3 Characteristics
- 1.4 Careers
- 1.5 Role
- 1.6 Trends
- 1.7 Emergence of retail organizations

**2. Retailing**

- 2.1 Concept
- 2.2 Importance
- 2.3 Functions
- 2.4 Bhutanese vs. global scenario
- 2.5 Retail formats
  - 2.5.1 Store and non-store
  - 2.5.2 Franchising
  - 2.5.3 Unconventional channels

**3. Retail Location and Layout Plan**

- 3.1 Retail location
  - 3.1.1 Actors influencing location decision
  - 3.1.2 Site selection
  - 3.1.3 Location based retail strategies
- 3.2 Store layout and look-and-feel
  - 3.2.1 Types of layouts
  - 3.2.2 Factors affecting store layout
  - 3.2.3 Store image mix
  - 3.2.4 Store façade
  - 3.2.5 Managing store inventories and display
  - 3.2.6 Floor space management
- 3.3 The internet store

**4. Retail Pricing**

- 4.1 Pricing
- 4.2 Factors involved in pricing
- 4.3 Retail pricing strategies
- 4.4 Retail promotion strategies
- 4.5 Retail sales promotion
- 4.6 Publicity

**5. Merchandising**

- 5.1 Concept
- 5.2 Importance
- 5.3 Functions



- 5.4 Steps in merchandising planning
  - 5.5 Category management
  - 5.6 Introduction to private label brands
- 6. Retail Communication Mix**
- 6.1 Planning retail communication
  - 6.2 Managing in-store promotions and events
- 7. Retail Market Segmentation**
- 7.1 Introduction
  - 7.2 Criteria for effective segmentation
  - 7.3 Dimensions of segmentation
  - 7.4 Customer profiles
- 8. Relationship Marketing in Retailing**
- 8.1 Management of relationship
  - 8.2 Evaluation of relationship marketing
  - 8.3 Relationship
  - 8.4 Marketing strategies
  - 8.5 Retail research
  - 8.6 Retail audits
- 9. Marketing Channels**
- 9.1 Definition
  - 9.2 Importance
  - 9.3 Functions of marketing channels
  - 9.4 Channel selection
  - 9.5 Channel conflicts and their resolutions
  - 9.6 Channel performance evaluation
  - 9.7 Decisions in channel management
- 10. Integrated Marketing Channels**
- 10.1 Channels for consumer goods
  - 10.2 Channels for industrial goods and services
  - 10.3 Horizontal channels
  - 10.4 Vertical channels
  - 10.5 Multichannel marketing systems
  - 10.6 Supply chain management
  - 10.7 Barcoding
  - 10.8 RFID
  - 10.9 Electronic payment systems

**Reading Lists:**

**1. Essential Readings**

- 1.1 Levy, M., Weitz, B., & Pandit, A. (2013). *Retail management* (9th ed.). McGraw-Hill Education.
- 1.2 Berman, B., & Evans, J.R. (2006). *Retail management: A strategic approach* (10th ed.). Prentice Hall.
- 1.3 Ogden, J.R., & Ogden, D.T. (2005). *Integrated retail management*. Houghton Mifflin.

**2. Additional Readings**

- 2.1 Bajaj, C., Arya, R., & Srivastava, N.V. (2012). *Retail management* (2nd ed.). Oxford University Press.
- 2.2 Azad, P. (2012). *Retail management*. Aph Publishing Corporation.
- 2.3 Pradhan, S. (2012). *Retailing management* (4th ed.). McGraw-Hill Education.

- 2.4 Dhotre, M. (2012). *Channel management & retail marketing*. Himalaya Publishing.
- 2.5 Sinha, P.K., & Uniyal, D.P. (2012). *Managing retailing*. Oxford University Press.
- 2.6 Varley, R., & Rafiq, M. (2014). *Principles of retailing*. Palgrave Macmillan.

**Date:** July, 2017