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| **4th Semester** | | |
| **Code** | **Course Title** | **Credit Hrs** |
| BBA-241 | Business Finance | 3 |
| BBA-242 | Business Research Method | 3 |
| BBA-243 | Marketing Management | 3 |
| COMP-244 | System Analysis and Design | 3 |
| BBA-245 | Cost Accounting-I | 3 |
| BBA-246 | Introduction to Strategic Management | 3 |

**UNIVERSITY OF POONCH RAWALAKOT**

**Faculty of Management, Humanities and Social Sciences**

**Department of Business Administration**

**COURSE OUTLINE**

**BBA-4th Semester**

**Course Title: Business Finance**

**Course Code: BBA-241**

**Credit Hours: 3+0**

**Objective**

Business Finance course encompasses the entire business activity in practical life. Introduction to Business Finance is a basic course which is introduced assuming that the students do not have any prior knowledge of business finance.  
The course has been developed to provide basic knowledge about the principles, concepts, and terminologies which are applicable to the current business practices. This course will help students develop knowledge and understanding of finance and its methods for analyzing the benefits of various sources of finance. Further it will be possible for students to learn capital investment opportunities and application of financial technologies for business planning and control.

**Course Contents INTRODUCTION TO FINANCE**

1. **An overview of Finance**

1.1 Scope of Finance and its Career Opportunities  
1.2 Alternative form of Business Organization  
1.3 Finance in the organizational structure of the firm  
1.4 Managerial Actions to Maximize Shareholders Wealth  
1.5 Functions of a Finance Manager

1. **The Financial Environment: Markets, Institutions, and Interest Rates**

2.1 The Financial Market  
2.2 Financial Institutions  
2.3 The Stock Market  
2.4 The cost of Money  
2.5 Interest Rate Level  
2.6 The Determinants of Market Interest Rates

**FUNDAMENTAL CONCEPTS OF FINANCE**

1. **Time Value of Money**

3.1 Future Value Concept  
3.2 Present Value Concept  
3.3 Future Value of an annuity  
3.4 Present Value of an annuity

1. **Risk and Return**

4.1 Investment Return  
4.2 The Trade-Off between Risk and Return  
4.3 Risk in Portfolio Context

**THE ANALYSIS OF FINANCIAL STATEMENT**

1. **Analysis of Financial Statements**

5.1 Ratio Analysis  
5.2 Liquidity Ratio  
5.3 Assets Management Ratios  
5.4 Debt Management Ratios  
5.5 Profitability Ratios  
5.6 Market Value Ratio  
5.7 Trend Analysis  
5.8 Uses and Limitations of Ratio Analysis

**Mid Term Examination**

1. **The Impact of Operating and Financial Decisions on the Firm**

6.1 Operating Leverage  
6.3 Financial Leverage  
6.4 Combined or Total Leverage

1. **The Framework of Financial Planning**

7.1 Short-Term Financial Planning  
7.2 Long-Term Financial Planning

**INVESTING IN LONG-TERM ASSETS**

1. **The Cost of Capital**

8.1 Basic Definition  
8.2 Cost of Debt  
8.3 Cost of Preferred Stock  
8.4 Cost of Retained Earning

1. **The Basic Concept of Capital Budgeting**

9.1 Importance of Capital Budgeting  
9.2 Generating Ideas for Capital Budgeting  
9.3 Project Classification  
9.4 Capital Budgeting Decision Rules  
9.5 Comparison of NPV and IRR Methods

**WORKING CAPITAL MANAGEMENT**

1. **Working Capital Management**

10.1 The importance of Working Capital  
10.2 Short-term Financial Decisions and Value Maximization   
10.3 Why Current Assets and Current Liabilities are Required   
10.4 Deciding on an Appropriate Working Capital Policy

1. **Cash and Near-Cash Item Management**

11.1 The Efficient Collection and Disbursement of Operating Cash   
11.2 The Optimal Level of Operating Cash Balance  
11.3 Investment Excess Cash in Marketable Securities  
11.4 Evaluating Cash Management Strategies

1. **Accounts Receivable and Inventory**

12.1 Managing Accounts Receivable  
12.2 Managing Inventory  
12.3 Monitoring of Accounts Receivable, Aging and Collection Schedules

1. **Cash and Near-Cash Item Management**

13.1 General Consideration in Current Liabilities Management   
13.2 Sources of Short-term Credit

**Recommended Books**

1. Houston and Brigham, Financial Management, Theory and Practice, (Tenth International Edition), Harcourt Brace College Publishers. 2004.
2. Rao Ramesh K. S., Fundamentals of Financial Management, (Latest International Edition) Maxwell Macmillan. 1989.

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**COURSE OUTLINE**

**BBA-4th Semester**

**Course Title: Business Research Methods**

**Course Code: BBA-242**

**Credit Hours: 3+0**

**Prerequisites**

* Students should know the basic concept of research especially in business area.

**Textbooks (or Course Materials) with Edition**

* Research Methods For Business, by Uma Sekeran

**Course Description**

Course discusses overall research methodology , proposal preparation, variables identification and generation, research tools as well as modern trends in business research.

**Reference Material**

Research papers provided by teacher

**Course Objectives:**

The course is aimed at helping students understand the ways in which systematic research can be conducted to describe, explain and predict phenomena of interest pertaining to various aspects of business.

**Course Outcomes:**

* To know the significance of research in business.
* To know how to write research paper.
* To identify important aspects/ elements of research.

**Assessment Instrument with Weights**

Midterm 30%

End term 50%

Internal evaluation 20% (5 quizez and assignments, 15 marks term paper)***.***

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| **Week #** | **Lecture #** | **TOPICS TO BE COVERED** |
| 1. | 1. | Introductory class |
| 2. | Introduction  Basic Concepts |
| 2. | 3. | Definition  Types of research, significance of research |
| 4. | Characteristics of research |
| 3. | 5. | Characteristics of research |
| 6. | Research process: observation |
| 4. | 7. | Research process: literature review |
| 8. | How to write literature review in research paper |
| 5. | 9. | Problem definition |
| 10. | Theoretical framework |
| 6. | 11. | Level of abstraction |
| 12 | Level of abstraction |
| 7. | 13. | Definition of hypothesis |
| 14. | Types of hypothesis |
|  |  | **MID TERM EXAMS** |
|  |  | **MID TERM BREAK** |
| 8. | 15. | How to write research paper |
| 16. | How to write research paper |
| 9. | 17. | Types of variables |
| 18. | Types of variables |
| 10. | 19. | Elements of research design: purpose of research |
| 20. | Elements of research design: types of investigation |
| 11. | 21. | Elements of research design: study setting |
| 22. | Introduction to SPSS and Excel |
| 12. | 23. | Elements of research design: time horizon |
| 24. | Measurement of variables |
| 13. | 25. | Operationalization of variable |
| 26. | Sampling |
| 14. | 27. | Sampling |
| 28. | Revision |
|  | **END TERM EXAMS** | |

**UNIVERSITY OF POONCH RAWALAKOT**

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**Department of Business Administration**

**COURSE OUTLINE**

**BBA-4th Semester**

**Course “Marketing Management**

**Subject: BBA-243**

**Credit Hrs: 03**

**Module Objectives and Learning Outcomes:**

The module is designed to enable you to develop an appreciation of the role of marketing and the

management of marketing functions in the modern organisation. The course will focus on what being

"market oriented" means, in practice, to organisations operating in both the commercial and public sectors. The course helps you to understand the challenges of marketing management in manufacturing and service industries: analyzing marketing environments; evaluating strategic alternatives and designing and implementing marketing programmes involving decisions about products/services, pricing, distribution and promotion.

**Module Content:**

* Case study seminars, Individual & Group learning & preparation
* Marketing in the Modern Organisation
* The Marketing Strategy Process
* Introduction to case study analysis in Marketing
* Market Dynamics and Competitive Strategy
* Case Study: Syndicate Group Analyses

**Mid Term Examination**

* The Organization and its Customers
* Syndicate presentations and plenary discussion
* Market-led Innovation
* Case Study: Syndicate Group Analyses
* Customer Equity Management
* Case Study: Syndicate presentations and plenary discussion
* Integrated Marketing Mix
* Case Study: Syndicate presentations and plenary discussion
* Course Review

Text Books: Hooley, G.J., Saunders, J.A. & Piercy, N.F. (2004) Marketing Strategy and Competitive Positioning, 3 rd edition. FT Prentice Hall International/Pearson Education Limited. Kotler, P., Wong, V., Saunders, J. and Armstrong, G. (2005) Principles of Marketing: 4th European Edition, Prentice Hall International/Pearson Education Limited. Rust R. T., Lemon, K.N. Narayandas, D. (2004) Customer Equity Management, Prentice Hall.

**UNIVERSITY OF POONCH RAWALAKOT**

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**Department of Business Administration**

**COURSE OUTLINE**

**BBA-4th Semester**

**Course Title: Systems Analysis and Design**

**Course Code: COMP-244**

**Credit Hours: 3+0**

**Overview**

System analysis and design deal with planning the development of information systems through understanding and specifying in detail what a system should do and how the components of the system should be implemented and work together. System analysts solve business problems through analysing the requirements of information systems and designing such systems by applying analysis and design techniques. This course deals with the concepts, skills, methodologies, techniques, tools, and perspectives essential for systems analysts. The practical component of COMP 361 is object oriented and use-case driven, requiring students to go through the steps of system analysis and design to solve a real-life business problem.

Learning Outcomes

After successfully completing this course, students will have gained comprehensive theoretical knowledge as well as practical skills related to the system development process of information systems. Students who successfully complete the course should be able to

* gather data to analyse and specify the requirements of a system.
* design system components and environments.
* build general and detailed models that assist programmers in implementing a system.
* design a database for storing data and a user interface for data input and output, as well as controls to protect the system and its data.

**Outline**

**Unit 0: Overview.** A short introduction to systems analysis and design and an explanation of the course activities and grading.

**Unit 1: An Introduction to Systems Development** You will learn about the organizational and business context of systems development.

**Unit 2: Approaches to Systems Development and Project Management** You will learn to explain and apply systems development methodologies, models, tools and techniques for developing quality software. Furthermore, in this unit you will learn about project management in the context of systems development.

**Mid Term Examination**

**Unit 3: Systems Analysis Activities** You will learn about how to define, prioritise, and evaluate requirements of an information system as well as build general and detailed models that specify the system requirements.

**Unit 4: Essentials of Systems Design** You will learn to describe, organize and structure the components of a system, including decisions about the system’s hardware, software, and network environment. Furthermore, you will learn about designing effective user and system interfaces considering human-computer interaction principles.

**Unit 5: Advanced Systems Design Concepts** You will learn to apply object-oriented design in order to build detailed models that assist programmers in implementing the system. Furthermore, you will learn how to store and exchange data in the system by considering database management and security issues, and creating database models and controls.

**Unit 6: Making the System Operational** You will learn about implementation, software testing and deployment issues.

**Unit 7: Current Trends in System Development** You will learn about emerging trends in systems development.

**Textbook**

Registration in this course includes an [electronic textbook](http://calendar.athabascau.ca/undergrad/current/page12.php#etext). For more information on electronic textbooks, please refer to our [Text Initiative](http://etext.athabascau.ca/) site.

J. W. Satzinger, R. B. Jackson and S. D. Burd. *Systems Analysis and Design in a Changing World,*6thed. Boston, USA: Thomson Course Technology, 2012. (ISBN-10: 1-111-53415-2 ISBN-13: 978-1-111-53415-8)

**UNIVERSITY OF POONCH RAWALAKOT**

**Faculty of Management, Humanities and Social Sciences**

**Department of Business Administration**

**COURSE OUTLINE**

**BBA-4th Semester**

**Course Title: Cost Accounting-I**

**Course Code: BBA-245**

**Credit Hours: 3**

**PREREQUISITES: Fundamental of Accounting & Financial Accounting.**

**COURSE OBJECTIVES:** The aim of the course is to equip students with skills and knowledge to:

* Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).
* Distinguish between job-costing, process-costing, and joint-costing systems.
* Determine the product cost by means of full- costing and direct-costing methods.
* Determine the product cost by means of historical (actual) and standard cost systems.

**KEY LEARNING OUTCOMES:**

On completion of this course, students will be able to:

1. . Explain cost management concepts, product costing techniques.
2. State and evaluate choices between alternative product costing systems and methods in a cost-benefit context.
3. Develop an understanding of how to utilize cost data in planning and control.
4. Apply Cost Accountants’ Codes of Ethics to resolve an ethical situation.
5. Develop verbal and writing communication skills and teamwork ability.

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| **Week #** | **Lecture #** | **TOPICS TO BE COVERED** |
| 1. | 1. | **INTRODUCTION TO COST** |
| 2. | Difference b/w cost & expense.  Difference b/w financial & cost accounting. |
| 2. | 3. | **COST, CONCEPTS AND CLASSIFICATION.** |
| 4. | Component of product cost.  Component of period cost.  Changes in cost in cost in response to business volume.  Opportunity cost, Sunk cost Standard cost. |
| 3. | 5. | Cost of goods manufactured & sold statement. |
| 6. | Cost of goods manufactured & sold statement through **Reverse Method** |
| 4. | 7. | Cost of goods manufactured & sold statement through formulas |
| 8. | Multiple step income statement.  Balance sheet of a production concern. |
| 5. | 9. | GENERAL ENTRIES INCLUDING   * Material consumed in production. * Labour cost incurred. * Incurrance of Factory overhed cost in production |
| 10. | Completion Of Cost Accounting Cycle through journal entries. |
| 6. | 11. | Practice of journal entries |
| 12 | **COST ACCOUNTING CYCLE through T a/c ‘s** |
| 7. | 13. | Posting entries in T a/c’s using single W.I.P a/c’s |
| 14. | Posting entries in T a/c’s using three W.I.P a/c’s |
|  |  | **MID TERM EXAMS** |
|  | **MID TERM BREAK** |
| 8. | 15. | **Job Order Costing**: Introduction of job order costing.  Types of JOB Order Costing.  Job cost sheet & its components |
| 16. | Introduction of job order costing.  Types of JOB Order Costing.  Job cost sheet & its components |
| 9. | 17 | Introduction to **Process Costing.** |
| 18 | Types of product flow.  Process adopted by different departments.  Cost of production report. |
| 10. | **19** | **Normal loss & abnormal loss in process costing.** |
| 11. | 20 | Difference b/w normal & abnormal losses. |
| 21 | Adjustment of loss in equivalent production schedule |
| 22 | Adjustment of Abnormal loss in FOH. |
| 12 | 23 | Addition Of Materials In Production. |
| 24. | Increase in number of units.  Adjustment of addition in equivalent production schedule.  Calculation of unit cost. |
| 13. | 25. | **Quantitative Models For Planning And Control.** |
| 26 | Economic order quantity. **EOQ**  Determination of optimum order size.  Determination of frequency of orders. |
| 14. | 27 | Revision of topics |
| 28. | Revision of topics |

The number of weeks given can vary as the above schedule is tentative. Also, the date of examination may be shifted later or earlier.

**REFERENCE BOOKS AND MATERIAL**

* Cost Accounting by Matz ,Usry 7th Edition **Text book.**
* Cost Accounting by Sohail Afzal for B.COM. **Reference book.**

**METHODS OF TEACHING:**

* **In-class exercises**: basic concepts and techniques are illustrated using examples.
* These exercises help students follow the lecturer closely and actively.

**In-class discussions:** sometimes discussion questions are raised by the lecturer.

* Students are encouraged to participate in discussions and share opinions with their
* Peers.
* **Concept diagrams:** at the end of some sessions, the lecturer uses concept diagrams to provide
* an overview of the various topics covered and to demonstrate the inter-chapter links.
* **Weekly tutorial assignments**: assignments that reflect concepts and techniques
* learned are assigned to students every week. Students are expected to complete these
* assignments on an individual basis. These assignments give students practice
* opportunities.

**UNIVERSITY OF POONCH RAWALAKOT**

**Faculty of Management, Humanities and Social Sciences**

**Department of Business Administration**

**COURSE OUTLINE**

**BBA- 4th Semester**

**Course Title: Introduction to Strategic Management**

**Course Code: BBA-246**

**Credit Hours: 03**

**Textbook**

* Concepts in Strategic Management and Business Policy, 12th Edition by Thomas L. Wheelen and J. David Hunger.

**Course Description**

The course caters to the explanation of business strategies, strategy formulation, strategy implementation and evaluation and control measures at corporate, business and functional levels of the businesses.

**Reference Material**

* Strategic Management: Concepts and Cases, 12th Edition by Fred R. David
* Case Studies of National and International Exposure.

**Course Objectives:**

* To facilitate students in understanding strategic management process
* To assist the concepts of strategic management with updated cases.
* To prepare the students to conduct a strategic audit of any of the manufacturing or service companies and to develop a business plan for implementation.

**Course Outcomes:**

The course shall contribute in the professional and technical knowledge of students in the academia and the business world.

**Assessment Instrument with Weights**

**Quizzes 10% (Internal Evaluation out of 20%)**

**Credit Assignments 10% (Internal Evaluation out of 20%)**

**Project 10% (Internal Evaluation out of 20%)**

**Midterm 30%**

**Endterm 50%**

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| **Week #** | **Lecture #** | **TOPICS TO BE COVERED** |
| 1. | 1. | Introduction to Strategic Management and Business Policy, Benefits of Strategic Management, Impact of Environmental Sustainability, Learning Organization |
| 2. | Basic Model of Strategic Management |
| 2. | 3. | Mintzberg’s Modes of Strategic Decision Making, Aid to Better Decisions |
| 4. | Corporate Governance: Role and Responsibilities of the Board of Directors |
| 3. | 5. | Sarbanes-Oxley Act, Trends in Corporate Governance, The Role of Top  Management |
| 6. | Social Responsibilities of Strategic Decision Makers: Friedman’s Traditional View and Carroll’s Four Responsibilities of Business |
| 4. | 7. | Corporate Stakeholders |
| 8. | Environmental Scanning: External Environmental Analysis |
| 5. | 9. | Porter’s Industry Analysis; Six Forces |
| 10. | Categorizing International Industries, Strategic Groups |
| 6. | 11. | Forecasting and Forecasting Techniques |
| 12 | Resource Based Approach to Organizational Analysis: VRIO Framework, Determining the Sustainability of an Advantage |
| 7. | 13. | Eleven Business Models |
| 14. | Industry Value Chain Analysis |
|  | **MID TERM EXAMS** | |
|  | **MID TERM BREAK** | |
| 8 |  | Basic Organizational Structures  Strategic Functional Issues: Internal Scanning |
|  | (Contd.) Strategic Functional Issues: Internal Scanning  Business Strategies; Porter’s Competitive Strategies |
| 9 | 19. | Competitive Tactics and Market Location Tactics |
| 20. | Cooperative Strategies: Collusion and Strategic Alliances |
| 10 | 21. | Corporate Strategy: Directional Growth Strategies |
| 22. | Stability and Retrenchment Strategies |
| 11 | 23. | Portfolio Analysis: BCG Growth-Share Matrix, Parenting Strategy |
| 24. | Functional Strategies: Strategy Formulation |
| 12 | 25. | (Contd.) Functional Strategies: Strategy Formulation, Strategies to Avoid |
| 26. | Strategy Implementation, Who Implements Strategy and What must be Done,  Advanced Types of Organization Structures |
| 13 | 27. | Staffing: Staffing Follows Strategy, Leading: Assessing Strategy-Culture  Compatibility, Action planning, International Considerations in Leading |
| 28. | Evaluation and Control: Balanced Scoreboard Approach, Responsibility Centers |
| 14 | 29. | Benchmarking, Problems in Measuring Performance |
| 30. | Guidelines for Proper Control, Strategic Incentive Management |
|  | **END TERM EXAMS** | |

**Semester Course Activities**

* Sharing of any strategic business news by the students in each lecture class.
* Presentations of the case studies given by the instructor.
* Class activities based on the business terminologies taught to the students.

**Project**

* Strategic audit of any financial or non-financial organization. (Guidelines shall be provided on first week of the semester)