



**University of Chitral** یونیورسٹی آف چھترار  
BECOME WHAT YOU WANT TO BE

*Additional Director Academics*  
*University of Chitral*

## **Scheme of Studies BS Commerce Fall 2023**

**Department of Management Sciences Chitral  
University of Chitral**



**Nomenclature:** BS Commerce

**Eligibility Criteria:** Intermediate or equivalent with at least 45% marks.

**Duration:** The minimum duration for completion of BS degree is four years. The HEC allows a maximum period of seven years to complete the BS degree requirements.

#### **Pathway for the associate degree Holders in Bachelor of BS Commerce**

- The candidates with AD in BS Commerce are eligible for admission in 5<sup>th</sup> Semester of BS Commerce (Hons) Programs. Such students shall complete the deficiency courses of General Education (if any) during 5th to 8th Semester.
- The candidates who acquired AD in BS Commerce prior to the admission criteria (as stated above) are also eligible for admission in 5th Semester of BS Commerce (Hons) Programs. Such students shall also complete the deficiency courses of General Education (if any) during 5th to 8th Semester.
- The minimum eligibility for admission in the fifth semester in this case is 2.0 CGPA out of 4 in the prior qualification i.e., conventional two-year BA/BSc degree programs.
- Admission in 5<sup>th</sup> Semester is subject to the availability of seats.

#### **Pathway for Conventional Two-Year BA Degree Holders**

- Students having completed conventional two-year BA/BSc are allowed to be admitted in the fifth semester of the BS program, in which case students shall be required to complete deficiency courses through a bridging semester before commencement of the fifth semester as determined by the department.
- The minimum eligibility for admission in the fifth semester in this case is 45% cumulative score in the prior qualification i.e., conventional two-year BA/BSc degree programs.
- Admission in 5<sup>th</sup> Semester is subject to the availability of seats.

#### **Exit with Associate Degree**

The students after successful completion of 04 semesters in BS Commerce Programs may exit with an Associate Degree in BS Commerce subject to completion of all requirements for the award of associate degree, i.e., Credit Hours, CGPA, and compulsory courses.

#### **Degree Completion Requirements**

To become eligible for award of BS degree, a student must satisfy the following requirements:

- a) Must have studied and passed the prescribed courses, with at least 130 credit hours.
- b) Must have earned CGPA (Cumulative Grade Point Average) of at least 2.0 on a scale of 4.0.

The students after successful completion of 04 semesters in the BS Commerce Program may exit with an **Associate Degree in Commerce** subject to completion of all requirements for the award of associate degree, i.e., Credit Hours, CGPA, and compulsory/major courses.



## BS Commerce (Fall 2023)

Code No.	Semester-I	C.Hr	Course Category
MGT -111	Ideology and Constitution of Pakistan	2(2-0)	Gen Ed
MGT -112	Functional English	3(3+0)	Gen Ed
MGT-113	Financial Accounting-I	3(3+0)	Major
MGT-115	Fundamental of Commerce	3(3+0)	Major
Any one subject from the following			
MGT -114	Islamic Studies	2(2-0)	Gen Ed
MGT -114	Ethics	2(2-0)	Gen Ed
Any one subject from the following (Natural Sciences):			
MGT -116	What is Science	3(3+0)	Gen Ed
MGT -117	The Science of Global Challenges	3(3+0)	Gen Ed
MGT -118	Introduction to Geography	3(3+0)	Gen Ed
MGT -119	Environmental Studies	3(3+0)	Gen Ed
	Total	16g	

Code No.	Semester-II	C.Hr	Course Category
MGT -121	Business Finance	3(3+0)	Major
MGT -122	Expository Writing	3(3+0)	Gen Ed
MGT-123	Principle of Management	3(3+0)	Major
MGT-124	Financial Accounting-II	3(3+0)	Major
MGT -125	Exploring Quantitative Skills	3(3+0)	Gen Ed

Any one subject from the following  
(Arts and Humanities):

MGT -126	Introduction to Philosophy	2(2-0)	Gen Ed
MGT -127	Introduction to History	2(2-0)	Gen Ed
MGT -128	Introduction to Creative Arts	2(2-0)	Gen Ed

Code No.	Semester-III	C.Hr	Course Category
MGT-231	Business Research Method	3(3+0)	Major
MGT -232	Microeconomics	3(3+0)	Allied
MGT -233	Tools for Quantitative Reasoning	3(3+0)	Gen Ed
MGT -234	Civics & Community Engagement	2(2-0)	Gen Ed
MGT -235	Information and communication Technologies (ICT)	3(2+1)	Gen Ed

Any one subject from the following  
(Social Sciences):

MGT -236	Sociology	2(2-0)	Gen Ed
MGT -237	Introduction to Political Science	2(2-0)	Gen Ed
MGT -238	Social Work	2(2-0)	Gen Ed
MGT -239	International Relations	2(2-0)	Gen Ed



Code No.	Semester-IV		Course Category
MGT-241	Cost Accounting	3(3+0)	Major
MGT-242	Human Resource Management	3(3+0)	Major
MGT -243	Principles of Marketing	3(3+0)	Major
MGT -244	Entrepreneurship	3(3+0)	Gen Ed
MGT-245	Corporate Governance and Social Responsibility	3(3+0)	Major
MGT -246	Macroeconomics	3(3+0)	Allied
Code No.	Semester-V		Course Category
MGT-351	Financial Management	3(3+0)	Major
MGT -352	Business Statistics	3(3+0)	Allied
MGT-353	Corporate Accounting	3(3+0)	Major
MGT-354	Business Law	3(3+0)	Major
MGT-355	Total quality Management	3(3+0)	Major
MGT-356	Organizational Behavior	3(3+0)	Major
Code No.	Semester-VI		Course Category
MGT -361	Business Proposal and Report Writing	3(3+0)	Allied
MGT-362	Consumer Behavior	3(3+0)	Major
MGT-363	Management Accounting	3(3+0)	Major
MGT-364	Financial Institutions and Markets	3(3+0)	Major
MGT -365	Business Communication	3(3+0)	Allied
MGT -366	Field Experience/Internship	3(3+0)	Internship

Code No.	Semester-VII		Course Category
MGT -471	Logic and Critical Thinking	3(3+0)	Allied
MGT-472	Fundamentals of Islamic Banking	3(3+0)	Major
MGT-473	Strategic Management	3(3+0)	Major
MGT -474	E-Commerce	3(3+0)	Allied
Any two from the following			
FIN - 475	Corporate Finance	3(3+0)	Major
FIN - 476	Investment and Portfolio Management	3(3+0)	Major
FIN - 477	Financial Risk Management	3(3+0)	Major
FIN - 478	International Finance	3(3+0)	Major
FIN - 479	Strategic Finance	3(3+0)	Major
Any two from the following			
HRM-475	Recruitment and Selection	3(3+0)	Major



HRM-476	Training and Development	3(3+0)	Major
HRM-477	Compensation Management	3(3+0)	Major
HRM-478	Change Management	3(3+0)	Major
HRM-479	Employees Discipline	3(3+0)	Major
Any two from the following			
MKT-475	International Marketing	3(3+0)	Major
MKT-476	Brand Management	3(3+0)	Major
MKT-477	Agriculture Marketing	3(3+0)	Major
MKT-478	Marketing Research	3(3+0)	Major
MKT-479	Procurement Management	3(3+0)	Major
MKT-470	E-Marketing	3(3+0)	Major

Code No.	Semester-VIII		Course Category
MGT -481	Management information System	3(3+0)	Allied
MGT -482	Economy of Pakistan	3(3+0)	Allied
MGT -483	Capstone Project	3(3+0)	Project
Any two from the following			
FIN - 484	Financial Statements Analysis	3(3+0)	Major
FIN - 485	Accounting for Specialized Concern	3(3+0)	Major
FIN - 486	Banking Law and Practices	3(3+0)	Major
FIN - 487	Taxation Management	3(3+0)	Major
FIN - 488	Auditing	3(3+0)	Major
FIN - 489	Insurance laws in Pakistan	3(3+0)	Major
Any two from the following			
HRM-484	Performance Management	3(3+0)	Major
HRM-485	International HRM	3(3+0)	Major
HRM-486	H.R Development	3(3+0)	Major
HRM-487	Strategic HR Management	3(3+0)	Major
HRM-488	Leadership	3(3+0)	Major
Any two from the following			
MKT-484	Retail Management	3(3+0)	Major
MKT-485	Sales Management	3(3+0)	Major
MKT-487	Advertising and Promotion Strategy	3(3+0)	Major
MKT-488	Social Marketing	3(3+0)	Major
MKT-489	Industrial Marketing	3(3+0)	Major



## IDEOLOGY AND CONSTITUTION OF PAKISTAN

**Course Code: SOC 232**

**Credit Hours: 02 (2-0)**

### **Course Introduction**

Pakistan studies is an important course at this university in which students' study about their motherland. The following are the specific objectives of the course. The course will develop vision of Historical Perspective, Government, Politics, Contemporary Pakistan, ideological background of Pakistan. The course will also enable students to understand process of governance, national development, issues arising in the modern age and posing challenges to Pakistan.

### **Course Outline**

#### **Introduction to Ideology**

Defining the Term Ideology, Role of Ideas, Contours of Ideology, Ideology, Truth and Power  
Types of Ideologies, Left, Right and Center Debate, Old and New Ideologies, Views about Ideologies

#### **Ideology of Pakistan**

Aims and Objects of Pakistan's Formation  
Ideology of Pakistan – its Importance  
Basics of Pakistan's Ideology  
Ideological rationale with special reference to Sir Syed Ahmed Khan, Allama Iqbal's and M. A. Jinnah's Notions on Ideology of Pakistan

#### **Constitution, Government and Politics**

Definitions, Features, and Functions  
Constitutional Development in Pakistan 1947-1973: Constitution of 1956, 1962  
Salient Features of Constitution of Pakistan 1973  
Fundamental Rights in Constitution of Pakistan 1973  
Martial Law 1977-88,  
Civilian Rule 1988-99  
Martial Law 1999 Onward

#### **Pakistan – Land and Peoples**

Geography and its Importance  
Natural resources and Their use  
Agriculture and Industry  
Population, Manpower, and Education

#### **Contemporary Pakistan**

Economic Institutions and Issues  
Society and Social Structure  
Foreign Policy of Pakistan and Challenges

#### **Reference Materials:**

- 1) The Emergence of Pakistan, Chaudary M., 1967
- 2) The making of Pakistan, Aziz. 1976
- 3) A Short History of Pakistan, I. H. Qureshi, ed., Karachi, 1988



- 4) Perspectives on Contemporary Pakistan Governance, Development and Environment Edited By Ghulam Ali, Ejaz Hussain, 2020
- 5) Any other standard and latest books covering the subject.

### 1. Historical Perspective

- Ideological rationale with special reference to Sir Syed Ahmed Khan, Allama Muhammad Iqbal and Quaid-i-Azam Muhammad Ali Jinnah.
- Factors leading to Muslim separatism
- People and Land
- Indus Civilization
- Muslim advent
- Location and geo-physical features.

### 2. Government and Politics in Pakistan

#### 2.1. Political and constitutional phases:

- 1947-1958 & 1958-1971
- 1971-1977 & 1977-88
- 1988-1999 & 1999 onward

### 3. Contemporary Pakistan

- Economic institutions and issues
- Society and social structure
- Ethnicity
- Foreign policy of Pakistan and challenges
- Futuristic outlook of Pakistan

#### Suggested Readings:

1. Afzal, M. R. (1998). *Political Parties in Pakistan*, Vol. I, II and III. Islamabad: National Institute of Historical and cultural Research.
2. Amin, T. (n.d.). *Ethno - National Movement in Pakistan*, Islamabad: Institute of Policy Studies, Islamabad.
3. Aziz, K. K. (1976). *Party, Politics in Pakistan*, Islamabad: National Commission on Historical and Cultural Research.
4. Haq, N. U. (1993). *Making of Pakistan: The Military Perspective*. Islamabad: National Commission on Historical and Cultural Research.
5. Javed, B. S. (1980). *State and Society in Pakistan*. The Macmillan Press Ltd.
6. Sayeed, K. B. (1967). *The Political System of Pakistan*. Boston: Houghton Mifflin

## FUNCTIONAL ENGLISH

Course Code: SOC 115

Credit Hours: 03(3-0)



## **COURSE DISCRIPTION**

The purpose of this course is to develop the English-language proficiency of students and to help them become confident in reading, writing, speaking, and listening to the English language. Instead of teaching grammar in isolation and only at sentence level, this course is based on developing the language abilities of students through an integrated approach that provides opportunities to develop their listening, speaking, reading, and writing skills. With a focus on social interaction, the course draws specific attention to the accurate use of structures, improvement of pronunciation, and development of active vocabulary in descriptive, narrative, and instructional texts.

## **COURSE OUTCOMES**

After completing this course, students will:

- have improved their listening and reading skills in English
- be able to communicate in written and oral English with peers and teachers
- rely less on their first languages and increase their use of English in formal and informal situations
- have a deeper understanding of correct English structures in descriptive, narrative, and instructional texts.

## **COURSE CONTENTS**

### **Basics of Grammar**

- Parts of Speech and their Usage
- Sentence and Its Structure
- Phrase, usage of phrases
- Clause, usage of clauses

### **Introductions**

This first unit will provide students with an opportunity to interact with one another in oral and written forms. It will serve to introduce them and help them develop conversations through suggesting simple words and phrases to describe people, preferences, and other conversation topics in a logical sequence.

#### **Making Introductions**

- Making effective self and peer introductions
- Taking useful introductory notes

#### **Expressing Requests and Enquiries**

- Forming appropriate requests and enquiries
- Responding to enquiries
- Requests versus commands





## **Social Interaction**

This unit is aimed at developing students' social interaction in English and expanding their interpersonal skills. Through class activities, they actively converse in formal and informal contexts to congratulate, express gratitude, make invitations, and respond to speakers in oral and written contexts.

### **Greetings**

- Greeting friends and family on different occasions and for different reasons
- Responding to a positive event
- Using formal greeting expressions appropriately

### **Gratitude**

- Using formal and informal expressions of gratitude appropriately
- Reading a story that uses expressions of gratitude
- Writing a formal letter to say thanks to a teacher, parent, or friend

### **Invitations**

- Demonstrating the use of formal and informal expressions of invitation
- Developing verbal and written skills for invitations
- Responding to invitation requests by accepting or declining

### **Regrets**

- Expressing regrets orally and in writing appropriately
- Saying sorry and accepting apologies

## **Giving and Following Directions**

In this unit, students learn how to follow directions from a map as well as how to give directions to search for a location or specific information. They learn how to follow and provide clear instructions.

### **Following and Giving Directions**

- Following directions from a map
- Giving directions to a location in oral and written forms
- Reaching a destination

### **Giving Clear Instructions**

- Carrying out instructions
- Structuring instructions
- Writing clear instructions

## **Sharing experiences**

In this unit, students will engage with different meanings in a variety of written and visual texts through shared, guided, and independent readings of narratives in various genres. Instructors will



encourage them to respond to the narrative and imaginative texts by composing stories and sharing them in written and oral form.

### **Sharing narratives**

- Reading short stories
- Reading excerpts, comic strips, interviews, and other common texts

### **Sharing unique experiences**

- Summarizing and narrating true stories
- Solving word puzzles to develop language awareness
- Reading short stories and completing exercises to test comprehension
- Converting an event into a short story
- Using pictures as stimuli for narrative creation
- Using songs as examples of personal experience

### **Imaginative texts**

- Developing imaginative texts by communicating engrossing stories and descriptions of scenes

### **Discussion**

General topics and every-day conversation (topics for discussion to be at the discretion of the teacher keeping in view the level of students)

### **Composition and Comprehension**

#### **Writing Mechanics**

- Sentences, sentence fragments, and run-on sentences
- Subject-predicate and pronoun-reference agreement
- Punctuation and structure

**Paragraph Writing (practice)**

**Essay Writing (practice)**

**Précis writing (practice)**

### **TEXTBOOKS AND REFERENCES**

1. T. K. Carver and S. Fortinos-Riggs, Conversation Book II – English in Everyday Life (New York: Pearson Education Limited, 2006).
2. J. Eastwood, Oxford Practice Grammar (Karachi: Oxford University Press, 2005).
3. J. Swan, Practical English Usage, 3rd ed. (New York: Oxford University Press, 2005).
4. J. Thomson and A. V. Martinet, A Practical English Grammar (Intermediate) (New York: Oxford University Press, 1986)
5. Allama Iqbal Open University, Compulsory English 1 (Code 1423) (Islamabad: AIOU Press).
6. BBC. (2013) Learning English. <http://www.bbc.co.uk/worldservice/learningenglish/>



7. British Council. Learn English. <http://learnenglish.britishcouncil.org/en/>

Course Name: **FINANCIAL ACCOUNTING-1**

**Introduction:**

Purpose and Nature of Accounting,  
Various areas of Accounting  
Forms of Business enterprises,  
Accounting Information users,  
GAAP, Accounting Systems. Accounting Terminology

**Recording Business Transactions:**

Types of Accounts.  
Debit & Credit Rules.  
Journal, Ledger, Trial Balance;  
Accounting equation.

**Measuring of Business Income:**

Preparation of Income Statement, Statement of Owner's Equity.  
Adjusting Process.  
Preparation of Balance Sheet,  
Closing Entries.  
Preparation of Work sheet,

**Controlling Accounts & Subsidiary Ledger Accounts.**

Special Journal for Purchase & Sales,  
Purchase Returns & Sales Returns.  
Cash Receipts and Cash Payment Journal  
Accounts Receivables & Accounts Payables

**Control of Cash Transactions and Bank Reconciliation Statement.**

Cash Book.  
Bank Reconciliation Statement.

**Capital & Revenue:**

Capital & Revenue Expenditures  
Capital & Revenue Receipts  
Capital & Revenue Profits  
Capital & Revenue Losses.

**Text Books:**

- Robert F.Meigs and Walter B.Meigs: Accounting: The Basis for Business Decisions,



McGraw Hill, Inc

- Eric G. Flamholtz, Diana Troik Flamholtz, Michael A. Diamond: Principle of Accounting, Macmillan Publishing Co. New York
- Frankwood: Business Accounting-I, Business Accounting-II

---

**Course Title : Fundamentals of Commerce**

**Course Code:**

**Credit Hours : 03**

**Total Weeks : 16**

**Total Hours : 48**

**Course Objectives:**

This course will enable the students to understand the nature and importance of business, the formation and the functions of various business organizations.

**Week 1** Introduction to Business;

**Week 2** Sole Proprietorship;

**Week 3** Partnership;

**Week 4 & 5** Joint Stock Company;

**Week 6** Important Documents

of a joint stock

company

**Week 7** Combinations;

**Week 8** Insurance;

**Week 9** Customs & Excise;

**Week 10** Stock Exchange;

**Week 11&12** Securities and Exchange Commission of Pakistan (SECP);

**Week 13&14** Central Depository Company (CDC);

**Week 15&16** Financial and capital markets

Recommended Texts:

Madura, J. (2010). Introduction to Business. Paradigm Pub.

Ali, M.H. (latest Edition). Business Organization. Lahore.

Nasir, M. S. (latest Edition). Introduction to Business. Lahore.

Companies Ordinance 1984.

Securities and Exchange Commission of Pakistan Act, 1997.

Central Depositors Act, 1997

**ISLAMIC STUDIES**

**Course Code: SOC-116**

**Credit Hours: 2 (2-0)**

**Note:** May be taught in Urdu.



Course Contents (English & Urdu)

English	Urdu
<b>1. Introduction to Quranic Studies</b> <ul style="list-style-type: none"><li>• Basic Concepts of Quran</li><li>• History of Quran</li><li>• Uloom-ul -Quran</li></ul>	<b>1. قرآنی علوم کا تعارف</b> <ul style="list-style-type: none"><li>• قرآن مجید کے بنیادی اصطلاحات</li><li>• تاریخ تدوین و جمع قرآن</li><li>• علوم القرآن</li></ul>
<b>2. Study of Selected Text of Holy Quran</b> <ul style="list-style-type: none"><li>• Verses of Surah al-Furqan Related to Social Ethics (Verse No.6377)</li><li>• Verses of Surah Al-Hashr (18,19, 20) Related to thinking, Day of Judgment</li><li>• Verses of Surah Al-Saff Related to Tafakur, Tadabbur (Verse No-1,14)</li></ul>	<b>2. منتخب آیات کریمہ کا مطالعہ</b> <ul style="list-style-type: none"><li>• معاشرتی آداب سے متعلق سورہ الفرقان کی آیات نمبر 63-77</li><li>• آخرت اور اسکی فکر سے متعلق سورہ الحشر کی آیات 18-20</li><li>• کائنات میں غور و فکر سے متعلق سورہ الصف کی آیات 1-14</li></ul>
<b>3. Seerat of Holy Prophet (PBUH)</b> <ul style="list-style-type: none"><li>• Life of Holy Prophet (PBUH) in Makkah (After Prophethood) and its Important Events</li><li>• Life of Holy Prophet (PBUH) in Madinah and its Important Events</li></ul>	<b>3. سیرت طیبہ ﷺ کا مطالعہ</b> <ul style="list-style-type: none"><li>• مکہ مکرمہ میں بعد از نبوت حضور ﷺ کی زندگی اور اہم واقعات</li><li>• مدینہ منورہ میں حضور ﷺ کی زندگی اور اہم واقعات</li></ul>
<b>4. Introduction to Sunnah</b> <ul style="list-style-type: none"><li>• Basic Concepts of Hadith</li><li>• History of Hadith</li><li>• Kinds of Hadith</li><li>• Legal Position of Sunnah</li></ul>	<b>4. تعارف حدیث و سنت</b> <ul style="list-style-type: none"><li>• سنت و حدیث کا تعارف و اہمیت</li><li>• تاریخ حدیث</li><li>• حدیث کی اقسام</li><li>• سنت کا شرعی مقام</li></ul>
<b>5. Selected Study from Text of Hadith</b> <ul style="list-style-type: none"><li>• عن انس بن مالک رضی اللہ عنہ قال قال رسول اللہ ﷺ: "من خرج في طلب العلم فهو في سبيل الله حتى يرجع".</li><li>• عن ابی امامة رضی اللہ عنہ قال قیل یارسول اللہ! الراجلان یلتقیان ایہما یبدا بالسلام فقال اولاهما باللہ".</li><li>• عن ابی سعید الخدری رضی اللہ عنہ قال سمعت رسول اللہ ﷺ یقول: "من رأى منکم منكراً فلیغیرہ بیدہ فان لم یستطع فبلسانہ فان لم یستطع فبقلبه و ذالک اضعف الايمان"</li><li>• عن ابی ہریرة رضی اللہ عنہ قال قال رسول اللہ ﷺ: "آیة المنافق ثلاث اذا حدث کذب واذا وعد اخلف واذا اتتمن خان"</li><li>• عن ابی ہریرة رضی اللہ عنہ قال قال رسول اللہ ﷺ: "ایاکم و الحسد فان الحسد یأکل الحسنات کما تأکل النار الحطب".</li><li>• عن ابی ہریرة رضی اللہ عنہ ان رسول اللہ ﷺ قال: "من کان یؤمن باللہ والیوم الآخر فلیقل خیرا او لیصمت ومن کان یؤمن باللہ والیوم الآخر فلیکرم جاره ومن کان یؤمن باللہ والیوم الآخر فلیکرم ضیفہ".</li><li>• عن عبداللہ ابن عمر بن الخطاب رضی اللہ عنہما قال سمعت رسول اللہ ﷺ یقول: بنی الاسلام علی خمس شهادة ان لا اله الا الله وان محمدا عبده ورسوله واقام الصلوة وایتاء الزکوٰۃ وحج البیت وصوم رمضان</li><li>• عن ابی ہریرة رضی اللہ عنہ ان رسول اللہ ﷺ قال: "من حسن اسلام المرء ترکہ ما لایعنیہ".</li></ul>	



<p><b>6. Introduction to Islamic law and jurisprudence</b></p> <ul style="list-style-type: none"><li>• History and Importance of Islamic Law and Jurisprudence</li><li>• Sources of Islamic law and jurisprudence</li><li>• Nature of differences in Islamic law</li><li>• Islam and sectarianism</li></ul>	<p><b>6. اسلامی قانون اور فقہ کا تعارف</b></p> <ul style="list-style-type: none"><li>• اسلامی قانون اور فقہ کی تاریخ اور اہمیت</li><li>• اسلامی قانون اور فقہ کے ذرائع</li><li>• اسلامی قانون میں اختلافات کی نوعیت</li><li>• اسلام اور فرقہ واریت</li></ul>
<p><b>7. Political System of Islam</b></p> <ul style="list-style-type: none"><li>• Basic Concepts of Islamic Political System</li><li>• Islamic Concept of Sovereignty</li><li>• Basic Institutions of government in Islam</li></ul>	<p><b>7. اسلام کا سیاسی نظام</b></p> <ul style="list-style-type: none"><li>• اسلامی سیاسی نظام کے بنیادی تصورات</li><li>• اسلامی تصور حاکمیت</li><li>• اسلام میں حکومت کے بنیادی ادارے</li></ul>
<p><b>8. Social System of Islam</b></p> <ul style="list-style-type: none"><li>• Basic concepts of social system of Islam</li><li>• Elements of Family</li><li>• Ethical Values of Islam</li></ul>	<p><b>8. اسلام کا معاشرتی نظام</b></p> <ul style="list-style-type: none"><li>• اسلام کے معاشرتی نظام کے بنیادی تصورات</li><li>• خاندان کے عناصر</li><li>• اسلام کی اخلاقی اقدار</li></ul>

### Recommended Readings

- Ahmad Hasan, "Principles of Islamic Jurisprudence" Islamic Research Institute, International Islamic University, Islamabad (1993)
- Dr. Muhammad Zia-ul-Haq, "Introduction to Al Sharia Al Islamia" Allama Iqbal Open University, Islamabad (2001)
- H.S. Bhatia, "Studies in Islamic Law, Religion and Society" Deep & Deep Publications New Delhi (1989)
- Hameed ullah Muhammad, 'Introduction to Islam Maulana Muhammad Yousaf Islahi,'
- Hameed ullah Muhammad, "Emergence of Islam" , IRI, Islamabad
- Hameed ullah Muhammad, "Muslim Conduct of State"
- Hussain Hamid Hassan, "An Introduction to the Study of Islamic Law" Leaf Publication Islamabad, Pakistan.
- Mir Waliullah, "Muslim Jurisprudence and the Quranic Law of Crimes" Islamic Book Service (1982)

### Environmental Studies

Credit Hours: 3 (2+1)

Contact Hours: 3-2



**Pre-requisites: None**

**Domain: GE (Natural Sciences)**

### **Course Description**

In the last few decades “environment” has become a buzz word. A basic understanding of this term has become necessary in every field of life. Therefore, this course is designed for non-environmental science students keeping in view their diverse background of science and nonscience subjects. This course only provides a basic understanding of the environment around us which is necessary to understand the environmental problems we face in our everyday life. This course is designed to provide a basic understanding of the environment, its components and its processes. The course will also provide a brief history and background of the environmental movements.

The course is designed to demonstrate knowledge and understanding of the environmental pollution, its causes and impact on human beings and ecosystem. Course will take a multidisciplinary approach and will cover contemporary environmental problems. Course will be beneficial in general to all students but particularly for students of economics, sociology, communication studies, management sciences and law due to wide scale application of these concepts in these fields.

The course will provide an introduction to a range of "global environmental challenges" facing humanity. It will provide the necessary background to understanding the policies, politics, governance and ethics, and decision-making processes that underpin the causes of, and responses to, environmental change. It will include an appreciation of the social construction of the term global environmental challenges and the implications of this.

### **Course Objectives**

The course is designed to:

- provide students with a basic understanding of the environment, its components and processes.
- develop student capabilities to understand the man-environment interaction and ways human can impact environment.

Provide:

- an introduction of human attitude towards environment and how it has changed overtime,
- overview of the pollution; its causes and impacts,
- understanding of the role of human activities in causing environmental pollution,
- outline of the factors including physic-chemical, biological and socio-economic which contribute to accelerate or de-accelerate the rate of pollution.

### **Course Contents**

#### **1. Environment**

- Definition and Concept
- Ecosystem, its component; material and energy flow in an ecosystem;
- Terrestrial and aquatic ecosystems; biomes and their distribution;
- Atmosphere: composition, air pollution, causes and its impacts.
- Hydrosphere; water distribution on earth, water quality and quantity problems.



- Lithosphere; earth structure, soil resources, pollution and problem.
- Human population and resource use, Human attitude towards environment; history and background.

## 2. Environmental Pollution

- Concept,
- history and background,
- Pollution sources and types: point and non-point sources.
- Air pollution; sources, types of pollutants, sources and fate, impacts on human health and on environment,
- Water pollution; water quality and quantity problems, sources, types of pollutants, sources and fate, impacts on human health and on environment, Solid Waste,
- Noise Pollution, Toxic chemicals in environment, approaches to manage environmental pollution.

## 3. Global Environmental Problems

- Ozone Depletion
- history,
- science,
- world response

## 4. Climate Change

- a myth or reality,
- Conflicting Theories,
- climate change scientific basis,
- its impacts, world response,
- climate change politics.
- Acid Rain.

## 5. Human Population and sustainability, International environmental laws.

### Recommended Readings

1. Environmental Science: Earth as a Living Planet, Botkin, D.B & Keller, E.A. 9th Ed. John Wiley & Sons, 2013.
2. Environmental Science: systems and solutions, McKinney, M.L., Schoch, R.M. & Yonavjak, L. 5th Ed. Jones & Bartlett Publishers, 2013
3. Environmental Science: Toward a Sustainable Future, Wright, R.T. & Nebel, B.J. 10th Ed. Pearson Educational, 2007.
4. Environmental Science: Earth as a Living Planet, Botkin, D.B & Keller, E.A. 9th Ed. John Wiley & Sons, 2013.
5. Environmental Science: systems and solutions, McKinney, M.L., Schoch, R.M. & Yonavjak, L. 5th Ed. Jones & Bartlett Publishers, 2013
6. Environmental Science: Toward a Sustainable Future, Wright, R.T. & Nebel, B.J. 10th Ed. Pearson Educational, 2007.
7. Environmental Science: working with the Earth. 11th Ed. Miller, G., Tyler. Cengage Learning, 2005.
8. Environmental Science: Earth as a Living Planet, Botkin, D.B & Keller, E.A. 9th Ed. John Wiley & Sons, 2013.
9. Environmental Science: systems and





solutions, McKinney, M.L., Schoch, R.M. &Yonavjak, L. 5th Ed. Jones & Bartlett Publishers, 2013 10. Environmental Science: Toward a Sustainable Future, Wright, R.T. &Nebel, B.J. 10th Ed. Pearson Educational, 2007.



### **The Science of Global Challenges**

**Credit Hours: 3 (2+1)**

**Contact Hours: 3-2**

**Pre-requisites: None**

**Domain: GE (Natural Science)**

#### **COURSE DESCRIPTION**

Our world has seen a massive transformation in the past 200 years. The progress that we see around ourselves is largely owed to the advancement in Scientific knowledge that has enabled us to harness Nature's resources in a multitude of ways. This progress however has come at a great cost, including a threat to our own existence. Through this course, we will discuss some of the core challenges mankind is facing, the scientific reasoning behind all these challenges and the actions that must be taken to create a future free of these problems. The three main areas we will focus on include Climate Change, The Energy Crisis and the survival of humanity in the wake of deadly viruses and infectious diseases. Towards the end the students will get to see the complex relationship between Science, Technology and our Society and some future directions that promise a safer future for all of us.

#### **COURSE OUTCOMES**

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

1. Explain the scientific principles that help understand the key challenges we are facing today
2. Describe natural systems modulating the Earth's climate, articulate causes and consequences of anthropogenic climate change, and discuss measures to curb global greenhouse gas emissions.
3. Differentiate between renewable and nonrenewable systems
4. Explain the working principles of various renewable systems and devices including solar photovoltaics, wind mills, hydro power, geo thermal and bio energy
5. Explain the working principle of key biological ideas including viruses and diseases, evolution by natural and artificial selection
6. Demonstrate an understanding of the deep connection between science, technology and society

#### **COURSE CONTENTS**

##### **Overview and Framing of the Course**

Introduction to some key advancements we have made in the last 200 years and the associated challenges that are manifesting themselves in the form of Climate Crisis, the over reliance on fossil fuels and mass extinction of various species.

##### **Challenge 1: Climate Change**

- Intro and Framing
- What's the greenhouse effect?
- Challenges and risks of climate change
- Geologic History and Planetary Processes



- Oceans: How do ocean currents regulate global climate
- Atmosphere: How do large scale wind patterns affect global climate
- Ecosystems: Climate constrain ecosystems and ecosystems impact global climate
- Projections of future climate
- Measuring anthropogenic climate change
- What are GCMs? Carbon emission scenarios
- Sustainability

### **Challenge 2: Energy**

- Science of Energy: Forms of Energy, Energy Conversion
- Sustainability of Energy Systems
- Working of renewable devices. How do solar cells operate? Photoelectric effect, intro to semiconductors and band gaps, Wind energy, Wind mills, Physics of a generator
- Energy quantification - Energy needs, available resources, renewable vs nonrenewable, challenges of current practices.
- Future of Energy

### **Challenge 3: Human Survival and Infectious Disease**

- What are infectious diseases.
- Types of infectious diseases
- History of Germs, Vaccines and Diseases
- Evolution by Natural and Artificial Selection
- Why are viruses crossing species barrier?
- Anti-biotic resistance
- Human physiological limits
- Changing interactions and new diseases

### **Science, Technology, and Society**

- Complex web of science, politics and social systems
- Development of Science in certain areas, Role of Wars
- Scientific Funding
- Technological Progress and Ethical Constraints
- Human experiences as Data

### **The Future of Science: Nanotechnology & Biotechnology**

- Nanotechnology and its future applications in Medicine, Food, Computational Systems, Energy
- Biotechnology
- Future of foods: Agricultural production, consumption, and nutrition
- Genetic Modification: CRISPR, Gene Therapy
- Exobiology – Life and humans outside of Earth

### **Teacher's Manual**

[Natural Sciences Course Outline - Aug 2021.pdf](#)

[Natural Sciences Teacher Manual - Aug 2021.pdf](#)



**What is Science?**

**Credit Hours: 3 (2+1)**

**Contact Hours: 3-2**

**Pre-requisites: None**

**Domain: GE (Natural Science)**

**COURSE DESCRIPTION**

Science and Technology have completely transformed the way we live. The development we have seen in the past few decades is unprecedented but very few understand the principles through which the scientific progress is achieved. This course, especially designed for first year students introduces various fields of natural science, how scientists operate within these fields, what methods they deploy to make new discoveries, and how they communicate the advances in their fields to the world.

The course starts with an introduction to the development of the scientific approach. It discusses the modern use of the scientific method and the tools and resources that scientists deploy to ensure that they produce authentic and reliable bodies of knowledge. Students are then introduced to three main branches of science (Physics, Chemistry and Biology), their core underlying principles, major developments in these fields and their applications in modern life. Students will work on case studies and lab experiments to understand how scientists discover various workings of nature and the missteps that they can take while conducting any scientific inquiry. The final part of the course focusses on the skills to separate valid science from fringe science. Students are also exposed to the fundamentals of scientific communication and strategies to identify reliable bodies of knowledge.

**COURSE OUTCOMES**

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

- Clearly articulate the development of scientific thought through various parts of human history and compare it to the modern scientific method.
- Describe various branches of Science, their underlying core ideas, and compare their applications.
- Using case studies and demonstrations, practice application of the Scientific Method in the natural sciences.
- Determine whether a given claim or belief is scientifically valid or not and provide a clear rationale for doing so.

**COURSE CONTENTS**

**Overview of Science and the Scientific Method**



- What is science?
- What qualifies as science?
- Why does it matter?
- Who practices it?
- Introduction to important terminology: Fact, hypothesis, theory, law

### **Evolution of the Scientific Method across Civilizations**

- Prehistory, Mesopotamia & Egypt, Greeks, China, South Asia, Arab/Islamic, European
- Examples of scientific contributions from different regions are used to show different forms of reasoning that were used to determine the nature of reality and develop science as a process, e.g. inductive, deductive, abductive, hypothetico-deductive, falsification.

### **The Modern Scientific Method**

- What does modern science look like today?
- What are the advantages of using this method? What are the limitations?
- How did science become the dominant method of understanding the natural world?

### **Introduction to Areas/Branches of Science**

1 week (Intro to areas/branches of science)

2 weeks (Physics) = Major themes in Physics, Applications, Experiments

2 weeks (Chemistry) = Major themes in Chemistry, Applications, Experiments

2 weeks (Biology) = Major themes in Biology, Applications, Experiments

For each of the branches:

- Introduction to core ideas and important theories (e.g. Physics: Gravity, Chemistry: Atomic theory, Biology: Evolution by Natural Selection).
- Introduction to possible majors: How do they relate to various professions/fields.
- Practical applications of ideas from each field

### **How to spot Fake Science!?**

- Practices leading to pseudoscience
- Case-studies from popular discourse (e.g. Cold Fusion, Telepathy, N-rays etc.)

### **Scientific communication**

- Introduction to the Peer Review (advantages and misuse)
- Importance of controls and replication (link with the replication crisis in science)

### **Teacher's Manual**

[Natural Sciences Course Outline - Aug 2021.pdf](#)

[Natural Sciences Teacher Manual - Aug 2021.pdf](#)

### **Introduction to Geography**

**Credit Hours: 3 (2+1)**

**Contact Hours: 3-2**

**Pre-requisites: None**

**Domain: GE (Natural Science)**



### **Course Description**

Analyses the physical structure of the earth's surface, including landforms, weather, climate, and biogeography. Emphasizes understanding of what makes each point on Earth unique and how humans interact with physical systems in multiple ways.

### **Course Objectives**

Students should be able to:

- Explain the causes of seasons
- Discuss the formation of major landforms.
- Discuss the function, temperature profile and composition of the atmosphere.
- Discuss the hydrologic cycle, and the distribution and allocation of water resources for humans.
- Analyse patterns and consequences of human environment interaction.

### **COURSE OUTLINE**

#### **Unit 1: Defining Geography**

- Definition of Geography
- Scope of Geography
- Themes and traditions of Geography
- Geography and its relationships with other sciences

#### **Unit 2: Geography And Its Major Branches**

- Physical Geography
- Human Geography
- Economic Geography
- Urban Geography
- Population Geography

#### **Unit 3: Planet Earth**

- Galaxies and solar system
- Earth within the solar system
- Shape, size and movements of the earth
- Location and time on earth
- Latitude, longitude network
- Local Time, Standard time
- Time zones and International Date Line

#### **Unit 4: Spheres On and Around Earth**

- Lithosphere and its main characteristics
- Hydrosphere and its main characteristics
- Atmosphere and its main characteristics



- Biosphere and its main characteristics

#### **Unit 5: Man and Physical Environment**

- Man-environment interaction.
- Population
- Major Economic activities and sustainability
- Settlements
- Pollution

#### **Suggested Readings**

1. Modern Physical Geography by A.N. Strahler 2004
2. Human Geography: Culture, Society And space By H.J.D. Bliji 2002
3. Environment, Resources and Conservation by S. Owen and P. Owen 1990

## **Semester-II**

Course Name: **BUSINESS FINANCE**

### **INTRODUCTION**

The concepts of Business and Finance  
An overview of Financial Management  
The Financial System and environment  
An overview of Financial Markets  
Interest Rates and its determinants  
An overview of Financial Statements

### **THE TIME VALUE OF MONEY**

Concepts of the Time Value of Money  
Relationship to the Capital Outlay Decision  
Future Value of a Single Cash Flow  
Future Value of an Annuity  
Present Value of a Single Cash Flow  
Present Value of an Annuity

### **MODE OF FINANCING**

Short term Financing  
Term Financing  
Long Term Financing  
Financial planning / forecasting  
Need for Financial Planning



Steps in Financial Planning  
Limitations of Financial Planning

### **RISK AND RETURN**

The concept of Risk  
Risk Aversion  
The Risk - Return relationship  
The Types of Risks Firms Encounter

### **WORKING CAPITAL MANAGEMENT**

Overall Consideration of Working Capital  
Characteristics of Current Assets

### **FACTORS INFLUENCING WORKING CAPITAL REQUIREMENTS**

Nature of Business  
Seasonality of Operations  
Production Policy  
Supply Conditions  
Market Conditions  
Working Capital Policy  
Operating Cycle Analysis :

### **CASH MANAGEMENT**

#### **Cash in Narrow and Broad Sense**

Motives for Holding Cash  
Monitoring Cash Collections and Disbursements  
Cash Management Strategies  
Lock - Box System and Concentration Banking System

### **TERM LOANS AND LEASES**

Term loans, provisions of loan agreements  
Equipment financing, lease financing  
Evaluating lease financing in relation to debt financing  
Accounting treatment of leases.

### **RECOMMENDED BOOKS**

1. FINANCIAL MANAGEMENT T.J Gahagher And J.D.Andrew, Jr, McGraw Hill 1997
2. FOUNDATION OF FINANCIAL MANAGEMENT---  
Geoffrey A. Hirt, Richard D. Irwin, Inc. Stanley B. Block, 1997.





3. FUNDAMENTAL OF FINANCIAL MANAGEMENT, Eugene F. Brigham Seventh Edition.
4. FUNDAMENTAL OF FINANCIAL MANAGEMENT, James C. Vanhorne
5. FUNDAMENTAL OF FINANCIAL MANAGEMENT, Ramesh Rao

**Expository Writing**  
**Credit Hours: 3 (3-0)**  
**Contact Hours: 3-0**  
**Pre-requisites: None**  
**Domain: GE**

### **COURSE DESCRIPTION**

This course prepares undergraduates to become successful writers and readers of English. The course helps students develop their fundamental language skills with a focus on writing so that they can gain the confidence to communicate in oral and written English outside the classroom. The course is divided into five units and takes a PBL (Project-based Learning) approach. Unit themes target the development of 21st century skills and focus on self-reflection and active community engagement. Course activities include lectures, group, pair and individual activities, as well as a series of required assignments, including reading and writing across various genres. Finally, the course prepares students for taking the next course in the sequence, 'Expository Writing II: Cross-cultural Communication and Translation Skills'.

### **COURSE OBJECTIVES**

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

1. Analyze basic communication skills and use them effectively in oral and written English
2. Develop skills as reflective and self-directed learners
3. Critically evaluate and review various types of texts and summarize them
4. Develop analytical and problem-solving skills to address various community-specific challenges
5. Intellectually engage with different stages of the writing process, such as: brainstorming, mind mapping, free writing, drafting and revision, etc.

### **LEARNING OUTCOMES**

By the end of this course, the students will be able to

1. Write, edit and proofread a short essay in English language
2. Present ideas to the whole class in team presentations using English that is comprehensible and engaging.
3. Critically analyze a text written in English using SQW3R strategies
4. Conduct small-scale research about their communities
5. Draft a letter to editor.

### **COURSE CONTENTS**

#### **Unit 1: Expository Writing**

- Introduction
- Types



- Usage

### **Unit 2: Self Reflection**

- Introduction to the basics of the writing process
- Introduction to the steps of essay writing
- Students practice prewriting activities like brainstorming, listing, clustering and freewriting
- Students practice outlining of the essay

### **Unit 3: Personalized Learning**

- Students reflect on their learning process
- Group discussion about learning styles based on the reading material provided to students
- Introduction to personalized learning
- Students practice goal setting
- And create a learning plan
- Introduction to the structure and significance of oral presentations
- Class discussion about content selection and slide preparation for oral presentations
- Peer review through a gallery walk

### **Unit 4: Critical Reading Skills**

- Introduce authentic reading (DAWN newspaper and non-specialist academic books/texts)
- Conduct classroom reading activities (using strategies skimming, scanning, SQW3R, previewing, annotating, detailed reading and note-taking) using standard tests (TOEFL and IELTS) Assign books/articles/reports for their individual home assignments.
- Share model review reports and annotated bibliographies

### **Unit 5: Community Engagement**

- Showing short documentaries to students on global environmental issues
- Student-led brainstorming on local versus global issues
- Teacher-led introduction to the unit assignment (using assignment sheet)
- Readings (or other input sources - video, social media) from local news on possible community issues, letters to editor and op-eds
- Identify research problems
- Begin drafting research questions based on the problems identified
- Facilitating students on developing research questions in groups
- Draft interview or survey questions for community research (in English or L1)
- In-class role-plays of interviews with community members
- Engaging students in critical reading and reflection on the issues found in different communities
- In-class work on understanding interview information, how to present interview or survey information
- Refining the research questions, designing a detailed research plan in groups, dividing the tasks and deciding the timeline for the completion of the project
- Exposure to interview questions and interviewing techniques to develop an in-depth understanding of the issues
- Continued group work on report outline
- In-class lecture and group work on analyzing information



- Discussion based on translating the data from the source language to the target language (English)
- Sharing the experience of field work in class orally
- Teacher feedback on outline of report (globally to entire class and individually to groups as needed)
- Revisions to oral report in groups Engaging students in individual structured reflective writing based on their experience of working on the project
- Sharing their reflective writing to learn about each other's points of view
- Think-pair-share the findings (group similar issues)
- Individual writing of reflection on the community engagement project and their role in the group
- Brainstorm using creativity for dissemination - cartoons, advertisements for university magazine or beyond, creating posts for FB
- Summarizing/ converting the report to a letter to the editor to highlight the problems explored and their possible solutions (homework - connecting activity for week 11 - Unit 5)

#### **Unit 6: Letter to the Editor**

- Teacher-directed instruction on genres (types) of writing focusing on letter-writing
- Model-practice-reflect: Introduce types of letters comparing the use of formal and informal vocabulary and phrases in each type
- Introduce the format and purpose of the letter-to-editor explaining with the help of an actual letter from a local newspaper
- Group reading of sample letters-to-editor selecting ones that deal with issues familiar to the students
- Invite a guest lecturer (local newspaper editor or faculty from journalism) to talk about what issues are currently raised in letters-to-editors and what are editors' criteria to accept letters for publication
- Work in groups to continue reviewing letter samples, analyzing the structure of letters
- Each group identifies an issue they want to write about and give a brief oral presentation to the class
- Submit the first draft of letters (to the teacher and peer-review group)
- In-class peer review of drafts using a checklist focusing on content and structure DUE:
- First draft of letter (to teacher and peer review group)
- Groups revise first draft of letter
- Differentiate among revision, proofreading and evaluation (as substages of finalizing documents)
- Discuss critically the draft-letter and implement the 'revision' phase of writing Reading of (DAWN) newspaper and sharing important letters (to editors) on local issues
- Groups revise second draft of letter Explicit instruction (paragraph structure, syntax, diction, grammar, and mechanics)
- Classroom discussion/debrief of activity Discuss critically and finalize the draft-letter as the last phase of writing



---

**Teacher Manual & Suggested Reading**

[Expository Writing Course Outline - Sept 2021 - HEC.pdf](#)

[Detailed Courses - Expository Writing - Sept 2021 - HEC.pdf](#)

[Expository Writing Teachers Manual - Sept 2021 - HEC.pdf](#)

Course Name: **PRINCIPLES OF MANAGEMENT**

**An Overview of Management**

Definitions of Management

Characteristics of Management

Different between Management and Administration

**Functions of Management**

Functions a brief Treatment

Planning, Organizing, Staffing

Directing, Controlling, Coordination

**Principles of Management**

Taylor's Principles

Fayol's Principles

General Principles

Importance and Scope of Management

Importance of Management

Scope of Management

**Nature of Management**

Management as an art

Management as a Science

Management as a Profession

**Planning**

Definition, Nature and Characteristics

Importance of Planning

Limitations of Planning

Essentials of a good Plan

Steps in Planning Process

Types of Planning

**Decision Making**

Meaning and Elements of Decision Making

Importance and Process of Decision Making

Salient Features of a good or an Effective Decision

An Effective Decision Making



## **Organizing**

Nature and Importance of Organization  
Steps in the Process of Organization  
Formal and Informal Organization  
Principles of Organization

## **Communication**

Definition of Communication  
Process of Communication  
Importance of Communication  
Types of Communication  
Barriers to Communication  
Over Coming the Barriers  
Characteristics of a good Communication System

## **Staffing**

Definition of Staffing, Sources of Recruitment  
Steps in Selection Process  
Orientation or Induction  
Training and Education  
Types and Methods of Training

## **Directing / Direction**

Definition, Nature and Importance  
Principles & Techniques

## **Leadership**

Definition  
Traits / Qualities of a Successful Leader  
Leadership Styles, Function of Leader Ship

## **Motivation**

Meaning and Importance  
Financial and Non Financial Incentives  
Theory X and Theory Y  
Maslow's Need Priority Model

## **Controlling**

Definition of Controlling  
Characteristics of Controlling  
Objectives of Controlling  
Steps in the Process of Controlling  
Essentials of an Effective Control System



## RECOMMENDED BOOKS

1. Principles and Practice of Management 1998 Edition, Terry, Prentice Hall USA.
2. Practice of Management, 1997 Edition P.F. Duck Ker, Macmillan, London.
3. Fundamentals of Management 2004 Edition, Prof. Fazli Wahid IBMS/CS Agricultural University Peshawar.

Course Name: **FINANCIAL ACCOUNTING-11**

### **Accounting Concepts: (Review)**

GAAP, The Consistency Principle,  
The Disclosure Principle,  
Materiality Principle,  
Conservatism Principal,  
International Accounting Standards-Overview.

### **Partnership Accounts:**

Introduction,  
Formation, Admission & Liquidation,  
Division of Income,

### **Corporation Accounting:**

Introduction,  
Formation of Corporation,  
Types of Capital  
Types of Shares/Stock & Debentures/Bond,  
Accounting process for issue of shares and Debentures,  
Preparation of Corporation's Balance Sheet,

### **Statement of Cash Flow:**

Introduction & Purpose,  
Classification of Cash Flow,  
Preparation of Cash Flow Statement

### **Plant Assets & Depreciation:**

Categories of Plant Assets.  
Depreciation Methods  
MACRS Methods.  
Amortization & Depletion Methods

### **Inventories:**

Introduction, Types of Inventories.  
Inventory costing Methods  
LIFO, FIFO, AVERAGE.

### **Text Books:**



- Robert F.Meigs and Walter B.Meigs: Accounting: The Basis for Business Decisions, McGraw Hill, Inc
- Eric G. Flamholtz, Diana Troik Flamholtz, Michael A.Diamond: Principle of Accounting, Macmillan Publishing Co. New York
- Frankwood, Business Accounting-I and Business Accounting-II
- M.A.Ghani, Principles of Accounting.
- Fundamentals of Accounting, Aftab Ahmed

### **Exploring Quantitative Skills**

**Credit Hours: 3 (3-0)**

**Contact Hours: 3-0**

**Pre-requisites: None**

**Domain: GE**

### **COURSE DESCRIPTION**

This course aims to develop the basic mathematical skills which ultimately enhance problem solving skills using inductive and deductive reasoning and sets. The basic concepts will be developed with applications from the real world such as algebraic models with equations, rates, ratios, and percentages will be discussed. Students will also explore linear models, including rectangular-coordinates, functions, empowering them to analyze real-world problems with logical precision. By the end of course, students will have practiced problem-solving, logical reasoning, and mathematical modeling abilities to tackle diverse challenges confidently as follows:

- Students will be introduced to the above concepts, and they will be prepared to apply these concepts to analyze and interpret information in different walks of life.
- Students will get familiarized with the importance of quantitative reasoning skills in the modern age.
- This course will improve their ability to deal with scenarios involving numbers related issues in a logical manner.
- It will provide students an opportunity to appreciate the intellectual beauty of quantitative reasoning skills.
- It will prepare students to apply the quantitative reasoning skills in solving quantitative problems which they will experience in their practical lives.

### **COURSE CONTENTS**

#### **Exploring Importance of Quantitative Reasoning Skills**

What is quantitative reasoning, Overview of contributions of mathematicians especially Muslim scholars.

#### **Problem Solving Techniques**



Understanding relationship between parts and whole, Practical life scenarios involving units and rate, Unit analysis as a problem-solving tool, Inductive and deductive reasoning, Problem solving strategies.

### **Numbers & the Universe**

Understanding our World through numbers, Dealing with very big and small numbers & their applications, Understanding uncertainty and its applications, Introduction to number systems and different types of standard numbers and their role in practical life scenarios, square roots, cube roots, highest common factors, lowest common multiples, visualizing fractions, decimals, systems of measurements, an overview of contributions of mathematicians, unit analysis as a problem-solving tool.

### **Financial Issues**

Money management (profit, loss, discount, taxation, and other scenarios involving percentage), money management in practical life scenarios like investments and federal budget, simple and compound interest, Saving plans and economy, percentage, profit, loss, discount, taxation, and other scenarios involving percentage, simple and compound interest with applications.

### **Exploring Expressions**

Practical scenarios involving expressions, equating two expressions in one variable & using it to solve practical problems, linear equations, quadratic equations and their applications in social and economic problems.

### **Exploring Beauty in Architecture & Landscape**

Introduce geometrical objects through architecture and landscape, dealing with social and economic issues involving geometrical objects, fundamentals of geometry, applications of Pythagorean theorem, introduction to unit circles, trigonometric functions and inverse trigonometric functions, problem solving with geometry.

### **Venn Diagrams**

Venn diagrams and their applications

## **TEACHER MANUAL**

[Quantitative Reasoning Courses/Quantitative Reasoning Teacher Manual - Sept 2021 - HEC.pdf](#)

## **RECOMMENDED RESOURCES**

1. R. N. Aufmann, I. S. Lockwood, R. D. Natio and D. K. Clegg, Mathematical Thinking and Quantitative Reasoning (2008), Houghton Mifflin Company (New York).
2. Bennett, I. & Briggs, W. (2015). Using and understanding mathematics (6th Edition). Pearson Education, Limited.
3. Blitzer, R. (2014). Precalculus. (5th Edition). Pearson Education, Limited.
4. Using and understanding mathematics, 6th edition by Jeffrey Bennet and William Briggs, published by Pearson USA.





5. Mathematical thinking and reasoning 2008 by Aufmann, Lockwood, Nation & Clegg published by Houghton Mifflin Company USA.
6. Precalculus by Robert Blitzer 5th edition published by Pearson USA.
7. Precalculus Graphical, Numerical, Algebraic 8th edition by Franklin D. Demana, Bert K. Waits, Gregory D. Foley & Daniel Kennedy published by Addison Wesley USA.
8. Precalculus Mathematics for Calculus, 6th edition by James Stewart, Lothar Redlin and Saleem Watson published by Brooks/Cole Cengage Learning USA.
9. GRE Math Review [https://www.ets.org/s/gre/pdf/gre\\_math\\_review.pdf](https://www.ets.org/s/gre/pdf/gre_math_review.pdf) OpenAlgebra.com
10. A free math study guide with notes and YouTube video tutorials.

**Any one subject from the following arts humanities:**

### **INTRODUCTION TO PHILOSOPHY**

**Credit Hours: 03(3-0)**

**Course Objectives:** To enable the students to understand basic concepts of philosophy in the fields of metaphysics, axiology, and epistemology. Also the course will help students in understanding of basic philosophical terms.

#### **Course Contents**

1. A review of the history of philosophy
2. A discussion on the major problems and methods of philosophy
  1. Greco-Roman Philosophers Plato, Aristotle, Democritus, Pythagoras, Heraclitus, Protagoras, Epicurus, Seneca, and Epictetus
  2. Medieval Religious Philosophers Avicenna, Averroes, St. Thomas Aquinas
  3. Renaissance Philosophers Machiavelli, Erasmus, Thomas More
4. Enlightenment and Sui Generis Philosophers Copernicus, Descartes, Hobbes, Spinoza, Leibniz, Locke, Berkeley, Hume, Kant
5. Idealists Fichte, Schelling, Schiller, Hegel
6. Utilitarian Philosophers Jeremy Bentham, J.S. Mill
7. Romantic Reactionaries Rousseau, Schopenhauer, Kierkegaard,
8. Materialist Philosophers Feuerbach, Marx
9. The Irrational Philosophers Bergson, Freud
10. Phenomenologists and Existentialists Husserl, Heidegger, Sartre, Camus, Fanon

#### **Suggested Readings**



1. Adorno, T.W., Aesthetic Theory. Tr. By C. Lenhardt. London: Routledge & Kegan Paul, 1984
2. Ahmad, Absar, Concept of Self and Self-Identity in Contemporary Philosophy. Lahore: Iqbal Academy, 1986
3. Aldrich, Virgil., Philosophy of Art, New Jersey: Prentice Hall, 1963
4. Anne, Bruce, Metaphysics: The Elements. Oxford: Basil Blackwell, 1986
5. Aristotle, The Works of Aristotle, edited by W.D. Ross. Vol x. Politica, translated by Benjamin Jowett. Oxford: Clarendon Press 1921
6. Ayer, A. J., Central Questions of Philosophy London: Penguin Books, 1973
7. Cairns, Huntington, Legal Theory from Plato to Hegel. Baltimore: John Hopkins Press. 1967.
8. Copleston, Frederick, A History of Philosophy. vols New York: Image Books 1962 Frankena, William, K. Ethics Prentice Hall, Inc.
10. Hurley, Patrick, J, A Concise Introduction to Logic, Belmont: Wadsworth Publishing Co. 1988
11. James Rachel

### **Introduction to History**

**Credit Hours: 2 (2-0)**

**Contact Hours: 2-0**

**Pre-requisites: None**

**Domain: GE (Arts & Humanities)**

### **Course Description**

This is an Introductory level course consist of a review of major concepts relevant to the understanding of history as discipline and as a Process. It focuses on the introduction of major concepts, terminologies and issues, understanding of those are essential for the study of history. It will aim at the clarification of basic notions or ideas about what is history and what history is for. It evolves around the idea of the place of history as a source of knowledge and how can we approach historical knowledge with a sense of evolution.

### **Course Objectives**

The purpose of this course is:

- To make students aware of the nature of historical knowledge and research.
- To inculcate among the students a sense of historical evolution of human knowledge, development and progress
- To develop among the students an ability to understand the common themes of historical knowledge.
- To inculcate among the students of history a sense of critical thinking.
- The Course shall form the basis for the ensuing courses of History at different levels.

### **Course Outcomes**

At the end of the course the students shall be able to:

- Have an understanding of the major concept of historical Knowledge.
- Have an ability to distinguish between 'historical' and 'Instinctual' aspects of human knowledge.



- Have an ability to understand the historical evolution.
- Have an ability to plan a role in the future development.

### Course Contents

- What is History?
  - Literal, terminological and conceptual meaning of history
  - History as Fact
  - History as Process
  - History as Narrative
- Memory, Record and History
- Nature of History:
  - Being and Becoming;
  - Continuity and Change;
  - Evolution, Progress and Development
  - Macrocosm & Microcosm: Time, Space, Causation
  - Facts and opinion/ objectivity & Subjectivity
- Utility, Benefits & importance of History:
  - History as a corrective/cohesive force;
  - History as a repetitive force
  - Continuity of History from Past to Future
  - Lessons from Past Historical determinism, etc.
  - History as Mother of All Sciences/Knowledge
- Epistemological nature of History:
  - Relationship of History with other forms of knowledge:
    - Natural Sciences
    - Social Sciences
    - Literature and Arts
- Forms and Classification of History

### Suggested Readings

1. Burke, Varieties of Cultural History, Cornell University Press, 1977
2. Carlo, Ginzburg. Clues. Myths, and the Historical Method, John Hopkins: University Press, 1992
3. Carr, E. H., What is History? Harmondsworth: Penguin, 1961
4. Cohn, Bernard. An Anthropologist among Historians and Other Essay, Oxford University Press, 1988
5. Collingwood, R. G. The Idea of History. Oxford: Oxford University Press, 1978.
6. Daniels, Studying History: How and Why, New Jersey, 1981.
7. Gertrude Himmelfarb. The New History and the Old, Cambridge: Harvard University Press, 1987



8. Govranski. History Meaning and Methods, USA, 1969
9. Hegel. Elements of the Philosophy of Right. Cambridge University Press, 1991
10. Qadir, Khurram, Tarikh Nigari Nazriyat-o-Irtiqqa, Lahore: Palgrave, 1994.
11. Qureshi, Muhammad Aslam. A Study of Historiography. Lahore: Pakistan Book Centre, Latest Edition.
12. Steedman. Caroline, Dust: The Archive and Cultural History, Manchester University Press, 2002
13. Stern Fritz, .Varieties of History: from Voltaire to the Present, Vintage, 2nd Edition 1975
14. Tahir Kamran, The Idea of History Through Ages, Lahore: Progressive Publisher, 1993
15. Lemon, M. C., Philosophy of History, London: Routledge, 2003
16. Marwick, Arthur, The New Nature of History, London, 1989, pp.31-35.
17. Roberts, Geoffrey, ed., History and Narrative Reader, London: Routledge, 2001.
18. Shafique, Muhammad, British Historiography of South Asia: Aspects of Early Imperial Patterns and Perceptions, Islamabad, NIHCR, Quaid-iAzam University, 2016

### **Creative Writing**

**Credit Hours: 2 (2-0)**

**Contact Hours: 2-0**

**Pre-requisites: None**

**Domain: GE (Arts & Humanities)**

### **Course Description**

Creative writing is everywhere. It connects authors and audiences whether you are reading a novel or driving past a billboard. This course will train students in the craft of writing expressively and persuasively across a wide range of creative modes and media. From writing literary fiction for the printed page or for digital platforms, to producing compelling and poetic sales copy, this course provides students with the basic knowledge and skills that allows them to connect with a target audience and become better storytellers. It will pose questions concerning the very nature of "literary" language and examine the ways in which such language can command our attention, stir our emotions, and thus encourage us toward action.

### **Learning Outcomes**

Students who successfully complete this course will:

- Gain exposure to a range of creative genres and forms and acquire the skills with which to identify elements and techniques of each that attract attention and persuasively affect readers
- Be introduced to practices (in tutorial workshops) to help learn to give and receive effective feedback
- Develop new vocabularies and techniques that span creative fiction and creative advertising. The development of a portfolio will give students experience in editing and presenting their own work



- Gain the ability to judge and assess creative texts for their rhetorical structure and persuasive effects
- Develop their capacity for self-directed activity through compiling their creative submissions
- Be exposed to diverse literary and cultural characteristics and their influences on each other in a global cultural context through studying how different texts affect different audiences in different contexts. This exposure will also help them develop as conscientious citizens

### Topics

Topics will vary and will include:

- Crime fiction
- Creative copywriting
- Flash Fiction
- Digital narratives
- Satire
- Travelogues

### Required Books and Materials

- Poem Crazy by Susan Wooldridge
- Creating Short Fiction by Damon Knight
- Edmondson's Creative Writing Models (instructor course pack bound in one volume)
- Paper, pens, notebooks, portfolio (determined by each student).
- An active UH student email account you know how to use  
(<https://myuhportal.hawaii.edu>)

### SEMESTER- III

Course Name: **BUSINESS RESEARCH METHODS**

### INTRODUCTION

Business, Definition, Characteristics, Types, Factors Promoting Business, Research, Definition, Characteristics, Types, the Need for Research, Business Research, Definition, Characteristics, Types and Need of Research in Business, who does the Research? Where and why Study Research? Need for Better Business Research and its Criteria Hall Marks of Scientific Research

### RESEARCH PROBLUM



Problem, research problem, definition, causes, types, formulation, importance. The Research Process, the Theoretical Framework, its Components. The Variables of research problem.

## **HYPOTHESIS**

Definition and Types of Hypothesis, Definition, Features Types and Needs. The Development of Hypothesis. The Stages in its Development Hypothesis Testing with Quantities and Qualitative Data

## **RESEARCH DESIGN**

The Research Process the Research Design, Definition, eatures, Functions and Components Difference B/W Research Design, Proposal & Plan. The Experimental, Design. Sampling and Sample Definition, Features Types and Needs Population, Universe, Element and Sample Types of Sample/Sampling the Probability and Non Probability Sampling

## **RESEARCH INSTRUMENTS**

The Research Process: Research Instruments. Research Survey sample census Surveys and Pilot Surveys. Data Definition, Nature and Types Primary and Secondary Data. The Research Process Data Collection Sources, Methods and Settings. Interview Definition, Nature Features Types, Importance of Data Collection Methods Types of Interview and Their Respective Units and Demerits

## **DATA COLLECTION METHODS**

Questionnaire, Definition, Nature and Importance. Types of Question and Their Respective Merits and Demerits. Data Collection Methods Observation, Definition, Features Types and Importance. Different Types of Observation and their Respective Merits and Demerits.

## **STATISTICAL TOOLS**

Statistical Terms and Test Used in Business Research Description Statistics. Measures of Central Tendency and Dispersion Frequencies Data Analysis and Interpretation Data Completion, Processing Editing, Coding, Representation. Data Analysis, Programming Validity and Reliability Data Interpretation Research Report Definition



Components, types Research Report Format Title, Table of Contents, Introduction, Executive Summary, Main Body, Summary and Conclusions, Plan of Action.

### **RECOMMENDED BOOKS**

1. RESEARCH MYTHOLOGY FOR BUSINESS, --- Umma Sekaran, 2<sup>nd</sup> Edition Johni Wrley Sons Inc. New York Year 2000
2. BUSINESS RESEARCH --- William Emmoy 1980 Edition Richard D. Irwin Inc. Illinois USA.
3. INTRODUCTION TO BUINESS RESEARCH--- Prof: Fazli Wahid, 2003 Additions, Research and Development Center Peshawar

Course Name: **MICROECONOMICS**

#### **Introduction**

Basic Concept of economics  
Definition of Economics  
Factors of Production  
Types of Economies

#### **Scarcity Problem**

The Economic Problem of Scarcity  
Limited Resources and Goods  
Goals of Market Oriented Economy  
Concepts of Graph in Economics

#### **Basic Elements of Supply and Demand**

Definition of Demand, Law of Demand, Assumptions, Limitations, Shifts in Demand Curve, Individual and market Demand, Determinants of Demand  
Elasticity of Demand, Income Elasticity, Price Elasticity, Cross Elasticity  
Determinants of Elasticity  
Definition of Supply  
Law of Supply  
Assumptions, Limitation, Shifts in Supply curve  
Determinants of Supply  
Market Equilibrium  
The Effects of Demand Shift on Equilibrium  
The Effect of Supply shifts on Equilibrium

#### **Demand and Consumer Behavior**

Introduction  
Utility



Law of Diminishing Marginal Utility  
Law of Equal and Marginal Utility  
Indifference Curve Approach  
It's Shape  
Assumptions  
Budget constraint  
Income And Substitution Effects of a consumer

### **Analysis of Cost**

Introduction  
Total cost, Fixed Cost, Variable Cost  
Marginal Cost, Average Cost  
Average Fixed and Variable Cost

### **Behavior of Perfect Competitive Markets**

Markets  
Kinds of markets  
Behavior of Perfectly Competitive Market  
Conditions of Perfectly Competitive Market  
Long and short Run Analysis and Short Comings

### **Monopolistic competition**

Monopoly  
Conditions of Monopoly  
Long Run and Short Run Analysis  
Monopolistic Competition  
Oligopoly Markets  
Duopoly Markets  
Conditions of Oligopoly Markets and Duopoly Markets  
Long Run and Short Run Analysis

### **Factor Pricing**

Introduction  
Marginal Productivity theory  
Explanations and Assumptions  
Factors of Production

### **Labor Market**

Introduction  
Efficiency of Labor  
Demand for Labor, Supply of Labor





## Land and Capital

Characteristics of Land, Productivity of Land  
Extensive Cultivation, Intensive Cultivation  
Capital, Forms of capital  
Productivity of Capital  
Capital Formation

## Recommended Books:

1. Samuelson Pual and Nordhaus W.D “Economics” Latest Edition, McGraw Hill
2. McConnel and Brue “Economics “Latest Edition” McRraw Hill.
3. G.P Gould and Ferguson “Microeconomics Theory” Latest Edition.
4. Habibullah Vaseer “Elements of Economics” Latest Edition.

## Tools for Quantitative Reasoning

**Credit Hours: 3 (3-0)**

**Contact Hours: 3-0**

**Pre-requisites: None**

**Domain: GE**

## COURSE DESCRIPTION

The primary objective of this course is to explore probability and statistics. The curriculum includes in-depth study of exponential and logarithmic functions, as well as problem-solving related to these mathematical concepts. Solving system of linear equations and matrix algebra is the part of this course which ultimately develops the necessary background for data analysis. Overall, the course aims to equip students with a comprehensive understanding of mathematical concepts relevant to probability and statistics enabling them to apply these skills in real-world problems. The following are the main objectives:

- Students will be introduced to the above listed concepts, and they will be prepared to apply these concepts to practical life scenarios.
- This course will enhance their ability to deal with scenarios involving quantitative reasoning skills in a logical manner which they can face in their practical lives.
- It will prepare students to deal with different forms of data occurring in professional, social and natural sciences.
- Students will be introduced to scenarios involving functions and probability in different disciplines.
- This course will prepare the students to apply the quantitative reasoning skills in other disciplines.



- This course will provide solid foundation for students to use the quantitative reasoning skills in solving practical life problems.

## COURSE CONTENTS

### Exploring Graphical Information

Investigating relationships between variables, Exploring tools to find relationship between variables, Resources, and population growth: dealing with economic, environmental, and social issues.

### Building blocks of a plane

Graphical and analytical approaches to solve a problem, Applications of graphical & analytical approaches to solve social & economic problems.

### Exploring inequalities

Understanding inequalities around us, dealing with practical problems involving inequalities in different disciplines

### Comparing quantities

Golden ratio in sculptures, Comparison of statements and their use in social and economic problems, Applications of ratio and proportion, Sequence, Arithmetic sequence, geometric sequence, counting principles and their applications.

### Thinking Logically

Survival in the modern World, Propositions and truth values, Categorical proposition, and its applications

### Understanding Data

Introduction to data, tabular and graphical presentation of data, descriptive analysis of data, standard deviation, measure of the locations, Scatter plots, Pearson's correlation coefficient, measure of dispersions, sampling distributions, levels of measurements, experimental design and basic rules of probability.

## TEACHER MANUAL

[Quantitative Reasoning Courses\Quantitative Reasoning Teacher Manual - Sept 2021 - HEC.pdf](#)

## RECOMMENDED RESOURCES

1. Using and understanding mathematics, 6th edition by Jeffrey Bennet and William Briggs, published by Pearson USA.
2. Mathematical thinking and reasoning 2008 by Aufmann, Lockwood, Nation & Clegg published by Houghton Mifflin Company USA.
3. Pre-calculus by Robert Blitzer 5th edition published by Pearson USA.
4. Pre-calculus Graphical, Numerical, Algebraic 8th edition by Franklin D. Demana, Bert K. Waits, Gregory D. Foley & Daniel Kennedy published by Addison Wesley USA.
5. Pre-calculus Mathematics for Calculus, 6th edition by James Stewart, Lothar Redlin and Saleem Watson published by Brooks/Cole Cengage Learning USA.
6. OpenAlgebra.com A free math study guide with notes and YouTube video tutorials.



7. R. N. Aufmann, J. S. Lockwood, R. D. Natio and D. K. Clegg, *Mathematical Thinking and Quantitative Reasoning* (2008), Houghton Mifflin Company (New York).
8. Blitzer, R. (2014). *Precalculus*. (5th Edition). Pearson Education, Limited.
9. R. Walpole, R. Myers, S. Myers and K. Ye, *Probability and Statistics/or Engineers & Scientists* (9th Edition), Pearson.
10. Bennett, J. & Briggs, W. (2015). *Using and understanding mathematics* (6th Edition). Pearson Education, Limited.
11. J. Yeo, T. K. Send, L. C. Yee I. Chow, N.C. Meng, J. Liew, O. C. Hong, *New Syllabus Mathematics* (7th edition 2019), Oxford University Press.

### **Civics and Community Engagement**

**Credit Hours: 2 (2-0)**

**Contact Hours: 2-0**

**Pre-requisites: None**

**Domain: GE**

#### **Description**

Teach students the importance and role of active citizenship in promoting a productive, harmonious and development society/ world. Educate students about the importance of concepts, skills and philosophy of community linkages in developing a sustainable society. Inculcate the importance of community involvement for ensuring an improved, tolerant and generative society/ world. Provide an opportunity to the students to develop their relationship with the community.

The course is designed to be students' introduction to civic engagement and what it means to be responsible, socially conscious citizens of Pakistan and the world. Students learn the broad definition of civic engagement and critically examine key concepts related to civic and community engagement, including identity and social location, community, and systems of power. As a community-based learning course, students not only discuss these concepts in class but also experience and apply them in real world situations through community engagement experiences—direct service, attending events, exploring social issues, etc. The course provides ample opportunities to reflect on course concepts and engagement experiences, plus students will learn how to advance their knowledge and practice of these concepts beyond the course.

The Learning Outcomes of the course say that students will be able to:

- Define civic engagement and community engagement and key concepts such as identity, community, and systems of power.
- Practice skills related to civic engagement (self-awareness, relationship building, dialogue, reflection, etc.) in real-world situations through direct community engagement.
- Identify social issues connected to community engagement experiences, and be able to identify and critically examine additional social issues in class.
- Envision their own identity as an active, engaged, responsible citizen.
- Recognize how effective individual actions can affect social change.
- Identify examples of power and privilege and be able to explain their impact in everyday life.



## Contents

- Introduction to Citizenship Education and Community Engagement
- Civic Engagement and Community Engagement
  - a. Identity
  - b. Community
  - c. System of Power
  - d. Culture
  - e. Social Harmony
- Practice Skills Related to Civic Engagement
  - a. Self-awareness
  - b. Relationship building
  - c. Dialogue
  - d. Reflection
- Social Issues in Pakistan
  - a. Poverty
  - b. Discrimination
  - c. Domestic violence
  - d. Hate speech/act
  - e. Intolerance
  - f. Unemployment
  - g. Violence
  - h. Overpopulation
  - i. Favouritism
  - j. Other
  - k. Identification of social issues connected to community engagement experiences.
- Social Action Project
  - a. Volunteerism
  - b. Community service
  - c. Public service
  - d. Political activism
  - e. Public service leadership
- Civic Collaboration
  - a. Multi-cultural society and inter-cultural dialogue
  - b. Active Citizen: Locally Active, Globally Connected
- Human rights, constitutionalism, and citizens' responsibilities

## Recommended Books

1. John J. Macionis, Linda Marie Gerber, Sociology (New York: Pearson Education, 2010)



2. Community Development, Social Action and Social Planning by Alan Twelvetrees 12 May 2017
3. The Constitution of the Islamic Republic of Pakistan (Pakistan: The National Assembly of Pakistan, 2012), also available online at the official website of National Assembly of Pakistan: <http://na.gov.pk/uploads/documents/13333523681951.pdf> (Accessed on April 25, 2017)

### **Information & Communication Technology**

**Credit Hours: 3 (2+1)**

**Contact Hours: 3-2**

**Pre-requisites: None**

**Domain: GE**

#### **Course Description**

Information technology literacy has become a fundamental requirement for any major. An understanding of the principles underlying digital devices, computer hardware, software, telecommunications, networking, and multimedia is an integral part of any IT curriculum. This course provides a sound foundation on the basic theoretical and practical principles behind these technologies and discusses up to date issues surrounding them including social aspects and how they impact everyday life.

#### **Course Objectives**

- Understand the fundamentals of information technology
- Learn core concepts of computing and modern systems
- Understand modern software programs and packages
- Learn about upcoming IT technologies

#### **Course Contents**

Basic Definitions & Concepts, Hardware: Computer Systems & Components. Storage Devices, Number Systems, Software: Operating Systems, Programming and Application Software, Introduction to Programming, Databases and Information Systems, Networks, Data Communication, The Internet, Browsers and Search Engines, The Internet: Email, Collaborative Computing and Social Networking, The Internet: E-Commerce, IT Security and other issues, IT Project.

#### **1. Basic Knowledge of Computers**

- Understand basic computer hardware components and terminology
- Understand the concepts and basic functions of a common computer operating system
- Start up, log on, and shut down a computer system properly
- Use a mouse pointing device and keyboard
- Use Help and know how to troubleshoot routine problems
- Identify and use icons (folders, files, applications, and shortcuts/aliases)
- Minimize, maximize and move windows



- Identify common types of file extensions (e.g. doc, docx, pdf, html, jpg, gif, xls,ppt, pptx, rtf, txt, exe)
- Check how much space is left on a drive or other storage device
- Backup files
- Download and install software on a hard disk
- Understand and manage the file structure of a computer
- Check for and install operating system updates

## **2. Proficiency in Using Productivity Software**

- Create documents of various types and save in a desired location
- Retrieve an existing document from the saved location
- Select, copy, and paste text in a document or desired location
- Print a document
- Name, rename, copy and delete files
- Understand and know how to use the following types of software programs:
  - Word processing (example: MS Word, Google Doc, Writer)
  - Presentation (example: PowerPoint, Impress)
  - Spreadsheet (example: Excel, Calc)
  - PDF reader (example: Acrobat Reader, Preview)
  - Compression software (example: WinZip, StuffIt, 7-Zip)

## **3. Electronic Communication Skills**

- Email, using a common email program (example: MS Outlook, Gmail, Apple Mail)
- Compose, Send, Reply, Forward messages
- Add attachments to a message
- Retrieve attachments from an email message
- Copy, paste and print message content
- Organize email folders
- Understand what an electronic discussion list is and how to sign up and leave one (example: Listserv, Listproc)

## **4. Internet Skills**

- Set up an Internet connection and connect to the Internet
- Have a working knowledge of the World Wide Web and its functions, including basic site navigation, searching, and installing and upgrading a Web browser
- Use a browser effectively, including bookmarks, history, toolbar, forward and back buttons
- Use search engines and directories to find information on the Web
- Download files and images from a Web page
- Understand and effectively navigate the hyperlink structure of the Web
- Understand how keep your information safe while using the Internet

## **5. Moving Files**

- Transfer files by uploading or downloading
- View and change folder/document security settings
- Copy files from hard disk to storage devices and vice versa



### Recommended Readings

- Bruce J. McLaren, Understanding and Using the Internet, West Publishing Company, 610 Opperman Drive, P. O. Box 64526, St. Paul, MN 55164.
- Computer Applications for Business, 2nd Edition, DDC Publishing, 275 Madison Avenue, New York,
- Nita Hewitt Rutkosky, Microsoft Office Professional, Paradigm Publishing Company, 875 Montreal Way, St Paul, MN 55102.42
- Robert D. Shepherd, Introduction to Computers and Technology, Paradigm Publishing Inc., 875 Montreal Way, St. Paul, MN 55102.
- Shelly Cashman Waggoner, Discovering Computers 98, International Thomson Publishing Company, One Main Street, Cambridge, MA 02142.
- V. Wayne Klemm and Ken Harsha, Microcomputers, A Practical Approach to Software Applications, McGraw-Hill Book Company, New York, NY 10016.

**Any one subject from the following:-  
(Social Sciences)**

### PRINCIPLES OF SOCIOLOGY

**Credit Hours: 03(3-0)**

#### Course Objectives:

The course is designed to introduce the students with sociological concepts and the discipline. The focus of the course shall be on significant concepts like social systems and structures, socio-economic changes and social processes. The course will provide due foundation for further studies in the field of sociology.

#### Course Outline:

##### 1. Introduction

- Historical back ground of Sociology
- Definition, Scope, and Subject Matter
- Sociology as a Science

##### 1.1. Sociological Perspectives

- Functionalist, Conflict and Interactionist Perspective
- Relationship of Sociology with other Social Sciences

##### 2. Community, Society, Associations and Organizations

- Community Introduction, Definition, Elements and Types
- Society, Definition, Types
- Difference between Society and community

##### 2.1. Associations, Meaning and definition

- Non-Voluntary
- Voluntary



## Organization

- Informal
- Formal

## 3. Social Interaction

- Levels of Social Interaction
- Process of Social Interaction
- Cooperation
- Competition
- Conflict
- Accommodation
- Acculturation and diffusion
- Assimilation
- Amalgamation

## 3. Social Groups

- Definition & Functions
- Classification of social groups
  - In-groups and out- groups
  - Primary and Secondary group
  - Reference groups
  - Informal and Formal groups
  - Pressure groups
  - Importance of Group Life

## 4. Culture

- Definition, aspects and characteristics of Culture
- Material and non-material culture
- Ideal and real culture

### 4.1. Elements of culture

- Beliefs
- Values
- Norms and social sanctions

### 4.2. Organizations of culture

- Traits & Complexes
- Patterns, Ethos & Theme
- Cultural Relativism
- Sub Cultures & Counter Culture

## 5. Socialization & Personality

- Role and status
- Socialization, definitions, and types of socialization
- Agencies of socialization

## 5. Personality, introduction, definitions and factor in development of personality.





- Personality and formation of Self.
- Theories of personality development, Eriksson stages, CH Cooley the looking glass self, Sigmund Freud (Id, Ego, Super-Ego)

### Suggested Readings:

1. Gidden, A. (2002). *Introduction to Sociology*. UK: Polity Press.
2. Henslin, J. M. (2004). *Sociology: A Down to Earth Approach*. Toronto: Allen and Bacon.
3. Kerbo, H. R. (1989). *Sociology: Social Structure and Social Conflict*. New York: Macmillan Publishing Company.
4. Tischler, H. L. (2002). *Introduction to Sociology* (7<sup>th</sup> ed.) New York: The Harcourt Press.
5. Horton Paul B. and hunt, Chester (1990), *sociology* Singapore: McGraw Hill company
6. Macions, J.J. (2015). *Sociology* (16<sup>th</sup> Ed.)
7. *Sociology – 1,2* by Allama Iqbal open university, Islamabad
8. Taga, Abdul Hameed (2000) *an Introduction to Sociology*, Lahore

## INTRODUCTION TO POLITICAL SCIENCE

**Credit Hours: 02 (2-0)**

### Course Introduction

Introduction to Political Science provides an introduction to the scientific study of politics. It offers the basic tools necessary for beginners to become both critical consumers and beginning producers of scientific research on politics. The course is designed in order to introduce students with the fundamentals of the subject and prepare them for advance studies in coming semesters. The objective of the course is to make the students familiar with the basic concepts and terminologies used in Political Science.

### Course Contents

#### Chapter-1

- Definitions, Scope, Nature and Significance of Political Science

#### Chapter-2

- Evolution of the Discipline of Political Science

#### Chapter-3

- Approaches to the Study of Political Science
- Traditional
- Modern



- Post-modern

#### Chapter-4

##### Relations of Political Science with other Social Sciences

- (An interdisciplinary approach)
- History, Economics, Geography, Law, Logic, Sociology, Anthropology and Psychology

#### Chapter-5

##### Basic concepts of Political Science

- Power, Authority and Legitimacy
- Nation and Sovereignty
- Law, Liberty, Rights and Duties
- Public opinion and Propaganda.

#### Chapter-6

##### Emerging Political Concepts and Terminologies in Political Science:

- Globalization, governance, terrorism
- Power sharing

#### Suggested Readings:

1. Sarwar, M. (1996). *Introduction to Political Science*. Lahore: Ilmi Kutub Khana.
2. Haq, M. U. (1996). *Theory and Practice in Political Science*, Lahore: Book land

### Semester-IV

#### . Course Title : Cost Accounting

Course Code :

Credit Hours : 03

Total Weeks : 16

Total Hours : 48

Course Objectives:

This course of cost Accounting deals with planning and controlling. The planning function is essentially a decision making process and controlling deals with management task of organization. The connecting link between the originating planning function and the terminating control function is the cost accounting information system, rightly termed as a tool of management that permits effective communication, continuous feedback, responsibility accounting and managerial flexibility. This course will help the students to perform well and succeed at any level of management in both problem identification and problem solving.

**Week 1&2** Introduction; The Nature and Concept of Cost Accounting ;

Classification of Cost and Financial Forecasting; Product Cost

Accumulation System; Absorption Costing, Master Budget;

**Week 3&4** The cost accounting system: Design and operation. Fundamentals of a



cost accounting information system. Chart of accounts, Data processing by means of the journal voucher control system. The manufacturing cost accounting cycle. The factory ledger.

**Week 5** Job Order Costing System; Cost Accumulation Procedure; Job Order Cost Accumulation Procedure; Cost Accounting Procedure for Material;

**Week 6** Cost Accounting Procedure for Labour; Cost Accounting procedure for (F.O.H); Job order Cost Sheet;

**Week 7&8** Process Costing; Characteristics of Process Costing; Procedure of Process Costing; Cost of Production Report; Equivalent Production; Unit Cost for Material, Labour and F.O.H;

**Week 09** Normal Loss of Unit; Abnormal Loss of Unit; Procedure for the Material; Procedure for Labour and F.O.H;

**Week 10&11** By Product and Joint Product Costing; Difficulties in Costing by Product and Joint Product; Nature of By Product; Methods of by Products and Joint Products; Characteristics of Joint Products;

**Week 12** Controlling and Costing Material; Procedure for Material Procurement and Use; Material Costing Method; FIFO Method;

**Week 13** LIFO, Average Methods; Perpetual Inventory System; Physical Inventory System;

**Week 14** Costing and Controlling of factory overhead; Concept of Departmentalization; Direct Departmental Expenses; Indirect Departmental Expenses; Establishing Departmental overheads;

**Week 15** Controlling and Costing for Labour; Basis for Labour Cost Control; Productivity Measurement; Efficiency measurement;

Course Name: **HUMAN RESOURCE MANAGEMENT**

### **THE HUMAN RESOURCE FRAMEWORKS**

Introduction to Human Resource Management

Objectives of Human Resource Management

Human Resource Management Activities

External Organizational Challenges to Human Resource Management

Internal Organizational Challenges to Human Resource Management

### **HUMAN RESOURCE PLANNING**

Need for Human Resource Planning

Factors Shaping Organization Demand for Human Resources

Forecasting Techniques for Human Resource

Career Planning Defined, Advantages of Career Planning

Major Actions Aiding Career Development



## **RECRUITMENT & SELECTION**

- Definition of Recruitment
- Recruitment Process
- Constraints and Challenges of Recruitment Process
- Recruitment Channel
- Selection Defined
- Selection Process

## **EQUAL EMPLOYMENT OPPORTUNITY**

- HRM in Global Environment
- Current Issues

## **PERFORMANCE APPRAISAL**

- Introduction to Performance Appraisal
- Uses of Performance Appraisal
- Elements of Performance Appraisal Systems
- Appraisal Methods

## **TRAINING AND DEVELOPMENT**

- Difference between Training and Development
- Steps to Training and Development

## **INTERACTIVE CONFLICTS AND NEGOTIATION SKILLS**

- Individual Conflicts
- Interpersonal Conflicts
- Inter Group Behavior and Conflicts
- Organizational Conflicts
- Negotiation Skills
- Traditional Negotiation Skills
- Newly Emerging Skills

## **HEALTH & SAFETY AT WORK PLACE**

- Introduction
- Important of Health & Safety at Work
- Health & Safety Policies & Implementation
- Changing attitude to Health & Safety

## **COMPENSATION AND BENEFITS**

- Objectives of Compensation Management
- Challenges affecting Compensation



## **MOTIVATION & REWARD SYSTEM**

Concept of motivation  
Reward system  
Motivation techniques  
Employees Disciplines

## **COLLECTIVE BARGAINING & INTERNAL EMPLOYEE RELATIONS**

The Collective Bargaining Process  
Bargaining Issues  
A Global Perspective of IER

## **RECOMMENDED BOOKS**

1. Human Resource & Personnel, William B. Werther & Keith Davis  
McGraw Hill.
2. HUMAN RESOURCE MANAGEMENT, Bernardin & Russell, latest Edition.  
McGraw Hill.
3. ORGANIZATIONAL BEHAVIOR, Fred Luthans. Latest Edition, McGraw Hill.
4. Organizational Behavior, Robert Kreitner & Angelokinicki , Latest Edition, IR

Course Name: **PRINCIPLES OF MARKETING**

### **Understanding Marketing and Marketing Process**

What is marketing?  
Marketplace and customers needs  
Basic functions of marketing  
Importance of marketing

### **Marketing Strategy: Building strong customers relationship**

Defining marketing role  
Marketing strategy and marketing Mix  
Managing the marketing efforts

### **Consumer Buying Behavior.**

What influence consumers behavior  
Types of buying decision behavior  
The buying decision process  
The buying decision process for new products



### **Business markets and Business Buyers' Behavior**

- Business markets
- Business buying behavior
- Stages in business buying process
- Institutional and government markets

### **Market Segmentation, Targeting and positioning for competitive advantage**

- Market Segmentation
- Market Targeting
- Differentiation and positioning

### **Product and Services Marketing Strategies.**

- What is product and service
- Level of product and services
- Product and services classification
- Product and services decision
- Services marketing

### **New Product Development and Product Life Cycle Strategies.**

- New product development strategies
- New product development process
- Product life cycle strategies

### **Developing pricing Strategies**

- What is price?, Setting price, Price adjustment strategies
- New-product pricing strategies, Price changes

### **Marketing channels and Supply Chain Management.**

- Nature and importance of marketing channels
- Various marketing channels
- Channel design decision
- Channel management decision

### **Retailing and Wholesaling**

- Types of retailers
- Retailers marketing decision
- The future of retailing
- Types of wholesaling
- Wholesalers marketing decision
- Trends in wholesaling



### **Integrated Marketing Communication.**

- The marketing communication mix
- A view of communication process
- Steps in developing effective communication
- Socially responsible marketing communication

### **Advertising and Public Relations.**

- Setting advertising objectives
- Types of advertising
- The advertising decision process
- The role and impact of public relation
- Major public relation tools

### **RECOMMENDED BOOKS**

1. William J. Stanton and Charles Furtrell, Fundamentals of Marketing
2. The Principles of Marketing by Philip Kotler and Gray Arms
3. PRINCIPLES OF MARKETING --- Michael J. Etzel, Bruce J. Walker, William J. Stanton Stanton\_11<sup>th</sup> Edition McGraw Hill-1997
4. PRINCIPLES OF MARKETING --- Thomas C. Kinnear, Kenneth L. Bern, Hardt, 4<sup>th</sup> Edition Kathleem A. Krentler, Honper Collin College Publishers



## ENTREPRENEURSHIP

### UGE Policy V 1.1 : General Education Course

<b>Credits:</b>	02
<b>Offering:</b>	Undergraduate Degrees (including Associate Degrees)
<b>Placement:</b>	1 - 4 Semesters
<b>Type:</b>	Mandatory
<b>Fields:</b>	All

#### DESCRIPTION

This course is designed to promote entrepreneurial spirit and outlook among students, encouraging them to think critically, identify opportunities, and transform their ideas into successful ventures. It aims at imparting them with the requisite knowledge, skills, abilities, enabling them to seize the identified opportunities for initiating ventures and successfully navigating the challenges that come with starting a business and managing it. The course covers topics relevant to entrepreneurship including setting up and initiation of business, market research, opportunity identification, business planning, financial literacy for managing finances and securing funding, marketing and sales, team building and innovation.

#### COURSE LEARNING OUTCOMES

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.

#### SYLLABUS

- 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 PRACTICAL ACTIVITIES (OPTIONAL)**

As part of the overall learning requirements, students shall be tasked with creating and presenting a comprehensive business plan at the end of the course for a hypothetical or real business idea. This practical exercise shall allow them to apply the knowledge, skills and competencies acquires in the course to develop a feasible business plan.

**SUGGESTED INSTRUCTIONAL / READING MATERIALS**

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-Valérie Ohlsson.

## Corporate Governance and Social Responsibility

### Learning Objective

This course is designed to develop an understanding of the underlying links in today's business environment between concepts of corporate governance, ethics and organizational sustainability. Students' capacity to critically analyze ethical issues that arise in business life will be enhanced by knowledge related to ethics and transparency in corporate governance, and how these issues impact on policy formulation and implementation as well as stakeholder's interests and rights. Current



international approaches recently adopted to establish corporate citizenship best practice are related to ethical processes that affect organizations.

### Learning Outcomes

1. To understand the nature of corporate governance and significance
2. Understand the concept of social responsibility
3. Different perspectives on business ethics
4. Corporate social responsibility & challenges for sustainable development

### Brief contents

Weeks	Topics to cover
Week 1	Introduction: corporations, corporate governance A Changing World for Companies
Week 2	The World Is Getting Smaller Through Increased Connectivity 1. The corporate world and its global presence 2. Internationalization, globalization, and decentralized work environment 3. The emerging management styles, and working
Week 3	<b>How Local Issues Become Global</b> 1. The governance framework of states 2. External governance 3. Varying laws and regulatory framework
Week 4	<b>Public Attitudes Drive Changing Rules of the Game for Businesses</b> 1. The emergence of best practices 2. Codes of conduct 3. Behavioral norms and cultural impacts
Week 5	<b>Problems for Companies</b> 1. Internal controls 2. Accountability 3. Risk management
Week 6	<b>Shareholders, Stakeholders (Employees, Consumers, Suppliers, Competitors Civil Society, and Government, Regulation) and Business Ethics</b> 1. The stakeholders, markets and supervision 2. governance and financial market economics 3. system improvement, reporting, and audit Functions



<b>Week 7</b>	<b>Corporate Social Responsibility: Fad or Reality?</b> <ol style="list-style-type: none"><li>1. The responsible organization</li><li>2. Society and its stakes</li><li>3. Emerging CSR dynamics</li></ol>
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<b>A framework to understand corporate social responsibility</b> <ol style="list-style-type: none"><li>1. Thoughts of various scholars</li><li>2. Historical perspective</li><li>3. Contemporary challenges and thoughts</li></ol>
<b>Week 10</b>	<b>Nature and types of white-collar crimes</b> <ol style="list-style-type: none"><li>1. Ethics and third world</li><li>2. Value system</li><li>3. Corruption and public sector</li></ol>
<b>Week 11</b>	<b>Corporate ethical codes</b> <ol style="list-style-type: none"><li>1. Market ethics</li><li>2. Cultural norms</li><li>3. The legal system and internal controls</li></ol>
<b>Week 12</b>	<b>Religious and philosophical views on business ethics</b> <ol style="list-style-type: none"><li>1. Concept of ethical behavior in philosophy</li><li>2. Religious views</li><li>3. The Islamic work ethics</li></ol>
<b>Week 13</b>	<b>Detection and responding to white collar crimes</b> <ol style="list-style-type: none"><li>1. The penal code</li><li>2. The trial system and legal constraints</li><li>3. The state responsibility of punitive actions</li></ol>
<b>Week 14</b>	<b>Criticisms against CSR</b> <ol style="list-style-type: none"><li>1. Varying views</li><li>2. The Milton ideas</li><li>3. Capitalism and CSR</li></ol>
<b>Week 15</b>	<b>Sustainable development</b> <ol style="list-style-type: none"><li>1. Understanding the sustainability</li><li>2. The eco system</li><li>3. The damage done so far</li></ol>
<b>Week 16</b>	<b>Final Exam</b>

**Recommended Readings:**

1. Blowfield, M. and Murray, A. (2011) *Corporate Responsibility*, Oxford University.
2. Malin. C. (2000) *Corporate Governance*, Oxford University Press.
3. Gottschalk, P. (2011) *Corporate social responsibility, governance and corporate reputation*. World Scientific Publishing company.



Course Name: **MACROECONOMICS**

### **Introduction**

Introduction to Macroeconomics  
Principles of Macroeconomics  
Objectives and Tools of Macroeconomics

### **National Income Accounting.**

The Economy's Income and Expenditure.  
Measuring Gross Domestic Product. (GDP).  
The components of GDP/GNP.  
Real Versus nominal GDP.  
Keynesians Three Sector Macroeconomic Model.

### **Money and Interest.**

Definition of Money.  
Barter System and its difficulties.  
Kinds of Money  
Functions of Money.  
Quantity Theory of Money.  
Keynesian Theory of Money.

### **Aggregate Demand and Aggregate Supply.**

Introduction.  
Deriving the Aggregate Demand and supply Curve.  
Movements and shifts along Demand and Supply Curve.  
Market equilibrium.

### **Consumption, Investment and Savings.**

Introduction  
Keynes Consumption Function  
Marginal propensity to consume  
Average propensity to consume  
Business fixed investment  
Residential Investment  
Inventory Investment.  
Functions of savings.

### **Inflation and Unemployment.**

Definition.  
Measure of Inflation  
Types of Inflation



Demand Pull Inflation.  
Cost Push Inflation.  
Identifying Unemployment.  
Theory of Efficiency wages.

### **Taxation**

Introduction  
Canon of Taxes  
Kinds of taxes  
Sources of Govt. Revenue  
Government Expenditure.

### **Business Cycle.**

Introduction.  
Trade Cycle Theories.

### **Monetary Policy**

Definition of Monetary Policy.  
Objectives of Monetary Policy  
Tools of Monetary Policy.

### **Fiscal Policy.**

Definition of Fiscal Policy.  
Objectives of Fiscal Policy.  
Tools of Fiscal Policy.

### **RECOMMENDED BOOKS**

1. Shapiro Edward, latest edition, Macroeconomic Analysis.
2. Mankiw N. Gregory, fifth edition, Macroeconomics.
3. Mankiw N. Gregory, fourth Edition, Brief Principles of Macroeconomics.
4. Sumuelsen, **Economics** Seventh Edition,
5. Shahid Hamid Macroeconomics.

### **SEMESTER-V**

Course Name: **FINANCIAL MANAGEMENT**



### **The Role of Financial Management**

Introduction, What is Financial Management?  
The Goal of the Firm  
Organization of the Financial Management Function  
The Tax Environment, The Financial Environment

### **The Time Value of Money an Overview**

The Interest Rate, Simple Interest, Compound Interest  
Compounding More Than Once a Year  
Amortizing a Loan

### **The Valuation of Long Term Securities**

Distinctions Among Valuation Concepts  
Bond Valuation, Bonds With a Finite Maturity  
Preferred Stock Valuation, Common Stock Valuation  
Rates of Return (or Yields)

### **Financial Statement Analysis**

Financial Statements  
A Possible Framework for Analysis  
Balance Sheet Ratios

### **Financial Planning and Forecasting**

Cash-Flow Forecasting  
Range of Cash-Flow Estimates  
Forecasting Financial Statements  
Statement of Cashflows

### **Cash and Marketable Securities Management**

Motives for Holding Cash, Speeding Up Cash Receipts  
Slowing Down Cash Payouts, Electronic Commerce  
Outsourcing, Cash Balances to Maintain  
Investment in Marketable Securities

### **Accounts Receivable Management**

Credit and Collection Policies  
Analyzing the Credit Applicant

### **Capital Budgeting**

The Basics of Capital Budgeting



The Concept of Capital Budgeting  
Capital Budgeting Process  
Capital Budgeting Decision Making  
The Pay Back Method  
The Net Present Value Method  
The Internal Rate of Return Method

### **Cost of Capital/Capital Structure**

Creation of Value, Overall Cost of Capital of the Firm  
Project-Specific and Group-Specific Required Rate of Return

### **Operating and Financial Leverage**

Operating Leverage, Financial Leverage, Total Leverage  
Cash-flow Ability to Service Debt

### **Receivables Management**

Credit Policy , Credit Policy Variables  
Credit Standards, Credit Period  
Cash Discount  
Collection Programme  
Credit Evaluation  
The Three C's of a Credit Applicant  
Analysis of the Three C's  
Credit Granting Decisions,  
Control of Receivables

### **RECOMMENDED BOOKS**

1. FINANCIAL MANAGEMENT --- T.J Gahagher and J.D.Andrew, Jr, Mcgraw Hill 1997.
2. FOUNDATION OF FINANCIAL MANAGEMENT---  
Geoffrey A. Hirt, Richard D. Irwin, Inc. Stanley B. Block, 1997.
3. FUNDAMENTALS OF FINANCIAL MANAGEMENT, Prasanna Chandra, Tata Mcgraw-Hill Publishing Company Limited, New Delhi
4. FUNDAMENTALS OF FINANCIAL MANAGEMENT James C. venhorne

Course Name: **BUSINESS STATISTICS**



## Statistical Inference

- Introduction
- Sources of Data
- Data type and Problem Objective

## Sampling and Sampling Distribution

- Introduction
- Sampling and Sampling Plans
- Errors Involved in Sampling
- Sampling Distribution of the Sample mean
- Other Sampling Distributions

## Estimation: Describing a single population

- Introduction
- Point and Interval Estimates Basic Concepts
- Confidence and Interval estimates of the Mean and Proportion from Large samples
- Interval estimates Using the t-distribution
- Determining the Sample Size

## Hypothesis testing: Describing a single population

- Introduction
- Concepts Basic to the Hypothesis testing
- Testing the population mean when the Variance is known
- Testing the population mean when the Variance is unknown
- Calculating the Power of a Hypothesis Test
- Testing the population Proportion, Large samples

## Chi-Square Distribution and Statistical Inference

- Introduction
- Chi-squared test of a multinomial experiment
- Chi-squared test of a contingency table
- Chi-square as a test of Goodness of Fit
- Inferences about a Population variance

## F-Distribution and Statistical Inference

- Introduction
- Confidence Interval for the Variance Ratio
- Testing Hypothesis about the Equality of Two Variances

## Analysis Of Variance

- Introduction





One way Analysis of Variance For Equal and Unequal sample sizes  
Two way Analysis of Variance without Interaction

### Nonparametric Methods

Introduction to Nonparametric Statistics  
The Sign test for Paired Data  
Rank sum tests: The Mann-Whitney U Test and the Kruskal-Wallis Test  
One sample Runs Test, Rank Correlation Test

### Time Series and Forecasting

Introduction  
Variation in time Series  
Trend Analysis, Cyclical, Seasonal and Irregular Variation  
Time Analysis in Forecasting

### RECOMMENDED BOOKS

1. Introduction to Statistical Theory, Part II, by Prof. Sher Muhammad Chaudry.
2. Basic Statistics for Business and Economics by EARLK. BOWN AND MARTIN STARR
3. Introduction to Business Statistics 2004 Edition, Shamim Khan, Research and Development Center Peshawar.
4. Statistics for Management, Richard I. Levin and David S. Rubin, Prentice-Hall International, Inc
5. **Course Title : Corporate Accounting**
6. **Course Code :**
7. **Credit Hours : 03**
8. **Total Weeks : 16**
9. **Total Hours : 48**
10. **Course Objectives:**
11. This course teaches students how to manage and show shares and debentures in the
12. accounts of a company. They will be able to understand and will be skilled to apply
13. accounting rules and techniques with respect to managing shares and debentures in the
14. books of accounting in corporations of any nature.



15. **Week 1&2** Accounting for Issue of Shares; Share – Defined; Difference between share
16. and debenture; Share Capital of a Company; Preference Shares;
17. **Week 3&4** Equity Shares; Issue of Shares (entries for only fully paid up shares as
18. required under the Companies Ordinance 1984 – section 91); Procedure
19. for Issue of Shares; Issue of Shares at Par; Issue of Share at Premium;
20. Issue of Share at Discount; Issue of Share for Consideration other than
21. Cash; Over subscription and Pro-rata Allotment;
22. **Week 5&6** Issue of Bonus and Right Shares; Bonus Shares; Objects of Bonus Shares;
23. Procedure of Bonus Issue; Sources of Bonus Issue; Determining the
24. maximum amount of Bonus Issue; Right Share Issue;
25. **Week 7** Issue and Redemption of Debentures; The Issue of Debentures;
26. Comparison between Debenture and Shares; Tax Advantage of Debenture
27. Financing; Types of Debenture;
28. **Week 8** Authorization of Debenture Issue; Procedures for issue of Debenture;
29. Debenture issued at Par; Debenture issued at Premium; Debenture issued
30. at Discount; Treatment of Discount on issue of Debentures;
31. **Week 9&10** Debenture payable by installments; Issue of Debentures as Collateral
32. Security for a Loan; Issue of Debentures other than for Cash; Debenture
33. Interest; Redemption of Debentures; Where there is no sinking fund;
34. Purchase in the Open Market; Cum-interest an Ex- interest; Purchase of
35. Debenture as Investment; Where there is Sinking Fund; Definition of a
36. Sinking Fund; Insurance Policy Method;
37. **Week 9&11** Underwriting of Shares and Debentures; Sub-Underwriters;
38. Underwriting Commission; Underwriting Agreement; Market and
39. Unmarked Application; Full and Partial Underwriting; When the Issue is
40. Fully Underwritten [without Firm Underwriting]; When the Issue is Fully
41. Underwritten [with Firm Underwriting]; When the Issue is Partially
42. Underwritten [without Firm Underwriting]; When the Issue is Partially
43. Underwritten [with Firm Underwriting];
44. **Week 12&13** Company Final Accounts; Books of Accounts to be kept by a Company;
45. Statutory Books; Annual Accounts and Balance Sheet; Forms and
46. Contents of Balance Sheet and Profit & Loss Account; (under 4th and 5th
47. Schedule of Companies Ordinance, 1984); Requirements as to Profit and
48. Loss Account; Some Special Points regarding Profit & Loss Account of a
49. Company; Some General Points regarding Profit & Loss Account of a
50. Company; Typical Adjustments in Problems of Company Final Accounts;



51. **Week 14&16** Interest on Debentures; Tax Deducted at Source; Advance Payment of
52. Income Tax; Provision for Taxation; Dividend; Suspense Account; Profit
53. on Revaluation of Fixed Assets; Discount on Issue of Shares and
54. Debentures; Managerial Remuneration; Remuneration for Directors;
55. Remuneration to Manager; Overall Maximum Managerial Remuneration;
56. Calculation of Net Profit for Managerial Remuneration; Commission after
57. Charging such Commission; Divisible Profit; Transfer of Reserves; Profit
58. and Loss Appropriation Account
59. Recommended Texts:
60. Mukherjee, A., & Hanif, M. (2013). Modern Accountancy, (2nd Edition). New Dehli:  
Tata McGraw-Hill Publishing Company Limited.
61. Carl S. Warren, S. C., Reeve, M. J., & Duchac, J. (2013). Corporate Financial
62. Accounting. Cengage Learning.
63. Carl S. Warren, S. C., Reeve, M. J., & Duchac, J. (2011). Corporate Financial
64. Accounting. Cengage Learning.
65. Rajasekaran, V., & Lalitha, R. (2011). Corporate Accounting. India: Pearson
66. Education.
67. Maheshwari, S. N., & Maheshwari, S. K. (2009). Corporate Accounting.  
Vikas
68. Publishing House Pvt Ltd.
69. Mukherjee, A., & Hanif, M. (2005). Corporate Accounting. Tata McGraw-Hill
70. Education.
71. Meigs, B. Walter., Johnson, E. Charles. & Meigs, F. Robert (2003).  
Accounting: the
72. basis of Business decisions, (11th Edition). McGraw-Hill.
73. Javed H. Zuberi (2009). Advanced Accounting. Lahore: Petiwala Book Depot.
74. ICAP (2005). Financial Accounting, Module-C. Lahore: PBP Professional
75. Education.
76. IFRS, IASs, International Accounting Standards Board, London.
77. International Accounting Standards Committee Foundation (IASCF) 2005,  
International
78. Financial Reporting Standards (IFRSs), London United Kingdom.

Course Name: **BUSINESS LAW**

## **CONTRACT ACT**

Definition of Contract, Agreement



Enforceability  
Essentials of Contract  
Kinds of valid Contract  
According to Enforceability  
According to Formation  
According to Performance

## **OFFER AND ACCEPTENCE**

Essentials of Valid Offer  
Revocation of Offer  
Acceptance  
Definition  
Essentials of Valid Acceptance  
Revocation of Acceptance  
Communication of Offer, Acceptance and Revocation

## **PERFORMANCE OF CONTRACT**

Performance of Single Promise  
Performance of Joint Promises  
Order of Performance of Reciprocal Promises  
Mode of Performance

## **BREACH OF CONTRACT**

Rescission of the Contract  
Suit for Damages  
Suit for Quantum Merit, Suit for Specific Performance  
Suit for an Injunction

## **INDEMNITY AND GUARANTEE**

Contract of Indemnity  
Contract of Guarantee  
Essential of Contract of Guarantee  
Distinction between Indemnity and Guarantee  
Discharge of Surety from Liability

## **CONTRACT OF BAILMENT**



Definition & Parties to Bailment  
Essential Features of Contract of Bailment  
Duties of Bailee  
Duties of Bailor  
Termination of Bailment

## **CONTRACT OF SALES OF GOODS**

Distinction between Sale and Agreement to sell  
Kinds of Goods  
Conditions and Warrants  
Distinction between conditions and warranties  
Transfer of Property in Specific Goods  
Transfer of Property in Un ascertained  
And future goods

## **NEGOTIABLE INSTRUMENTS**

Definition & Characteristics of Negotiable Instruments  
Definition & Parties to Promissory Note  
Essentials of Promissory Note  
Definition & Parties to bill of exchange  
Essentials of bill of exchange  
Distinction between Promissory Note and bill of exchange  
Definition & Parties to Cheque  
Distinction between Cheque & Bill of Exchange

## **OTHER BUSINESS RELATED LAWS**

Intellectual Property Laws

## **RECOMMENDED BOOKS**

1. BUSINESS LAW, Khalid Mehmood Cheema, 2004 Edition
2. MERCANTILE LAW, I.R Hashmi
3. MERCANTILE LAW, M.C. Shukla
4. Latest Acts And Publications

### **Total Quality Management**

## **Learning Objective**



The course has been designed by keeping in view the significance of standard and Quality requirement in the Global trade. It covers the principles and concepts of Quality systems along with their application to manufacturing and service industries.

### **Learning Outcomes**

Upon completion of the subject, students will be able to select and apply appropriate techniques in identifying customer needs, as well as the quality impact that will be used as inputs in TQM methodologies; measure the cost of poor quality and process effectiveness and efficiency to track performance quality and to identify areas for improvement; understand proven methodologies to enhance management processes, such as benchmarking and business process reengineering; understanding of key principles and techniques of TQM and quality management system as well awareness of international standards of quality ISO.

### **Brief Contents**

<b>Weeks</b>	<b>Topics to cover</b>
Week 1	<b>Introduction:</b> Definition; Basic Approach  Gurus of TQM; TQM framework; Awareness
Week 2	Defining Quality; Historical Review; Obstacles Benefits of TQM
Week 3	<b>Definitions:</b>  Characteristics of Quality Leaders  Leadership Concepts
Week 4	The 7 Habits of Highly Effective People
Week 5	The Deming Philosophy Role of TQM Leaders
Week 6	<b>Who is the Customer:</b> Customer perception of quality Feedback
Week 7	Translating Needs into Requirements Customer Retention
Week 8	<b>Mid Term Exam</b>
Week 9	<b>Motivation: Empowerment:</b> Teams; Definition & characteristics of successful teams
Week 10	Suggestion System; Recognition and Reward; Gain sharing Benefits of Employee Involvement



Week 11	<b>Introduction; Process; The Juran Trilogy:</b> Improvement Strategies
Week 12	Types of Problems; The PDSA Cycle; Problem-Solving Method Kaizen; Reengineering; Six-Sigma
Week 13	<b>Principles of Customer/Supplier Relations:</b> Partnering Sourcing; Supplier Selection Relationship Development
Week 14	<b>Performance Measures:</b> Basic Concepts; Objectives; Typical management; Criteria; Strategy Categories & Elements; Quality Costs; Criteria for performance Excellence; Key characteristics of the criteria Malcolm Baldrige National Quality Award
Week 15	<b>The Plan, Learning new Philosophy:</b> Improvement Needs, Problems <b>Benefits of ISO Registration; ISO 9000 Series of Standards:</b> ISO 14000
Week 16	<b>Final Term Exam</b>

#### Recommended Readings:

1. Dale H. Bestter field (2011), Total Quality Management” Revised Edition’
2. Thompson Fr, Arthur A. A. d. Strickland III; *Strategic Management: Concepts and cases*, 10<sup>th</sup> Edition, Irwin McGraw-Hill.
3. Omachonu, Vincent K. and Ross, Joel E., 1995, *Principles of Total Quality*, New Delhi: S. Chand & Co. Sarkar, Debashis, 2001. *The Managers’ Handbook for Total Quality Management*, New Delhi: Beacon Books
4. Brocka, Bruce and Brocka, M. Suzanne *Essentials of Quality Management*, Homeword, Illinois

Course Name: **ORGANIZATION THEORY AND BEHAVIOR**

#### INTRODUCTION TO ORGANIZATION BEHAVIOR

The Challenges to the Modern Management  
Undergoing a Paradigm Shift  
The new Perspective of Management  
Theoretical Framework of OB  
Organizational Behavior Model



## **REVIEW OF PERCEPTION PROCESS**

The Nature and Impact of Perception  
Sensation versus Perception  
Sub Processes of Perception  
Perceptual Selectivity  
External Attention Factors  
Internal set Factors

## **PERCEPTUAL ORGANIZATION**

Impression Management  
The Process of Impression Management  
Employee Impression Management, Strategies

## **PERSONALITY AND ATTITUDES**

The Development of Personality and Socialization  
The Nature and Dimensions of Attitudes  
Components of Attitudes  
Antecedents of Work-Related Attitudes  
Functions of Attitudes, Changing Attitudes

## **JOB SATISFACTION**

Organizational Commitment  
Meaning and the Outcomes of Organizational Commitment

## **MOTIVATION NEEDS & PROCESSES**

The Meaning of Motivation  
Primary Motives  
Secondary Motives  
General Motives  
Content Theories of Motivation  
Maslow's Need Hierarchy Theory  
Herzberg's Two Factors Theory  
Adlerfer's ERG Theory

## **LEARNING PROCESS**

The Theoretical Processes of Learning  
Behaviorist Theories  
Social Learning Theories  
Principles of Learning, Punishment and  
Reinforcement





## **POWER AND POLITICS**

The Meaning of Power  
Classification of Power  
Political implications of Power

## **CHANGE MANAGEMENT**

Introduction  
What do you mean by Change?  
Change Models  
Guidelines for Change Management

## **STRESS**

The Meaning of Stress  
Causes of Stress, Extra Organizational Stressors  
Organizational Stressors  
Group Stressors  
Individual Stressors

## **GROUPS AND TEAMS**

The nature of groups  
Teams in the work place

## **THE GREAT LEADERS /LEADERSHIP**

Leadership in the Environment  
Leadership Styles

## **RECOMMENDED BOOKS:-**

1. ORGANIZATIONAL BEHAVIOR—Fred Luthans, 8<sup>th</sup> Edition Irwin , McGraw Hill Publishers, (Latest Edition).
2. ORGANIZATIONAL BHEAVIOR— Robert Kriether, and Annlgelo Kinick, , Irwin McGraw Hill Publisher,

## **SEMESTER-VI**

Course Name: **CONSUMER BEHAVIOUR**

### **Introduction:**

Definition and objectives of Consumer Behavior, Application of CB to Marketing



Consumer and Market Segmentation:  
Alternative Market Strategies, Demographic Segmentation, Usage Segmentation  
Benefits Segmentation, Product Positioning

**Environmental Influence on CB:**

Family, Culture and Sub-culture, Social class, Reference group, Adoption and Diffusion of Innovation

**Individual Determinants of CB:**

Personality and Self Concept, Motivation and Involvement, Consumer Learning and Memory, Information Processing, Attitudes

**Consumer Decision of CB:**

Problem Recognition, Information Search and Evaluation, Purchase Process, Post purchase Behavior

**Organizational Buying Behavior:**

Nature of Organizational Buying, Influence on Organizational Buying Behavior, Organizational Buying Decision

**RECOMMENDED BOOKS:**

1. Shiffman, Leon G. and Kannk, Leslie Lazer: Consumer Behavior
2. Wilkie William: Consumer Behavior,
3. Loudon David L. and Della Bitta, Albert J.: Consumer Behavior **STRATEGIC**

**Course Title : Management Accounting**  
**Course Code :**  
**Credit Hours : 03**  
**Total Week : 16**  
**Total Hours : 48**

**Course Objectives:**

This course is designed to help students to understand the accounting techniques and methods used for planning and control. Standard costs are the vital part of budgeting process and variance analysis. The students will be able, after successfully completing this course to apply the accounting skills to



undertake the budgeting and standard costing (used for recording of material, labour, overhead) operations in the organizations.

**Week 1&3** Budgeting: Profits, Sales, Costs, and Expenses; Human Behavior

Profit Planning; Principles of Budgeting; the Complete Periodic Budget.

Computerized Budgeting

**Week 4&7** Budgeting: Expenditure and Cash; Non-Manufacturing Businesses and Non Profit Organizations; Capital Expenditure Budget; Research & Development Budget; Cash Budget; Projected or Forecast Income Statement

Projected or Forecast Balance Sheet; Financial Forecast for External Users

Planning and Budgeting for Non-Manufacturing Business and Non Profit Organizations; Zero Base Budgeting; PERT and PERT/Cost – Systems for Planning and Control; Probabilistic Budgets

**Week 8&11** Standard Costing: Setting of Standards and Analysis of Variances; Purposes of Standard Cost; Comparisons of Budgets and Standards; Setting Standards; Material Cost Standards; Labor Cost Standards; FOH Cost Standards (using two, three & four variance method); Mixed and Yield Variances; Managerial Usefulness of Variance Analysis

**Week 12&14** Gross profit, procedures for Analysing Gross profit :

**Week 15-16** Break-even and cost volume profit analysis. The nature of Break- even Analysis.

Applying cost- volume Profit Analysis

Recommended Texts:

COST Accounting Planning and control ( Adolph Matz, & Milton F. usry) seventh Edition  
Cengage Learning College.

Izhar, R., & Honotoir, J. (2001). Accounting, Costing and Management. Oxford University Press.

Milton, F. U., & Usry. (1997). Cost Accounting: Planning and Control, (12th Edition).  
Cengage Learning College.

Course Name: **FINANCIAL INSTITUTIONS AND MARKETS**

### **Course Objectives**

This course provides students with aim overview of the basic contributions in the modern theory of corporate finance and financial institutions.

### **Introduction:**

The Field of Finance

The role of the finance Manager

The basic financial goals of the firm

### **The Financial System**

Surplus Economic Units

Deficit Economic Units

Securities/ Financial Assets



The Major Economic Systems  
Capitalism  
Communism  
The Islamic Economic System

### **Types of Financial institutions**

Commercial Bank  
Importance of Commercial Banks  
Functions of Commercial Banks

### **Financial Markets**

Debt & Equity Market  
Money and Capital Market  
The Primary Market  
The Secondary Market  
The Money Market  
The Capital Market  
Security Exchanges  
The Over- The- Counter (OTC) Market  
Market Efficiency  
Securities in the financial market place  
Securities in the money market  
Treasury bills  
Commercial paper  
Future Markets  
Euro Dollars  
Bankers' acceptance  
Stocks ,Bonds  
Bond terminologies and types  
Treasury notes and bonds  
Corporate bonds  
Corporate stock  
Common stock  
Preferred stock

### **Non Banking Financial Intermediaries**

Investment Bankers



Brokers  
Dealers  
Mutual Fund Companies

### **Central Bank**

Functions of Central Bank  
Credit control  
State Bank of Pakistan  
Constitution  
Function of State Bank  
Principles of Note Issue

### **Specialized Financial Institutions in Pakistan**

Small Medium Enterprises  
Industrial development Bank of Pakistan  
Investment Corporation of Pakistan  
National investment trust

### **International Financial Institutions**

World Bank  
IMF

### **RECOMMENDED BOOKS**

1. FINANCIAL MANAGEMENT (PRINCIPLES AND PRACTICE), Timothy J. Gallagher & Joseph D. Andrew, Jr., Prentice Hall (Latest Edition).
2. MONEY AND BANKING IN PAKISTAN, S.A.Meenai, Oxford University Press Karachi. (Latest Edition).
3. PRINCIPLES OF MONEY, BANKING AND FINANCIAL INSTITUTIONS Lawrence-S- Ritter and Willion-L-Silber (8<sup>th</sup> Edition) Harper Collins Publishers, New York.
4. FINANCIAL MARKETS, INSTITUTIONS AND MONEY--- Fredericl-S-Mishken (5<sup>th</sup> Edition) Harper Collins Publisher, New York.

Course Name: **BUSINESS COMMUNICATION**



### Course Contents:

The art of listening  
The importance of listening  
Improving listening efficiency  
Effect of listening on other communication skills  
Listening & Job Success  
Practice  
Interviewing: What is interview?, Physical and mental preparation, Knowing your abilities, Getting information about company, Body language, What to do during interview, Kinds of interview, Follow up communication,  
Application Packages: Resume writing, Chronological resumes, Skills resumes.  
Preparing different resume for different jobs, What do your employer wants to know about you, Covering letter, What should be there in covering letter?, Ready to respond every question.  
Meeting & Conference Participation: Qualities of effective speaking, Creating favorable impression, Enunciation, pronunciation  
Planning & Writing: Business letter formats & letter styled, Arrangement styles of letters, Punctuation styles for business letters, A final word,  
The Psychology of Effective Communication: Principles of Communication Psychology.  
What do we know about Human Behavior, Non-verbal communication, Promoting Goodwill, Stimulating desired reaction.

### RECOMMENDED BOOKS:

1. Bov'ee D. Philips: Business Communication Today
2. Himstreet & Batty: Business Communication
3. Kitty O Locker: Business & Administrative communication: Stewart, Zimiber & Clark: Business English & Communication
4. Murphy: Business Communication

### Course Name: Field Experiences internship

### SEMESTE-VII

### Course Name: LOGIC AND CRITICAL THINKING

### Course Contents:

Definition of Logic  
Logic as a science and an art  
Scope of logic, the laws of logic



Induction and essential characteristics of induction.

Categorical proposition and classes  
Quality, quantity and distribution  
The traditional square of opposition  
Immediate inferences, conversion  
Eversion, contraposition, inversion  
Existential import.

Symbolism and diagram for categorical proposition  
Three basic uses of language, Discourse serving multiple functions  
The form of discourse, Emotive words  
Kinds of agreement and disagreement  
Emotively neutral language

The purpose of definition  
The types of definition  
Various kinds of meaning  
Techniques for defining

Standard form categorical syllogisms  
The formal nature of syllogistic arguments  
Venn diagram techniques for testing syllogisms  
Reducing the number of terms in categorical syllogism.  
Translating categorical proposition into standard forms

Rules and fallacies  
Uniform translation  
Enthymemes  
The dilemma, Informal fallacies  
Fallacies of ambiguity  
The avoidance of fallacies

#### **RECOMMENDED BOOKS:**

1. Irving M. Copi: Introduction to logic
2. Karamat Hussain: A textbook of Deductive Logic

#### **SEMESTER-VIII**

Course Name: **MANAGEMENT INFORMATION SYSTEM**

#### **Introduction**



Management Information System and its Subsystems  
Information Resource Management  
Goals of Information System  
Key ISSUES and Challenges in MIS

### **System & Models**

System  
Components of System  
Environment, Open Vs Specific Models, Levels of Models

### **Models of Organizational System**

General Model of Organization  
Strategic Planning Model

### **Management & Decision Making I**

Management  
Contingency Approach

### ***Roles of Manager, Planning and Control***

Management Styles

### **Management & Decision Making II**

Managerial Decision-Making  
Characteristic of Effective Information  
Types of Decisions, Decision Making Process  
Evaluating Decision Making Process

### **Database Management**

Over View of Database Management System  
Concept of File  
Limitations of File  
Database Models  
Database Administrator  
SQL, Concurrent Access  
Security, Data Dictionaries

### **Networking ( I )**

Networks, Exchanging the Information,  
Types of Network LAN, WAN,  
Clients/Servers and Peer-to-Peer Networks

Networking II  
Networking Topologies





Networking Media  
Networking Protocols

### **Transaction Processing**

Transaction Processing System  
Transaction Processing Cycle  
Transaction Processing Subsystems

### **Management Reporting System**

Types of Reports, Structuring Reports  
Role of MRS

### **Decision Support System (DSS) I**

DSS, Goals and Applications  
Components of DSS  
DSS Development

### **Decision Support System (DSS) II**

Group Decision Support System (GDSS)  
Components, Configuration, Classification and Goals

### **Executive Information System (EIS)**

Executive, Executives' Role in Decision-Making  
Executive Decision Making Environment

### **Knowledge Based Systems**

Artificial Intelligence (AI), AI Applications  
Need for Expert Systems (ES)  
Components of ES, Developing ES  
ES Vs. Conventional Applications  
Uses and Limitations of ES

### **Office Information Systems (OIS)**

Office and Office Systems  
Types of Office Automation Systems

### **Recommended Books**

1. MANAGEMENT INFORMATION SYSTEM STRATEGY AND ACTION -- Thomas Case and Charles Parker. 2<sup>nd</sup> Edition.
2. MANAGEMENT INFORMATION SYSTEM – James A.O' Brien 5<sup>th</sup> Edition.



3. MANAGEMENT INFORMATION SYSTEMS --- T.Lucey. 7<sup>th</sup> Edition.

Course Name: **ECONOMY OF PAKISTAN**

**Assessing Pakistan's Development**

Main Features of Pakistan Economy  
Five Decades and Five Epochs

**Agriculture Sector**

The Development of Agriculture before the Consolidation of British Rule  
Importance of Agriculture Sector  
Problems of Agriculture Sector  
The Green Revolution  
Land Reforms

**Agriculture: Critical Issues**

An Overview and major Trends  
Agricultural Pricing Policy  
Rural Financial Markets and Agricultural Credits  
ZTBL  
Mechanization  
Agricultural Income Tax

**Industrialization in Pakistan**

History of Industries in Pakistan, Numbers and Trends in Industry  
Importance of Industrialization  
Causes of Industrialization  
Financial Institution for Industries  
The Public Sector Industry Been a Failure?  
The Privatization Process

**Balance of Payment and Trade**

Pakistan's Foreign Trade: basic facts  
Trade policy and Trade Regime  
The Exchange Rate



Dealing with Globalization and WTO

### **Public Finance**

The Structure of Government and Taxation

Public Finance: The Basic Facts

Important Issues in Public Finance and Revenue Mobilization

The Nature of Public Debt and Fiscal Deficit: A Preliminary Introduction

Budget Preparation, Should Budgets always be Balanced?

### **Poverty, Trends, Causes and Solution**

What is Poverty and Absolute Poverty?

Trends in Poverty

Vicious Circle of Poverty

How to Break Vicious Circle of Poverty

Poverty Alleviation

Can Poverty be eliminated in Pakistan?

### **Population Issues**

Causes of over Population

Malthus Theory of Population

Population and Economic Development

How to Control it?

### **Institutional Issues in the Social Sector**

The Social Action Program (SAP)

Governance, Decentralization and Local Level Delivery

NGOs and Community Participation

### **Recommended Books**

1. S. Akbar Zaidi” Issues in Pakistan’s Economy, Latest Edition, Oxford University Press
2. Saeed Nasir” Pakistan Economy: Latest Edition,

## **Strategic finance**

### **Learning Objectives**

This course is designed to equip students with the skills that would be expected from a finance manager responsible for the finance function of a business. The course starts by introducing the role and purpose of the financial



management function within a business. Before looking at the three key financial management decisions of investing, financing, and dividend policy, the syllabus explores the economic environment in which such decisions are made. The next section of the syllabus is the introduction of investing decisions

### Learning Outcomes

At the end of this course, students should be able to:

1. Identify the objectives of the business in financial terms and evaluate their attainment
2. Learn role of financial information in financial control process
3. Identify various financial techniques and describe their applications
4. Suggest optimal capital structure

### COURSE CONTENT

<b>Week 1</b>	<ul style="list-style-type: none"><li>• Role of Finance in Business</li><li>• Introduction to Corporate Finance</li><li>• Major areas and functions of Financial Management</li><li>• Goals of the firm</li><li>• Introduction to Corporate Governance</li><li>• Organization of Financial Management Function</li></ul>
<b>Week 2</b>	<ul style="list-style-type: none"><li>• Financial Markets</li><li>• Analysis of Financial Statements</li></ul>
<b>Week 3</b>	<ul style="list-style-type: none"><li>• Cash Flow Analysis and Financial Planning</li><li>• An Introduction to Financial Strategy</li><li>• Strategic Objectives of an Organization</li><li>• Importance of Financial Strategy to the Organization</li></ul>
<b>Week 4</b>	<ul style="list-style-type: none"><li>• Performance Measurement in Strategic Finance</li><li>• Overview of Working Capital Management</li></ul>
<b>Week 5-6</b>	<ul style="list-style-type: none"><li>• Cash and Marketable Securities Management</li><li>• Receivables Payables and Inventory Management</li></ul>



Week 7	<ul style="list-style-type: none"><li>• Short Term Financing</li></ul>
Week 8	<ul style="list-style-type: none"><li>• <b>Mid Term</b></li></ul>
Week 9-10	<ul style="list-style-type: none"><li>• Returns, Spreads and Yields</li><li>• The Valuation of Long-Term Securities</li><li>• Risk and Return</li><li>• Assignment</li></ul>
Week 11	<ul style="list-style-type: none"><li>• Operating and Financial Leverage</li><li>• Capital Structure</li><li>• Cost of Capital</li></ul>
Week 12	<ul style="list-style-type: none"><li>• Financing Equity Finance</li><li>• Financing Debt Finance</li><li>• Financing Capital Structure Decisions</li></ul>
Week 13	<ul style="list-style-type: none"><li>• Business Valuation</li><li>• Financial and Strategic Implications of Mergers and Acquisitions</li><li>• Dividend Policy and Decision Making: Theory and Practice</li></ul>
Week 14	<ul style="list-style-type: none"><li>• Treasury -An Introduction</li><li>• The Mathematics of Treasury Management</li><li>• Financial Derivatives</li><li>• Accounts and Audit of Treasury Operations</li></ul>
Week 15	Project Presentations
Week 16	Project Presentations

## Corporate Finance

### Learning Objective

1. Understand the role of capital market in resource allocation, basic functions of corporate financial managers and the agency issues,
2. Compute the yearly cash flows of an expansion capital project and of a replacement capital project, and evaluate how the choice of depreciation method affects those cash flows;
3. Understand how sensitivity analysis, scenario analysis, and Monte Carlo simulation can be used to assess the stand-alone risk of a capital project;
4. Characterize the operating leverage, financial leverage, and total leverage of a company given a description of it;



5. Understand capital structure theories and their effect on firm value and risk
6. Understand dividend theories and their implications on firm value
7. Lease financing and its impact on financial statements
8. Merger and other corporate restructuring effects

### Learning Outcomes

1. Understand the conflicts between shareholders and managers and its application in corporate finance
2. Describe and analyze the basic features of financial markets
3. Apply time value of money concepts to different and complex streams of cash flows
4. Use alternative capital budgeting techniques for analyzing project cash flows and apply these techniques of make investment decisions
5. Determine a firm's weighted average cost of capital of a firm and apply it to capital budgeting process and value real assets
6. determine the fundamental value of stock using versions of dividend growth models and other value multiples
7. compare the implications of the MM propositions, the pecking order theory of capital structure, and the static trade-off theory of capital structure;

### Weekly breakdown of Course Contents

Weeks	Topics to cover
Week 1	<b>Role of Capital Market</b>  The Capital Market, Public issue, Privileged subscription, Regulation of security offerings, Private placement,
Week 2	<b>Risk and Managerial Options in Capital Budgeting</b>  What is Risk and Managerial Options in Capital Budgeting, The problem of project risk, Total project risk, Contribution to total firm risk: Firm-portfolio approach, Managerial options,



Week 3	<b>Cash Flow estimation and Risk analysis</b> Estimating the relevant cash flows, Analysis of the cash flows, Sensitivity analysis, Scenario analysis, Monte Carlo Simulation,
Week 4	<b>Capital Structure Application</b> Capital Structure and Leverage, The Target Capital Structure, Business and Financial Risk
Week 5	Determining Optimal Capital Structure, The Hamada Equation
Week 6	<b>Capital Structure Theories</b> MM theory, The Effect of Taxes, Bankruptcy costs, Trade-Off Theory, Signaling Theory, Using Debt financing to constrain managers,
Week 7	<b>Dividend Policy Theory</b> Dividends versus Capital gains, Dividend Irrelevance Theories, Bird-in-hand theory,
Week 8	<b>Mid Exam</b>
Week 9	Tax Preference theory, Signaling hypothesis, Cliental Effect, The Residual dividend model
Week 10	<b>Earnings, Cash flows and Dividends</b> Dividend reinvestment plans Factors influencing Dividend policy
Week 11	Stock dividends and stock splits Stock repurchases
Week 12	<b>The Loans and Leases</b> Term loan, Provisions of loan agreements Equipment financing
Week 13	Lease Financing Evaluating lease financing in relation to debt financing
Week 14	<b>Merges and Other Forms of Corporate Restructuring</b> Mergers and Other Forms of Corporate Restructuring Strategic acquisitions involving Acquisitions and capital budgeting



	Closing the deal
<b>Week 15</b>	Takeovers, tender offers and defenses  Strategic alliances  Leveraged buyouts  Bankruptcy and Liquidation
<b>Week 16</b>	<b>Final Exam</b>

**Recommended Readings:**

1. Stephen A. Ross, Randolph Wester field, Jeffery Jaffe. *Corporate Finance*.
2. Brealey, Meyers, *Principles of Corporate Finance* (Latest Edition).
3. James C. Van Home, *Fundamentals of Financial Management (13<sup>th</sup> edition)*.
4. Eugene F. Brigham and Lou s C. Gapenski, *Financial Management- Theory and Practice (Latest Edition)*

**Sales Management**

**Learning Objectives**

The aim of his course is to develop skills in managing the sales function effectively. Key topics include linkages between sales management and marketing strategy, selling process and strategies, sales force organization, leadership, morale and motivation, recruitment, compensation, sales forecasting, sales forces quantification and performance evaluation.

**Learning Outcomes**

The course is designed to provide students with an understanding of the processes involved in personal selling and sales management. The course examines the elements that enable a sales force to be an effective component of an organization’s overall marketing strategy. The course will extend students’ understanding of: the sales process, the relationship between sales and other organizational functions, the various types of sales force structures, the use of technology to improve sales force effectiveness, and issues concerning recruiting, selecting, training, motivating, compensating, and retaining salespeople.

**Contents**

<b>Week 1</b> :	<b>Introduction to Personal Selling and Sales Management</b> The Nature of Personal Selling
--------------------	--





	Changes in Selling Personal Selling in the Marketing Mix
<b>Week 2:</b>	<b>Dimensions of Sales Management</b> The Field Sales Manager Sales Management Training and Development
<b>Week3:</b>	<b>Preliminary Steps in the Selling Process</b> Prospecting Identifying Prospects Qualifying Prospects Preparing
<b>Week4:</b>	<b>Advanced Steps in the Selling Process</b> Approach Probing for Needs Convincing the Prospect Handling Objections Closing Follow-up
<b>Week5:</b>	<b>Territory Development and Time Management</b> The Nature of Territory Management Sales Territory Design Procedures for Developing Territories A Model of Territory Management
<b>Week 6:</b>	Operating the Territory Management System Time Management The Challenge of Sales Productivity
<b>Week7:</b>	<b>Sales Management Environment</b> The Internal Environment The External Environment
<b>Week 8:</b>	<b>Mid Semester Examination</b>
<b>Week 9:</b>	<b>Coping with Environmental Changes</b> The Social and Cultural Environment The Technological Environment The Economic Environment The Competitive Environment



	The Political and Legal Environment
<b>Week10:</b>	<b>Sales Management Planning</b> The Nature and Importance of Sales Planning The Sales Management Planning Process The Analysis Phase Setting Sales Objectives
<b>Week 11:</b>	Formulating Sales Strategies Tactical Decisions Sales Plan Implementation The Control Phase
<b>Week12:</b>	<b>Sales Forecasting</b> Importance of Sales Forecasting Sales Quotas and Budgets Sales Forecasting Concepts
<b>Week 13:</b>	Estimating Market and Sales Potentials The Product Life Cycle Information Sources Sales Forecasting Procedures Qualitative Methods Quantitative Methods
<b>Week14:</b>	<b>Sales Incentives</b> Types of Incentives Sales Contests Sales Meetings and Conventions
<b>Week 15:</b>	<b>Sales Compensation</b> Criteria for a Sound Compensation Plan Sales Compensation Trends Developing a Compensation Plan Fringe Benefits Compensation for Sales Managers
<b>Week 16:</b>	<b>Final Examination</b>

### Recommended Readings



Eugene M. Johnson, David L. Kurtz, Eberhard E. Scheuing.(1986) *Sale Management: Concepts, Practices, and Cases*, Second Edition McGraw Hill Companies.

### Strategic Management

#### Learning objectives

This course is designed to develop a thorough understanding of the business strategy and policy framework by studying various and matrices and applying different tools to identify various problems and provide solutions in real world scenario. The main objective of this course is to evaluate and anticipate the impact of environmental variables (both Macro and Industry) and extract pertinent opportunities or threats from it.

#### Learning outcomes

1. It helps in understanding the nature & philosophy of corporate intent (vision, mission, goals & objectives) and learns the art of strategy formulation, implementation, and control procedures in light with the company policy and in accordance with changing competitive environment.
2. It helps in recognizing the importance of policy, structure and the financial attributes of the firm and their role in overall strategic plan.

#### Weekly breakdown of Course Contents

Weeks	Topics to cover
Week 1	<b>Basic Concepts of Strategic Management</b> <ul style="list-style-type: none"><li>• The Study of Strategic Management</li><li>• Phases of Strategic Management</li><li>• Benefits of Strategic Management</li></ul>
Week 2	<ul style="list-style-type: none"><li>• Globalization and Electronic Commerce</li><li>• Basic Model of Strategic Management</li><li>• Initiating a Strategy</li></ul>



	<ul style="list-style-type: none"><li>• Strategic Management</li><li>• What Makes a Decision Strategic?</li></ul>
Week 3	<ul style="list-style-type: none"><li>• Mintzberg's Modes of Strategic Decision Making</li><li>• Strategic Decision Making Process</li><li>• Impact of the Internet on Strategic Decision</li></ul>
Week 4	<b>Corporate Governance: Role of the Board of Directors</b> <ul style="list-style-type: none"><li>• Responsibilities of the Board</li><li>• Members of a Board of Directors</li><li>• Nomination and Election of Board Members</li><li>• Organization of the Board</li><li>• Trends in Corporate Governance</li></ul>
Week 5	<ul style="list-style-type: none"><li>• Corporate Governance: The Role of Top Management</li><li>• Social Responsibilities of Strategic Decision Makers</li><li>• Ethical Decision Making</li><li>• Impact of Internet on Corporate Governance and Social Responsibilities</li></ul>
Week 6	<b>Environmental Scanning and Industrial Analysis</b> <ul style="list-style-type: none"><li>• Environmental Scanning</li><li>• Identifying External Environmental Variables</li><li>• International Societal Considerations</li></ul>
Week 7	<ul style="list-style-type: none"><li>• Scanning the Task Environment</li><li>• Identifying External Strategic Factors</li><li>• Industry Analysis: Analyzing the Task Environment</li></ul>



	<ul style="list-style-type: none"><li>• Porter's Approach to Industry Analysis</li></ul>
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<ul style="list-style-type: none"><li>• Industry Evolution</li><li>• Categorizing International Industries</li><li>• International Risk Assessment</li><li>• Strategic Groups</li><li>• Strategic Types</li><li>• Hyper-competition</li></ul>
<b>Week 10</b>	<ul style="list-style-type: none"><li>• Using Key Success Factors to Create Industry Matrix</li><li>• Competitive Intelligence</li><li>• Forecasting</li><li>• Useful Forecasting Techniques</li></ul>
<b>Week 11</b>	<ul style="list-style-type: none"><li>• Synthesis of External Factors: EFAS</li><li>• Impact of Internet on Environmental Scanning and Industry Analysis</li></ul>
<b>Week 12</b>	<b>Internal Scanning: Organizational Analysis</b> <ul style="list-style-type: none"><li>• Resource Based Approach to Organizational Analysis</li><li>• Using Resource to Gain Competitive Advantage</li><li>• Determining the Sustainability of an Advantage</li></ul>
<b>Week 13</b>	<ul style="list-style-type: none"><li>• Value Chain Analysis</li><li>• Corporate Value Chain Analysis</li><li>• Scanning Functional Resources</li><li>• Corporate Value Chain Analysis</li></ul>
<b>Week 14</b>	<ul style="list-style-type: none"><li>• Scanning Functional Resources</li></ul>



	<ul style="list-style-type: none"><li>• Corporate Culture</li><li>• Strategic Marketing Issues</li><li>• Strategic Financial Issues</li><li>• Strategic Research and Development Issues</li><li>• Strategic Operation Issues</li></ul>
Week 15	<ul style="list-style-type: none"><li>• Strategic Human Resource Management Issues</li><li>• Strategic Information System and Technology Issues</li><li>• The Strategic Audit</li><li>• Synthesis of Internal Factors</li><li>• Impact of Internet on Internal Scanning and Organizational Analysis</li></ul>
Week 16	<b>Final Exam</b>

**Recommended Readings:**

Thomas L Wheelen J. David Hunger (2011), *Concepts in Strategic Management and Business Policy* Pearson Education.

**Islamic Banking and Finance**

**Learning Objectives**

1. To understand the basic principles of Islamic banking and finance
2. To understand the nature and scope of Islamic finance and its relationship with conventional finance
3. To explore the range of Islamic financial products available for investors and corporations

**Learning Outcomes**

1. Acquire a sound in-depth understanding of the principles of Islamic banking and finance
2. Identify a range of commonly used Islamic financial products and services



## Brief Contents

Weeks	Topics to cover
Week 1	<b>Introduction to Islamic banking</b> Belief in divine guidance Capitalist Vs Islamic economy
Week 2	Asset Backed Financing Capital and Entrepreneur Present practices of Islamic Banks
Week 3	<b>Musharakah</b> The concept of Musharakah Basic Rules of Musharakah Distribution of profit
Week 4	Ratio of profit Sharing of Loss The nature of capital
Week 5	Management of Musharakah Termination of Musharakah
Week 6	<b>Mudarabah</b> Business of Mudarabah Distribution of Profit Termination of Mudarabah
Week 7	Combination of Musharakah and Mudarabah Musharakah and Mudarabah as modes of Financing Conclusions
Week 8	<b>Mid Exam</b>
Week 9	<b>Ijarah</b> Basic rules of Leasing Determination of rental
Week 10	Lease as mood of financing The commencement of lease Termination of Lease
Week 11	Insurance of Lease The residual value of leases asset Securitization of Ijarah
Week 12	<b>Salam</b> The concept of Salam Meaning of Salam Condition of Salam
Week 13	Salam as mood of Financing Some rules of parallel Salam
Week 14	<b>Istisna</b> The concept of Istisna



	Salam Versus Istisna
<b>Week 15</b>	Istisna Versus Ijarah Time of Delivery Istisna as mode of financing
<b>Week 16</b>	<b>Final Exam</b>

### Recommended Reading:

1. Mufti Muhammad TaqiUsmani (2019). *An Introduction to Islamic Finance*, Quranic Studies Publishers, Karachi Pakistan.

### Total Quality Management

#### Learning Objective

The course has been designed by keeping in view the significance of standard and Quality requirement in the Global trade. It covers the principles and concepts of Quality systems along with their application to manufacturing and service industries.

#### Learning Outcomes

Upon completion of the subject, students will be able to select and apply appropriate techniques in identifying customer needs, as well as the quality impact that will be used as inputs in TQM methodologies; measure the cost of poor quality and process effectiveness and efficiency to track performance quality and to identify areas for improvement; understand proven methodologies to enhance management processes, such as benchmarking and business process reengineering; understanding of key principles and techniques of TQM and quality management system as well awareness of international standards of quality ISO.

#### Brief Contents

Weeks	Topics to cover
Week 1	<b>Introduction:</b> Definition; Basic Approach  Gurus of TQM; TQM framework; Awareness
Week 2	Defining Quality; Historical Review; Obstacles Benefits of TQM
Week 3	<b>Definitions:</b>  Characteristics of Quality Leaders





	Leadership Concepts
Week 4	The 7 Habits of Highly Effective People
Week 5	The Deming Philosophy Role of TQM Leaders
Week 6	<b>Who is the Customer:</b> Customer perception of quality Feedback
Week 7	Translating Needs into Requirements Customer Retention
Week 8	<b>Mid Term Exam</b>
Week 9	<b>Motivation: Empowerment:</b> Teams; Definition & characteristics of successful teams
Week 10	Suggestion System; Recognition and Reward; Gain sharing Benefits of Employee Involvement
Week 11	<b>Introduction; Process; The Juran Trilogy:</b> Improvement Strategies
Week 12	Types of Problems; The PDSA Cycle; Problem-Solving Method Kaizen; Reengineering; Six-Sigma
Week 13	<b>Principles of Customer/Supplier Relations:</b> Partnering Sourcing; Supplier Selection Relationship Development
Week 14	<b>Performance Measures:</b> Basic Concepts; Objectives; Typical management; Criteria; Strategy Categories & Elements; Quality Costs; Criteria for performance Excellence; Key characteristics of the criteria Malcolm Baldrige National Quality Award
Week 15	<b>The Plan, Learning new Philosophy:</b> Improvement Needs, Problems <b>Benefits of ISO Registration; ISO 9000 Series of Standards:</b> ISO 14000
Week 16	<b>Final Term Exam</b>

**Recommended Readings:**

5. Dale H. Bestter field (2011), Total Quality Management” Revised Edition’
6. Thompson Fr, Arthur A. A. d. Strickland III; *Strategic Management: Concepts and cases*, 10<sup>th</sup> Edition, Irwin McGraw-Hill.



7. Omachonu, Vincent K. and Ross, Joel E., 1995, *Principles of Total Quality*, New Delhi: S. Chand & Co. Sarkar, Debashis, 2001. *The Managers' Handbook for Total Quality Management*, New Delhi: Beacon Books
8. Brocka, Bruce and Brocka, M. Suzanne *Essentials of Quality Management*, Homewood, Illinois

### E-Commerce

#### Learning Objectives

The objective is to introduce the application of information technology for business/ commerce purposes.

#### Learning Outcomes

On completion of the course, students should be able to:

1. Discuss modern computing infrastructures from the perspective of the internet and organizations
2. Discuss and explain theoretical and practical issues of conducting business over the internet and the Web
3. Reflect on general principles revealed through practical exploration of specific tools, techniques and methods in e-commerce.

#### Brief contents

Weeks	Topics to cover
Week 1	<b>Introduction to E-Commerce</b>  Digital Economy  Ecommerce Fundamentals  Introduction to Ecommerce Technology
Week 2	The Ecommerce Consumers  Legal and Ethical issues for E-Commerce



	Business to Business Ecommerce
<b>Week 3</b>	<b>Introduction</b>  Ecommerce industry structure  Alliances, Partners, Outsourcing  Portals and Search Engines
<b>Week 4</b>	Governmental Structures and Resources Keeping track of innovation and and Changes
<b>Week 5</b>	<b>Electronic Retailing</b>  E-Commerce Transactions: Shopping Carts and Payment Options  Tracking customers  Security issues, strategies and resources
<b>Week 6</b>	Interactive communication with Customers and Partners  Customer Pleasing Eservice  Know your competition
<b>Week 7</b>	<b>Web Design Strategies and Concepts</b>  Web design architecture and Infrastructure  Web Design languages introduction
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<b>Introduction to E-Marketing</b>  E-Marketing Strategies and Options  E-Marketing Recourses  Encouraging Customer participation
<b>Week 10</b>	Creating online Communities  Customer Service and Marketing <b>Advertisement in E-Commerce</b>  Describe the objectives of web advertisement, its types and



	characteristics Describe the major advertisement methods used on web
<b>Week 11</b>	Describe various web advertisement strategies Describe various types of promotions on the web Discuss the benefits of PUSH technology and intelligent Agents
<b>Week 12</b>	<b>E-Commerce in Service Industries</b> Understand how broker based services are performed online Describe online travel tourism services and their benefits
<b>Week 13</b>	Describe the electronic real estate market Discuss Cyber banking, its driver and capabilities Describe electronic Auctions, their benefits, implementations and impacts
<b>Week 14</b>	<b>Electronic Payment System and Security</b> Describe the typical electronic payment system for EC Identify the security requirements for safe electronic payments Describe the typical security schemes use to make security requirements Identify the players and procedures of electronic credit card system Discuss the relationship between SSL and SET Protocol
<b>Week 15</b>	Discuss the relation between EFT and Debit cards Describe the characteristics of Stores –value cards. Classify and describe the types of IC Cards used for payments Discuss the characteristics of electronic check systems.
<b>Week 16</b>	<b>Final Exam</b>

**Recommended Readings:**

1. Daniel Amor (2000). *The E business @ Evolution: living and Working in an interconnected world*. Upper Saddle River, NJ: Prentice Hall.
2. Turban, E., lee, J., King, D., & Chung, H. (2018). *Electronic Commerce: A Managerial Perspective*.

**Portfolio Management**

**Learning Objectives**



The Learning objective of this course is to acquaint students with the theoretical foundation of modern portfolio theory, the major groups of investors and their investment objectives and constraints, and to master practical skills in investment management, forming capital market expectations and forecasting markets activity to justify major investment portfolio management strategy for equity and fixed-income instruments.

### **Learning Outcomes**

After completing the course, all students will be able to:

1. Calculate and interpret expected and historical risk and return measures for individual securities and a portfolio of securities.
2. Describe the steps in the portfolio management process and formulate an investment policy statement.
3. Calculate the covariance and correlation between securities and explain how correlation affects the standard deviation of a portfolio.
4. Describe the implications of the major findings of behavioral finance research on the efficient market hypothesis.
5. Construct equity portfolios using passive and active equity portfolio management techniques.
6. Understand equity investment styles.
7. Describe how to monitor and rebalance an equity portfolio.
8. Assess portfolio performance.
9. Evaluate a portfolio manager's market timing and security selection skills through attribution analysis.
10. Describe basic fixed income portfolio strategies.

### **Course Contents**

<b>Weeks</b>	<b>Topics to cover</b>
<b>Week 1</b>	<b>The investment process, milestones portfolio management</b> Planning, Implementation
<b>Week 2</b>	Monitoring and rebalancing



<b>Week 3</b>	Managing Portfolio: Investment objectives and constraints of the different groups, Private investors, Pension funds
<b>Week 4</b>	Insurance companies  Foundations and endowments  Banks
<b>Week 5</b>	<b>Assessment of market expectations</b>  The analytical process  Limitations of economic data and analysis methods
<b>Week 6</b>	Psychological Traps  Basic model group  Economic analysis and market forecasts
<b>Week 7</b>	<b>Asset/Capital Allocations</b> The importance of asset allocation  Asset and Liability Management
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	Financial Psychology  Selection of asset classes  Optimization
<b>Week 10</b>	<b>Portfolio management, fixed income</b>  Bond Portfolio Management Strategies
<b>Week 11</b>	Active and passive portfolio management  Sources of income from fixed-income instruments  Investing in foreign bond markets
<b>Week 12</b>	<b>Portfolio management, variable income</b> Active and passive management of a portfolio of stocks  Equity Indices
<b>Week 13</b>	Tools passive investing Investment Styles Analysis of investment styles based on portfolio and income



	A market-neutral investment
<b>Week 14</b>	<b>Portfolio Construction</b> Building a Portfolio Types of Assets
<b>Week 15</b>	Bonds, Equities, Derivatives, Properties, Overseas Assets Passive Vs Active Funds Management Optimization
<b>Week 16</b>	<b>Final Exam</b>

### Recommended Readings

1. Brentani, Christine. (2004). *Portfolio Management in Practice*. Elsevier Ltd.
2. Maginn, John L., Tuttle, Donald L., McLeavey, Dennis W., Pinto, Jerald E. (2007). *Managing Investment Portfolios: A Dynamic Process*, (3rd Ed). John Wiley & Sons, Inc.

### Investment and Portfolio Management

#### Learning Objective

1. Understand the investment process, internal and external factors affecting the investment decisions process,
2. Understand the securities trading process on stock exchanges and other markets
3. Understand the valuation of debt and equity securities, industry, fundament and technical analysis,
4. Understand the concept of efficient markets and their implication in investment process
5. Understand the portfolio theories and their implications for investment decision processes

#### Learning Outcomes

1. Demonstrate knowledge of contemporary theory and practice in finance particularly in investment and analysis
2. Understand the complexities of financial markets such as bond market, stock market, stock exchanges, and derivatives markets
3. Do industry analysis, and use stock valuation techniques such as DCF valuation, CAPM models to estimate stock values
4. Perform fundamental and technical analysis of securities to recommend purchase or sale of such securities for portfolio managers



5. Understand efficient market hypothesis and its implication for security analysis and portfolio selection
6. Apply portfolio selection models for portfolio management

### **Brief Contents**

<b>Weeks</b>	<b>Topics to cover</b>
<b>Week 1</b>	<b>Introduction</b> Understanding the Investment Process, External factors affecting the decision process, Organizing Financial Assets, Non marketable Financial Assets
<b>Week 2</b>	Money Market Securities, Capital Market Securities, Debt and equity Markets, The Primary Markets
<b>Week 3</b>	Secondary Markets. The Emerging Securities Markets, Globalization of Securities Market
<b>Week 4</b>	<b>How Securities are traded</b>  How orders work, Investor protection in the securities markets,  Short sales
<b>Week 5</b>	Bond returns and risks, Bond price changes, Bond yields  The level of market interest rates, Important consideration in managing a bond portfolio
<b>Week 6</b>	<b>Common Stock Analysis and Valuation</b>  Common Stock valuation, The present value approach  The PIE ratio approach
<b>Week 7</b>	Analyzing Common Stock Asset allocation, The passive strategy, The active strategy  Approaches for analyzing and selecting stocks
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<b>Derivative Securities and Markets</b>  Understanding options, Payoffs and profits from basic option position,





	Option valuation
<b>Week 10</b>	Understanding futures market, The structure of future markets The mechanics of trading
<b>Week 11</b>	<b>Concept of efficient market</b> Why the market can be expected to be efficient, Evidence on market efficiency, Implication of efficient market hypothesis, Evidences of market anomalies
<b>Week 12</b>	<b>Forecasting changes in the market/economy</b> Industry Analysis, Performance of Industries over time, Analyzing Industries
<b>Week 13</b>	Technical analysis, Aggregate market analysis, Individual stock analysis, Testing technical analysis strategies, Conclusions about technical analysis
<b>Week 14</b>	Portfolio management as a process, Markowitz portfolio selection model, Capital Market Theory, The assumption of CAPM
<b>Week 15</b>	The market portfolio, Equilibrium Risk-Return trade off Estimating the SML, Arbitrage pricing theory
<b>Week 16</b>	<b>Final Exam</b>

### Recommended Readings

1. Jones, Charles P. (2012). *Investment Analysis and Management, (12<sup>th</sup> Ed)*. John Wiley & Sons, Inc.
  2. Reily, Frank K. Brown, Keith C. Leeds, Sanford J. (2019). *Investment Analysis and Portfolio Management, (11th Ed)*. Cengage Learning Inc.
- Bodie, Z. Kane, A. Marcus, A. (2020). *Investments, (12<sup>th</sup> Ed)*. McGraw-Hill Education

### : Recruitment and Selection

### Learning Objective

This course will provide a conceptual and operational understanding of the key aspects of human resources staffing functions, including job analysis, recruitment, and assessment, selection, and performance evaluation.



## Learning Outcomes

At the completion of this class, students should be able to design and implement an effective and legally defensible staffing system tailored to organizational requirements. They should also be able to evaluate existing staffing programs for efficaciousness and legal compliance.

## Contents

Weeks	Topics to cover
Week 1	<b>Recruitment Challenges</b> <ul style="list-style-type: none"><li>• How to make recruitment efforts succeed?</li><li>• ABC of Recruitment.</li></ul>
Week 2	<b>Pre-recruitment considerations</b> <ul style="list-style-type: none"><li>• Proactive and reactive recruitment</li><li>• Targeting special interest groups</li><li>• Traditional recruitment sources</li></ul>
Week 3	<b>Electronic Recruiting</b> <ol style="list-style-type: none"><li>1. Definition of an applicant</li><li>2. Electronic resumes (Chronological/Functional Resume Format)</li><li>3. International electronic recruiting</li></ol>
Week 4	<b>Job Analysis</b> <ol style="list-style-type: none"><li>1. Job Description</li><li>2. Reviewing the application &amp; resume</li><li>3. Planning basic questions</li></ol>



<b>Week 5</b>	<b>Open ended questions</b>  <ol style="list-style-type: none"><li>1. Hypothetical questions</li><li>2. Probing</li><li>3. Close ended questions</li></ol>
<b>Week 6</b>	<ul style="list-style-type: none"><li>• How to relate questioning technique to interview stages?</li><li>• Questioning technique to avoid</li></ul>
<b>Week 7</b>	<b>Establishing interview format</b>  <ol style="list-style-type: none"><li>1. Putting applicant at ease</li><li>2. Getting started</li><li>3. Listening VS Talking</li></ol>
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<ul style="list-style-type: none"><li>• Non-verbal communication</li><li>• Encouraging applicant to talk, keeping applicant on track</li><li>• Providing</li></ul>
<b>Week 10</b>	<b>Exploratory</b>  <ul style="list-style-type: none"><li>• Telephone screening interviews</li></ul>
<b>Week 11</b>	<ul style="list-style-type: none"><li>• Video screening interviews</li></ul>
<b>Week 12</b>	<b>HR interview</b>  <ul style="list-style-type: none"><li>• Dept interview</li><li>• Panel/Peer</li></ul>
<b>Week 13</b>	<ol style="list-style-type: none"><li>1. Interviewing less than ideal applicant</li></ol>



	2. Stress
Week 14	<b>Preparation for the final meeting</b> <ul style="list-style-type: none"><li>• The final meeting</li></ul>
Week 15	<ul style="list-style-type: none"><li>• Notifying selected applicants</li><li>• Notifying rejected applicants</li></ul>
Week 16	<b>Final Exam</b>

### Recommended Readings:

1. Diane Arthur, 4th Ed, Recruiting, Interviewing, selecting and orienting new employees Michal Armstrong, A Hand book for HRM (, Latest Edition)

Decenzo, D. & Robins, S. (2002). Human Resource Management (7<sup>th</sup> E

### Training and Development

#### Learning Objective

The goal is to improve on-the-job performance so as to enhance the overall effectiveness of the organization and/or to increase the likelihood that organizational goals will be reached

#### Learning Outcomes

To be able to:

1. Apply training and development functions
2. Analyze the job and training needs
3. To apply training methods
4. Evaluate training programs

#### Contents



Weeks	Topics to cover
Week 1	<b>The distinction between training and education</b>  Training, education & experience  Benefits of training
Week 2	Training design Process  Training cycle  Pre & Post training evaluation
Week 3	<b>Stages in a systematic approach to training</b> Analysis for Training Training need assessment process (TNA)
Week 4	Job analysis  Functional analysis  Knowledge analysis  Manual & Social skills analysis
Week 5	TNA source and report Training Policy  Training objectives
Week 6	<b>Advantages of on the job training</b>  Stages of on the job training
Week 7	Off the job training approaches  Employee development methods  International issues associated with training
Week 8	<b>Mid Term Exam</b>
Week 9	<b>Training Design, Selection &amp; Delivery</b>  Constraints  Target Population
Week 10	Strategies and tactics



	Reinforcement & transfer tactics
Week 11	<b>Reaction level</b>  Learning level  Transfer  Results
Week 12	<b>Stages of Auditing the training</b>  Training budget Training time and cost
Week 13	<b>Structured interview</b> Questionnaire  Participation
Week 14	Work diary Film-video-photography
Week 15	Technical conference  Group discussion
Week 16	<b>Final Term Exam</b>

### Recommended Readings

1. Buckley, R. & Caple, J. (2004) The theory & practice of training (5th Ed)
2. Saks, A. M. & Haccoun, R. R. (2007). Managing Performance through Training and Development (4th Ed.) Scarborough, ON: Nelson Canada.



### International Marketing

#### Learning Objective

On completion of this module, students will be able to analyze the development of international trade and the concepts of comparative and relative advantages in world trade patterns. In addition, they must critically evaluate how the diversity of environment impacts on the decision-making processes of international or multinational organizations and demonstrate ability to analyze and evaluate the appropriateness of alternative international marketing techniques.

#### Learning Outcomes

Upon completion of the course, the students would be able:

To understand the scope and function of international marketing theory and practice

Gain knowledge and skills to help in developing international market entry strategies

#### Contents

Weeks	Topics to cover
Week 1	<b>Introduction to International Marketing</b> Definitions Marketing environments Consumer welfare issues and business ethics.
Week 2	<b>International Marketing Strategy</b> Necessity of adopting a global business perspective
Week 3	Major decisions while going global Importance of marketing orientation Difference between a multinational and a global approach Marketing standardization and individualization
Week 4	<b>Effects of country's population,</b> Natural environment and technical resources on international marketers Indicators of economic wealth Social and cultural environment Political and legal environment Firms competitive position Determination of attractive markets
Week 5	<b>World Economy</b> Electronic Marketing <b>Impact of management system on strategy implementation</b> Organizational structures Leadership and planning
Week 6	<b>Tools of international market research</b>



	Steps of international marketing research projects Interpretation of research results
<b>Week 7</b>	<b>Strategic alternatives international marketing</b> Types of confrontations with competitors Indicators of successful international competition Consequences of chosen resource allocations Importance of strategic position
<b>Week 8</b>	<b>Mid Exam</b>
<b>Week 9</b>	<b>Market entry strategy</b> Major decisions Local positioning Market entry mode Different forms of International Business Expansion
<b>Week 10</b>	<b>Product management processes</b> Product innovation Quality assurance Brand name Packaging
<b>Week 11</b>	<b>Distribution channels</b> Marketing logistics Transportation modes Warehousing decisions and inventory management
<b>Week 12</b>	<b>Local Initiatives for International Marketing Unit</b>
<b>Week 13</b>	<b>International market communication</b> Integrated international marketing communication International advertising Sales promotion
<b>Week 14</b>	<b>Pricing strategies</b> Factors influencing final price Methods of payment and counter trade
<b>Week 15</b>	<b>International marketing plan</b> Components of Marketing Plan
<b>Week 16</b>	<b>Final Exam</b>

### Recommended Readings

1. Cateora, P. R. (2008). *International Marketing 13E (Sie)*, Tata McGraw-Hill
2. Education Czinkota, M., & Ronkainen, I. (2012). *International marketing*, Cengage Learning.





## Strategic Brand Management

### Learning Objectives

This course is a combination of both the theoretical concepts of brand management and their application to marketing strategies and decision making in the private, public, and non-profit sectors. At the conceptual level, it seeks to present an integrated framework around which the major areas of brand knowledge can be discussed. Rather than just paying token attention, this course thoroughly incorporates marketing realism in several ways. First, throughout the course frequent reference is made to actual or potential applications of the concepts being discussed. Second, questions, case studies, and projects throughout the semester offer opportunities for experiential learning.

### Learning Outcomes

1. In general, to enable the students to develop skills with respect to manage brands strategically
2. Establish the ability to elicit and analyze brand associations, and derive strategic implications for positioning, brand elements, and the usage of secondary brand associations.
3. Establish basic understanding of different methods for brand valuation
4. Establish skills enabling the students to assess growth-opportunities for brands, e.g., brand extension strategies
5. Understand and apply principles for brand portfolio-management, including the challenges inherent in the continuum from corporate brands to branded articles, from house of brands to branded house.

### Contents

Weeks	Topic to Cover
Week 1:	Brands and Brand management What is Brand? Why do Brand matter? Can anything be branded?
Week 2:	Branding Challenges and opportunities The brand equity concept Strategic Brand Management concept.
Week3:	Customer Based Brand Equity



	Customer-Based Brand Equity Making a Brand Strong: Brand Knowledge Sources of Brand Equity
<b>Week 4:</b>	Brand Positioning Identifying and Establishing Brand Positioning Positioning Guidelines
<b>Week5:</b>	Choosing Brand Elements to Build Brand Equity Criteria for Choosing Brand Elements Options and Tactics for Brand Elements
<b>Week6:</b>	Leveraging Secondary Brand Associations to build Brand Equity Conceptualizing the Leveraging Process Company Country of Origin Channels of Distribution
<b>Week 7</b>	Co-Branding Celebrity Endorsements Sports, Culture and other events.
<b>Week 8:</b>	<b>Mid Semester Examination</b>
<b>Week9:</b>	Designing Marketing Programs to Build Brand Equity Integrating Marketing Product Place Promotion Pricing
<b>Week10:</b>	Integrating Marketing Communications to Build Brand Equity The New Media Environment Four Major Marketing Communication Options Developing Integrated Marketing Communication Programs
<b>Week11:</b>	Developing a Brand Equity Measurement and Management System Conducting Brand Audits Designing Brand Tracking Studies Establishing a Brand Equity Management System
<b>Week12:</b>	Designing and Implementing Branding Strategies Deigning branding strategies



	Implementing branding strategy.
<b>Week13:</b>	Measuring Sources of Brand Equity Qualitative techniques Quantitative Techniques
<b>Week 14:</b>	Introducing and Naming New Products and Brand Extensions Brand naming Guidelines for naming a brand
<b>Week 15:</b>	Managing Brands over Time Reinforcing Brands Revitalizing Brands
<b>Week 16:</b>	<b>Final Examination</b>

### Recommended Readings

1. Kevin Lane Keller (2019), “*Strategic Brand Management*”, 4<sup>th</sup> Edition, Pearson.

### : Financial Statements Analysis

### Learning Objectives

1. Understand the roles of financial reporting and financial statement analysis,
2. Discuss the role of key financial statements in evaluating a company’s performance and financial position,
3. Describe the International Financial Reporting Standards (IFRS) framework in preparing financial statements;

### Learning Outcomes

1. Read a financial statement and identify and find relevant information for analysis
2. Summarize, interpret and compare financial data
3. Compute standard financial ratios and other financial analysis techniques



4. Conduct financial analysis in a systematic and structured way
5. Integrate concepts from previous accounting and finance courses to advance robust and insightful analysis.
6. Make informed and supported business decisions and recommendations

## Contents

Weeks	Topics To Cover
Week 1	Introduction to Financial Statements : parties for analysis
Week 2	Balance Sheet, elements, major components ,formats
Week 3	Income Statement , major components
Week 4	Basics of Analysis
Week 5	Liquidity of Short-Term Assets; Related Debt-Paying Ability
Week 6	Long-Term Debt-Paying Ability
Week 7	Profitability analysis
Week 8	MID SEMESTER EXAMINATIONS
Week 9	For the Investor analysis
Week10	Statement of Cash Flows and analysis
Week 11	Special Industries: Banks, ,
Week12	Utilities, Oil and Gas
Week 13	Transportation, Insurance, and Real Estate Companies
Week 14	Personal Financial Statements and Accounting for Governments and Not-for-Profit Organizations
Week 15	Personal Financial Statements and Accounting for Governments and Not-for-Profit organizations
Week 16	Final semester examinations

## Recommended Readings

1. Charles H Gibson, *Financial Statement Analysis-using accounting information* 12th Edition.
2. George Foster, *Financial Statement Analysis*, Latest Edition, by (Pearson)

**Course Title : Accounting for Specialized Concerns**

**Course Code :**

**Credit Hours : 03**

**Total Weeks : 16**

**Total Hours : 48**

**Course Objectives:**

To impart knowledge to students about the latest tools and techniques in accounting for specialized concern. After studying the course, the student will be able to understand advance accounting, its characteristics, and application pertaining to branch accounting,



departmental accounts, royalty accounts, hire purchase and insolvency accounting in accordance with latest International standard on accounting.

**Week 1&2** Branch Accounting; Need for Branch Accounting; Difference between Branch and Departmental Accounts; Types of Branch; Home Branches; Dependent Branches; Dependent Branches - Types; Service Branches; Retail Selling Branches.

**Week 3&6** Dependent Branches – Accounting Arrangements; Debtor System; Stock and Debtor System; Sale of Goods Above/Below Invoice Price; Final Accounts System; Wholesale and Retail Profit at Branch; Independent Branch; Definition; Accounting System; Treatment of some Special Items; Goods-in-Transit; Cash-in-Transit; Head Offices Expenses Chargeable to Branch; Depreciation on Branch Fixed Assets; Inter-Branch Transfers; Incorporation of Branch Trial Balance in the Head Office Books; Incorporation of Profit and Loss; Incorporation of Branch Assets and Liabilities; Closing the Books of Account of the Branch; Foreign Branches (Theoretical Description Only)

**Week 7&10** Departmental Accounts; Advantages of Departmental Accounting; Methods of Departmental Accounts; Where Separate Set of Books are Kept for Each Department; Where Accounts of All Departments are Kept Together in Col. Books; Allocation of Departmental Expenses; Technique of Departmental Accounts; Columnar Purchase and Sales Books etc. (Manual System); Computerized System; Distinction between Departmental and Branch Accounts; Inter-Departmental Transfer; Cost-based Transfer Price; Market-base Transfer Price; Dual Pricing; Accounting Arrangement.

**Week 11-13** Royalty Accounts; Minimum Rent/Dead Rent; Short- workings/Redeemable Dead Rent; Excess Workings/Surplus; Ground Rent/Surface Rent; Recoupment of Short-workings; Creation of Provision against ShortWorkings; Purpose of Fixing Minimum Rent; How does Minimum Rent and Short-workings Arise?; Strike and Lockout etc; Accounting Entries in the Book of User [Lessee/Licensee/Publisher/ Accounting Entries in the Books of Landlord [Lessor/Authors]; Sub-lease; Accounting Arrangements

**Week 14-16** Hire Purchase Accounts; Nature of Hire Purchase Agreement; Legal Position; Accounting Arrangements of Hire Purchase Transaction; Books of the Hire Purchaser; Books of the Hire Vendor; Ascertainment of Total Cash Price; Ascertainment of Interest; Repossession; Hire Purchase Arrangement for Goods of Small Value; Installment Payment System.

Recommended Texts:

Mukherjee, A., & Hanif, M. (2003). Modern Accountancy, (Vol II, 2/E, Volume 2). New Dehli: Tata McGraw-Hill Publishing Company Limited.



- Shukla, M.C. & Grewal, T.S. (Revised by Gupta, S. C.) (2008). Advanced Accounts, (Vol-2). New Dehli: S. Chand Limited.
- Hoyle, J. B., Schaefer, T., & Douppnik, T. (2012). Advanced Accounting. McGraw-Hill Education.
- Fischer, P., Tayler, W., & Cheng, R. (2015). Advanced Accounting, (12th Edition). Cengage Learning.
- Hoyle, J. B., Schaefer, T., & Douppnik, T. (2007). Fundamentals of Advanced Accounting, (2nd Edition). McGraw-Hill Irwin.
- Baker, R. E., Lembke, V.C., King, T.E., & Jeffrey, C. (2008). Advanced Financial Accounting, (8th Edition). McGraw-Hill.
- Baker, R. E., Lembke, V.C., & King, T.E. (1996). Advanced Financial Accounting, (3rd Edition). New York: McGraw-Hill

**: Managing Performance and Rewards**

**Learning Objective**

This course is based on the design and the implementation of successful performance management system. It also focuses on the external and internal organization as well as the environmental factors and their importance in implementing a successful performance management system. Understanding the strategic importance of performance management system will be the hallmark of this course. Students will be expected to come across research based designs and finding related to performance management. This course is intended to provide an overview of the main issues involved in performance management, including rationalize for conducting it, the cost and benefit of the performance management, alternatives to it and expected as well as unintended outcomes that may emerge from it. Finally, the role of performance evaluation in different industries occupations are examined in this course.

**Learning Outcomes**

This course will help the students to understand the nature of managing performance and rewards in the organizations, the way performance and rewards are designed and managed in organizations and what main objectives could be achieved when performance and rewards are managed.

**Brief Contents**

Weeks	Topics to cover
Week 1	<b>Performance Management Myth or Reality:</b> Concept of performance management Performance Management myth v/s reality (Management, Customers & Practitioner's) Performance management framework for value creation Performance management continuous flow



Week 2	<b>What Will Be the Next New Management Breakthrough?</b> History of management breakthrough Fredrick Winslow Taylor's scientific management
Week 3	Alfred P. Sloan Customer Segmentation Theories of Competitive Advantage Power of quantitative analysis and performance management
Week 4	<b>Evaluating Employee Performance:</b> Performance management v/s performance appraisal Appraisal process steps
Week 5	How External Influences Affect HRM The Dynamic Environment of HRM Laws and Regulation Labor Unions
Week 6	Appraisal methods Alternative appraisal methods
Week 7	<b>Why The High Interest in Performance Management Now?</b> Deep & even deeper root-cause forces as to why performance management now Communication (inform performer)
Week 8	<b>Mid Term Exam</b>
Week 9	Decision making (Evaluate) Motivate performer Development/improvement= evaluating + motivating
Week 10	<b>Human Capital and Workforce Management: Art or Science?</b> Human Capital: Intangible Asset
Week 11	Advancing from HR to strategic Human Capital Management Reducing employee turnover and improving employee retention (Be proactive, Not reactive) Human capital as a component of the Performance Management Framework
Week 12	<b>Tipping Point for Performance Management:</b> Performance management cycle Trends and issues
Week 13	Balanced scorecard (BSC) Decision-based managerial accounting Customer value management Shareholder and business owner wealth creation and destruction
Week 14	<b>Establishing Rewards &amp; Pay Plans:</b> Rewards classification Goal of Compensation and Administration
Week 15	Job Evaluation and Pay Structure



	Executive Compensation Programs Supplemental financial and nonfinancial compensation
Week 16	<b>Final Term Exam</b>

### Recommended Readings

1. Gary Cokins (2009) Performance Management: Integrating strategy execution, methodologies, risk and analytics.
2. Decenzo, D. & Robins, S. (2002). Human Resource Management (7<sup>th</sup> Ed)