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| **6th Semester** | | |
| **Code** | **Course Title** | **Credit Hrs** |
| BBA-361 | SME Management | 3 |
| BBA-362 | Cost Accounting-II | 3 |
| COMP-363 | E-Commerce | 3 |
| BBA-364 | Human Resource Management | 3 |
| BBA-365 | International Business | 3 |
| BBA-372 | Elective-I (International Finance | 3 |
| BBA-383 | Elective-I (Crisis and Conflict MGT |  |
|  | Summer Internship | S/U Basis |

**UNIVERSITY OF POONCH RAWALAKOT**

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

**Department of Business Administration and Commerce**

**COURSE OUTLINE**

**B.Com (Hons) 4-Years**

**6th Semester**

## Course Title: SME Management

**Course Code: BBA-361**

**Credit Hours: 3+0**

* Course Contents
* Definition and regional concepts of SMEs
* The Regional Concept of SMEs
* The Role of Entrepreneurship in SMEs
* Kinds of Entrepreneurs
* Their Role and Functions in an Enterprise
* Small Entrepreneurs in Pakistan and Role of SMEs in Global and Regional Level
* The Development of SMEs in Pakistan
* Government Efforts Towards SMEs Development

**MID TERM EXAMINATION**

* The Role of NGOs
* Issues and Policy Development for SME
* Short and Medium Term Issues for SME Policy Formulation
* Long Term Issues for SME Policy
* The Start up Process of a Small
* Technical and Marketing Feasibility of the Identified Project
* Financial Feasibility of SMEs
* Problems Faced by Newly Established Company
* Post and Field Problems Faced by a New Enterprise
* Guide Lines for Approaching Lenders
* Types of Collaterals/Guarantees / Assets and Pledge Techniques for Security

**Reference Books**

Essentials of Entrepreneurship and Small Business Management

Citation: Scarborough, N. (6th)

Author: Norman M. Scarborough

Edition: 6th

ISBN: 13 978-0-13-610959-4

Publisher: Pearson Higher Education

Copyright: 2011

Book Title:

Entrepreneurship Development and Small Business Enterprises

Citation: Charantimath, P. (2006) Author: Poornima M. Charantimath Edition: 1st

**UNIVERSITY OF POONCH RAWALAKOT**

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**Department of Business Administration and Commerce**

**COURSE OUTLINE**

**BBA 4-years**

**6thSemester**

**Course Title: Advance Accounting-II**

**Course Code: BBA-362**

**Credit Hours: 3+0**

**Course Instructor:**

**Pre-Requisite**

Advanced Accounting-I

Semester

IV

**Objectives**

This course is designed to serve the needs of Modern Accounting Principles, Procedures and Methods that are applied in *preparation* and *presentation* of financial statements, and the proper uses that can be made of financial data.

This course will have different relationships with the requirements of the various Professional Accountancy Bodies like ICAP, ICMAP, PIPFA and other significant universities in Pakistan. This course will enable students learn some advanced Accounting Treatments and Techniques pertaining to Corporate Sector including Banking Corporations and Specialized Ventures/Mechanisms including Construction Contracts and Leases

**COURSE OUTLINE**

**1. COMPANY FINAL ACCOUNTS, AND SPECIAL TREATMENTS**

Completion of accounting cycle – Process; Year-end Adjustments, and their Treatment in the Financial Statements; Closing Entries; Components of Financial Statements; Preparation and Presentation of Income Statement and Balance Sheet; 4th Schedule (Listed Companies) of Companies Ordinance 1984; Relevant Provisions pertaining to Accounting, Reporting and Audit; 5th Schedule (Non-listed Companies).

**2. CASH FLOW STATEMENT, AND STATEMENT OF CHANGES IN EQUITY, AND NOTES**

Cash Flow Statement as per IAS using both Direct and Indirect Method; Rigorous Analysis of a Cash Flow Statement from the Financial Statements of a Listed Company; Meanings and Use of a Statement of Changes in Equity; Major Segments / Components of the Statement of Changes in Equity; Rigorous Analysis of the Statement of Changes in Equity from the Financial Statements of a Listed Company; Nature, Meaning and Use of Notes to the Financial Statements.

**3. PARTNERSHIP ACCOUNTING**

**(Selected Topics-Capital, Retirement, Death & Dissolution)**

Briefing about previous Topics covered in Advanced Accounting-I; Fixed and Fluctuating Capital; Retirement of a Partner, and its Accounting; Death of a Partner, and its Accounting; Dissolution of Partnership, and its Accounting.

**MID TERM EXAM**

**4. BASIC UNDERSTANDING ABOUT FINANCIAL STATEMENTS (REPORTING) OF A BANKING COMPANY**

Reporting Framework of a Banking Company; Role of SBP in the Financial Reporting Framework of a Banking Company; Basic Know-how of Financial Statements of a Banking Company by use of an Annual Report of a Listed Commercial Bank

**5. LONG TERM LIABILITIES**

Nature, and Definition/Meaning of Long-term Liabilities; Nature and Forms/Classes of Long-term Liabilities; Description of Formal Procedure associated with the Issuance of Long-term Debts. Journal Entries for Bonds, Long-term Notes and Bonds Payable; Determining Periodic Interest Expense, and its Reporting in Income Statement; Presentation (Reporting) in Financial Statements

**6. LEASES (w.r.t. IAS-17)**

Scope, and Definitions; Classification of Leases; Accounting Treatments in the Books of Lessor and Lessee; Disclosure Requirement; Practical/Numerical Illustrations to understand all the necessary provisions associated.

**Recommended Books:**

1. International Financial Reporting Standards (**IFRS**) and International Accounting Standards (**IAS**) Latest Edition by ICAP

2. Kieso, Weygandt, and Warfield, Intermediate Accounting, Latest Edition Wiley higher education.

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3. An Insight into IFRS by Mohyuddin Tahir Latest Edition

4. Javed H. Zuberi , “*Advanced Accounting”,* Latest Edition*, Petiwala Book Depot.*

5. Mukherjee A. Hanif, “Modern Accountancy”, Volume I-II. Latest Edition

**Reference Books:**

1. Gateway to IFRS Latest Edition

2. Past Papers by ICAP, ICMAP and PIPFA covering above-cited Topics.

3. Gupta, R.L. & Swamy, M. Radha, “*Advanced Accounting”*, Latest Edition, Sultan Chand & Sons

4. Shukla M.C & Grewal, T. S , “*Advanced Accounts”* Volume 1 and 2, Latest Edition. Sultan Chand & Sons.

**UNIVERSITY OF POONCH RAWALAKOT**

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

**Department of Business Administration and Commerce**

**COURSE OUTLINE**

**BBA 4-Years**

**6th Semester**

## Course Title: E-Commerce

**Course Code: COMP-363**

**Credit Hours: 3**

**Course Outline**

**Subject:** Electronic Commerce

**Class:** BBA

**Course Objectives:**

Students will be able to develop the skills in the field of Electronic Commerce and to keep students at the forefront of the Global Digital Economy via facilitating innovation, creating values in the Electronic market place with the Cooperation of leading Edge organizations. The Objectives of this course are three fold:

1. To become familiar with state of the art Electronic Model, Payment Mechanisms.
2. To understand the basic principal of E-Government, Securities, Supply Chain Management.
3. To Evaluate and observe various online businesses.

**Course Contents:**

* ***Introduction to E-commerce***
  + The difference between e-commerce and e-business
  + Types of e-commerce
  + Origins and Growth of E-commerce
  + Impact of E-commerce on Consumer, Organization and Society
  + Benefits and Limitations of E-commerce to Consumer, Organization and Society
  + Barriers to E-commerce
* ***E-commerce business models and concepts***
  + Business-to-consumer (B2C), Business-to-business (B2B) and Business-to-Government (B2G) business models
  + Business models in other emerging e-commerce areas
  + How the Internet and Web change business, strategy, structure, and process
* **The Internet today**
  + - The Internet Backbone
    - Network access points and metropolitan area exchange
    - Internet Service Providers
    - Intranets and extranets
* ***Building an E-commerce website***
  + Planning
  + Systems analysis and design
  + Building the system: In-house vs. outsourcing
  + Website hosting: In-house vs. outsourcing
  + System Testing
  + Implementation and maintenance
  + Website optimization factors
  + Choosing web server software
  + Logistics and Order Fulfilment

**MID TERM EXAM**

* ***Security and Encryption***
  + The E-commerce security environment
  + Types of threats
  + Technology solutions
    - Protecting Internet communications
    - Encryption
    - Securing channels of communication
    - Secure socket layers (SSL)
    - Protecting networks - Firewalls
* ***Web Payment Systems***
  + Payment systems
  + Merchant Accounts, Payment Gateways, Credit Cards Processing & Third Party Payment Processors
  + E-commerce digital payment in the B2C arena
  + Electronic Check, E-Cash, SET based payment systems
* ***E-marketing Concepts***
  + The Internet audience
  + Internet traffic patterns
  + What consumers shop for and buy online
  + Basic marketing concepts
  + On-site Marketing Techniques – customer feedback, links, banner ads, affiliate programs, newsletters, emails
* ***Auctions, Portals, and Communities***
  + Benefits of auctions
  + Risks and costs of auctions
  + The growth and evolution of portals
  + Types of portals
* **UNIVERSITY OF POONCH RAWALAKOT**
* **Faculty of Management, Humanities and Social Sciences**
* **Department of Business Administration and Commerce**
* **COURSE OUTLINE**
* **BBA 4-Years**
* **6th Semester**

## Course Title: Human Resource Management

**Course Code: BBA-364**

**Credit Hours: 3+0**

**Course Instructor:**

**Prerequisites:**

* Students should be specialized in Principles of Management.

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

* Human Resource Management by Noe and Hollen Beck 9th edition.
* David A. Decenzo and Stephen P. Robins (HUMAN RESOURCE MANAGEMENT).

**Course Description**

This course focuses on the Human Resource management and planning. The course emphasis is on the understanding of the concepts of right person for right job with right policies.

**Reference Material**

Case studies, Research articles will be provided by the instructor

**Course Objectives:**

* Develop a familiarity with and understanding of key aspects of employment law.
* Develop an understanding of the requirements of a global workforce
* Develop an understanding impact of HR related policies on the workforce
* Develop a familiarity with and understanding of key human resource functions.
* Develop collaborative learning, critical thinking and presentation skills.
* Enhance and refine analytical, and research skills related to HRM.

**LEARNING OUTCOMES:**

Equips the students with theconcepts, problems and techniques applicable to the human resource functions of business organizations. The emphasis is on decision making in human resource areas.

**Assessment Instrument with Weights**

Mid-Term: 30%

End Term: 50%

Assignments, Quizzes: 10%

Research Articles + Presentations, and Projects: 10%

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| **Week #** | **Lecture #** | **TOPICS TO BE COVERED** |
| 1. | 1. | Introduction to HRM, HRM in dynamic environment  Meeting competitive challenges through HRM practices |
| 2. | Function of HRM |
| 2. | 3. | Strategic Management, Strategy formulation, Strategy implementation |
| 4. | Role of HRM in providing strategic competitive advantage |
| 3. | 5. | Work flow analysis and organization structure |
| 6. | Work flow analysis and organization structure (Continued) |
| 4. | 7. | Job Analysis, Job analysis Methods, Job Design |
| 8. | Human Resource Planning Process  Human resource recruitment process |
| 5. | 9. | Factors effecting recruiting process  Case study |
| 10. | Recruitment sources, Selection method Standards |
| 6. | 11. | Employee orientation, Employee training, Employee development |
| 12 | Coaching, Designing effective training system, Training methods, Evaluating training program |
| 7. | 13. | Coaching, Designing effective training system, Training methods, Evaluating training program(Continued) |
| 14. | Grand quiz |
|  |  | **MID TERM EXAMS** |
| 8. | 15. | Performance management, Purpose of performance management |
| 16. | Appraisal methods, Choosing a source of performance information, Approaches to measuring performance, Rater errors in performance management, International performance appraisal |
| 9. | 17. | Employee separation and retention, How to retain good employees, How to fire the unwanted stuff, Sources of Job dissatisfaction. |
| 18. | Case Study |
| 10. | 19. | Pay structure decisions, Internal equity Recognizing employee contribution with pay |
| 20. | External equity, Recognizing employee contributions with pay, Pay Program |
| 11. | 21. | Employee benefits, Types of employee benefits |
| 22. | Occupational health and safety, Maintenance of healthy work environment, Maintaining effective relationships |
| 12. | 23. | Labor relations and collective bargaining |
| 24. | Research papers discussions (Conclusions) |
| 13. | 25. | Presentations of assigned project. |
| 26. | Presentations of assigned project. |
| 14. | 27. | Revision |
| 28. | Revision |
|  | **END TERM EXAMS** | |

**UNIVERSITY OF POONCH RAWALAKOT**

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

**Department of Business Administration and Commerce**

**COURSE OUTLINE**

**BBA 4-Years**

**6th Semester**

## Course Title: International Business

**Course Code: BBA-365**

**Credit Hours: 03**

**Course Instructor:**

**PRE-REQUISITES:**

Students should have taken the Introduction to Business Studies course prior taking this course so as to gain maximum from the course contents

**Course Description**

The course caters to the explanation of international business and overseas business types, organizational structures and strategy formulation with respect to changing global environment. It further explains the skills and tools needed to flourish the business at an optimum level in an international scenario

**COURSE OBJECTIVES:**

International Business is concerned with firms that do not limit their operations to a single nation. It asks why these firms exist, how they succeed in the complex and changeable international environment, and what their activities mean for the countries in which they do business.

In order to be prepared for a career in any facet of the business world (accounting, finance, marketing, information technology, law, healthcare, etc.), knowledge and understanding of global issues is critical. Thus, you should study international business to be prepared for diverse business opportunities, knowing in advance that respect for and knowledge of your counterparts can give you a competitive advantage.

**KEY LEARNING OUTCOMES:**

The students should be able examine how business organizations operate in an international environment and gain an understanding of the development and implementation of strategy, managerial activities, and organizational issues relating to cross-border activities.

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| **Week #** | **Lecture #** | **TOPICS TO BE COVERED** |
| 1. | 1. | Introduction to International Business & assignment of short cases |
| 2. | Discussion & Analysis of short cases |
|  | 3. | Discussion of basic IB concepts and MNCs of the world |
| 4. | Foreign Direct Investment (FDI) & the Triad |
| 2. | 5. | Porter’s Diamond |
| 6. | Porter’s Diamond (continued) |
|  | 7. | Nature & characteristics of MNCs |
| 8. | The Internationalization Process |
| 3. | 9. | **Case discussion ‘how local companies keep MNCs at bay?’** |
| 10. | **Discussion continued** |
| 4. | 11.. | Why firms become MNCs? |
| 12. | Reasons of FDI |
| 5. | 13.. | **Case discussion “Tarang”** |
| 14. | **Discussion & presentations of the case** |
| 6. | 15.. | **Presentations continued** |
| 16. | Introduction to Culture & its elements |
| 7. | 17.. | Cultural elements (Religion, Language, material goods, education etc) |
| 18.. | **Revision of course** |
|  | **MID TERM EXAMS** | |
| 10. | 19. | Course project assignment & discussion |
| 20. | Husted’s cultural dimensions, |
| 11. | 21. | Integration and discussion of dimensions |
| 22. | Discussion of Trade Theories |
| 12. | 23. | Barriers to Trade |
| 24. | Strategic Orientations & Value chain Analysis |
| 13. | 25. | Organizational Structures & processes |
| 26. | International Marketing & Market Assessment |
| 14. | 23. | International Human Resource Management & core concepts |
| 24. | Revision |
| 15 | 2 | Presentation and evaluation of final project |
|  | 26. | Presentation and evaluation of final project |
| 16 | **END TERM EXAMS** | |

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

***Choose Elective Course from the area of specialization***

***BBA-Elective-1***

***Summer Internship***

**The University of Poonch Rawalakot**

**Faculty of Management Sciences** 

**COURSE OUTLINE**

**BBA**

**Course Title: International Finance**

**Course Code: 372**

**Credit Hours: 3+0**

**Course Instructor:**

**Prerequisites:** Financial Accounting, Managerial Accounting, Financial Management

**Textbooks**. **International Financial Management** (8th Edition) by Jeff Madura

**Course Description**

**Reference Material**

1. International Financial Management (5th Edition) by Eun & Resnick

2. International Financial Management by Addison Wesley Longman

3. International Finance by Keith Pilbeam

4. International Economics: Theory and Practice by Paul Krugman

**Course Objectives:**

**Course Outcomes:**

**Assessment Instrument with Weights**

Midterm 30%

End term 50%

Internal evaluation 20% (5 quizez, 5 assignments, viva voice)***.***

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| **TOPICS TO BE COVERED** |
| **Multinational Financial Management: An Overview Chapter 1**  Goal of the MNC  Theories of International Business  International Business Methods |
| **Multinational Financial Management: An Overview**  International Opportunities  Exposure to International Risk Overview of an MNC’s Cash Flows Valuation Model for an MNC |
| **International Flow of Funds Chapter 2** Balance of PaymentsInternational Trade FlowsFactors Affecting International Trade FlowsCorrecting a Balance of Trade Deficit |
| **International Financial Markets Chapter 3**  Motives for Using International Financial Markets  Foreign Exchange Market  International Money Market  International Credit Market |
| **International Financial Markets**  International Bond Market  International Stock Markets  Comparison of International Financial Markets  How Financial Markets Affect an MNC’s Value |
| **Exchange Rate Determination Chapter 4**  Measuring Exchange Rate Movements  Exchange Rate Equilibrium  **MID TERM EXAMINATION** |
| **International Arbitrage and Interest Rate Parity Chapter 5**  International Arbitrage  Locational Arbitrage  Triangular Arbitrage  Covered Interest Arbitrage….. |
| Relationships Among Inflation, Interest Rates, and Exchange Rates Chapter 6  Purchasing Power Parity (PPP)  Interpretations of PPP  Rationale Behind PPP Theory  Derivation of PPP….. |
| **International Fisher Effect (IFE) Chapte 7**  Implications of the IFE for Foreign Investors  Derivation of the IFE……  Comparison of IRP, PPP, and IFE Theories |
| **Direct Foreign Investment Chapter 8**  Motives for Direct Foreign Investment (DFI)  Benefits of International Diversification |
| **Country Risk Analysis Chapter 9**  Why Country Risk Analysis Is Important  Political Risk Factors  Financial Risk Factors  Types of Country Risk Assessment  Techniques to Assess Country Risk  Comparing Risk Ratings Among Countries |