

Volume 3

Annex 3.18b: Samples of Session plans
Indicating Multi-Mode
Teaching-Learning System.

7.13 Teaching Plan

Defining Teaching Plan

A teaching plan is an organized document that provides the outline and details to lead teaching-learning activities into outcomes. A good teacher always prepares a comprehensive teaching plan with step-by-step teaching methods, duration of time, the materials and resources needed for the session. A good teaching plan begins with the key questions that generate discussion on the major misconceptions about the topic. Teaching plan also helps in rationalizing teaching-learning process for learning outcomes.

Major Components of Teaching Plan

Course Title

Session Title/Contents

Period

Learning Outcomes of the course/Objectives

Learning outcomes of the session/Objectives

Duration of session and each teaching/learning segment

Teaching Methods

Teaching Materials

Evaluation

Prescribed texts/resources/references/recommended

Sample Teaching Plan

Course Title: **Critical Thinking**

Session Title/Content: **Session 1: Introduction to Critical Thinking**

Period 2

Learning Outcomes of the course/Objectives: **By the end of the course, students will be able to:**

1. Understand concept of critical thinking in the wider academic and social context
2. Specify difference between creative thinking and critical thinking
3. Explore importance of critical thinking in managerial process

Learning Outcomes of the Session: **By end of the session, students should be able to:**

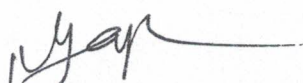
1. Distinguish creative and critical thinking
2. Apply basic critical skills to solve problems and make managerial decision

Duration of session and each teaching/learning segment: 120 Minutes

Teaching Methods: Interactive Method that includes Short lecturer/question-answer/class discussion/presentation

Teaching Materials: Text book/Reference books/articles related to the course session

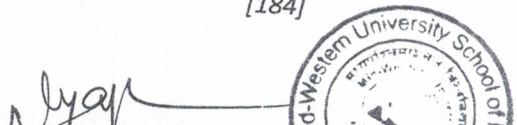
Evaluation: Evaluation of students' concepts and abilities to define managerial accounting and use knowledge practically through assignment and class presentation.



Prescribed texts/resources/references/recommended

Detailed Course Session Plan

Time/Duration	Topic & Details of Content	Teaching Method	Resources/Notes
20 Minutes	<p>1. Gain learner's attention</p> <p>Welcome students to the class. Start loudly and confidently, with a welcoming smile, since it is the first session.</p> <p>Share my background - where I grew up, university, research interest, publication, what I like to do and inject humor</p> <p>Talk about my office hours, and how students can contact me.</p> <p>2. Introduce and inform students about Course Objectives/Outcomes</p> <p>Course Objectives</p> <p>Course overview Critical thinking concepts and skills Session objectives</p> <p>Highlight MUSOM norms and values If late, please do not enter the class. Mobile phone and laptop are prohibited during class. Highlight expectations Timely assignment submission read cases before class for productive discussions.</p>	<p>Sharing</p> <p>Presentation</p>	<p>Slide 1</p> <p>Slide background 2-My</p> <p>Slides-3-6</p>
15-25 (10 minutes)	<p>3. Stimulate Student's recall of prior knowledge</p> <p>Raise discussion with the following questions:</p>	<p>Class discussion: Involve both male and female students in discussion.</p>	



	<p>Emphasis: Focus on characteristics of creative and critical thinkers.</p> <p>Use of critical thinking in managerial decision making</p>		
15 Minutes	<p>6: Elicit performance Flash practice slide (Slide 9). Give students 7 minutes to work on the chart. Then, go through the chart, to examine their knowledge of creative and critical thinking.</p> <p>7: Provide feedback</p> <p>Go through the answers on slide 9.</p> <p>Points to emphasis: Is critical thinking complementary to creative thinking? Is critical thinking part of all sciences and thinking?</p>	<p>Skill practices</p> <p>Group Discussion</p>	<p>Slide 9</p> <p>Slide 9</p>



Mid-Western University, School of Management (MUSOM)

Master of Business Administration

Session Plan for Spring 2020

MGT 515: Research Methodology (3 Cr. Hrs.)

Course Instructors: Prof. Chandra P. Rijal, PhD and Amrit Kumar Sharma Gaire, PhD

Session	Unit/Topics of Coverage	Key Teaching-Learning Activities	Research, Community Extension and Industry Linkage Activities
1	Unit I: Introduction to Business Research Meaning, nature, objectives and features of an effective research; scope of research in general and in business	Research aptitude test Introductory lecture using PPT slide show Case study on <i>Boeing Taking Flight</i> ; Peer discussion on introductory lecture.	Micro presentation on bringing evidences of use of research inputs in household affairs, social affairs and institutional decision-making.
2	Conceptual definitions in research [research methods, methodology, variables, constructs, hypotheses, research objectives, statement of problems, research questions	Illustrative conceptual simulations backed up by confirmatory instructional teaching supported with PPT slide show; CS 1 for assessment [MunichRe: reinventing reinsurance].	Identification of at least five constructs of community level observations and conversion into working hypotheses.
3	Guiding concepts, theories, grounded theories, models, data and information in business research: process of knowledge development	Development of conceptual matrices linking concepts, theories, grounded theories and models governing research situation.	Identification of at least five traditional and cultural practices of Karnali Region which can be protected as indigenous knowledge and their implication in modern day business.
4	Philosophical classifications of research [basic vs. applied research; qualitative vs. quantitative research]; a few examples of classifications of research [descriptive, analytical, causal, correlational, conceptual, empirical, cross-sectional, longitudinal, exploratory, explanatory, experimental, non-experimental, inductive and deductive]	Inductory lecturer on philosophy and classification of research based on their common characteristics and bases with comparative chart of PPT slide show 1st THA assign	Identify one topic of research and select appropriate research type that can be employed to the concerned research and explain reasons
5	Research methods vs. methodology; scientific research methods; features of more scientific research; paradigm shifts in research methods	Instructor delivery	Select one research type and search in which condition it can be applied
6	Ethical compliances in business research [from the perspectives of treatment to -- research team, research participants, research clients, society at large]	Presentation of ethical aspects with suitable example Peer discussion between student 1st THA submission Open discussion among the student	Collect any evidence from your society or from any reading materials that dismiss the family or business due to not applying ethical issues
7	Research process [define the problem, design the research, administer the research, manage field controls, conduct data reduction and analyses,	Describe the general steps of research process through PPT slide	Imagine research topic and develop your own research process based on the class presentation

	develop draft report, make a presentation of the research report, close the research project]			
8	Unit 2: Research Design Meaning and significance of research design; selected research designs in business research [exploratory, descriptive and causal]; features of scientific research designs.	Instructor delivery with the example design of building with material required and procurement plan linking with research design and plan for completion Peer discussion on the basis of research design 2nd Case study and discussion	Memorize an academic events performed in the past describe it in details and select appropriate research design to interpret the activities	
9	Determination of research approach [qualitative vs. quantitative], linking research with grounded theories; development of conceptual framework of the study	Instructor delivery with conceptual framework guided by a theory and link it in quantitative and qualitative research Peer discussion on characteristic of QUAL & QAN	Identify five qualitative research topic and five quantitative research topic and develop one conceptual framework	
10	Research proposal: Meaning and importance of research proposal; key components of a research proposal [technical and financial]; features of an winning business research proposal; general criteria for the evaluation of a research proposal; procedural and legal compliances while writing and submitting a research proposal	Instructor delivery on development of proposal in prescribed format and guidelines with the help of appropriate topic Open discussion for selection of topic for full proposal	Revise the topic discussed in the classroom and finalize the proposal topic and start to write	
11	Comparison between academic and professional research proposal writing	Delivery with the help of suitable article Development of academic proposal		
12	Unit 3: Review of Literature Meaning and significance; techniques of performing review of literature; major components of review of literature [review of conceptual perspectives, review of related policy documents, review of related studies, review of institutional best practices and case studies, production of conceptual framework of the study]	Instructor delivery on how to write the review of literature with the suitable example based on current article 2nd Presentation	Identify any subject and make review of literature searching published article	
13	Applying APA style guidelines in performing review of literature, citation and referencing.	Instructor delivery using computer or manually for citation and references	Select any five reference from the text book and specify the source of the reference	
14	Unit 4: Measurement and Scaling Technique Meaning and concept of measurement and scaling; types of levels of measurement: nominal, ordinal, interval and ratio scales; criteria for good measurement scale; validity [face, content, criteria, expert and construct validity];	Instructor delivery based on measurement characteristics / pictures based on level Discussions with validity & reliability with pictures 2nd THA assign	Identify four example that covers the four level of measurements	

	reliability[test-retest reliability, equivalent forms reliability, internal consistency and interrater reliability]			
15	Concept of attitudinal scales, major types of scaling: comparative scaling technique [pair comparison, Q short scaling, constant sum scale, Guttman Scale (cumulative scalogram)]	Instructor delivery on scaling technique with suitable example Open discussion on different types of scaling technique	Develop one question each and fit them into different scales	
16	Non-comparative scale [continuous ranking; itemized rating scale, Likert and Likert type scale and Thurstone scale]	Continue of previous session..... 2nd THA submission		
17	Unit 5: Census vs. Sampling Meaning, significance and comparison between census and sampling; basic terms used in census and sampling [census, sampling, population or universe, sampling unit, sampling frame, sample size, sampling error, parameter and statistics, precision level, significance and confidence level]	Delivery on basic terms used in sampling with reference of research topic Open discussions	Make a research topic and relate it with each terms used in sampling	
18	Classification of sampling: probability or random sampling [simple random sampling, systematic random sampling, stratified random sampling, cluster random sampling]	Lecturers on probability sampling and their use with suitable example Peer discussions		
19	Non-probability sampling [purposive sampling, quota sampling, convenience sampling, snow-ball sampling, self-selected sampling]	Lecturers on non-probability sampling and their use with suitable example Peer discussions		
20	Unit 6: Sources and Methods Data Collection Primary and secondary sources of data; selected methods of data collection [observation, communication, experimentation]	Lecturers on source of data and technique of data collection Open discussions		
21	Key techniques of data collection [literature review and content analyses, census and survey, participant interviews, observations, focus group discussions, panel discussions, lab experiments, field experiments]	Continue of previous session..... Discussions		
22	Unit 7: Instrumentation and Research Administration Development, testing and implementation of survey questionnaires, checklists, forms and	Instructor delivery on the process and preparation of data collection Peer discussions Presentation		

	schedules for observation, communication and experimentation; key considerations in designing data collection instruments		
23	Administration or fielding of research; managing resources, people and technologies; providing with logistical support; initiating field control mechanism.	Instructor delivery on managing the field work and logistic support 3rd Case study	Make memorize the students any past events how they manage the activity and faced the problems in the field
24	Unit 8: Data Reduction and Analyses Meaning and importance of data reduction and analyses; process of data reduction and analyses [coding, editing, transcribing, tabulation, cross-tabulation, producing statistical results, performing inferential analyses]	Instructor delivery using any one software for data analysis, tabulation and interpretations Self – practice with instructor using data 3rd THA assign	Assign practical work to calculate univariate and bivariate data analysis and interpretations using their own data
25	Selection of appropriate measures and instruments for inferential analyses; producing and presenting results using tables, figures and graphs; performing discussions and information analyses; producing key findings and conclusions.	Continue of the previous session..... Self – practice with instructor using data	Assign practical work to calculate multi variate analysis and interpretations using their own data
26	Unit 9: Writing a Report Organizing the written report with appropriate formatting and developing in specific components including prefatory part, main body and supplementary part	Describe with the project report submitted by the student and link it with full report writing format 3rd THA submission Project report submission	Assign to prepare full project report as prescribed format

Evaluation Criteria

SN	Activities	Units of activities and marks	Total Marks
1	Continuous Assessments		
1.1	Attendance, punctuality and effective class participation [80% attendance is mandatory; punctuality means right in time being present in each event and right in time submission of assignments; class participation means active and effective participation in each learning discourse]	Attendance, punctuality and class participation (20+10+10)	40
1.2	Take home assignments THA 1: assignment within 2nd week and submission within 3rd week THA 2: assignment within 7th week and submission within 8th week. THA 3: assignment within 12th week and submission within 13th week	THA 1, THA 2 and THA 3 (15+20+25)	60

1.3	Thematic presentations; individual/group IP: assignment within 5th week and presentation within 6th week GP: assignment within 10th week and presentation within 11th week	Individual presentation/Group (25+50)	75
1.4	Case studies CS 1: 1st week, CS 2: 4th week and CS 3 in 11th week	Case 1, Case 2 and Case3 (20+30+50)	100
1.5	Project works PW 1: Group mini research proposal development within 6th week PW 2: Group mini research conduction and final report submission within 14th week	Project work 1 and project work 2 (25+50)	75
1.6	Personality Audit [assessment closing in the last week semester]	Grooming and attiquets, leadership, enthusiasm, commitment and continuous improvement(5* 10)	50
Conversion of Continuous Assessments			400
Conversion of Continuous Assessment (a= Marks earned/400*50)			50%
2	Structured Tests		
2.1	Mid-term test [as per MUSOM schedule]	Mid term 1 time	75
2.2	Semester- end test [as per MUSOM schedule]	Sem ester –end test 1 time	100
Total of Structured Tests			175
Conversion of Structured Tests (b= Marks earned/175*50)			50%
Total Semester-end Evaluation (a+b)			100%

Text Book

Cooper, D., &Schindler,P. S. (2009).*Business research methods*. (9th ed.). New Delhi: Tata McGraw Hill Publishing Company Private limited.

Malhotra, N. K., & Dash, S. (2017). *Marketing research: an applied orientation*. (7th ed.). New Delhi: Pearson Education.

Mid-Western University, School of Management (MUSOM). (2020). *Graduate report writing manual - 2020*. Surkhet: Author.

Mid-Western University, School of Management (MUSOM)
 Master of Business Administration
 Session Plan for Spring 2020

MGT 515: Financial and Management Accounting (3 Cr. Hrs.)

Course Instructors: Prof. Narayan Prasad Paudel, PhD and Amrit Kumar Sharma Gaire, PhD

Session	Unit/Topics of Coverage	Key Teaching-Learning Activities and outcomes	Research, Community and Industry Linkage Activities
1	Basic fundamentals of Financial Accounting: Accounting concepts, Users of Accounting Information,	Conduct research in accounting independently Financial Statement Assumptions Decisions Made with Financial Information	Brain storming on Users of Accounting
2	Branches of Accounting: financial accounting, management accounting,		Link the users of financial accounting, management accounting with your mini case study of the SMEs
3	Career in accounting: Financial accountant, cost accountant, management accountant, internal auditor, account system designer, tax accountant, statutory auditors, tax consultants etc.	Chapter one Gary A. Porter and Curtis L. Norton	Prepare and interpret the financial statements in accordance with generally accepted accounting principles
4	Generally Accepted Accounting Principles and International financial accounting, (GAAPs) International Financial Accounting Standards (IFRS)	Qualitative Characteristics Accounting Basics Quiz Chapter three Problems and exercises from Gary A. Porter and Curtis L. Norton	Record financial information and analyze them for managerial need;
5	Nepal Accounting Standards (NAS), Nepal Financial Reporting Standards (NFRS) Generally Accepted Accounting Principles	NAS	Project work on International Financial Accounting Standards (IFRS)
6	Unit 3 Understanding and Preparation of financial Statement: Journalizing, posting into ledgers	Effect of Revenue and Expenses on Retained Earnings Chapter two Problems and exercises from Gary A. Porter and Curtis L. Norton	Explore the Trading companies accounting system including the Journalizing, posting into ledgers and uses of trial balance with your mini research study of the provincial market
7	preparing trial balance and accounting equations	Cumulative Effect of Transactionson accounting equations	Individual assignments
8	Preparing Income statement, and Balance Sheet.	Basic Structure of a Classified Balance Sheet Multiple-Step Income Statement	Group work 1
9	Unit 4 Statement of Cash Flow Analysis Concept and importance of cash flow analysis, Sources of	Statement of Cash Flows Format Chapter 12	Conduct a Case Study on Analysis of Financial Statements at a Furniture

	cash flows;		Problems and exercises from Gary A. Porter and Curtis L. Norton	Manufacturer S.C. Mobila S.R.L., co.
10	Operating, investing and Financing Activities,		Methods to Report Cash from Operating Activities	Individual assignment to explore the Cash from Operating Activities
11	Method of cash flow: Indirect method, Preparing cash flow statement and its interpretation.		Master T Account for Cash Flows from Operating, investing and Financing Activities Problems and exercises from Chapter 12 Gary A. Porter and Curtis L. Norton	
12	NAS 01 and NAS 03.			Project work for NAS evaluation and reporting
13	Unit 5 Financial Statement Analysis Overview of financial analysis, techniques: Vertical Vs. Horizontal Analysis;		Chapter 13 Problems and exercises from Chapter 13 Gary A. Porter and Curtis L. Norton	
14	Common Size Statements, Financial Ratio Analysis: for assessing solvency,			
15	Financial Ratio Analysis: for assessing liquidity, profitability and market performance, Du-pont analysis, short comings of ratio analysis.			Project work for assessing liquidity, profitability and market performance of Banking institutions at Surkhet
16	Unit 6 Overview of Managerial accounting: Difference between management and financial accounting, Role of management accounting information in planning, controlling, directing, motivating, and performance measurement,		Apply management accounting tools for managerial planning, control and decision making and Use management accounting principles	
17	Accounting position in organization structure, Controller-ship and treasurer-ship function of CFO, Role of management accounting changing environments, career in management accounting (CMA, CIMA, ICWA), ethical code of conduct.		Case on Ethics and the Manager General Electronics, Inc PROBLEM 2-26	Case on Ethics in Nepalese business
18	Cost Behaviour Cost elements, cost classification, Cost behavior: Methods of segregating semi-variables costs. Development of cost function and estimation of cost.		Prepare a Schedule of Cost of Goods Manufactured Identifying Direct and Indirect Costs	Conduct a case study of a brick and tile factory at Surkhet and Banke and Explain the concept of costs and

			Exercise 2.3, 2.4, 2.6 Garrison and noren Chapter 2 EXERCISE 2-11 Preparation of a Schedule of Cost of Goods Manufactured and Cost of Goods Sold PROBLEM 6-18 Basic CVP Analysis	classify them for management application
19	Unit 7 Cost Volume Profit Analysis; CVP Analysis			
20	CVP analysis with or without resources constraints		EXERCISE 6-14 Break-Even and Target Profit Analysis PROBLEM 6-18 Basic CVP Analysis PROBLEM 6-27 Various CVP Questions: Break-Even Point; Cost Structure; Target Sales	CASE 6-31 Break-Evens for Individual Products in a Multiproduct Company
21	Unit 8 Profit Planning: A Tool of Strategic Planning and control		Profit-Planning A case of Walt Disney Company	Prepare budgets for planning and control
22	Concept of budget and its objectives, Requisites for successful budgeting, participative budgeting, budget committee,			
23	Zero based budgeting. Preparation of Master budgets, Responsibility accounting			CASE 9-22 Evaluating a Company's Budget Procedures
24	Exercises in Master budgets Sales and purchase budget		Prepare a sales budget, including a schedule of expected cash collections Prepare a production budget	EXERCISE 9-4 Direct Labor Budget
25	Production and overhead budget		Prepare a direct materials budget, including a schedule of expected cash disbursements for purchases of materials Prepare a direct labor budget. Prepare a manufacturing overhead budget. Prepare a selling and administrative expense budget. Prepare a cash budget	EXERCISE 9-3 Direct Materials Budget Project work 1 EXERCISE 9-5 Manufacturing Overhead Budget EXERCISE 9-7 Cash Budget Analysis Project work 2
26	Purchase and Cash Budget and Budgeted Balance sheet			
Evaluation criteria				

SN	Activities	Units of activities and marks	Total Marks
I	Continuous Assessments		
1.1	Evaluation system: In semester evaluation 50: contains the Attendance 10 %		40

	Mid semester exam 10 % Assignments in house and in class 10 Presentation 10 Project work 5 Case analysis 5 End semester evaluation 50 marks of written exam [80% attendance is mandatory; in each event and right in time submission of Take home assignments project and case study report		
		Total of Continuous Assessments	40 %
		Conversion of Continuous Assessment	40%
2	Structured Tests		
2.1	Mid-term test [as per MUSOM schedule]	Mid term 1 time	10
2.2	Semester- end test [as per MUSOM schedule]	Sem ester –end test 1 time	50
		Total of Structured Tests	60%
		Total Semester-end Evaluation (a+b)	100%

Text Book and references

- Garrison, R. & Noreen, E. (20--). *Managerial Accounting* (12th ed.). Tata McGraw – Hill Irwin
- Financial Accounting for Decision Makers, International Student Edition (Gary A. Porter and Curtis L. Norton)
- Nepal Accounting Standards, 2012, Accounting Standards Board Nepal.