

Semester-II			
Course	Subject Title	Category	Credit
GEN-3201	Pakistan Studies	General	2(2-0)
GEN-3202	Expository Writing	General	3(3-0)
GEN-3203	Quantitative Reasoning II	General	3(3-0)
GEN-3204	Natural Sciences	General	3(2-1)
BCM-3205	Business Economics	Major	3(3-0)
BCM-3206	Financial Accounting	Major	3(3-0)
Total Credit Hours			17

GEN-3206

Pakistan Studies

2(2-0)

Course Contents:

1. Introduction to Pakistan: Geographical location and significance. Historical background: Ancient civilizations in the region. • Factors leading to the creation of Pakistan.
2. Political History of Pakistan: • Formative phase. Military interventions and democratic transitions.
3. Geography of Pakistan: • Physiography: Mountains, plains, plateaus, deserts, valleys and coastal areas. • River systems: Indus River and its tributaries. Climatic regions of Pakistan.
4. Society and Culture of Pakistan: • Socio-cultural diversity. • Languages and literature of Pakistan.
5. Economic Development of Pakistan: • Agriculture and industrial sectors of Pakistan. • Economic challenges of Pakistan.
6. Contemporary Issues: • Foreign relations of Pakistan. Security challenges: terrorism, extremism, and regional conflicts. Environmental problems and sustainable development (SDGs). Media and social change.

Recommended Books:

1. "Jinnah of Pakistan" by Stanley Wolpert
2. "The Sole Spokesman: Jinnah, the Muslim League, and the Demand for Pakistan" by Ayesha Jalal
3. "The struggle for Pakistan" by Ishtiaq Husain Qureshi
4. "Pakistan, the Formative Phase, 1857-1948" by Khalid B. Sayeed
5. "Pakistan Studies: A Book of Readings" by Sikandar Hayat
6. "Constitutional and Political History of Pakistan" by Hamid Khan
7. "Trek to Pakistan" by Ahmad Saeed and Kh. Mansur Sarwar
8. "Pakistan: A Modern History" by Ian Talbot
9. "Politics in Pakistan: The Nature and Direction of Change" by Khalid B. Sayeed
10. "Physical Geography of Pakistan" by Umar Jahangir
11. "A Geography of Pakistan: Environment, People, and Economy" by Fazle Karim Khan
12. "Pakistan's Foreign Policy: An Historical Analysis" by S. M. Burke
13. "Separatism in East Pakistan" by Rizwan Ullah Kokab
14. "Being Pakistani: Society, Culture and the Arts" by Raza Rumi
15. "Pakistan's Cultural Heritage: Socio-Economic and Technological Aspects" edited by Abdul Jabbar Khan
16. "Language and Politics in Pakistan" by Tariq Rahman
17. "Sociology" by Horton and Hunt
18. "Pakistan in the Twentieth Century: A Political History" by Lawrence Ziring
19. "Economic Development of Pakistan" by Ishrat Husain

20. "Issues in Pakistan's Economy" by S. Zaidi

GEN-3202

Expository Writing

Credit Hrs. 3(3-0)

Course Objectives: The course is developed with the aim to enable the students to meet their real life communication needs by

- Helping them learn and understand basic concepts of communication process
- Practically implementing theoretical aspects in the real life situations

Course Contents:

What is Communication?

- Process of communication, effective steps of communication, basic communication skills

Paragraph Writing;

- Practice in writing a good, unified and coherent paragraphs
- Paragraph writing leading towards the writing of five to seven paragraphs long essay
- Stages of writing (brain storming, researching, drafting and editing)
- Methods of writing (cause and effect, problem solutions, comparison and contrast)

Essay Writing;

- Basic structure of essay, topic sentence, supporting sentence, concluding sentence, thesis statement
- Unity and Coherence, Introduction and Conclusion

CV and Job Application;

- Preparing a Curriculum Vitae
- Writing a formal job application **Translation**

Skills;

- Urdu to English

(Practice at advanced level)

Study Skills;

- Skimming and scanning, intensive, extensive and speed reading
- Summary and precis writing
- Comprehension (at advanced level)
- (SQ3R and SQ4R methods)

- **Academic Writing;**
- Letter/ Memo writing, Minutes of Meeting, use of Dictionary, Library and Internet **Presentation Skills;**
- Personality development (emphasis on content, style and pronunciation)
- Preparation stage, audience analysis, handling and asking questions, managing time, handling non-verbal means, feedback

Academic Writing;

- How to write a research proposal for research paper/term paper?
- How to write a research paper/ term paper?
- (Emphasis on style, content, language, form, clarity , consistency)

Report Writing;

- Technical Report writing
- Progress report writing

Preparation and planning E-mail writing;

- Creating e-mail account
- Writing and sending e-mails

Preparing for Interview and Research proposal/ research paper defense

Note: Documentaries to be shown for discussion and review

Recommended Books:

Communication Skills

a) Grammar

1. Practical English Grammar by A. J. Thomson and A. V. Martinet. Exercises Third edition. Oxford University Press 1986. ISBN 0 19 431350 6.

b) Writing

1. Writing. Intermediate by Marie-Christine Boutin, Suzanne Brinand and Françoise Grellet. Oxford Supplementary Skills. Fourth Impression 1993. ISBN 019 435405 7 Pages 45-53 (note taking).
2. Writing. Upper-Intermediate by Rob Nolasco. Oxford Supplementary Skills. Fourth Impression 1992. ISBN 0 19 435406 5 (particularly good for writing memos, introduction to presentations, descriptive and argumentative writing).

c) Reading

1. Reading. Advanced. Brian Tomlinson and Rod Ellis. Oxford Supplementary Skills. Third Impression 1991. ISBN 0 19 453403 0.
2. Reading and Study Skills by John Langan
3. Study Skills by Richard York.

d) Speaking

1. Ellen, K. 2002. Maximize Your Presentation Skills: How to Speak, Look and Act on Your Way to the Top
2. Hargie, O. (ed.) Hand book of Communications Skills
3. Mandel, S. 2000. Effective Presentation Skills: A Practical Guide Better Speaking
4. Mark, P. 1996. Presenting in English. Language Teaching Publications

GEN-3203	Quantitative Reasoning-II	Credit Hrs. 3(3-0)
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Course Objectives:

Summarizing, interpreting, and presenting quantitative data in mathematical forms, such as graphs, charts, tables, or mathematical text. Construct or compute representations of data using mathematical forms or equations as models and use statistical methods to assess their accuracy.

Course Contents:

Logic, Logical and Critical Reasoning: Introduction and importance of logic; Inductive, deductive and abductive approaches of reasoning; Propositions, arguments (valid; invalid), logical connectives, truth tables and propositional equivalences; Logical fallacies; Venn Diagrams; Predicates and quantifiers; Quantitative reasoning exercises using logical reasoning concepts and techniques.

Mathematical Modeling and Analyses: Introduction to deterministic models; Use of linear functions for modeling in real-world situations; Modeling with the system of linear equations and their solutions; Elementary introduction to derivatives in mathematical modeling; Linear and exponential growth and decay models; Quantitative reasoning exercises using mathematical modeling.

Statistical Modeling and Analyses: Introduction to probabilistic models; Bivariate analysis, scatter plots; Simple linear regression model and correlation analysis; Basics of estimation and confidence interval; Testing of hypothesis (z-test; t-test); Statistical inference in decision making; Quantitative reasoning exercises using statistical modeling.

Recommended Books:

1. Using and Understanding Mathematics: A Quantitative Reasoning Approach by Bennett, J. O., Briggs, W. L., & Badalamenti, A.
2. Discrete Mathematics and its Applications by Kenneth H. Rosen.
3. Discrete Mathematics with Applications by Susanna S. Epp.
4. Applied Mathematics for Business, Economics and Social Sciences by Frank S. Budnick.
5. Elementary Statistics: A Step-by-Step Approach by Allan Bluman.
6. Introductory Statistics by Prem S. Mann.
7. Applied Statistical Modeling by Salvatore Babones.
8. Barrons SAT by Sharvon Weiner Green, M.A and Ira K. Wolf

GEN-3204

Natural Sciences

3(2-1)

Objectives:

- Understand scientific concepts
- Differentiate between scientific products and scientific processes
- Understand the underlying principle of science education

Course Outline

Unit I:

Observations 1.2. Hypothesis 1.3. Theory

Unit II:

- Types of matters
- Atomic theory of Matter
- Elements and Compounds
- Mixtures and Solutions
- Force
- Motion
- Speed, Velocity and Acceleration
- Laws of Motion
- Light and splitting of its into its color and various phenomena associated with light i.e., refraction

Unit III:

- Energy and Work ,
- Types of Energy ,
- Conversion of Energy from one form to another
- Law of conservation of energy

Unit VI:

- Structure of animal and plant cell
- Cell division
- Cell Theory

Unit V:

- Blood circulatory system ,
- Digestive system ,
- Reproductive system ,

- Excretory system

Unit VI:

- pH
- Acids
- Bases
- Difference between metals and non metals
- Formulae of different compounds
- Extraction of Metals from its ore
- Alloys
- Rusting and corrosion

Unit VII: A brief description of planets of solar system

Lab:

- Finding pH of samples by using pH paper
- Studying the properties of acids and bases on the basis of their reaction with metals and nonmetals
- Experimentally show that carbon dioxide is given out during respiration
- Tracing the path of ray through prism
- Tracing the path of a ray of light through a slab .Measure angle of incidence and refraction
- Onion peel experiment

Text books

- General Science text book for class 8th and 10th Punjab Text book Board Lahore
- **Recommended Books**
- Agha Khan University Examination Board (2002) General Science IX- X (based on National Curriculum 2002). Karachi: AGKEB. William Lewis
- Eikenberry (2008) The teaching of general science, The University of Chicago Press.

Prerequisites:

This course provides a broadly-based introduction to the study of economics. It is designed for students wishing to familiarize themselves with the basics of economics. No particular background in terms of specific subjects studied is expected or required and no prior knowledge of economics is necessary for students to undertake a course of study based on this specification. However, a familiarity with economic concepts would be an advantage.

COURSE DESCRIPTION/OBJECTIVES:

The course of Business Economics covers the two major areas of economics: microeconomics and macroeconomics, together with policy applications. The main objectives of economics course for students are:

- developed an understanding of the economic way of thinking.
- to learn and understand the economic concepts and principles and apply them to a variety of economic situations.
- an enhanced capacity to link economic concepts to the decision making processes of individuals, corporations and government.

INTENDED COURSE LEARNING OUTCOMES

After successful completion of this course, students will be able to:

- Analyze a range of straightforward microeconomic problems and to understand how the economic approach goes about addressing more complex issues.
- Knowledge of a basic framework of the macro- economy.
- The ability to conceptualize economic problems, and to critically apply economic analysis.
- Interpret charts, graphs, and tables and use the information to make informed judgments.

RECOMMENDED TEXT BOOK

ECONOMICS by Sameulson Nordhaus, 19th Edition, By McGraw Hills Publications.

REFERENCE BOOKS

Modern Economic Theory: Micro and Macro Analysis by K.K. Dewett.

COURSE CONTENT

TOPICS TO BE COVERED
Basic Concepts of Economics. Definition of Economics.
Fundamentals of Economics. Scarcity & Efficiency. Utility, Goods & Service Three basic wants. Micro & Macro Economics.
Basic problems of Economic Organization. Positive vs. Normative Economics.
Society's Technological possibilities. Production Possibility Frontier.
Opportunity costs, Efficiency & Inefficiency. Applications of PPF.

This

Basic elements of Supply & Demand. Law of demand, Assumptions.
Shift and movement in demand curve. Determinants of demand. Market Demand
Difference between stock and supply. Law of Supply & Assumptions.
Determinants of Supply. Shifts in supply curve.
Equilibrium of Demand & Supply. Effects of shift in demand & supply.
Elasticity of Demand. Determinants of elasticity of demand. Elasticity in diagram and mathematical calculation.
Elasticity and Revenue. Application of price elasticity of demand from Agriculture Sector.
Elasticity of Supply. Cross Elasticity.
Demand and consumer behavior. Law of Diminishing MU Income Elasticity. Market Demand. Income Effect & Substitution Effect. Consumer surplus.
Economic analysis of costs (TC, FC, VC, MC). Relation between AC and MC
Diminishing returns & U-shaped curves. Link b/w production and costs.
Perfect competition. Characteristics of Perfect Competition. Price & Output Determination in Short run & Long run.
Supply behavior in competitive industries in short and long-run.
Special cases of competitive markets. Back ward bending supply curve.
Patterns of imperfect competition. Monopoly, Oligopoly & Monopolistic competition.
Sources of Market Imperfections. Profit-Maximization conditions.
Difference between micro & macroeconomics. Three basic goals of Macroeconomics.
Objectives of Macroeconomics.
Instruments & tools of Macroeconomics.
Measuring economic success. Tools of macroeconomic policy.
Aggregate demand & aggregate supply.

Measuring Economic Activity. Approaches to Measure GDP. Components of GDP. NDP, GNP, National Income & Disposable Income.
Revision

BCM-3206

Financial Accounting

3(3-0)

Course Objectives:

The main objectives of the course are to provide the students with:

- A detailed knowledge of the principles and concepts of accounting and their application in both manual and computerized accounting systems. An ability to prepare financial Statements.
- To provide students with an introduction to the process and function of financial reporting.
- A thorough grounding and the technical skills of accounting required to work as an accountant more efficiently and effectively.
- To make them proficient in specialized accounts.
- To give them insight into the application of basic accounting techniques in different fields of business

Learning Outcomes:

Upon completion of the subject, students will be able to understand:

- The language of accounting and financial reporting.
- Complete Accounting Cycle
- Preparation of Financial statements
- Accounting for merchandising activities.
- Accounting for Account receivables, Inventories etc.
- Accounting for Incomplete record

Recommended Books:

1. Meigs and Meigs, Accounting for Business Decision, 9th Edition/Latest Edition
2. Williams, Haka, Bettner: Financial & Managerial Accounting, Latest Edition, Prentice Hall
3. M. Arif & Sohail Afzal, **Accounting**, Latest Edition
4. Jerry. J, Weygandt, Paul D. Kimmel and Donald E. Kieso, **Accounting Principles**, Latest edition.

Other Suggested reading

- IAS & IFRS
- Additional Periodicals: The Economist, the Journal of Commerce, etc.

TOPICS
FINANCIAL ACCOUNTING INFORMATION AND INTEGRITY OF FINANCIAL ACCOUNTING INFORMATION
➤ What Is Accounting & Accounting Information?

- Accounting Systems
- Major branches of accounting
- Financial Accounting Information
- Objectives of financial information reporting
- Characteristics of Financial Accounting Information
- IASB
 - IAS
 - IFRS
- FASB
 - GAAP
- AICPA
- Overview/Revision of Journal, Ledger, Trail Balance

ADJUSTING ENTRIES AND ADJUSTED TRAIL BALANCE.

- Accrual- vs. Cash-Basis Accounting
- Recognizing Revenues and Expenses
- Deferrals and Accruals
- Types of Adjusting Entries
- Adjusted Trail Balance
- Practical problems solution

IAS 1: UNDERSTANDING & PREPARING FINANCIAL STATEMENTS

- Statement of Financial Position/Balance Sheet
- Profit and Loss Account/Income Statements
- Statement of Cash Flow
- Statement of Retained Earning/Statement of Change in Equity

CLOSING THE TEMPORARY ACCOUNTS. AFTER CLOSING TRIAL BALANCE.

ACCOUNTING FOR MERCHANDISING ACTIVITIES

- Merchandising Companies.
- Income Statement of Merchandising Companies.
- Perpetual Inventory System.
- Periodic Inventory System.
- Comparison of Perpetual Inventory System & Periodic Inventory System.

IAS 2: INVENTORIES

- Definitions
- Measurement of inventories
- Cost of inventories
- Cost formulas
- Net realizable value method
- Lower of cost or market value method
- Recognition as an expense

ACCOUNTING FOR ACCOUNTS RECEIVABLE

- Receivables and its Subsidiary Ledger,
- Accounting and Recording Bad Debts (first year and subsequent years) and its Recovery,
- Estimation and Valuation of Allowance/Provision for Bad and Doubtful Debts (both Income Statement and Balance Sheet Approaches of Estimation)

PLANT ASSETS, NATURAL RESOURCES & INTANGIBLE ASSETS

- Plant Asset Expenditures
- Depreciation Methods
 - Straight line method
 - Diminishing/Double declining balance method
 - Unit of output/production method
 - MACRS
- Plant Asset Disposals

Semester-IV			
Course Codes	Subject Title	Category	Credit Hours
GEN-4401	Islamic Studies	General Education	2
GEN-4402	Entrepreneurship	General	2
GEN-4403	Civic and Community Engagement	General	2
BSCM-4404	Financial Management	Discipline	3
BSCM-4405	Managerial Accounting	Discipline specific	3
BSCM-4406	International Business	Interdisciplinary	3
Total Credit Hours			15
➤ Accounting for Natural resources & Intangible assets			
ACCOUNTING FOR INCOMPLETE RECORDS			
➤ Meaning of Incomplete Records (Single Entry),			
➤ Differentiation between Single Entry and Double Entry Book-keeping,			
➤ Capital and Profit Determination under Single Entry System of Accounting			

Session (2024-28)

GEN-4401	Islamic Studies	2(2-0)
Objectives of the Course		
<p>۱۔ طلباء کو علوم القرآن سے متعارف کروانا ۲۔ طلباء کو بنیادی علوم حدیث سے متعارف کروانا۔ ۳۔ سیرت نبی ﷺ کا تعارفی مطالعہ کروانا۔ ۴۔ ارکان اسلام کی اہمیت اور ان کے مسائل سے آگاہ کرنا۔ ۵۔ اسلام کے تصور جہاد اور فلسفہ جہاد سے آگاہ کرنا</p>		
Topic		
<ul style="list-style-type: none"> قرآن پاک کا تعارف، فضائل، اعجاز 		
GEN-4401	Islamic Studies	2(2-0)
<ul style="list-style-type: none"> قرآن پاک کا نزول قرآن، جمع و تدوین علوم قرآن: علم تفسیر، ماخذ تفسیر علم اسباب نزول، علم ناسخ و منسوخ سورہ حجرات آیت (01 تا 09) سورہ حجرات آیت (10 تا 18) سنت و حدیث کا تعارف: معنی و مفہوم، اقسام 		

Islam

• تاریخ تدوین حدیث
• سنت کی اثنینی حیثیت
• منتخب متون احادیث کا مطالعہ: حدیث نمبر 1-05
• منتخب متون احادیث کا مطالعہ: حدیث نمبر 5-10
• منتخب متون احادیث کا مطالعہ: حدیث نمبر 10-15
• منتخب متون احادیث کا مطالعہ: حدیث نمبر 15-20
• پیدائش سے بعثت تک نبی کریم ﷺ کی زندگی کے اہم واقعات
• نبی پاک ﷺ کی مکی زندگی کے اہم واقعات
• نبی پاک ﷺ کی مدنی زندگی کے اہم واقعات
• خلافت راشدہ (حضرت ابو بکر صدیق رضی اللہ عنہ و حضرت عمر رضی اللہ عنہ کے دور کی اہم خصوصیات
• خلافت راشدہ (حضرت عثمان رضی اللہ عنہ و حضرت علی رضی اللہ عنہ کے دور کی اہم خصوصیات
• عقائد: ایمانیات ثلاثہ (ایمان باللہ، ایمان بالرسالت اور ایمان بالآخرت) (الف)
• عقائد: ایمانیات ثلاثہ (ایمان باللہ، ایمان بالرسالت اور ایمان بالآخرت) (ب)
• فقہ کا تعارف: پس منظر
فقہی مسالک کا تعارف
• نماز: اہمیت، طریقہ نماز، مسائل نماز (الف)
• نماز: اہمیت، طریقہ نماز، مسائل نماز (ب)
• روزہ: اہمیت، مسائل روزہ
• زکوٰۃ: اہمیت، مسائل زکوٰۃ
• حج اور عمرہ: اہمیت، طریقہ کار، مسائل (الف)
• حج اور عمرہ: اہمیت، طریقہ کار، مسائل (ب)
• جہاد: اہمیت، مقاصد جہاد، اداب جہاد (الف)
• جہاد: اہمیت، مقاصد جہاد، اداب جہاد (ب)

منتخب متن حدیث:

1.	الایمان بضع وسبعون شعبۃ۔۔۔	2.	ان اللہ لاینظر الی اجسادکم۔۔۔
3.	من صلی علی واحدۃ	4.	من عادی لی ولیا۔۔۔
5.	بحسب امری من الشر۔۔۔	6.	ایاکم و الظن۔۔۔
7.	اللہ فی عون العبد۔۔۔	8.	من کایؤمن باللہ فلیصل رحمہ
9.	من کان یؤمن باللہ و الیوم الآخر فیکرم جارہ	10.	من حسن اسلام المرء۔۔۔
1.	الکلمۃ الطیبۃ صدقۃ	2.	لا یجتمع غبار۔۔۔
3.	اکثروا ذکر ہازم اللذات۔۔۔	4.	آیۃ المنافق ثلاث
5.	جزوا الشوارب۔۔۔	6.	ما تواضع احد للہ
7.	الحیاء شعبۃ من الایمان	8.	الرجل علی دین خلیلہ۔۔۔

Reference Material:

1. Hameed ullah Muhammad, “Emergence of Islam” , IRI, Islamabad
2. Hameed ullah Muhammad, “Muslim Conduct of State”
3. Hameed ullah Muhammad, „Introduction to Islam
4. Mulana Muhammad Yousaf Islahi,”
5. Hussain Hamid Hassan, “An Introduction to the Study of Islamic Law” leaf Publication Islamabad, Pakistan.
6. Ahmad Hasan, “Principles of Islamic Jurisprudence” Islamic Research Institute, International Islamic University, Islamabad (1993)
7. Mir Waliullah, “Muslim Jurisprudence and the Quranic Law of Crimes” Islamic Book Service (1982)
8. H.S. Bhatia, “Studies in Islamic Law, Religion and Society” Deep & Deep Publications New Delhi (1989)
9. Dr. Muhammad Zia-ul-Haq, “Introduction to Al Sharia Al Islamia” Allama Iqbal Open University, Islamabad (2001)

GEN-4402**Entrepreneurship****Credir Hr. 2(2-0)****Objective:**

By the end of this course, students shall have:

1. Knowledge of fundamental entrepreneurial concepts, skills and process.
2. Understanding on different personal, social and financial aspects associated with entrepreneurial activities.
3. Basic understanding of regulatory requirements to set up an enterprise in Pakistan, with special emphasis on export businesses;
4. Ability to apply knowledge, skills and competencies acquired in the course to develop a feasible business plan.

Course Contents:**1. Introduction to Entrepreneurship:**

- Definition and concept of entrepreneurship.
- Why to become an entrepreneur?
- Entrepreneurial process.
- Role of entrepreneurship in economic development.

2. Entrepreneurial Skills:

- Characteristics and qualities of successful entrepreneurs (including stories of successes and failures).
- Areas of essential entrepreneurial skill and ability such as creative and critical thinking, innovation and risk taking abilities etc.

3. Opportunity Recognition and Idea Generation:

- Opportunity identification, evaluation and exploitation;
- Innovative idea generation techniques for entrepreneurial ventures.

4. Marketing and Sales

- Target market identification and segmentation;
- Four P's of Marketing.
- Developing a marketing strategy.
- Branding.

5. Financial Literacy:

- Basic concepts of income, savings and investments.
- Basic concepts of assets, liabilities and equity.
- Basic concepts of revenue and expenses.
- Overview of cash-flows.
- Overview of banking products including Islamic modes of financing.
- Sources of funding for startups (angel financing, debt financing, equity financing etc.).

6. Team Building for Startups:

- Characteristics and features of effective teams.
- Team building and effective leadership for startups

7. Regulatory Requirements to Establish Enterprises in Pakistan:

- Types of enterprises (e.g., sole proprietorship; partnership; private limited companies etc.).
- Intellectual property rights and protection.
- Regulatory requirements to register an enterprise in Pakistan, with special emphasis on export firms.
- Taxation and financial reporting obligation.

Suggested Reading

1. "Entrepreneurship: Successfully Launching New Ventures" by Bruce R. Barringer and R. Duane Ireland.
2. "Entrepreneurship: Theory, Process, and Practice" by Donald F. Kuratko.
3. "New Venture Creation: Entrepreneurship for the 21st Century" by Jeffrey A. Timmons, Stephen Spinelli Jr., and Rob Adams.
4. "Entrepreneurship: A Real-World Approach" by Rhonda Abrams.
5. "The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries.
6. "Effectual Entrepreneurship" by Stuart Read, Saras Sarasvathy, Nick Dew, Robert Wiltbank, and Anne-Valerie Ohlsson.

GEN-4403 Civics and Community Engagement

Credit Hours: 2(2-0)

Course Contents:

1. Civics and Citizenship:
 - Concepts of civics, citizenship, and civic engagement.
 - Foundations of modern society and citizenship.
 - Types of citizenship: active, participatory, digital, etc.
2. State, Government and Civil Society:
 - Structure and functions of government in Pakistan.
 - The relationship between democracy and civil society.
 - Right to vote and importance of political participation and representation.
3. Rights and Responsibilities:
 - Overview of fundamental rights and liberties of citizens under Constitution of Pakistan 1973.
 - Civic responsibilities and duties.
 - Ethical considerations in civic engagement (accountability, non-violence, peaceful dialogue, civility, etc.)
4. Community Engagement:
 - Concept, nature and characteristics of community.
 - Community development and social cohesion.
 - Approaches to effective community engagement.
 - Case studies of successful community driven initiatives.
5. Advocacy and Activism:
 - Public discourse and public opinion.
 - Role of advocacy in addressing social issues.
 - Social action movements.
6. Digital Citizenship and Technology:
 - The use of digital platforms for civic engagement.
 - Cyber ethics and responsible use of social media.
 - Digital divides and disparities (access, usage, socioeconomic, geographic, etc.) and their impacts on citizenship.
7. Diversity, Inclusion and Social Justice:

- Understanding diversity in society (ethnic, cultural, economic, political etc.).
- Youth, women and minorities' engagement in social development.
- Addressing social inequalities and injustices in Pakistan.
- Promoting inclusive citizenship and equal rights for societal harmony and peaceful co-existence.

Suggested Reading

1. "Civics Today: Citizenship, Economics, & You" by McGraw-Hill Education.
2. "Citizenship in Diverse Societies" by Will Kymlicka and Wayne Norman.
3. "Engaging Youth in Civic Life" by James Youniss and Peter Levine.
4. "Digital Citizenship in Action: Empowering Students to Engage in Online Communities" by Kristen Mattson.
5. "Globalization and Citizenship: In the Pursuit of a Cosmopolitan Education" by Graham Pike and David Selby.
6. "Community Engagement: Principles, Strategies, and Practices" by Becky J. Feldpausch and Susan M. Omilian.

BSCM-4404

Financial Management

3(3-0)

Course Description:

This course is designed to introduce you to the fundamental issues of business finance and to the quantitative techniques used to address them. This is an introductory course in finance that focuses on the practical aspects of corporate finance. Topics covered include the mathematics of finance, security valuation, investment and financing decisions, risk and return tradeoff. We will consider questions of concern for both corporate financial managers and investments managers.

Course Objectives:

The course aims to equip the students with basic concepts of finance. Business decisions are ultimately measured in financial terms; as such understanding of the core concepts of finance will provide a foundation for further study and knowledge and will help in future career opportunities. Additionally, some of the basic quantitative techniques and analytical tools learned in the process will help the students in taking financial decisions in an organizational framework.

TOPICS
<p>FINANCE & FINANCE MANAGEMENT</p> <ul style="list-style-type: none"> ➤ Finance ➤ What is Financial Management? ➤ Who is Finance Manager? The role of Finance Manager ➤ Controller vs. Treasurer ➤ Financial Decisions: <ul style="list-style-type: none"> ○ Investment Decision ○ Financing Decision ○ Asset Management Decision ○ Dividend Decision ➤ Goals of the Firm <ul style="list-style-type: none"> ○ Profit Maximization vs. Shareholders' Wealth Maximization ➤ Governance & Agency
<p>THE BUSINESS, TAX AND FINANCIAL ENVIRONMENT</p>

- The Business Environment
- The Tax Environment
- The Financial Environment

THE TIME VALUE OF MONEY

- The Role of Time Value in Finance
- Interest
- Simple Interest
- Annuity
- Perpetuity
- Nominal / Stated Interest Rate
- Continuous Compounding
- Effective Annual Interest Rate
- Amortizing a Loan

THE VALUATION OF LONG-TERM SECURITIES

- Distinctions among Valuation Concepts
- Bond Valuation
- Preferred Stock Valuation
- Common Stock Valuation
- Rates of Returns/ Yields

RISK AND RETURN

- Defining Risk and Return
- Using Probability Distributions to Measure Risk
- Attitudes toward Risk
- Risk and Return in Portfolio Context
- Diversification
- The Capital Assets Pricing Model (CAPM)

➤ Mid Term Exam

CAPITAL BUDGETING & EVALUATION TECHNIQUES

- Introduction to Capital Budgeting
- The Capital Budgeting Decision Process
- Basic Terminology
 - Independent project vs. mutually exclusive project
 - Unlimited funds vs. Capital rationing
 - Accept reject vs. Ranking approach
 - Conventional vs. Non-conventional CF,
 - Relevant vs. Incremental CF
 - Operating vs. Terminal CF
- Finding Initial Investment, Incremental CF & Terminal CF
- Capital budgeting techniques:
 - Payback Period (PB)
 - Discounted Payback Period (DPB)
 - Net Present Value (NPV)
 - Internal Rate of Return (IRR)
 - Modified Internal Rate of Return (MIRR)
 - Other methods (Accounting Rate of Return & Profitability Index)

COST OF CAPITAL & LEVERAGE

- Sources of Capital
- Capital Structure vs. Financial Structure
- Cost of Long-Term Debt
- Cost of Preferred Stock
- Cost of Common Stock

- Cost of Retained Earnings
- The Weighted Average Cost of Capital (WACC)
- Leverage
- Types of Leverage
 - Operating Leverage
 - Financial Leverage
 - Total Leverage
- Leverage Measurement

CAPITAL STRUCTURE DETERMINATION

- Types of Capital
- External assessment of capital structure
- Capital structure theories
- Optimal capital structure
- EBIT-EPS approach to capital structure
- Choosing the optimal capital structure

BSCM-4405

Managerial Accounting

3(3-0)

Course Description

This course is designed to expand upon the principles of cost accounting to advance level and to use of cost information to develop managerial decision-making process and outputs. It provides key data to managers for planning and controlling, as well as data on costing products, services, and customers. This course introduces understanding variance analysis, behavioral aspects of budgeting, cost reports, gross profit and breakeven analysis, cost-profit volume analysis, comparative cost analysis, decision making, and strategy implementation and use of balance scorecard. Collectively, this analysis should provide a broad basis for understanding the comprehensive role of managerial accounting.

Course Objectives:

The main objectives of the course are to provide the students with:

- An in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.
- State and evaluate choices between alternative product costing systems and methods in a cost-benefit context.
- To develop an understanding of students to utilize cost data in planning and control.

Learning Outcomes:

Upon completion of the subject, students will be able to:

- Identify the new trends and techniques used in managerial accounting.
- Explain the role of cost-volume-profit analysis within organizations.
- Understanding the contribution and role of managerial accounting in decision- making process.
- Critically assess and evaluate the tools used in managerial accounting
- Analyze and interpret information from a variety of sources relevant to managerial accounting.

Other Suggested reading

- ICMA Standards
- Additional Periodicals: The Economist, the Journal of Commerce, etc.

TOPICS

INTRODUCTION TO MANAGEMENT ACCOUNTING

- Introduction

- Management Accounting vs. Financial Accounting
- Budgetary Control
- Manufacturing Accounts
- Absorption and Marginal Costing
- Standard Costing and Variance Analysis
- Developments in Management Accounting

MARGINAL COSTING AND DECISION MAKING

- Marginal Costing
- What is Cost-Volume-Profit (CVP) Analysis?
- Essentials of CVP
- Breakeven Point and Targeting Operating Income
- Target Net Income and Income Taxes
- Using CVP Analysis for Decision Making
- Sensitivity Analysis and Margin of Safety
- Cost Planning and CVP

STANDARD COSTING AND VARIANCE ANALYSIS

- Variances, their causes and the uses of Variances
- Static Budgets and Flexible Budgets
- Flexible-Budget Variances
- Direct Material Variance
 - Price Variances and Efficiency Variances
- Direct Labour Variance
 - Price Variances and Efficiency Variances
- Variable Overhead Variances
 - Efficiency Variance
 - Spending Variance
- Fixed Overhead Variances
 - Spending Variance
 - Production Volume Variance
- Performance Measurement Using Variances

CUSTOMER-PROFITABILITY ANALYSIS, AND SALES-VARIANCE ANALYSIS

- Customer-Profitability Analysis
- Customer-Profitability Profiles
- Sales Variances
 - Static-Budget Variance
 - Flexible-Budget Variance and Sales-Volume Variance
 - Sales-Mix Variance
 - Sales-Quantity Variance
- Market Size Variances
- Market Share Variances

MID-TERM EXAM

- Review all class discussions/notes, readings, assignments to date

DECISION MAKING AND RELEVANT INFORMATION

- Information and the Decision Process
- Relevant Costs and Relevant Revenues
- Qualitative and Quantitative Relevant Information
- One-Time-Only Special Orders
- Insourcing-versus-Outsourcing and Make-versus-Buy Decisions
- Product-Mix Decisions with Capacity Constraints
- Relevant-Revenue and Relevant-Cost Analysis of Dropping a customer

- Relevant-Revenue and Relevant-Cost Analysis of Adding a customer

PRICING DECISIONS AND COST MANAGEMENT

- Major Influences on Pricing Decisions
- Costing and Pricing for the Short Run
- Costing and Pricing for the Long Run
- Target Costing for Target Pricing
- Value Engineering, Cost Incurrence, and Locked-In Costs
- Cost-Plus Pricing
- Life-Cycle Product Budgeting and Costing
- Additional Considerations for Pricing Decisions

STRATEGY, BALANCED SCORECARD, AND STRATEGIC PROFITABILITY ANALYSIS

- What Is Strategy?
- Building Internal Capabilities: Quality Improvement and Reengineering at Chipset
- Strategy Implementation and the Balanced Scorecard
 - The Balanced Scorecard
 - Strategy Maps and the Balanced Scorecard
 - Implementing a Balanced Scorecard
 - Aligning the Balanced Scorecard to Strategy
 - Features of a Good Balanced Scorecard
 - Pitfalls in Implementing a Balanced Scorecard
 - Evaluating the Success of Strategy and Implementation
- Strategic Analysis of Operating Income
 - Growth Component of Change in Operating Income
 - Price-Recovery Component of Change in Operating Income
 - Productivity Component of Change in Operating Income
 - Further Analysis of Growth, Price-Recovery, and Productivity Components
- Applying the Five-Step Decision-Making Framework to Strategy
- Downsizing and the Management of Processing Capacity
 - Managing Unused Capacity

TERMINAL EXAM

Review all class discussions/notes, readings, assignments to date

BSCM-4406

International Business

3(3-0)

Course Description:

This course focuses on key aspects of doing business globally, including the forces of globalization; how business conditions and practices differ from country to country; free trade and protectionism; exporting, licensing, and foreign direct investment; exchange rates and the complications that arise when dealing with multiple currencies; and strategic and organizational issues for firms operating in international markets. The course examines the global environment in which firms operate and how that environment affects the strategies and choices of companies. This examination will require students to understand the rudiments of international trade theory, the impact of tariffs and other forms of trade protection, and the workings of the international monetary system and global capital markets. We will examine how businesses are managed across different countries, considering factors both external and internal to the company.

Course Objectives:

The objectives of the course are:

- Analyze the role and impact of international business on national economic development.
- Explain how the economic, political/legal, and financial environments affect international business operations.
- Discuss how cultural and behavioral differences influence countries business practices, and how these differences can be addressed using appropriate strategies.
- Discuss international trade theory and how government and business decisions influence international trade.
- Assess the effects of current regional trade agreements and economic integration on developing countries.
- Discuss how environmental differences support or complicate marketing, export and import strategies.

Learning Outcomes:

Upon completion of the subject, students will be able to learn:

- Identify international business issues in advanced markets and emerging markets by using both classic and emerging international business theories and concepts
- Explain how organizations make market entry and market location decisions
- Understand payments among nations and macroeconomic policies to adjust balance of payments disequilibrium
- Evaluate the international operations of large and smaller firms
- Assess international market environment from multiple perspectives
- Interpret international strategies chosen by multi-domestic, international, global, and transnational firms

Description of Instructional Methods

Recommended Books:

1. **International Business, Environment and Operations**, by John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan and Prashant Salwan – Latest Edition

Referenced Book:

1. **International Business**, by Sanjay Misra (Latest Edition).
2. Hill W.L. Charles. (Latest Edition), **International Business**, McGraw-Hill.

Other Suggested reading:

- Current periodicals, journals and events.

TOPICS
<p>OVERVIEW OF INTERNATIONAL BUSINESS AND GLOBALIZATION</p> <ul style="list-style-type: none"> ➤ What is international business? ➤ Need for international business ➤ Modes of international business ➤ Factors effecting international business ➤ The process of internationalization ➤ What is globalization? ➤ Dimensions of globalization ➤ Factors of increasing globalization ➤ The Costs of Globalization
<p>CULTURAL INFLUENCES ON INTERNATIONAL BUSINESS</p> <ul style="list-style-type: none"> ➤ Culture & Culture Awareness ➤ Understanding Culture ➤ Nation state, Language & Religion ➤ Culture Form & Change ➤ Behavioral Cultural Practices Affecting Business ➤ Hofstede’s Cultural Dimensions

- Dealing with Cultural Differences

THE INTERNATIONAL POLITICAL AND LEGAL ENVIRONMENT

- Political Environment
- Practices of the Political Environment
- Political Ideologies and their implications to MNE's
- Political Risk Management
- Principles and Practices of the Legal System

THE INTERNATIONAL ECONOMIC ENVIRONMENT

- Economic Environment & its importance
- Elements of the Economic Environment
- Measures of Economic Performance
- Economic Systems & Types of Economic System
- Economic Freedom & Means of Transition to Economic Freedom

THE BALANCE OF PAYMENT

- What is Balance of Payment?
- Difference b/w BOP & BOT
- Components of BOP
- Importance of BOP
- Causes of disequilibrium in BOP
- Measures of disequilibrium in BOP

INTERNATIONAL TRADE THEORIES

- How different approaches to international trade theories help policy makers achieve economic objectives
- How free trade improves global efficiency (Free Trade Theories)
- Factors affecting national trade patterns (Trade Pattern Theories)
- Explain why a country's export capabilities are dynamic (Trade dynamics Theories)
- Why production factors, especially labor and capital, move internationally (Factor Mobility Theories)
- Relationship between foreign trade and international factor mobility

Mid-Term Exam

Review all class discussions/notes, readings, assignments to date

DIRECT FOREIGN INVESTMENT

- What is & why Foreign Direct Investment?
- FDI Approaches
- Strategies for Foreign Direct Investment
- Trends in Foreign Direct Investment
- Methods of FDI
- Acquisitions & Mergers
- Transaction Cost Analysis
- Factors affecting investment decisions
- Effects of FDI on home & host country

GOVERNMENT INFLUENCE ON TRADE & CROSS-NATIONAL COOPERATION

- Conflicting Results of Trade Policies
- Economical rationales for government control
- Non-Economical rationales for government control
- Trade control instrument
- Dealing with trade control Influence

ECONOMIC INTEGRATION AND COOPERATION

- WTO
- Regional economic integrations
- Major regional trading groups

ETHICS AND SOCIAL RESPONSIBILITY

- The Foundations of Ethical Behavior
- The Cultural Foundations of Ethical Behavior
- The Legal Foundations of Ethical Behavior
- Ethics and the Environment
- Ethical Dilemmas of Labor Conditions
- Corporate Codes of Ethics: How Should a Company Behave?

STRATEGIES FOR INTERNATIONAL BUSINESS

- Industry Structure
- Approaches to Value Creation
- The Firm as Value Chain & Managing the Value Chain
- Global Integration Versus Local Responsiveness
- Types of Strategies

EVALUATION OF COUNTRIES FOR OPERATIONS

- Scanning and importance of information in scanning
- Collecting and Analyzing Data
- Country Comparison Tools
- Allocating Among Locations
- Non-comparative Decision Making

MODES OF TRADING INTERNATIONALLY

- Exporting & Approaches to Exporting
- Importing
- Importing and Exporting: Problems and Pitfalls
- Importing and Exporting: Resources and Assistance

ENTERING FOREIGN MARKET

- Collaborative Arrangements and reasons of collaboration
- Types of Collaborative Arrangements
- Problems with Collaborative Arrangements
- Managing International Collaborations

Semester-VI			
Course Codes	Subject Title	Category	Credit Hours
BSCM-5601	Corporate Governance	Discipline specific	3
BSCM-5602	Business Law	Discipline specific	3
BSCM-5603	Financial Statement Analysis	Discipline specific	3
BSCM-5604	Research Methods in Business	Discipline specific	3
BSCM-5605	Organizational Behavior	Discipline specific	3
BSCM-5609	Behavioral Finance (Elective I)	Discipline specific	3
Total Credit Hours			18

BSCM-5601 Corporate Governance 3(3-0)

Description:

This course introduces the basic concepts of corporate governance and theory of the firm. It also includes contemporary and controversial ethical issues facing the business community.

Course Objectives:

This course is designed from an organizational perspective with the aim to examine the choices that organizations can make in designing governance systems and the impact those choices have on executive decision making and organization's performance.

1. [Recommended Textbook \(Latest Available Edition\)](#)

1. Safdar A. Butt: Corporate Governance for Pakistan. 4th edition
2. A.C. Fernando: Corporate Governance; Principles, Policies and Practice. 2nd edition.
3. David Larcker & Brian Tayan: Corporate Governance Matters; A closer look at organizational choices and their consequences. (2011)
4. Relevant articles/research papers/ case studies will also be included during course
5. **Corporate Governance**, Latest Edition, Christine A. Mallin, Oxford University Press

Topic
<ul style="list-style-type: none"> ➤ Introduction to corporate governance ➤ What are corporation, its types, its hierarchy, key players ➤ Stakeholders and its types ➤ What is governance
<ul style="list-style-type: none"> ➤ Relationship between management and governance ➤ Is corporate governance an extension of agency theory? ➤ Corporate sins
<ul style="list-style-type: none"> ➤ Approaches to corporate governance and which is most suitable? ➤ Key issues of corporate governance ➤ Importance of corporate governance
<ul style="list-style-type: none"> ➤ Brief history of corporate governance ➤ Corporate wrongs over the recent past
<ul style="list-style-type: none"> ➤ Evolution of corporate governance
<ul style="list-style-type: none"> ➤ Emergence of corporate governance models ➤ International bodies providing guidance to corporate governance
<ul style="list-style-type: none"> ➤ Share holders ➤ Types ➤ Individual and institutional investors
<ul style="list-style-type: none"> ➤ Expectation of shareholder form the company ➤ AGM
<ul style="list-style-type: none"> ➤ Communication between shareholder and board ➤ Shareholders activism
<ul style="list-style-type: none"> ➤ Board of directors ➤ Types of ineffective boards ➤ Powers of board ➤ Delegation of powers by the board
<ul style="list-style-type: none"> ➤ Function of boards ➤ Tools available to board
<ul style="list-style-type: none"> ➤ Responsibility and accountability ➤ Types of boards
<ul style="list-style-type: none"> ➤ Causes of absence of balance in a board ➤ Boards meeting <ul style="list-style-type: none"> ➤ Roles of CEO chairman and key official
<ul style="list-style-type: none"> ➤ Committees of boards ➤ Issues and problems ➤ Audit committee
<ul style="list-style-type: none"> ➤ Nature of audit committee ➤ Best practices ➤ Audit committee and external auditor
<ul style="list-style-type: none"> ➤ Situation of audit committees in Pakistan ➤ The nominations and remuneration committee ➤ The executive committee

<ul style="list-style-type: none"> ➤ The directors ➤ Importance of individual directors ➤ Types of director ➤ Independent non-executive directors
<ul style="list-style-type: none"> ➤ Preserving the independence INESs ➤ How many INEDs ➤ The situation in Pakistan ➤ What can INEDs do for the company
<ul style="list-style-type: none"> ➤ Critic on INEDs ➤ Induction of directors ➤ Directors dealing with company ➤ Insider trading or insider dealing
<ul style="list-style-type: none"> ➤ Financial reporting ➤ Company annual report ➤ Directors reports ➤ Audit report ➤ Financial statement
<ul style="list-style-type: none"> ➤ Notes to financial statements ➤ Stakeholder interest in financial statements ➤ Qualities of financial statement ➤ Responsibility for the health of financial statement
<ul style="list-style-type: none"> ➤ Misleading financial statement
<ul style="list-style-type: none"> ➤ Consequences of unreliable financial statements ➤ Creative accounting ➤ Role of external auditor ➤ Audit report
<ul style="list-style-type: none"> ➤ What is risk ➤ Why take a risk ➤ Risk aversion ➤ Risk exposure
<ul style="list-style-type: none"> ➤ Risk faced by firms ➤ Who bears these risks ➤ Responsibility for managing the risks ➤ Risk management process
<ul style="list-style-type: none"> ➤ Selection of risk management techniques to be uses ➤ Implementation of risk management plan ➤ Role of government in risk management ➤ Repot by board on risk management
<ul style="list-style-type: none"> ➤ Internal control ➤ Objectives
<ul style="list-style-type: none"> ➤ Tools ➤ Internal and external audits
<ul style="list-style-type: none"> ➤ Setting, monitory and reporting of internal controls by board ➤ Difference between internal and external audits
<ul style="list-style-type: none"> ➤ Business ethics ➤ Whistle blowing
<ul style="list-style-type: none"> ➤ how to enforce what is right ➤ need and impotence

<ul style="list-style-type: none"> ➤ roots of unethical behavior at individual and corporate level ➤ how to enforce ethical conduct in a company in the Pakistani context
<ul style="list-style-type: none"> ➤ corporate social responsibility ➤ characteristics of an ethical organization
<ul style="list-style-type: none"> ➤ Meaning concept of business ethics ➤ Evolution of corporate ethics
<ul style="list-style-type: none"> ➤ the scope of CSR ➤ historical perspective
<ul style="list-style-type: none"> ➤ doing business responsibly ➤ environmental risk management ➤
<ul style="list-style-type: none"> ➤ bench marking in CSR ➤ CSR in Pakistan
<ul style="list-style-type: none"> ➤ External influence of a company's governance ➤ External factors
<ul style="list-style-type: none"> ➤ Regulatory role of government ➤ Self-regulation
<ul style="list-style-type: none"> ➤ SECP ➤ Professional association impact on companies' governance
<ul style="list-style-type: none"> ➤ The impact of stock exchange on companies' governance ➤ Chamber of commerce and other trade associations
<ul style="list-style-type: none"> ➤ The role of media in corporate governance ➤ Function of media
<ul style="list-style-type: none"> ➤ Media and reputational risk <p>Situation in Pakistan</p>

BSCM-5602

Business Law

3(3-0)

- Introduction of legal issues to the students, that impact business responsibility as managers.
- The courses will help managers to identify areas of legal liability and risk and suggest how to minimize legal risk.
- In each topic covered during this course the emphasis is placed on how to identify the legal duties that apply for a manager and the legal liabilities that may be attracted by their actions.

INTENDED COURSE LEARNING OUTCOMES

The course is designed to provide students:

- An understanding of the legal system and how it applies to regulate business.
- Knowledge of basic principles of specific topics of law and their relevance to business.
- Knowledge of how to manage legal business risks.

Prerequisites:

The student must have cleared the 6th semester in the case of BBA and the 3rd semester in the case of MBA

Textbooks (or Course Materials) with Edition:

- Mercantile Law by M.C.Shukla Edi. 2013
- Law of Contracts by Imran Ahsan Khan Nyazeeedi. 2011
- Contract Act 1872 by D.F.Mulla
- Partnership Act 1932 by D.F.Mulla
- Negotiable Instruments Act 1881 by Khargamwala
- Sales Act 1930 by D.F.Mulla
- Company Law 1984 by Muzammil
- Labour laws by Federal Law House 2016
- Latest Acts/ Ordinances uploaded on

www.pakistancode.gov.pk, www.punjabcode.punjab.gov.pk, www.punjablaws.gov.pk

SALE OF GOODS ACT 1930 <ul style="list-style-type: none">• Contract of sale.• Transfer of property as between seller and buyer.
<ul style="list-style-type: none">• Performance of the contract• Unpaid seller
COMPANIES ORDINANCE 1984 <ul style="list-style-type: none">• Preliminary / Definitions /• Salient features of a company.• Memorandum of Association
<ul style="list-style-type: none">• Articles of Association• Management and Administration
<ul style="list-style-type: none">• Winding up
FACTORIES ACT 1934 <ul style="list-style-type: none">• Definition• Inspecting Staff

<ul style="list-style-type: none"> • Health & Safety • Restriction on working hours of adults
<ul style="list-style-type: none"> • Holidays with pay and over time • Special provision adolescent and children
<ul style="list-style-type: none"> • Penalties and procedure
SOCIAL SECURITY ORDINANCE 1965
<ul style="list-style-type: none"> • Definitions • Organization
<ul style="list-style-type: none"> • Contribution
<ul style="list-style-type: none"> • Benefits
INDUSTRIAL RELATIONS ACT 2012
<ul style="list-style-type: none"> • Definitions
<ul style="list-style-type: none"> • Trade Unions • Application for Registration.
<ul style="list-style-type: none"> • Corporation of Registered Trade Union.
<ul style="list-style-type: none"> • Worker's Participation and Dispute Resolution. • Labor Court
<ul style="list-style-type: none"> • Procedure and powers of labor court. • Appeal to High Court.
<ul style="list-style-type: none"> • National Industrial Relations Commission (NIRC). • Penalties and Procedure.

BSCM-5603

Financial Statement Analysis

3(3-0)

Course Description:

This course is designed to prepare students to interpret and analyze financial statements for tasks such as credit and security analyses, lending and investment decisions, and other decisions that rely on financial data. This course explores in greater depth financial reporting from the perspective of financial statement users. Students develop a sufficient understanding of the concepts and recording procedures and therefore are able to interpret various disclosures in an informed manner. Students learn to compare companies financially, understand cash flow, and grasp basic profitability issues and risk analysis concepts. Ultimately, students who complete this course develop a more efficient and effective approach to researching, interpreting, and analyzing financial statements.

Course Objectives:

The financial statement analysis course is designed to prepare future managers to effectively analyze, interpret, and evaluate an entity's financial statements and related information (e.g., attestation reports). The entities subject to analysis will be both private (e.g., owner managed)

and public (e.g., where the firm's securities trade on a stock exchange) and will be drawn from a wide variety of different industries. Tools for interpreting cash flow patterns, for recognizing trends in financial performance (ratio analysis), and for firm valuation will be discussed. The importance for any organization of creating an effective financial reporting strategy will also be examined. The course will also expose students to future trends in financial reporting, both national and international.

Learning Outcomes:

After studying this course, the students will be able to:

- Learn about different analytical techniques for financial statements.
- Have analytical abilities for assessing the financial strength, weakness, threats, and opportunities of any business concern.
- Have exposure of comparability of different investment opportunities, offered by different organizations in public and private sectors, on the basis of their financial strength and creditability.
- Subject has great practical importance.

Course Prerequisites

- Financial Accounting, Business Finance

Description of Instructional Methods

Recommended Books:

1. Charles H. Gibson, **Financial Statement Analysis**, 13th Edition
2. George Foster, **Financial Statement Analysis**, 2nd Edition

Other Suggested reading

- Current periodicals, journals and events.

TOPICS

Fundamental Concepts and Introduction to Financial Reporting

- Development of Generally Accepted Accounting Principles (GAAP)
 - American Institute of Certified Public Accountants (AICPA)
 - Financial Accounting Standard Board (FASB)
 - FASB Conceptual Framework
 - Statement of Financial Accounting Concepts
 - No.1 Objectives of Financial Reporting
 - No.2 Qualitative Characteristics of Accounting Reporting
 - No.3 Elements of Financial Statements
 - No.4 Objectives of Financial Reporting for Nonbusiness Organization
 - No.5 Recognition and Measurement in Financial Statements
 - No.6 Elements of Financial Statements
- Traditional Assumptions of the Accounting Model
 - Business Entity
 - Going Concern or Continuity
 - Time Period
 - Monetary Unit
 - Historical Cost
- Conservatism
- Realization
- Matching
- Consistency
- Full Disclosure
- Materiality
- Industrial Practices
- Transaction Approach
- Present Value Considerations
- Cash Basis
 - Accrual Basis

Introduction to Financial Statements and Other Financial Reporting Topics

- Forms of Business Entities
 - Sole Proprietorship
 - Partnership
 - Business Corporation

- The Financial Statements
 - Balance Sheet/ Statement of Financial Position
 - Income Statement/ Statement of Earnings
 - Statement of Owners' Equity/ Reconciliation of Owners' Equity Accounts
 - Statement of Cash Flows/ Statement of Inflows and Outflows of Cash
 - Footnotes/ Notes
- The Accounting Cycle
 - Recording Transaction
 - Recording Adjusting Entries
 - Preparing the Financial Statements
- Auditor's Report
 - Unqualified Opinion
 - Qualified Opinion
 - Adverse Opinion
- Disclaimer of Opinion
 - Proxy

Balance Sheet

- Accounting Equation
- Basic Elements of the Balance Sheet
 - Assets
 - Current Asset
 - Long –Term Assets
 - Tangible Assets
 - Intangibles Assets
 - Liabilities
 - Current Liabilities
 - Other Current Liabilities
 - Owners' Equity
- Quasi-Reorganization
- Foreign Currency Transaction
- Unrealized Holding Gains and Losses
- Equity-Oriented Deferred Compensation
 - Employee Stock Ownership Plans (ESOPs)

Income Statement

- Basic Elements of the Income Statement
 - Cost of Goods Sold or Cost of Sales
 - Other Operating Revenue

- Operating Expenses
- Other Income and Expense
- Special Income Statement Items
 - Unusual or Infrequent Item Disclosed Separately
 - Equity in Earnings of Nonconsolidated Subsidiaries
 - Discontinued Operations
 - Extraordinary Items
 - Cumulative Effect of Change in Accounting Principle
 - Minority Share of Earnings
 - Earnings per Share
- Retained Earnings
 - Dividend and Stock Splits

Basic of Analysis

- Ratio Analysis
- Common-Size Analysis (Vertical and Horizontal)
- Financial Statement Variations by Type of Industry
- Review of Descriptive Information
- Comparisons
 - Trend Analysis
 - Standard Industrial Classification Manual (SIC)
 - Industrial Average and Comparison with Competitors
 - Caution in Using Industrial Averages
 - Relative Size of Firm
- Other Library sources
 - Standard & Poor's Reports
 - America's Corporate Families
 - Million Dollar Directory
 - Directory of Corporate Affiliations
 - Moody's Investors' Services
 - Wall street Journal Index
 - The Users of Financial Statements

Liquidity of Short-Term Assets; Related Deb-Paying Ability

- Current Assets, Current Liabilities, and the Operating Cycle
- Receivables
 - Days' Sales in Receivables
 - Credit Sales versus Cash Sales
- Inventories
 - Inventory Cost

- Perpetual or Periodic System
- Liquidity of Inventory
- Days' Sales in Inventory
- Operating Cycle
- Prepayments
- Other Current Assets
- Current Liabilities
- Current Assets Compared with Current Liabilities
 - Working Capital
 - Current Ratio
 - Acid-Test Ratio (Quick Ratio)
 - Cash Ratio
- Other Liquidity Considerations
 - Sales to Working Capital (Working Capital Turnover)
 - Liquidity Considerations Not on the Face of the Statements

Long-Term Debt-Paying Ability

- Income Statement Consideration When Determining Long-Term Debt-Paying Ability
 - Times Interest Earned
 - Fixed Charge Coverage
- Balance Sheet Consideration When Determining Long-Term Debt-Paying Ability
 - Debt Ratio
 - Reserves
 - Deferred Taxes (Inter-period Tax Allocation)
 - Operating Loss Carryback/ Operating Loss Carry forward
 - Minority Shareholders' Interest
 - Redeemable Preferred Stock
 - Debt/Equity Ratio
 - Debt to Tangible Net Worth Ratio
- Special Items that Influence a Firm's Long-Term Debt-Paying Ability
 - Long-Term Assets Versus Long-Term Debt
 - Long-Term Leasing
- Pension Plans
 - Defined Contribution Plans
 - Defined Benefit Plan
- Footnote Disclosure
- Postretirement Benefits other than Pensions

- Joint Ventures
- Contingencies
- Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk
 - Disclosures about Fair Value of Financial Instruments

Analysis of Profitability

- Profitability Measures
 - Net Profit Margin
 - Total Asset Turnover
 - Return on Assets
 - DuPont Return on Assets
 - Interpretation Through DuPont Analysis
 - Operating Income Margin
 - Operating Asset Turnover
 - Return on Operating Assets
 - Sales to Fixed Assets
 - Return on Investment
 - Return on Total Equity
 - Return on Common Equity
- The Relationship Profitability Ratios
 - Return on Total Assets Variation
- Gross Profit Margin
- Gains and Losses that Bypass the Income Statement
 - Interim Reports

Analysis for the Investor

- Leverage and its Effect on Earnings
 - Definition of Financial Leverage and Magnification effects
 - Computation of the Degree of Financial Leverage
-
- Earnings per Common Share
 - Price/ Earnings Ratio
 - Percentage of Earnings Retained
 - Dividend Payout
 - Dividend Yield
 - Book Value per Share
 - Stock Options
 - Stock Appreciation Rights

Statement of Cash Flows

- Basic Elements of the Statement of Cash Flows
 - Operating Activities
 - Investing Activities
 - Financing Activities
- Financial Ratios and the Statement of Cash Flows
 - Operating Cash Flow/ Current Maturities of Long-Term Debt and Current Notes Payable
 - Operating Cash Flow/ Total Debt
 - Operating Cash Flow per Share
 - Operating Cash Flow/ Cash Dividends
- Procedures for Development of the Statement of Cash Flows

BSCM-5604

Research Methods in Business

3(3-0)

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.

Textbooks (or Course Materials) with Edition

- Research Methods For Business, by Uma Sekeran

Reference Material

Research papers provided by teacher

TOPICS TO BE COVERED
Introductory class
Introduction
Basic Concepts
Definition
Types of research, significance of research

Characteristics of research
Characteristics of research
Research process: observation
Research process: literature review
How to write literature review in research paper
Problem definition
Theoretical framework
Level of abstraction
Level of abstraction
Definition of hypothesis
Types of hypothesis
How to write research paper
How to write research paper
Types of variables
Types of variables
Elements of research design: purpose of research
Elements of research design: types of investigation
Elements of research design: study setting
Introduction to SPSS and Excel
Elements of research design: time horizon
Measurement of variables
Operationalization of variable
Sampling

BSCM-5605

Organizational Behavior

3(3-0)

COURSE OBJECTIVES:

The course «Organizational Behavior» has three primary objectives:

- To examine central theories and concepts in organizational behavior which provide students with in-depth understanding of human behavior issues in organizations
- To develop students' analytical and problem solving skills as they relate to organizational behavior issues.
- To develop students' appreciation of the relevance of organizational behavior in understanding the effectiveness of organizations.

COURSE OUTCOMES:

At the end of the course, the students will be able to:

- This course will refine the understanding of students towards the study and applications of human side management and organization.
- This course will help them to understand the major environmental challenges plus micro and macro perspectives and unit of analysis of organizational behavior.
- This course is aimed at refining the understanding of students towards the prior knowledge of management and behavioral sciences.
- After studying this course the students will be able to understand the modifications, quality of work life and identifiable trends, which have emerged in organizational behavior.
- This course is aimed at giving the opportunity for the students to receive theoretical knowledge about human behavior within organizational settings and to develop practical skills for managing this behavior.

REFERENCE MATERIAL

- *Organizational Behavior* 11th Edition by Fred Luthans (McGraw Hill eleventh edition)
- *Organizational Behavior* by Stephen P. Robbins 12th Edition

TOPICS TO BE COVERED
Orientation, definition of organizational behavior, Historical backgro organizational behavior
Theoretical Frameworks , Challenges and opportunities for OB
Definition and Importance of perception , Social Perception (Attribution Theory, Stereotyping and Halo effect)
HBS case: Jamie Turner
Definition and meaning of personality and determinants of personality (The Self-concept)
Big five Model, MBTI, Important personality characteristics, HBS case: Thomas Green
The nature and dimensions of Attitude (Components and functions), Ways of changing attitudes
Job satisfaction, organizational citizenship behavior and organizational commitment, HBS case: Treadway Tire Plant
Meaning of motivation, The content theories of motivation
The process theories of motivation ,Contemporary theories of motivation
Case Study: Engstrom Auto Mirror Plant

Principles of learning (Reinforcement and Punishment), Law of effect (Positive and negative reinforcers)
Organizational reward systems (Money as a reward and new pay techniques), Non-financial rewards
Behavioral Performance Management
Group Dynamics and Teams , Nature of groups
Dynamics of informal groups
Definition of conflict and Transitions in conflict thought
The conflict process and Intra-individual conflict (Goal conflict and Role conflict and ambiguity)
Interpersonal And Intergroup Conflict
Negotiation skills
The definition of stress and the background of stress
The causes of stress (Extra-organizational stressors, organizational stressors, group stressors and individual stressors)
The effects of stress (physical problems, psychological problems and beh problems)
Coping strategies for stress(Individual and organizational coping strategies)
The meaning of power (distinctions among power, authority and influence classifications of power
Political strategies used to acquire power
Traditional theories of leadership, Modern theoretical processes of leadership, Leadership skills
Final project presentations

BSCM-5609

Behavioral Finance

3(3-0)

Course Objectives

- Provide an introduction to mathematical models of behavioral foundations of financial decisions;
- Help students understand how cognitive biases affect individuals' investment behavior;
- Aid prediction of decision outcomes;
- Deepen and broaden students' conceptual understanding of financial decision-making.

Course Learning Outcomes (CLO)

On completion of this unit students are expected to achieve the following learning outcomes:

- An understanding of the main principles of Behavioral Finance and Market Efficiency.
- An understanding of the implications of research on Behavioral Finance and Market Efficiency for security pricing and financial analysis.
- An understanding of the limits of Behavioral Finance.
- Understand how cognitive biases predictably and consistently affect our decisions, and how our intuitions on how the mind works are faulty.

Recommended Books:

- Michael M. Pompian. Behavioral Finance and Wealth Management, John Wiley & Sons, Inc.
- Max H. Bazerman. Judgment In Managerial Decision Making: Willy
- HershShefrin, Behavioral Corporate Finance, Mc Graw Hill.

TOPICS

BASICS OF PSYCHOLOGY

- Basic Terminologies (Attitude, Behaviour, Values, Norms, etc)
- How the behavior is developed?

BEHAVIORAL FINANCE: INTRODUCTION AND OVERVIEW

- System one and System two thinking
- The bounds of human Rationality
- Articles on Behavioral Finance
- Standard (Traditional) Finance
 - Traditional Treatment of Corporate Financial Decision
- Evolution of Behavioral Finance
 - Behavioral Treatment of Corporate Financial Decision

EFFICIENT CAPITAL MARKET

- Assumptions of Efficient Capital Market
- Types of Efficient Capital Market

BIASES

- Overconfidence Bias & Representativeness Bias
- Anchoring and Adjustment Bias & Cognitive Dissonance Bias
- Cognitive Dissonance Bias
- Availability Bias Self-Attribution Bias
- Illusion of Control Bias & Conservatism Bias
- Ambiguity Aversion Bias & Endowment Bias
- Self-Control Bias & Optimism Bias
- Mental Accounting Bias & Confirmation Bias
- Hindsight Bias & Loss Aversion Bias
- Recency Bias & Regret Aversion Bias
- Framing Bias & Self-Serving Attribution Bias

- Differences between Biases and Heuristics

MARKET PRICE ANOMALIES

- Definition
- Types of Anomalies

PROSPECT THEORY

- Introduction
- The Nature of Prospect Theory

CAPITAL BUDGETING TECHNIQUES

- Traditional Treatment of Capital Budgeting
- Project Adoption Criteria
- The Affect Heuristic
- Overconfidence
- Excessive Optimism in Capital Budgeting

PERCEPTION ABOUT RISK AND RETURN

- Traditional Treatment of Risk and Return
- Representativeness

INEFFICIENT MARKET AND CORPORATE DECISIONS

- Traditional Approach of Market Efficiency
- Market Anomalies

CAPITAL STRUCTURE

- Traditional Approach of Capital Structure
- How Do Managers Choose Capital Structure in Practice?

DIVIDEND POLICY

- Traditional Approach of Payouts
- Dividend and Individual Investors Psychology

THEORIES OF BEHAVIORAL FINANCE

- Harding Behaviour
- Hot-Hand Fallacy
- Gambler's Fallacy
- Utility theory

Class Schedule:

TOPICS
OVERVIEW OF INTERNATIONAL BUSINESS AND GLOBALIZATION <ul style="list-style-type: none">➤ What is international business?➤ Need for international business➤ Modes of international business➤ Factors effecting international business➤ The process of internationalization➤ What is globalization?➤ Dimensions of globalization➤ Factors of increasing globalization➤ The Costs of Globalization
CULTURAL INFLUENCES ON INTERNATIONAL BUSINESS <ul style="list-style-type: none">➤ Culture & Culture Awareness➤ Understanding Culture➤ Nation state, Language & Religion➤ Culture Form & Change➤ Behavioral Cultural Practices Affecting Business➤ Hofstede's Cultural Dimensions➤ Dealing with Cultural Differences
THE INTERNATIONAL POLITICAL AND LEGAL ENVIRONMENT <ul style="list-style-type: none">➤ Political Environment➤ Practices of the Political Environment➤ Political Ideologies and their implications to MNE's➤ Political Risk Management➤ Principles and Practices of the Legal System
THE INTERNATIONAL ECONOMIC ENVIRONMENT <ul style="list-style-type: none">➤ Economic Environment & its importance➤ Elements of the Economic Environment➤ Measures of Economic Performance➤ Economic Systems & Types of Economic System➤ Economic Freedom & Means of Transition to Economic Freedom
THE BALANCE OF PAYMENT <ul style="list-style-type: none">➤ What is Balance of Payment?➤ Difference b/w BOP & BOT➤ Components of BOP➤ Importance of BOP➤ Causes of disequilibrium in BOP➤ Measures of disequilibrium in BOP
INTERNATIONAL TRADE THEORIES <ul style="list-style-type: none">➤ How different approaches to international trade theories help policy makers achieve economic objectives➤ How free trade improves global efficiency (Free Trade Theories)➤ Factors affecting national trade patterns (Trade Pattern Theories)➤ Explain why a country's export capabilities are dynamic (Trade dynamics Theories)➤ Why production factors, especially labor and capital, move internationally (Factor Mobility Theories)➤ Relationship between foreign trade and international factor mobility

DIRECT FOREIGN INVESTMENT

- What is & why Foreign Direct Investment?
- FDI Approaches
- Strategies for Foreign Direct Investment
- Trends in Foreign Direct Investment
- Methods of FDI
- Acquisitions & Mergers
- Transaction Cost Analysis
- Factors affecting investment decisions
- Effects of FDI on home & host country

GOVERNMENT INFLUENCE ON TRADE & CROSS-NATIONAL COOPERATION

- Conflicting Results of Trade Policies
- Economical rationales for government control
- Non-Economical rationales for government control
- Trade control instrument
- Dealing with trade control Influence

ECONOMIC INTEGRATION AND COOPERATION

- WTO
- Regional economic integrations
- Major regional trading groups

ETHICS AND SOCIAL RESPONSIBILITY

- The Foundations of Ethical Behavior
- The Cultural Foundations of Ethical Behavior
- The Legal Foundations of Ethical Behavior
- Ethics and the Environment
- Ethical Dilemmas of Labor Conditions
- Corporate Codes of Ethics: How Should a Company Behave?

STRATEGIES FOR INTERNATIONAL BUSINESS

- Industry Structure
- Approaches to Value Creation
- The Firm as Value Chain & Managing the Value Chain
- Global Integration Versus Local Responsiveness
- Types of Strategies

EVALUATION OF COUNTRIES FOR OPERATIONS

- Scanning and importance of information in scanning
- Collecting and Analyzing Data
- Country Comparison Tools
- Allocating Among Locations
- Non-comparative Decision Making

MODES OF TRADING INTERNATIONALLY

- Exporting & Approaches to Exporting
- Importing
- Importing and Exporting: Problems and Pitfalls
- Importing and Exporting: Resources and Assistance

ENTERING FOREIGN MARKET

- Collaborative Arrangements and reasons of collaboration
- Types of Collaborative Arrangements

- Problems with Collaborative Arrangements
- Managing International Collaborations

BC-622

Strategic Management

3(3-0)

Course Description

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

Textbook

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

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.

TOPICS TO BE COVERED
Introduction to Strategic Management and Business Policy, Benefits of Strategic Management, Impact of Environmental Sustainability, Learning Organization
Basic Model of Strategic Management
Mintzberg's Modes of Strategic Decision Making, Aid to Better Decisions
Corporate Governance: Role and Responsibilities of the Board of Directors
Sarbanes-Oxley Act, Trends in Corporate Governance, The Role of Management
Social Responsibilities of Strategic Decision Makers: Friedman's Traditional View and Carroll's Four Responsibilities of Business
Corporate Stakeholders
Environmental Scanning: External Environmental Analysis
Porter's Industry Analysis; Six Forces
Categorizing International Industries, Strategic Groups
Forecasting and Forecasting Techniques
Resource Based Approach to Organizational Analysis: VRIO Framework, Determining the Sustainability of an Advantage
Eleven Business Models
Industry Value Chain Analysis
Basic Organizational Structures
Strategic Functional Issues: Internal Scanning

(Contd.) Strategic Functional Issues: Internal Scanning Business Strategies; Porter's Competitive Strategies
Competitive Tactics and Market Location Tactics
Cooperative Strategies: Collusion and Strategic Alliances
Corporate Strategy: Directional Growth Strategies
Stability and Retrenchment Strategies
Portfolio Analysis: BCG Growth-Share Matrix, Parenting Strategy
Functional Strategies: Strategy Formulation
(Contd.) Functional Strategies: Strategy Formulation, Strategies to
Strategy Implementation, Who Implements Strategy and What must Done,
Advanced Types of Organization Structures
Staffing: Staffing Follows Strategy, Leading: Assessing Strategy- Compatibility, Action planning, International Considerations in L
Evaluation and Control: Balanced Scoreboard Approach, Responsibility Centers
Benchmarking, Problems in Measuring Performance
Guidelines for Proper Control, Strategic Incentive Management

BC-624

Entrepreneurship

3(3-0)

Course Description:

- Entrepreneur, Startup business, arrange funding, creativity, innovation, Effectuation, business plan and intellectual property are a few concepts which can explain if taken simultaneously the subject Entrepreneurship. The air of this subject is different from other management subject though they feel like carrying same philosophy. Entrepreneurial intention and effectuation principles set them apart from other business subjects which emphasize on continued planning.
- In today's competitive world where we are facing intense competition in every field not only from national but from a global perspective. The developing digital age and E-business has opened war of the brands/ businesses from many sides concurrently. The emphasize of teaching comprehensively financial, marketing, production plans and social entrepreneurship concepts will provide the students better to handle any situation presented to them.

Objectives:

- To understand and handle your own and corporate business this course will equip the students with appropriate subject knowledge and practical skills for managing business investments and fundraising for startups.
- A thorough emphasize on writing the winning business plan and
- Transforming the idea into a proto type

- Initiate a startup will provide a sound platform for a successful business which will contribute and boost economic activity in Pakistan.

Textbooks (or Course Materials) with latest Edition

Entrepreneurship: Successfully Launching New Ventures, 4th Edition. Bruce R. Barringer, Oklahoma State University
 R. Duane Ireland, Texas A&M University
 ©2012 | Pearson

Reference Books:

Innovation and Entrepreneurship by Peter F. Drucker Harper Collins publishers UK

“Patterns of Entrepreneurship” by Jack M Kaplan

Naqi, Dr. S. M, Entrepreneurship – A Recipe for Economic Development: Lahore, NaqiHyder& Associates

Kuratko Donald F and Hodgetts (2001) Richard M, Entrepreneurship- A Contemporary Approach: New York, South-Western, Thomas Learning

TOPICS TO BE COVERED
Introduction to Entrepreneurship, Nature and Importance of Entrepreneurship, myths about Entrepreneurship, types of entrepreneur, process of entrepreneurship
process of entrepreneurship
Recognizing Opportunities and Generating Ideas, finding gaps ,techniques for generating ideas ,process of generating creative ideas
Encouraging and protecting new ideas ,protecting ideas from being lost and stolen
Feasibility Analysis,
Industry and Competitor Analysis
Writing a Business Plan
Developing an Effective Business Model
Setting up the company
(Assessing a New Venture’s Financial Strength and Viability
Process of financial management
Building a New-Venture Team
Building a New-Venture Team
Getting Funding or Financing
Local Venture Capitalist or Business Angel
The Importance of Intellectual Property
E business strategy
Preparing for and Evaluating the Challenges of Growth
Strategies for Firm Growth

Business Description:

- General description of business
- Industry background
- Goals and potential of the business and milestones (if any)

Marketing

- Target market (customers) identified
- Market strategy—sales and distribution
- Market size and trends
- Pricing policy
- Competition
- Advertising and promotions plans
- Estimated market share

Operations

- Identify location
- Taxes
- Advantages
- Proximity to suppliers
- Zoning
- Access to transportation

Management

- Management team—key personnel
- Legal structure—stock and employment agreements, and ownership
- Board of directors, advisors, and consultant

Financial

- Financial forecast (pro forma financial statements)
- Profit and loss
- Cash flow
- Break-even analysis
- Cost controls
- Budgeting plans

Critical Risks

- Potential problems
- Obstacles and risks
- Alternative course of action

Harvest Strategy

- Transfer of asset
- Continuity of business strategy
- Identity of successor

Milestone Schedule

- Timing and objectives
- Deadlines and milestones
- Relationship of events

Appendix or Bibliography

Course Description

The primary objective of a Corporate Finance course is to equip students with the analytical tools and conceptual frameworks to make value-maximizing financial decisions. It focuses on managing corporate resources, evaluating investment opportunities, structuring capital (debt/equity), and enhancing long-term profitability to maximize stakeholder value.

Course Objectives:

This course is designed to help students to develop a deeper understanding of the issues and the basic tools needed for corporate manager. The course focuses to develop a solid foundation in managing the issues of raising finances. The intent of the course is to equip students with the concepts to help them to get a strong base of understanding of financial issues and to handle the problems raises during managing the corporate resources. We will use spreadsheet modelling extensively to facilitate our analysis in each topic for the purpose of being efficient.

Learning Outcomes:

At the end of the semester students must know;

- To compute the external financing need to fund a firm's growth.
- To evaluate how to consider environmental and social risks while making financial plans.
- To determine if a project is acceptable.
- The effect of financial leverage on shareholder return
- The impact of taxes and bankruptcy on capital structure choice. • The essentials of the bankruptcy process
- The issues surrounding dividend policy decisions.
- The essentials of short-term financial planning.
- know the global perspective that may influence the financial planning process
- Must know the ethical issues regarding financial planning
- Must know how financial planning can play role for sustainable development of the economy

Description of Instructional Methods**Recommended Books:**

1. **Principles of Corporate Finance**, Tenth Edition, by Ross, Westerfield, and Jordan.
2. **Fundamentals of Financial Management**, Thirteenth Edition, by James C. Van Horne

Course Content:

TOPICS
1. INTRODUCTION TO CORPORATE FINANCE <ul style="list-style-type: none"> ➤ Corporate Finance and the Financial Manager ➤ What Is Corporate Finance? ➤ The Financial Manager

<ul style="list-style-type: none"> ➤ Financial Management Decisions <ul style="list-style-type: none"> ○ <i>Capital Budgeting</i> ○ <i>Capital Structure</i> ○ <i>Working Capital Management</i> ➤ The Goal of Financial Management ➤ The Agency Problem and Control of the Corporation
<p>2. RISK AND RETURN</p> <ul style="list-style-type: none"> ➤ Defining Risk and Return ➤ Using Probability Distributions to Measure Risk ➤ Attitudes toward Risk ➤ Risk and Return in Portfolio Context ➤ Diversification ➤ The Capital Assets Pricing Model (CAPM) ➤ Capital Market Efficiency
<p>3. LEVERAGE AND CAPITAL STRUCTURE POLICY</p> <ul style="list-style-type: none"> ➤ Leverage ➤ Types of Leverage <ul style="list-style-type: none"> ○ Operating Leverage ○ Financial Leverage ○ Total Leverage ➤ Leverage Measurement ➤ The Capital Structure ➤ The Effect of Financial Leverage ➤
<ul style="list-style-type: none"> ➤ Capital Structure and the Cost of Equity Capital <ul style="list-style-type: none"> ○ M&M Proposition I: The Pie Model ○ The Cost of Equity and Financial Leverage: M&M Proposition II ○ Business and Financial Risk ➤ M&M Propositions I and II with Corporate Taxes ➤ Bankruptcy Costs ➤ Optimal Capital Structure ➤ The Pecking-Order Theory ➤ The Trade-off Theory
<p>4. DIVIDENDS AND PAYOUT POLICY</p> <ul style="list-style-type: none"> ➤ Cash Dividends and Dividend Payment ➤ Does Dividend Policy Matter? <ul style="list-style-type: none"> ○ Theory of Irrelevance of Dividend Policy ➤ Factors Favoring a Low Dividend Payout ➤ Factors Favoring a High Dividend Payout ➤ Stock Repurchases: An Alternative to Cash Dividends ➤ Stock Dividends and Stock Splits
<p>5. OVERVIEW OF WORKING CAPITAL MANAGEMENT</p> <ul style="list-style-type: none"> ➤ Introduction ➤ Working Capital Issues ➤ Financing Current Assets: Short-Term and Long-Term Mix ➤ Combining Liability Structure and Current Asset Decisions
<p>6. CASH AND LIQUIDITY MANAGEMENT</p> <ul style="list-style-type: none"> ➤ Reasons for Holding Cash ➤ Understanding Float ➤ Cash Collection and Concentration

- | |
|---|
| <ul style="list-style-type: none">➤ Managing Cash Disbursements➤ Investing Idle Cash➤ Determining the Target Cash Balance<ul style="list-style-type: none">○ The Basic Idea○ The BAT Model |
| <ul style="list-style-type: none">○ The Miller–Orr Model: A More General Approach○ Implications of the BAT and Miller–Orr Models○ Other Factors Influencing the Target Cash Balance |

7. CREDIT AND INVENTORY MANAGEMENT

- Credit and Receivables
- Terms of the Sale
- Analyzing Credit Policy
- Optimal Credit Policy
- Credit Analysis
- Collection Policy
- Inventory Management
- Inventory Management Techniques
