

COURSE BOOKLET – Spring 2023

BS COMMERCE



DEPARTMENT OF COMMERCE & ACCOUNTING
NATIONAL UNIVERSITY OF MODERN LANGUAGES (NUML)

Vision Statement

Impart professional education through academic, practical, and research excellence

Mission Statement

To impart professional, practical, and research-oriented knowledge and skills aligned with emerging business and commerce trends.

Departmental Objectives

The department aims to enable its key stakeholders to:

- DO1. Understand and apply core business knowledge, International Financial Reporting Standards (IFRS), International Standard of Auditing (ISA) and uniform costing practices to various stakeholder and constituencies.
- DO2. Critically analyze business issues and apply quantitative tools to resolve business problems.
- DO3. Enhance the technical expertise through digital learning while meeting the global needs.
- DO4. Engage in lifelong learning and serve the community as ethical and responsible professionals.
- DO5. Develop Professional competencies through academic research.

Departmental Learning Outcomes

Departmental learning outcomes will enable its stakeholders to exhibit:

- DLO1. Knowledge of theoretical concepts and their practical implication.
- DLO2. Enhanced numerical, quantitative and analytical skills.

DLO3. Exposure and experience towards commerce and industrial markets.

DLO4. Ability to apply fundamental, analytical, and critical thinking for effective decision-making.

DLO5. Strong moral and ethical values and demonstrates socially responsible citizens.

General Teaching Methodology

Lectures, workshops, discussions, and presentations are planned as class activities. All students are advised to participate in said activities, failing which students will suffer in respect of learning and grades. Consistent with the course objectives, lectures will address learning objectives associated with weekly topics (as outlined in the weekly schedule), including basic principles and working examples. While lectures will closely parallel material contained in assigned readings, they are not substitutes. In particular, the lectures will clarify, expand and where necessary, update the material contained in assigned readings.

Attendance Policy

75% attendance in a course is mandatory to become eligible to appear in the final examination, failing which, the student will be awarded 'F' grade in the course. 'F' grade will be treated as a normal 'F' grade earned by a student by failing in a course and it will carry all penalties associated with it.

Plagiarism Policy- Masters and Bachelors Programs

- a) All theses and Final Seminar papers are to be run through Turnitin by QEC. The focal person of each department/campus will work as a liaison between students and QEC.
- b) A student has to submit a hard copy and soft copy to the Focal Person, to be passed on to QEC.
- c) There is a provision of only Two ATTEMPTS (First Submission + Revision Attempt) for achieving below 19% of similarity index. Failing to do so will result in the case being forwarded to BASR.

- d) All course assignments, project reports, term papers, etc. should be run through Turnitin by relevant Instructors ONLY. There is a provision of only TWO ATTEMPTS (First Submission + One Attempt) for bringing the work within limit of below 19% of similarity index. Failing to do so will result in Minor, Moderate or Major Penalty) The Turnitin Originality reports of all course assignments, project reports, term papers, etc. should be appended with the result/evaluation submitted to Department/Examination section. Results of students will be withheld whose Turnitin Originality reports are not attached with the course assessment sheet/award list.

Penalties for Student

The penalties for plagiarism cases will be applicable after a student/researcher has availed NUML's prescribed number of attempts, for improving his/her work. The penalties for such cases fall into the following three categories.

Minor Penalties (applicable to all course assignments, project reports, term papers, etc.) A minor penalty will be applied if a student's work is found to be copied (up to 50%), even after he/she has availed the TWO ATTEMPTS for improving it. This will result in an award of Zero Marks in the work (course assignments, project reports, term papers, etc.). The course instructor has to inform HoD/Dean and Examination Branch (in writing) about such cases, with evidences appended. The instructor must make a red entry in award list and counsel the student as well.

Moderate Penalties (applicable to all works other than Thesis) 6 A moderate penalty will be applied if a student's work is found to be copied (more than 50%), even after he/she has availed the TWO ATTEMPTS (First Submission + One Attempt) for improving it. This presupposes that the student would have received a minor penalty, of an award of zero marks, already. Moreover, a warning letter will be issued to the student, with a copy sent to parents/guardian.

Major Penalty (applicable to Thesis at all levels) A major penalty is for plagiarism cases, concerning Thesis at all levels. This penalty is applicable when a student/researcher has availed Two ATTEMPTS (First Submission + one Attempts) for improving his/her work and failed to do so, according to HEC's

prescribed standards. This entails the case to be put forward to Plagiarism Standing Committee (PSC) for further disciplinary action. *Note: No other penalty will be applicable in Plagiarism cases, except the ones mentioned above.

*Note *Plagiarism guidelines as per NUML policy.*

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Semester – I

CODE	COURSE	CREDITS
HUM-101	Functional English	3
MGT-101	Introduction to Business	3
ACC-121	Fundamentals of Accounting	3
ITM-121	Introduction to IT	3
MTS-101	Business Mathematics	3

Course Title: Business Mathematics

Course Code: BS-111

Credit Hours: 3+0

Course Instructor:

Prerequisites:

Basic arithmetic and algebra skills to Intermediate level.

COURSE DESCRIPTION/OBJECTIVES:

The course objectives are

- Understanding the mathematical functions, principles and techniques that are useful in business management.
- Enhancement of students' competency in application of mathematical linear & quadratic equations
In solving business management problems
- Understanding the concepts of matrices and its applications.
- Understanding the concepts of simple interest, compound interest, annuities, discounted cash flows and its business applications
- Derivatives and its role in business and economic approach

INTENDED COURSE LEARNING OUTCOMES

Upon the successful completion of this course, you should be able to learn:

- Mathematical Function
- Building and solving linear and quadratic equations
- Types of functions
- Matrices and its applications
- simple interest, compound interest, annuities, discounted cash flows
- Determinants and its applications
- Derivatives & its business applications

PROVISION OF SOFT SKILL

The students will develop the skill to use applied mathematics to solve their business and financial problems.

RECOMMENDED TEXT BOOK

Business Mathematics by Frank.S.Budnick 4th Edition

REFERENCE BOOKS

Business Mathematics by Gary Clendenen and Stanley A. Salman 13th edition

ASSESSMENT INSTRUMENT WITH WEIGHTS

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week No	Lecture No	TOPICS TO BE COVERED
1.	1.	Basic algebraic manipulations. Addition, subtractions, multiplication and addition of algebraic terms, polynomials
	2.	Basic Concepts of Equation, Linear equations containing 1 or more independent variables. Operation on Linear Equations. Numerical Problems and Business relating applications (Chapter 2)
2.	3.	Slopes and its interpretation, y-intercept and its interpretations. X-intercept and its interpretation. Graphical presentation of linear equations.(Chapter 2)
	4.	Slopes and its interpretation, y-intercept and its interpretations. X-intercept and its interpretation. Graphical presentation of linear equations. (Chapter 2)

3.	5.	Formation of linear equations using point slope form, Slope-Intercept form and two points form. Interpretation of slope, x-intercept and y-intercept. (Chapter 2)
	6.	Formation of linear equations using point slope form, Slope-Intercept form and two points form. Interpretation of slope, x-intercept and y-intercept. (Chapter 2)
4.	7.	Simultaneous equations & their applications in business & economics, equations with two unknown and its methods, their solutions & applications. (Chapter 3)
	8.	Simultaneous equations & their applications in business & economics, equations with three unknown and its methods, their solutions & applications. (Chapter 3)
5.	9.	Simultaneous equations & their applications in business & economics, equations with three unknown and its methods, their solutions & applications. (Chapter 3)
	10.	Simultaneous equations & their applications in business & economics, equations with three unknown and its methods, their solutions & applications. (Chapter 3)
6.	11.	Revenue, Cost, Profit & its applications in Business problems. (Chapter 5)
	12.	Revenue, Cost, Profit & its applications in Business problems. (Chapter 5)
7.	13.	Introduction to Break-Even Analysis, Concept of Break Even analysis, Business relate Problems. (Chapter 5)
	14.	Introduction to Break-Even Analysis, Concept of Break Even analysis, Business relate Problems. (Chapter 5)
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Interests. Simple interests & applications. Simple discounts. Compound interests & applications. Compound discounts. (Chapter 8)
	16.	Interests. Simple interests & applications. Simple discounts. Compound interests & applications. Compound discounts. (Chapter 8)
9.	17.	Annuities and its future value. Calculation of interests annually, semiannually, quarter and monthly. (Chapter 8)
	18.	Annuities and its present value. Calculation of interests annually, semiannually, qu and monthly. (Chapter 8)
10.	19.	Discounted Cash inflows, Net Present values. (Chapter 8)
	20.	Matrix algebra, Operations on matrices. Inverse of a (2×2) & (3×3) matrix. (Chapter 9)
11.	21.	Matrix algebra. Cramer's Rule for (2×2) & (3×3) matrix. (Chapter 9)
	22.	Derivatives & its basic rules. (Chapter 15)

12.	23.	Derivatives & its basic rules. (Chapter 15)
	24.	Applications of Maxima & Minima with graphical display in business problems. (Chapter 16)
13.	25.	Applications of Maxima & Minima with graphical display in business problems. (Chapter 16)
	26.	Applications of Maxima & Minima with graphical display in business problems. (Chapter 16)
14.	27.	Applications of derivative to maximize or minimize the cost, average cost or profit functions. (Chapter 17)
	28.	Applications of derivative to maximize or minimize the cost, average cost or profit functions. (Chapter 17)
END TERM EXAMS		

Course Title: Introduction to Information Technology

Course Code: CS-111

Credit Hours: 3+0

Course Instructor:

Prerequisites:

COURSE DESCRIPTION/OBJECTIVES:

This course is designed to introduce the basic concepts and working of today's Internet and its impact on individuals, society and organizations. The topics covered in this course include wired and wireless networks, software and hardware components, database fundamentals, desktop and web applications, human computer interactions and some economic and legal issues related to modern age of computers.

INTENDED COURSE LEARNING OUTCOMES

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

- ❖ *Explain information technology and understand its role in the modern age society*
- ❖ *Identify the many uses for a computer*
- ❖ *Identify the communication networks*
- ❖ *Identify operating systems for workstations and servers*
- ❖ *Describe the purpose and functions of communication hardware*
- ❖ *Analyze information gathered online to solve a problem*
- ❖ *Understand the basic concepts of MS Office tools*

RECOMMENDED TEXT BOOK

Using Information Technology 11th Edition by Brian K. Williams and Stacey Sawyer

REFERENCE MATERIAL

World Wide Web

"Computer Fundamentals" by P.K. Sinha

ASSESSMENT INSTRUMENT WITH WEIGHTS

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week #	Lecture #	TOPICS TO BE COVERED
1.	1.	Introductions to Computer Basics and IT
	2.	Information Technology Basics and Importance
2.	3.	Internet and the World Wide Web
	4.	Physical Connections Wired Vs Wireless
3.	5.	Data Transmission Speeds and Satellite Wireless Communication
	6.	TCP/IP Model and Internet Service Providers
4.	7.	Systems Softwares (Operating Systems)

	8.	Services of an Operating System
5.	9.	Applications Softwares (Utility Programs)
	10.	Various Ways to Obtain a Software
6.	11.	Hardware the CPU and Storage
	12.	Hardware the Input and Output
7.	13.	Introduction to Microsoft Office Suite (Word, Excel, PowerPoint)
	14.	MS Word Practical
MID TERM EXAMS		
MID TERM BREAK		
8.	15.	MS Excel Practical
	16.	MS PowerPoint Practical
9.	17.	Analog Vs Digital Signals, Modems
	18.	Network and its Types, Benefits of a Network
10.	19.	Network Structures and Components of a Network
	20.	Network Linking Devices and Network Topologies
11.	21.	Introduction to Databases and its Storage Hierarchy
	22.	Database Management Systems and its Benefits
12.	23.	Components of DBMS and Database Models
	24.	Data Mining and Artificial Intelligence
13.	25.	Manipulating Digital Data (Audio, Video, Text, Graphics)
	26.	Threats to Computers and Communication Systems
14.	27.	Safeguarding Computers and Communication Systems, Quality of life issues
	28.	Systems Development (Six Phases of System Analysis and Design)
END TERM EXAMS		

Course Title: Fundamental of Accounting

Course Code: FIN 112

Credit Hours: 3+0

Course Instructor:

Prerequisites: None

Course Description:

Fundamentals of Accounting is a course that covers the fundamentals of accounting with the newcomer in mind. Accounting is more than just memorizing terms and procedures. This course assumes students have no prior knowledge about accounting or finance, and delivers lessons and examples to build accounting skills. Specifically, this class addresses accounting terminology, revenue, expenses, net income, the accounting equation, debits, credits, and balancing the accounting formula, the accounting structure, the accounting cycle, journals, ledgers, the trial balance and more. It also guides students to learn how to read financial statements properly, and how to grab meaningful information from the balance sheet, income statements and cash flow statements.

Course Objectives:

The objective of the course is to provide an introductory knowledge of accounting to first-Semester students. While a general overview of accounting principles relating to the preparation of financial and managerial reports will be presented, the primary focus is to illuminate how accounting information is utilized by a variety of stakeholders in planning, controlling and investing decisions.

After completing this course, students will have a solid understanding of accounting in today's world. They will understand how and why financial transactions are documented, they will know what cash flow is and how to improve it, and they will know what profit is, how it's interpreted, and what influences its growth

INTENDED COURSE LEARNING OUTCOMES

By successfully completing this course, students will be able to:

- Identify why accounting is a necessary skill.
- Summarize the history of accounting.
- Identify and describe assets, liabilities and owners' equity.
- Recognize and compare the major financial reports.
- Describe and create a company's Income Statement.
- Compare and contrast a company's revenue, expenses, income, and retained earnings.
- Solve worksheet problems involving income statements, revenue, expenses, and net income.
- Identify the key elements of a Balance Sheet.
- Balance the accounting equation and properly chart debits and credits.
- Describe the key elements of bookkeeping.
- Avoid the pitfalls of bad bookkeeping habits.
- Describe the accounting cycle.

Textbook:

“FINANCIAL & MANAGERIAL ACCOUNTING (The Basis for Business Decisions’ - 15th edition (Chapter 1_5)

Authors:

- Robert F. Meigs
- Walter B Meigs
- Jan R. Williams
- Susan F. Haka
- Mark S. Bettner
- Joseph V. Carcello

ASSESSMENT INSTRUMENT WITH WEIGHTS

S.NO	Items	Marks
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1.	Mid Term Exam		25
2.	End Term Exam		40
3.	Internal Evaluation Breakdown		
	Quiz(s)	5	
	2X Assignments(s)	10	
	Class Participation		
	Presentations	20	
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	35	35
	Grand Total		100

COURSE CONTENT

Week	Lecture	TOPICS TO BE COVERED
1.	1.	Introduction to Accounting.
	2.	Accounting Information. Types of Accounting Information. Role of Accounting Information in making decisions. Importance of Accounting Information for internal and External users. Accounting Systems.
2.	3.	Basic Terms. Business and its types. Types of Accounts (Assets, Liabilities, Capital, Expense and Revenue.
	4.	Types of Accounts. Accounting Cycle. Accounting Period, Credit, Debit, Fiscal Year,
3.	5.	How to balance the fundamental accounting equation; Debits and Credits; "T" Accounting; Double Entry Accounting; Diagrams and Charts; Real World Example;

	6.	Transactions. Cash and credit transaction. Effect of Transactions on Accounting Equation. Source Documents; General Journal. Journalizing the events of increase in capital, increase and decrease in Assets and Liabilities.
4.	7.	General Journal. Accrual Basis Accounting Applying Matching Principle and Realization Principle in recording expenses and Revenue.
	8.	General Journal and its relationship to ledger. Posting (Process of transferring information from the journal to the individual accounts in the Ledger. Types of Ledgers.
5.	9.	Trial Balance, Its Uses and Limitations.
	10.	The Accounting Cycle. Journal, Ledgers and Trial balance.
6.	11.	Financial Statements. Nature and general purpose of Financial Statements. Relevant Accounting Principles
	12.	Purpose of the Income Statement; Multi-Step Income Statement; What are Retained Earnings, Revenue, Expenses, Net Income, Income Tax,
7.	13.	Statement of Retained Earnings and Classified Balance Sheet. Relation of Income statement, Statement of Owners Equity and Balance Sheet.
	14.	Practice from journal to Balance Sheet. Accounting Cycle.
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Need for adjusting entries, Types of Adjusting Entries. The concept of Depreciation. Accumulated Depreciation. Book Value. Contra Asset Account. Depreciate able Assets. Useful Life.
	16.	Converting Assets to Expenses; Prepaid Expenses, Accrued Expenses
9.	17.	Converting liabilities to Revenue. Accruing uncollected revenue.
	18.	Adjusted trial balance. Purpose of Adjusted Trial Balance. Effects of Adjusting Entries on Financial Statements

10.	19.	Preparing a Work Sheet and its uses.
	20.	Closing The Temporary Accounts. Preparation of After closing Trial Balance.
11.	21.	GAAP(Generally Accepted Accounting principles)
	22.	Introduction to Merchandising Concerns. Operating cycle of Merchandising Companies
12.	23.	Journal Entries in Periodic & Perpetual Systems
	24.	Accounting for Merchandising Concerns
13.	25.	Special cases in Merchandising Companies Net method.
	26.	Special cases in Merchandising Companies Gross method.
14.	27.	Credit terms, Cash discounts, Returns of Unsatisfactory ,Merchandising Exercise
	28.	Revision/Viva
END TERM EXAMS		

Course Title: Functional English

Course Code: HUM-112

Credit Hours: 3+0

Course Instructor:

Prerequisites: None

COURSE DESCRIPTION/OBJECTIVES:

- **To provide students coming from diverse backgrounds of commerce, science and humanities language skills for effective oral and written communication.**
- **To produce coherent and appropriate oral and written sentences.**

INTENDED COURSE LEARNING OUTCOMES:

After completing this course the students will be able to:

- **To write coherently and cohesively.**
- **To tell and write stories.**
- **To write and reply letters.**
- **To write different types of essays.**
- **To read and interpret text written in English language.**
- **To listen and decipher spoken forms of English language.**
- **To pronounce words in English language correctly.**
- **To construct grammatically correct oral and written sentences.**

RECOMMENDED TEXT BOOK:

1. **English for Undergraduates by D. H. Howe**
2. **Oxford Practice Grammar by John Eastwood**

REFERENCE BOOKS:

Available Books

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week No	Lecture No	TOPICS TO BE COVERED
1.	1.	Unit One of English for Under Graduates by D. H. Howe
	2.	Word classes, phrases, clauses
2.	3.	Unit Two of English for Under Graduates by D. H. Howe
	4.	Structures of English sentences. Individual students introduce themselves before the class.
3.	5.	Unit Three of English for Under Graduates by D. H. Howe

	6.	Definite and indefinite articles. Public speaking: My first day in NUML.
4.	7.	Extended Reading of English for Under Graduates by D. H. Howe a. Early autumn b. Plan of Attack
	8.	Simple present tense
5.	9.	Unit Four of English for Under Graduates by D. H. Howe
	10.	First and Second Conditional/ Public Speaking for Practice
6.	11.	Unit Five of English for Under Graduates by D. H. Howe
	12.	Story telling in groups. Present continuous tense
7.	13.	Unit Six of English for Under Graduates by D. H. Howe
	14.	Present perfect tense and present perfect continuous tense
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Unit Seven of English for Under Graduates by D. H. Howe
	16.	Third Conditional/Public Speaking for Practice
9.	17.	Unit Eight of English for Under Graduates by D. H. Howe
	18.	Simple past tense. Simple past or present perfect tense?
10.	19.	Extended Reading of English for Under Graduates by D. H. Howe a. Presents from my aunt in Pakistan b. Wedding in the Flood
	20.	Past continuous tense. Past simple or continuous?
11.	21.	Unit Nine of English for Under Graduates by D. H. Howe
	22.	Past perfect. Past simple or past perfect?
12.	23.	Unit Ten of English for Under Graduates by D. H. Howe
	24.	Reading of extracts from English newspapers.
13.	25.	Unit Eleven of English for Under Graduates by D. H. Howe
	26.	Future tenses
14.	27.	Appendices I and 2 of English for Under Graduates

	28.	Public speaking: The role of social media in our lives
	END TERM EXAMS	

Course Title: Introduction to Business

Course Code: MGT-111

Credit Hours: 03

Course Instructor:

Prerequisites:

Proficiency in English language

COURSE DESCRIPTION/OBJECTIVES:

To acquaints the students with the business terminologies in the status of self-employment, employee or employer. The course shall contribute in the professional and technical knowledge of students in the academia and the business world.

INTENDED COURSE LEARNING OUTCOMES:

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

- Demonstrate an understanding of business concepts as a foundation for studying other business subjects.
- Demonstrate an understanding of the forces that shape the business.
- Demonstrate an understanding of the major functions of business including Management/Marketing.
- Describe the current business issues.
- Foster critical and analytical thinking.

RECOMMENDED TEXT BOOK:

Business, 10th Edition, Ricky W. Griffin and Ronald J. Ebert.

REFERENCE BOOKS:

- Global Business Today, 8th Edition, Charles W. L. Hill
- Case Studies of National and International Exposure.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week	Lecture	TOPICS TO BE COVERED
1.	1.	Concept of Business and the Concept of Profit, Factors of Production
	2.	Types of Business Organizations; Entrepreneurship; advantages and disadvantages
2.	3.	Partnership; advantages and disadvantages
	4.	Corporation; advantages and disadvantages
3.	5.	Globalization; Levels of involvement; International Organizational Stru
	6.	(Contd) International Organizational Structures

4.	7.	Barriers to International Trade.
	8.	(Contd) Barriers to International Trade
5.	9.	Setting Goals and Formulating Strategy
	10.	Management Process
6.	11.	Levels of Management, Areas of Management, Basic Management Skills
	12.	Organizing the Business Enterprise; Organizational Building Blocks
7.	13.	Three forms of Authority, Basic forms of organizational structure.
	14.	Review of contents covered for mid-term
MID TERM EXAMS		
MID TERM BREAK		
8.	15.	Foundations of Human Resource Management
	16.	Developing the Workforce; Staffing the Organization
9.	17.	Training and Development , Compensation and Benefits
	18.	New Challenges in Changing Workplace
10.	19.	Importance of Satisfaction and Morale, Concept of Motivation
	20.	Classical Theory and Scientific Management, Human Resource Model
11.	21.	Two Factor Theory, Hierarchy of Needs Model
	22.	Expectancy Theory, Equity Theory, Leadership Styles
12.	23.	Leadership Styles.
	24.	Tools of Total Quality Management.
13.	25.	Marketing Environment.
	26.	Marketing Mix.
14.	27.	The Product Life Cycle and BCG Matrix.
	28.	Review of contents covered in the session.
15 & 1	END TERM EXAMS	

Semester - II

CODE	COURSE	CREDITS
HUM-121	Pakistan Studies	3
HUM-122	Islamic Studies	3
ECO-121	Microeconomics	3
ACC-141	Financial Accounting	3
MGT-121	Principles of Management	3
MTS-102	Business Statistics	3

Course Title: Islamic Studies

Course Code: HUM-122

Credit Hours: 2+0

Course Instructor:

Prerequisites: Nil

Course Description:

- a. **Translation of Five selected Surahs**
Students will have understanding about Quranic Surahs
- b. **Translation and Explanation of Five selected Hadiths**
Students will be able to understand the hidden meaning selected Hadiths
- c. **Fundamental Doctrine of Islam.**
Aware the students about the basic doctrines of Islam
- d. **Fundamental Human Rights.**
Aware the students about the basic Rights of others to make them a useful member of society.
- e. **Holy Prophet (SAWW) as a Role model .**
Students will be able to know about the ethical behavior of Holy Prophet (SAWW)
- f. **Life of Holy Prophet (SAWW).**
Inform students about the Life History of Holy Prophet (SAWW).
- g. **Kasb e Halal**
Inform Students about the legal ways to earn livelihood.

Course Objectives:

- 1. **Meet the criteria of HEC**
- 2. **Make a strong bond between the young students and Islam**
- 3. **Make them aware of their Rights & Duties**
- 4. **Make them understand the meanings of Quranic Verses & hadiths**

5. Make them a good citizen as well as a good Muslim

Key Learning Outcomes:

- **Students will be able to understand the meanings of Quranic Verses & Hadiths**
- **They will have a strong relation with Islam**
- **They will be aware of basic teachings of Islam**

Textbooks (or Course Materials) with Edition:

Tafheem e Islamiyat by Dr Prof M. Nawaz Chohdary

Islmic Education by M D Zafar

Islamic Studies by Rafique Mohammad.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignements(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week #	Lecture #	TOPICS TO BE COVERED
1.	1.	Introduction
2.	2.	Translation of five Surahs
3.	3.	Translation & Explanation of selected hadiths
4.	4.	Translation & Explanation of selected hadiths
5.	5.	Fundamental Doctrine o Islam
	6.	Fundamental Human Rights
7.	7.	Revision
		MID TERM EXAMS
		MID TERM BREAK
8.	8.	Holy Prophet (SAWW) as a Role model
9.	9.	Life of Holy Prophet (SAWW)
10.	10.	Life in Makkah
11.	11.	Life in Madina
12.	12.	Ghazwat
13.	13.	Importance of Kasb e Halal
14.	14.	Revision.
		END TERM EXAMS

Course Title: Pakistan Studies

Course Code: HUM-123

Credit Hours: 2+0

Course Instructor:

Prerequisites: Nil

Course Objectives:

Aims and Objective of this course is to introduce students with the comprehensive and conceptual interdisciplinary knowledge about Pakistan. This course will cover all major dimensions of the interdisciplinary approach of studying the Area or Region. Basic concept of various related aspects will be taught to the students as well.

The analytical approach based on reason and empirical realities of the issue will be the only method of investigation.

Key learning outcomes:

BOOKS

- ✓ **Ali, Sheikh. Mubarak, "An Analytical Approach to the Economy of Pakistan", Karachi 1998.**
- ✓ **Constitution of Islamic Republic of Pakistan PLD**
- ✓ **Dar, Saeeddudin Ahmed, "Ideology of Pakistan", NIHCR Islamabad 2000**
- ✓ **Hashmi, S.H., "The State of Social Sciences in Pakistan", COSS, Islamabad, 2001.**
- ✓ **Iqbal, Ch., "Pakistani Society", Lahore 1998.**
- ✓ **Mahmud, Safdar, "Pakistan's Political Roots and Development" Lahore 1994**
- ✓ **Shafqat,Saeed, "Contemporary Issues In Pakistan Studies", Azad, Lahore, 1998.**

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week #	Lecture #	TOPICS TO BE COVERED
1	1.	Introduction
2	2.	The basis of the creation of Pakistan,
3	3.	Allahbad Address of Dr Allama Muhammad Iqbal 1930.
4	4.	Historical overview of the needs and events of the origin of Pakistan
5	5.	The various political problems i.e. Islam vs. secularism, presidential vs. parliamentary system,
	6.	Provincial autonomy, electoral system, martial laws, salient features of the constitutions of the 1956, 1962, 1973.
7	7.	Revision
		MID TERM EXAMS

		MID TERM BREAK
8	8.	Economic conditions of the Muslims during British period, economic problems at the time of independence
9	9.	Economic Policies, mixed economy, Nationalization privatization, free market economy.
10	10.	Characteristics of Pakistani Society, changing patterns of Pakistani Society
11	11.	Geo Strategic Significance, Threats, alliances
12	12.	Role in International Crisis, (Pakistan's relations with India, Muslim countries etc)
13	13.	Pakistan and the new world order, Political and social challenges etc
14	14.	Revision.
		END TERM EXAMS

Course Title: FINANCIAL ACCOUNTING

Course Code:

Credit Hours: 3 + 0

Course Instructor:

Mode of Contact:

Prerequisites:

- The student should have passed principles of accounting

RECOMMENDED TEXTBOOK:

Text Book:

- ACCA recommended text books for Financial Accounting(FFA/F3) by Kaplan Publishers and Bpp Publishers.
- Financial & Managerial Accounting (19th Edition) by Jan R Williams, Susan F Haka. Mc-Graw Hill Companies Incorporation (Publisher)

Reference books:

- Fundamentals of Accounting by Libby & Libby (8th Edition)
- Intermediate Accounting by Donald Kieso. John Wiley & Sons Inc.

COURSE DESCRIPTIONS/OBJECTIVES:

This course is designed to introduce students to fundamental accounting concepts, conventions, principles, and procedures to develop skills in double entry accounting procedures in relation to companies. Students develop the skills necessary to prepare and analyze the financial statements of a public corporation. Topics include the conceptual framework; understanding the working of accounting standards; the accounting cycle; financial statements; internal control and bank reconciliations; receivables; inventory; long-term assets including intangibles; liabilities including bonds payable; shareholders'

equity, dividends. The ultimate target is to make student prepare and ready to analyze the problem, situation and apply their requisite accounting knowledge to tackle the problem and devise good solution.

Course Objectives and Learning Outcomes:

The course aims at developing an understanding and appreciation of the principles and concepts of Financial Accounting and its applications to the business situations. This course will enable students to understand and distinguishing the elements of financial statements and the accounting procedures for it. After completing this course students will be able to:

- Develop the understanding the fundamental accounting principles and concepts with their applicability
- Transactions recording in general journal, prepare ledger accounts of merchandizing concern.
- Prepare trial balance, year-end adjustments; prepare adjusted trial balance of merchandizing concern.
- Prepare financial statements merchandizing concern in accordance with IAS 1
- Compute inventory by using different valuation methods in accordance with IAS 2
- Prepare cash flow in accordance with IAS 7
- Understand the property, plant and equipment and apply various depreciation methods
- Prepare reconciliation statement of various types required for controlling
- Learn the accounting for issuance of shares and other accounting aspects related to company.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50

3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	<ul style="list-style-type: none"> ■ Introduction to Fundamental Principles ■ Introduction to concept used in accounting. 	Lecture		PLO 2	CLO 1	Comprehension
02	<ul style="list-style-type: none"> ■ Understanding the need of Inventories in merchandising concerns. ■ Understand Accounting for Inventories 	Lecture		PLO 2	CLO 2 and 5	Comprehension
03	<ul style="list-style-type: none"> ■ IAS 2: Inventories: Measurement issues 	Lecture		PLO 2	CLO 5	Comprehension
04	<ul style="list-style-type: none"> ■ IAS 2: Inventories: Valuation and Recognition 	Lecture		PLO 2	CLO 5	Comprehension
05	<ul style="list-style-type: none"> ■ Practice Questions and numerical of the above 	Lecture		PLO 2	CLO 5	Comprehension
06	<ul style="list-style-type: none"> ■ IAS 16:Accounting for Property, Plant and Equipment ■ Understand the difference between capital and revenue expenditures. Measurement and recognition of non-current assets 	Lecture	Quiz 1	PLO 2	CLO 7	Comprehension
07	<ul style="list-style-type: none"> ■ IAS 16:Accounting for Property, Plant and Equipment 	Lecture		PLO 2	CLO 3	Comprehension

	<ul style="list-style-type: none"> ■ Understand the need to charge depreciation and practicing the methods of depreciation in accordance with IAS 16. 				and 7	
08	<ul style="list-style-type: none"> ■ IAS 16:Accounting for Property, Plant and Equipment ■ Revising the estimates as per IAS 16. 	Lecture		PLO 2	CLO 2 and 7	Comprehension
09	<ul style="list-style-type: none"> ■ Recording and reporting disposal of Non-current assets 	Lecture		PLO 2	CLO 2 and 7	Comprehension
10	<ul style="list-style-type: none"> ■ Accounting treatments for revaluation of non-current assets and subsequent procedures after revaluation. 	Lecture	Assignment 1	PLO 2	CLO 3 and 7	Comprehension
11	<ul style="list-style-type: none"> ■ Accounting treatments for disposal of revalued non-current assets. 	Lecture		PLO 2	CLO 3 and 7	Comprehension
12	<ul style="list-style-type: none"> ■ Practice questions for Property, Plant, and Equipment 	Lecture		PLO 2	CLO 7	Comprehension
13	<ul style="list-style-type: none"> ■ Accounts receivables: ■ Accounts receivable & allowance for doubtful accounts, writing off an uncollectible A/R by Aging method, writing off an uncollectible A/R by Direct method. 	Lecture	Assignment 2 Quiz 2	PLO 2	CLO 2 & 3	Comprehension
14	<ul style="list-style-type: none"> ■ Accounts receivables: ■ Practice Questions and Revision 	Lecture		PLO 2	CLO 2 & 3	Comprehension
15	<ul style="list-style-type: none"> ■ Introduction to company accounts. ■ Introduction to sources of finances for companies. 	Lecture		PLO 2	CLO 2 and 9	Comprehension
16	<ul style="list-style-type: none"> ■ Accounting treatment for sources of finances for companies. 	Lecture		PLO 2	CLO 2 and 9	Comprehension
17	<ul style="list-style-type: none"> ■ Understanding corporate taxation system. ■ Accounting treatment for company taxation. 	Lecture		PLO 2	CLO 3	Comprehension
18	<ul style="list-style-type: none"> ■ Practice questions for company accounts and company taxation. 	Lecture		PLO 2	CLO 2 and 3	Comprehension
19	<ul style="list-style-type: none"> ■ Cash Control and Bank Reconciliation Statement; ■ What is cash book and bank statement, reasons for the 	Lecture		PLO 2	CLO 8	Comprehension

	<p>difference between both the books, why to reconcile both books,</p> <ul style="list-style-type: none"> ■ Purpose for making bank reconciliation statement. 					
20	<ul style="list-style-type: none"> ■ Control accounts reconciliations 	Lecture	Assignment 3	PLO 2	CLO 8	Comprehension
21	<ul style="list-style-type: none"> ■ Introduction to IAS 1; ■ Preparing and presentations of financial statements. 	Lecture		PLO 2	CLO 3 and 4	Comprehension
22	<ul style="list-style-type: none"> ■ Preparing financial statements of merchandising concern including SoP&L, SoFP, SoE and note to the accounts 	Lecture		PLO 2	CLO 3 and 4	Comprehension
23	<ul style="list-style-type: none"> ■ Practice question for IAS 1. 	Lecture		PLO 2	CLO 4	Comprehension
24	<ul style="list-style-type: none"> ■ Introduction to Statement of cash flows in accordance with IAS 7 	Lecture	Quiz 3	PLO 2	CLO 6	Comprehension
25	<ul style="list-style-type: none"> ■ Preparing Statement of cash flows 	Lecture		PLO 2	CLO 6	Comprehension
26	<ul style="list-style-type: none"> ■ Introduction to Consolidated Statement of Financial Position as per IFRS 10 	Lecture		PLO 2	CLO 2 and 9	Comprehension
27	<ul style="list-style-type: none"> ■ Introduction to Consolidated Statement of Profit and Loss as per IFRS 10 	Lecture		PLO 2	CLO 2 and 9	Comprehension
28	<ul style="list-style-type: none"> ■ Need for Consolidated Statement in accordance with IFRS 10 	Lecture		PLO 2	CLO 9	Comprehension

Course Title: Business Statistics

Course Code: BS-122

Credit Hours: 3+0

Course Instructor:

Prerequisites:

Basic arithmetic and algebra skills

COURSE DESCRIPTION/OBJECTIVES:

- **This course provides an introduction to Probability and Descriptive statistics with applications. Understand the Measures of Central Tendencies and Measures of Dispersion and discuss some of the issues and problems associated with collecting and interpreting the concerned data, and basic statistical studies.**
- **A deep understanding of formulas of Probability and the area where it is needed.**
- **Understand the concepts of Probability, Random variables and their Distributions, Discrete and Continuous probability distributions, in particular the Binomial distribution and Normal distribution.**
- **Understand the concepts of Estimation (Confidence Intervals) and Hypothesis testing for population Averages and percentages. An introduction to linear regression is also the demand of the course.**
- **The main objective is to provide students with the foundations to introduction to statistical inference mostly used in business and economics.**

INTENDED COURSE LEARNING OUTCOMES:

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

- **Use and apply knowledge learn in sampling, data description and data presentation in a business environment;**
- **Apply basic probability concepts and probability distributions as an aid to business decision making.**
- **Demonstrate an understanding from the knowledge learn and apply some fundamental statistical methodology to solve problems.**

PROVISION OF SOFT SKILL:

The students will develop the skill to conduct case study project, apply statistical methods to gather data and reach research based solutions.

RECOMMENDED TEXT BOOK:

- 1) **Elementary Statistics: A step by step Approach by: Allan G. Bluman 5TH Edition**
- 2) **Statistics for Business and Economics by Paul Newbold, 6th edition**
- 3) **Walpole R. E. "Introduction to Statistics" 3rdedt ; Macmillan Publishing Co.NY 1982.**

REFERENCE BOOKS:

- 1) **Kenkel J. L. "Introductory Statistics for Management and Economics" 3rdedt. PWS-KENT Publishing Company, Boston, 1989.**
- 2) **Freund J. E. "Elementary Business Statistics, the Modern Approach", 6thedt. Prenti Hall, (1990).**

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week	Lecture	TOPICS TO BE COVERED
1.	1.	Meaning of Statistics, (Population and Sample), (Parameter and Statistics), Variables and Constant, Discrete and Continuous variable, Quantitative and Qualitative data,
	2.	Data and data gathering techniques, Primary and Secondary data , Methods for the collection of Primary and Secondary data
2.	3.	Presentation of data , Frequency Distribution (class interval , class limits, Class Boundaries, Class Marks, Numerical related with these concepts
	4.	Cumulative frequency, Numericals related with frequency distribution
3.	5.	Graphical representation. Bar diagram, Histogram, Frequency polygon with Numerical (concept of Symmetry and Skewness)
	6.	Graphical representation. Bar diagram, Histogram, Frequency polygon with Numerical (concept of Symmetry and Skewness)
4.	7.	Measure of Central Location ,Arithmetic Mean, Median, Mode(for Ungrouped and Grouped data) with related Numerical (concept of Symmetry and Skewness)
	8.	Measure of Central Location ,Arithmetic Mean, Median, Mode(for Ungrouped and Grouped data) with related Numerical (concept of Symmetry and Skewness)
5.	9.	Measures of Dispersions , Significance of Measuring Variation , Absolute and Relative Variation, Standard Deviation, Variance, Coefficient

		Variation.
	10.	Measures of Dispersions , Significance of Measuring Variation , Absolute and Relative Variation, Standard Deviation, Variance, Coefficient of Variation.
6.	11.	Correlation analysis (concept) Pearson product-moment Correlation coefficient,
	12	Positive ,negative and Zero correlation with Interpretation , Related Numerical
7.	13.	Regression analysis(Concept) Regression equation of X on Y or Y on X. regression Coefficients, Least square method, coefficient of determination & its interpretation
	14.	Regression analysis(Concept) regression equation of X on Y or Y on X. regression Coefficients, Least square method, coefficient of determination & its interpretation
	MID TERM EXAMS	
	MID TERM BREAK	
8.	15.	Basic Concept of Probability, Sample Space, Concept of mutually and non mutually exclusive events, Probability of an Event, Laws of Addition
	16.	Basic Concept of Probability, Sample Space, Concept of mutually and non mutually exclusive events, Probability of an Event, Laws of Addition

9.	17.	Addition Law for Mutually and non-mutually exclusive events with numerical Multiplication law for Independent and Dependent events with numerical.
	18.	Addition Law for Mutually and non-mutually exclusive events with numerical Multiplication law for Independent and Dependent events with numerical.
10.	19.	Concept of a Discrete Random Variables, Properties of discrete probability density Function, Concept of Mathematical Expectations (discrete case),
	20.	Concept of Mathematical Expectations (discrete case), Properties of Expectations with numerical.
11.	21.	Discrete distribution(Binomial distribution-concept, Properties of binomial distribution, Mean and variance of binomial distribution, Related Numerical
	22.	Discrete distribution(Binomial distribution-concept, Properties of binomial distribution, Mean and variance of binomial distribution, Related Numerical
12.	23.	Concept of a Continuous Random Variable, Continuous Probability Distributions, Properties of continuous probability density Function, Continuous distribution(Normal distribution-concept)
	24.	Concept of Normal distribution , Pdf of Normal distribution , Properties of Normal distribution, Normal and Standard normal distribution , Related numerical Normal distribution
13.	25.	Sampling and Sampling Distribution Sampling unit and Sampling Frame

		Types of Sampling (Probability and Non-Probability Sampling), Simple random sampling , Stratified Random Sampling , Systematic sampling , Cluster Sampling
	26.	Types of Sampling (Probability and Non-Probability Sampling), Simple random sampling , Stratified Random Sampling , Systematic sampling , Cluster Sampling
14.	27.	Hypothesis Testing : Null and Alternative hypothesis , Acceptance and Rejection Region , Type-I and Type-II errors , One-tailed and Two-tailed Test
	28.	Z-Test , General Procedure for Testing hypotheses-related numericals
END TERM EXAMS		

Course Title: Introduction to Business Finance

Course Code: FIN-221

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITES: As a finance course, you must have an understanding of Principles of Accounting

Textbook:

- Fundamentals of Financial Management Van C. Horne 13th Edition (or latest edition)

Reference Material:

- Financial Management by Brigham and Houston 13th edition (or latest edition)
- Principles of Managerial Finance/Lawrence J. Gitman, Chad J. Zutter.—13th ed.

Course Description: This is a basic course in Business Finance for BS A&F program. The main objective of this course is to prepare students to understand the concept of business finance, the corporate objectives and the basic terminology of business finance, the preparation of the time value of money, present and future value of money, then how to evaluate annuity concept in it. How to evaluate the capital projects, calculation of the cost of capital and optimal capital structure?

Course Objectives: The objective of this course is to enable students;

- to understand the basic concepts of business finance.
- to understand the concept of the time value of money.
- to illustrate and analyze the working capital management principles.
- to illustrate the concept of basic capital budgeting techniques.

Intended Course Learning Outcomes: After studying this course the students would be able to:

- understand and be able to strategically analyze the difference between investment decisions and financial decisions.
- analyze the impact of time value of money decisions on the business problems.
- analyze the profitability and liquidity position of the business problems.
- analyze the capital budgeting techniques of the business problems.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	■ <u>Overview of the Course</u>	Lecture		PLO 1	CLO 1	Knowledge
02	■ <u>Goals of a Financial Manager, Finance and Accounting. What is financial management?</u>	Lecture		PLO 1	CLO 1	Comprehension
03	■ Goal of the firm, difference between profit maximization and shareholders wealth maximization, agency problems	Lecture		PLO 1	CLO 1	Comprehension
04	■ Types of Business Organizations; Sole Proprietorship, Partnership and Corporat	Lecture		PLO 1	CLO 1	Knowledge
05	■ Financial Markets, Money market vs capital markets; primary markets vs secondary Market	Lecture		PLO 1	CLO 1	Knowledge
06	■ Flow of Funds between different markets and role of Financial Intermediations	Lecture	Quiz 1	PLO 1	CLO 1	Comprehension
07	■ Concept of Time Value of Money, Discussion Time Line its importance	Lecture		PLO 1	CLO 2	Comprehension
08	■ Difference between Present Value and Compound Value	Lecture		PLO 4	CLO 2	Comprehension
09	■ Concept of Annuity, Different types of Annuities, Distinguish between an "ordinary annuity" and an "annuity due"	Lecture		PLO 4	CLO 2	Comprehension
10	■ How to calculate the required rate of return in an Annuity	Lecture	Assignment 1	PLO 4	CLO 2	Comprehension
11	■ Types of Loans; Pure Discount Loans, Interest-only Loans and Amortization of Loan	Lecture		PLO 1	CLO 2	Comprehension

12	■ Amortization of Loan Schedule, Effective Annual Rate	Lecture		PLO 4	CLO 2	Comprehension
13	■ Valuation of Long Term Securities, Basic Concepts of Valuations, Different Types of Bonds on the Basis of Valuations	Lecture	Assignment 2 Quiz 2	PLO 1	CLO 2	Comprehension
14	■ Perpetuity, Coupon Bonds	Lecture		PLO 4	CLO 2	Comprehension
15	■ Concept of Yield to Maturity (YTM)	Lecture		PLO 4	CLO 2	Comprehension
16	■ Concept of Yield to Call	Lecture		PLO 4	CLO 2	Comprehension
17	■ Valuation of Stock: Types of Stocks	Lecture		PLO 1	CLO 2	Knowledge
18	■ Special Cases: Perpetuity, Constant Growth M	Lecture		PLO 4	CLO 2	Comprehension
19	■ Non-Constant Growth model: 2- Stage growth Model	Lecture		PLO 4	CLO 2	Comprehension
20	■ Components of Required Rate of Return of a Stock	Lecture	Assignment 3	PLO 4	CLO 2	Comprehension
21	■ Principles of Working Capital Management: Profitability and Liquidity	Lecture		PLO 1	CLO 3	Comprehension
22	■ Classification of Working Capital, Financing Current Assets	Lecture		PLO 1	CLO 3	Comprehension
23	■ Cash and Marketable Securities Management: Motives for Holding Cash	Lecture		PLO 1	CLO 3	Knowledge
24	■ Investment in Marketable Securities: Three Segments	Lecture	Quiz 3	PLO 1	CLO 3	Knowledge
25	■ Capital Budgeting Process: Discounted verses non-Discounted Techniques	Lecture		PLO 4	CLO 4	Comprehension
26	■ Application of Capital Budgeting Techniques: Payback Period Method	Lecture		PLO 4	CLO 4	Comprehension
27	■ Internal Rate of Return Method, Multiple IRR	Lecture		PLO 4	CLO 4	Comprehension

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■ Net present value method, Profitability
Index

Lecture

PLO 4

CLO 4 Comprehension

Course Title: Principle of management

Course Code: **MGT-121**

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email: sidraswati@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: Integrates the study of management principles with the development of leadership, teamwork, and interpersonal skills

Textbook: Stephen P. Robbins, Mary Coulter, Management. 11th edition.

Reference Material:

- **Courtland L. Bovee, John V Thill. Marian Burk Wood, George P. Thill, Management, international Edition.**
- **Analytical discussions on "Seven Habits of highly Effective People" by Stephen R. Covey and "Six Thinking Hats" by Edward Debono.**

Course Description: This is the introductory course in management. The course is designed to provide students with an overview of the management functions and its role in organizations and society. The course aims to provide students with the basic managerial knowledge necessary for Business students. The course focuses on providing students with analytical, developmental, managerial and technical skills that relate to managerial positions in organizations. This course is an introduction to the critical management skills involved in planning, organizing, controlling, leading and decision making in an organization. It provides a framework for understanding issues involved in both managing and being managed, and it will help you to be a more effective

contributor to organizations that you join. This course develop a "systems" view of organizations that examine organizations as part of a context, including but not limited to environment, strategy, structure, tasks, people and outputs.

Course Objectives: The course objectives are

Gain practical skills and personal attributes and competencies that is required for managerial position.

Describe the four management functions of planning, organizing, leading, and controlling

Outline the historical evolution of management theories. E. Explain how decisions are made within an organization and how those decisions are communicated to the various stakeholders

Understand analytical, developmental, managerial and technical skills relate to Managing organizations

Describe the effective management skills needed to maximize individual and organizational productivity related to the internal and external environment and issues of ethics and social responsibility

Course Learning Outcomes:

After completing this course the students will be able to:

CLO1: Understand the management theories and manager's role in organization.

CLO2: Comprehend managerial roles and managerial functions

CLO3: Differentiate among different functions of manager and to make decisions accordingly.

CLO4: Recognize the contemporary issues of management at each level.

CLO5: Building critical thinking method relevant to the managerial problems and issues in organization.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ¹	CLO	Thinking Level
01	Foundation of management. Definition Scope and Function of Management.	Lecture		PLO 1	CLO 1	Knowledge
	Different levels, Roles and Skills of	Lecture		PLO 2	CLO	Comprehension

	Management, Management & Organization.				2	
02	Current trends & Issues of Management; workforce diversity, globalization.	Lecture		PLO 1	CLO 2	Comprehension
03	IT development, Knowledge Management, Innovation and Creativity etc.	Lecture		PLO 2	CLO 2	Comprehension
04	Management theories and perspectives. Evolution of Management Theories.	Lecture		PLO 2	CLO 2	Comprehension
05	Scientific Management, Administrative Management, Bureaucratic Management.	Lecture		PLO 2	CLO 2	Comprehension
06	Behavioral theories, Hawthorne Studies, System Approach, Contingency Approach.	Lecture	Assignment 1 Quiz 1	PLO 2	CLO 2	Comprehension
07	Organizational culture & environment: Different Views and Sources of Culture.	Lecture		PLO 1	CLO 2	Comprehension
08	External & Internal Environmental Factors, Task & Mega Environment.	Lecture		PLO 1	CLO 2	Comprehension
09	Corporate social responsibility, Views on CSR	Lecture		PLO 2	CLO 2	Comprehension
10	Ethics in management, factors affecting ethics and improving ethical behaviors.	Lecture		PLO 3	CLO 2	Comprehension
11	Managing Change and Innovation The Change Process	Lecture		PLO 1	CLO 2	Comprehension
12	Two Views of the Change Process Types of Organizational Change	Lecture	Assignment 2 Quiz 2	PLO 1	CLO 2	Comprehension
13	What Is Organizational Change? Types of Change Managing Resistance to Change Why Do People Resist Change?	Lecture		PLO 2	CLO 3	Knowledge
14	Decision making: Decision making process of	Lecture		PLO 1	CLO	Knowledge

	eight steps and its Conditions.			3	
15	Decision Making Errors and Biases, Types of Problems and Respective Decisions.	Lecture	PLO 1	CLO 3	Knowledge
16	Foundation of planning: Conceptual View of Planning and its Purpose and importance.	Lecture	PLO 2	CLO 3	Comprehension
17	Challenges and Types of Planning, Types and characteristics of Goals and Plans.	Lecture	PLO 1	CLO 2	Comprehension
18	Developing Organizational Goals. Traditional Approach and MBO	Case Discussion	PLO 2	CLO 2	Comprehension
19	Organizing; Foundation of Organizational Structure and design, Contingency Factors.	Lecture	PLO 1	CLO 3	Comprehension
20	Types of Organizational Structure, Departmentalization & Chain of Command.	Lecture	PLO 1	CLO 3	Comprehension
21	Span of Control & Formalization, Centralization and Decentralization, Work division	Lecture	PLO 1	CLO 3	Comprehension
22	Mechanistic & Organic Organizations, Traditional & Contemporary Designs.	Lecture	PLO 1	CLO 3	Comprehension
23	Environmental Uncertainty, Scanning and dynamism effects on Organizational Design.	Case Discussion	PLO 2	CLO 3	Comprehension
24	Manager as a leader	Lecture	PLO 2	CLO 3	Comprehension
25	Diffrence between leader and manager	Lecture	PLO 1	CLO 1	Knowledge
26	Leadership issues in 21 st century	Lecture	PLO 1	CLO 4	Knowledge
27	Case study from book on leadership	Case Discussion	PLO 2	CLO	Comprehension

				3	
28	Foundation of Control: Importance of Control, Control Process of different steps.	Lecture	PLO 2	CLO 1	Knowledge
29	Elements, Approaches and Types of Controlling, Organizational Performance	Lecture	PLO 2	CLO 3	Comprehension
30	Measures to Control Organizational Performance. Control Strategies for deviations.	presentation	PLO 2	CLO 3	Comprehension
31	Final Project	Presentations	PLO 3	CLO 5	Creation
32	Final Project	Presentations	PLO 3	CLO 5	Creation

Semester – III

CODE	COURSE	CREDITS
ACC-242	Advance Accounting	3
FIN-241	Financial Management	3
HUM-205	Business Communication & Professional Speech	3
ECO-201	Macroeconomics	3
ACC-244	Cost Accounting	3

Course Title: Advance Accounting/-I Advance Financial Reporting/IFRS

Course Code:

Course Code: ACC-242

Credit Hours: 3+0

Course Instructor: Asad Yaqub

Mode of Contact"

You can contact your course instructor in the following ways:

Email: asad.yaqoob@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: You must have an understanding of Financial Accounting

Textbook:

- Financial Accounting - Study Text from ACCA by Kaplan Publisher
- Financial Reporting – Study Text from ACCA by Kaplan Publisher

Reference Material:

- Financial Accounting, Second Edition, By David Annand

Course Description: Advanced financial accounting is designed to provide students with financial reporting and business skills that are applicable in an international professional environment. The subject is based on the International Accounting Standards (IASs) which are issued by the International Accounting Standards Board (IASB). Advanced financial accounting is a significant part of an entity's governance and accountability process, and compliance with the IASs is important because it results in the presentation of fairly stated financial statements. This course introduces the students to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information also drafting financial statements

and the principles of accounts preparation. The course then concentrates in depth on recording, processing, and reporting business transactions and events finally students will be requiring the preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.

Course Objectives and Learning Outcomes: This course will enable participants to draft financial statements in accordance with International Accounting Standards (IASs) which are required for preparation and presentation of financial outcomes of the entity. Moreover, this course is aimed to develop knowledge and understanding of the underlying principles and concepts relating to advance financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.. The course objectives are to:

- Discuss and apply a conceptual and regulatory framework for financial reporting.
- Understand the conceptual framework for financial reporting as well as regulatory framework for financial reporting.
- Account for transactions in accordance with International accounting standards.
- Prepare and present financial statements for single entities
- How to draft financial statements for Business combinations in accordance with IFRS.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignements(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL	100	

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	<u>Conceptual Framework For Financial Reporting</u> <ul style="list-style-type: none">■ <u>Describe the conceptual framework of accounting.</u>■ <u>Describe the IASB's standard setting process</u>■ <u>Discuss the recognition criteria. Apply the recognition criteria to assets, liabilities, income and expenses.</u>	Lecture		PLO 2	CLO 1	Comprehension
02	<ul style="list-style-type: none">■ <u>Describe the components of financial statements and explain the qualitative characteristics of financial statements.</u>■ <u>Explain and compare the different measures methods</u>	Lecture		PLO 2	CLO 2	Comprehension
03	IAS2- Inventories <ul style="list-style-type: none">■ Apply the principles of inventory valuation in accordance with IAS 2■ Recognize the costs that should be included in inventory■ Identify the impact of inventory valuation on reported profits and asset	Lecture		PLO 2	CLO 3	Comprehension
04	IAS16- Property, Plant and Equipment <ul style="list-style-type: none">■ Capital V/s Revenue expenditures.■ Recording the depreciation charge on non-current.■ The process of revaluation, calculating and recording the depreciation on revalued assets.	Lecture		PLO 2	CLO 3	Comprehension

05	IAS 36: Impairment of Assets						
	<ul style="list-style-type: none"> ■ Define an impairment loss. ■ Identify the circumstances that may indicate impairments to assets. 	Lecture			PLO 2	CLO 3	Comprehension
06	IAS 36: Impairment of Assets						
	<ul style="list-style-type: none"> ■ Describe what is meant by a cash generating unit. ■ State the basis on which impairment losses should be allocated ■ Practicing related problems 	Lecture	Quiz 1		PLO 2	CLO 3	Comprehension
07	IAS 38: Intangibles						
	<ul style="list-style-type: none"> ■ Recognize the difference between tangible and intangible non-current assets. ■ Define and explain the treatment of research costs and development costs in accordance with IAS 38 ■ Calculate the amounts to be capitalized or expensed with regard to R&D. 	Lecture			PLO 2	CLO 3	Comprehension
08	IAS 38: Intangibles						
	<ul style="list-style-type: none"> ■ Explain the purpose of, calculate and account amortization of intangible asset ■ Practicing related problems 	Lecture			PLO 2	CLO 3	Comprehension
09	IAS 37: Payables, Provision and Contingent Liabilities						
	<ul style="list-style-type: none"> ■ Classify items as current or noncurrent liabilities ■ Illustrate the different accounting treatments of 'provisions,' 'contingent liabilities,' and 'contingent assets'. 	Lecture			PLO 2	CLO 3	Comprehension
10	IAS 37: Payables, Provision and Contingent Liabilities						
	<ul style="list-style-type: none"> ■ Calculate and record provisions and 	Lecture	Assignment		PLO 2	CLO 3	Comprehension

	movements in provisions		1			
	■ Practicing related problems					
11	IAS 1: Presentation of Financial Statements					
	■ Introduction to published accounts.					
	■ Prepare a Single entity's financial statements in accordance with prescribed structure and contents in accordance with IAS.	Lecture			PLO 2 CLO 4	Comprehension
12	■ Practice for preparation of single entity financial statements including SoP&L, SoFP, SoE and notes to accounts	Case Discussion			PLO 2 CLO4	Comprehension
13	■ Further Practice questions for preparation of financial statements including all adjustments	Lecture	Assignment 2 Quiz 2		PLO 2 CLO 4	Comprehension
14	■ Revision of Course before midterm exam.	Lecture			PLO 2 CLO 2,3 &4	Comprehension
15	IAS 10: Events after Reporting Period					
	■ Explain the difference between adjusting and non-adjusting events. Identify the correct accounting treatment for events occurring after the year end.	Lecture			PLO 2 CLO 4	Comprehension
16	■ Practise for IAS 10	Case Study			PLO 2 CLO 4	Comprehension
17	IFRS 17: Leases					
	■ Define a finance lease and an operating lease					
	■ Understanding the difference between IAS 17 and IFRS 16.	Lecture			PLO 2 CLO 3	Comprehension
	■ Determine whether a lease is a finance lease or an operating lease					

18	<ul style="list-style-type: none"> ■ Account for finance lease assets in the records of the lessee. ■ Account for operating lease assets in the records of the lessee. 	Lecture		PLO 2	CLO 3	Comprehension
19	<ul style="list-style-type: none"> ■ Explain the effect on the financial statements of a finance lease being incorrectly treated as an operating lease. 	Lecture		PLO 2	CLO 4	Comprehension
20	<ul style="list-style-type: none"> ■ Account for mid-year lease arrangements ■ Practice questions for Lease 1FRS17 	Lecture	Assignment 3	PLO 2	CLO 3	Comprehension
21	IAS 33: Earnings Per Share					
	<ul style="list-style-type: none"> ■ Define basic earnings per share (EPS). ■ Calculate EPS with a bonus issue during the year. ■ Calculate EPS with an issue at full market value during the year. ■ Calculate EPS with a Bonus issue during the year 	Lecture		PLO 2	CLO 3	Comprehension
22	<ul style="list-style-type: none"> ■ Calculate basic EPS with a rights issue during the year. ■ Practice questions for IAS 33. 	Lecture		PLO 4	CLO 3	Comprehension
23	Simple Consolidated Financial Statements					
	<ul style="list-style-type: none"> ■ Define and describe the parent, subsidiary, control, consolidated or group financial statements, non-controlling interest, simple investment in the context of group accounting. 	Lecture		PLO 2	CLO 5	Knowledge
24	<ul style="list-style-type: none"> ■ Describe the components for preparing a consolidated statement of financial position including: Net Assets of subsidiary, Goodwill 	Lecture	Quiz 3	PLO 2	CLO 5	Comprehension

	Calculations, Calculation of Non-Controlling Interest and Group retained earnings.				
25	<ul style="list-style-type: none"> ■ Describe the components of and prepare a consolidated statement of financial position or extracts thereof, including the adjustments: fair values, inter-company trading, unrealized profits, 	Lecture	PLO 2	CLO 5	Comprehension
26	<ul style="list-style-type: none"> ■ Solving the problems 	Lecture	PLO 2	CLO 5	Comprehension
27	<ul style="list-style-type: none"> ■ Describe the components of and prepare a consolidated statement of profit or loss and other comprehensive income or extracts thereof, including the adjustments: inter-company trading, unrealized profit, ■ Mid-year acquisitions problems. ■ Define and identify an associate. Describe the principle of equity accounting 	Lecture	PLO 2	CLO 5	Comprehension
28	<ul style="list-style-type: none"> ■ Solving the problems 	Lecture	PLO 2	CLO 5	Comprehension

Course Title: Business Communication and Professional Speech

Course Code:

Credit Hours:

Course Instructor:

Prerequisites:

COURSE DESCRIPTION/OBJECTIVES:

State in bullets

- To develop students' intellectual ability, executive personality and general managerial skills.
- To provide students language skills for effective organizational communication.
- To communicate effectively and professionally in situations with culturally diverse audience.
- To decipher and prepare business documents such as messages, reports.

INTENDED COURSE LEARNING OUTCOMES

State in bullets

After the completion of this course students will be able to

Describe the process of communication.

- Use verbal and nonverbal communication effectively.
- Compare and contrast various forms of business correspondence e.g. positive, negative and persuasive messages.
- Plan, write and respond to business letters and memos.
- Prepare and execute oral presentations.
- Identify and accommodate cultural differences effectively in various business and professional situations.
- Select and execute strategies for effective business and group meetings.
- Interpret and prepare short and long business reports.

- Demonstrate skills for job search such as writing resume, letters of applications and interviewing.
- Construct grammatically correct and appropriate sentences in English language.

RECOMMENDED TEXT BOOKS

1. Business English and Communication (8th edition) by Lyn R. Clarke
2. Business Communication: Strategy and Skill by Mary Munter
3. Effective Business Communication (International 7th edition) by Herta A. Murphy
4. Business and Administrative Communication (5th edition) by Kitty O. Locker
5. Oxford Practice Grammar by John Eastwood

Latest Available edition

REFERENCE BOOKS

1. Business Communication (3rd edition) by Kitty O. Locker
2. Business Communication Today (7th edition) by Courtland L. Bovee
3. Communicate! (10th edition) by Rudolph F. Verderber

Available Books

ASSESSMENT INSTRUMENT WITH WEIGHTS

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	2X Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	

	Lab Work/Practical Project		
	Any Other		
	Total	35	35
	Grand Total		100

COURSE CONTENT

Week No	Lecture No	TOPICS TO BE COVERED
1.	1.	Process, components and settings of communication.
	2.	Importance of business communication. How business communication is different from other forms of communication.
2.	3.	Verbal communication and uses of language.
	4.	How can one speak more clearly? Active and passive voices
3.	5.	Nonverbal communication or NVC. Body motions in NVC
	6.	Self-presentation in NVC. Use of Environment in NVC tense
4.	7.	Seven Cs of communication. Planning and writing effective business messages. Reading comprehension exercises based on newspapers and magazines.
	8.	Appearance and design of business letters. Definite and indefinite articles.
5.	9.	Organizational plans of good news, positive and neutral messages (letters). Prepositions
	10.	Organizational plan of bad news messages (letters).
6.	11.	Organizational plans of persuasive messages including both direct and indirect request (letters). Direct and indirect speech.
	12.	Memorandums. Format and types. How memos are different from letters.
7.	13.	Oral Presentation. Types, formats and strategies.

	14.	Role of audience in oral presentations. Use of visual aids and plans for presentation of content in oral presentations.
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Business meetings. How meetings are different from oral presentations. Agenda and minutes of a meeting.
	16.	Roles of chairperson and participants. Answering questions in meetings.
9.	17.	Oral Presentation by individual students
	18.	Intercultural communication-growing importance, strategies for dealing.
10.	19.	Short report. Types, parts, organizational plans. Conditional sentences of type zero and one.
	20.	Role play based on mock business meeting by groups of students.
11.	21.	Long report and its compulsory and optional parts.
	22.	Reading comprehension exercises. Conditional sentences of type two and three.
12.	23.	Letters of job application. Types, formats etc.
	24.	Follow up letters.
13.	25.	Resumes. Types, formats etc. Linking words
	26.	Planning an interview for job. Types of interviews.
14.	27.	Roles of interviewee and interviewer.
	28.	Mock interviews of individual students.
		END TERM EXAMS

Course Title: Cost Accounting

Course Code: ACC- 242

Credit Hours: 3+0

Course Instructor: Dr. Sadia Saeed

Introduction

This course describes the nature and purpose of cost accounting, analyzes the behavior of various types of costs; highlights common practices related to absorption, marginal, and standard costing; differentiate between job, batch, and process costing, and involves the preparation of cost statements, and project planning and control. This course builds upon the concepts and techniques to help plan, prepare, analyze, and control cost-driven activities. It enables the students to acquire the skills necessary to analyze and interpret accounting data.

Course Learning Objectives (CLOs)

This course aims to provide students with understanding about:

- CLO 1. Nature, purpose and the basic concepts of Cost Accounting
- CLO 2. Cost accounting activities related to material, labour and overheads
- CLO 3. Marginal and Absorption costing
- CLO 4. Job, batch and process costing
- CLO 5. Budgeting
- CLO 6. Standard Costing
- CLO 7. Service and operation costing
- CLO 8. Alternative costing principles

Contacting the Module Instructor

You can contact your module instructor in the following ways:

Email: aabrar@numl.edu.pk

Meeting: By appointment via e-mail

Prerequisites

This is a core course designed for BS students. Fundamentals of Accounting & Financial Accounting are prerequisites for this course.

Teaching and Learning Outcomes

On completion of this course students should be able:

- TLO 1. To understand various concepts of Cost Accounting.
- TLO 2. To understand activities related to material, labour, and overheads.
- TLO 3. To understand Marginal and Absorption costing.
- TLO 4. To know Job, batch and process costing.
- TLO 5. To understand about Budgeting.
- TLO 6. To know and understand Standard costing.
- TLO 7. To know and understand Service and operation costing.
- TLO 8. To know about Alternative costing principles.

Teaching Methodology

There will be lectures, discussions, and presentations as part of the scheduled class activities. It is advised that all students participate in these activities; failing to do so will hurt their learning and GPAs. According to the course objectives, lectures will feature learning objectives for weekly topics (as mentioned in the weekly schedule), including essential ideas and real-world examples. Lectures are not a substitute for required readings, even though they will cover the same material. The information covered in the prescribed readings will be specifically expanded upon and, if necessary, updated throughout the lectures. In addition to lectures, the following learning activities will continue to be the main focus of the students' attention.

Assessment Scheme

Assignments ----- -----	10%
Quizzes----- -----	10%
Mid Term Examination ----- -----	30%
Final Examination ----- -----	50%
TOTAL -----	100%

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Reading Materials

RECOMMENDED TEXTBOOKS:

- ACCA F2(MA/FMA) course book by Kaplan Publishers
- ACCA F2(MA/FMA) course book by BPP Publishers
- ACCA F2(MA/FMA) course book by Beker Publishers
- Cost Accounting by Matz, Usry Latest Edition Textbook.

Module Contents

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ²	CLO	Thinking Level
1	The nature and purpose of cost and management accounting: <ul style="list-style-type: none"> • Distinguish between data and information • Identify and explain the attributes of good information • Compare and contrast financial accounting with cost and management accounting • Outline the managerial processes of planning, decision making and control • Explain the difference between strategic, tactical and operational planning 	Lecture		PLO 1	CLO 1	Comprehension
2	The nature and purpose of cost and management accounting:	Lecture		PLO 1	CLO 1	Comprehension

	<ul style="list-style-type: none"> Distinguish between cost, profit, investment and revenue centers Describe the differing needs for information of cost, profit, investment and revenue centers managers Describe the purpose and role of cost and management accounting within an organization's management information system Explain the limitations of management information in providing guidance for managerial decision making. 					
3	Types of cost and cost behavior: <ul style="list-style-type: none"> Explain and illustrate production and nonproduction costs Describe the different elements of production cost – materials, labor and overheads Describe the different elements of nonproduction cost – administrative, selling, distribution and finance 	Lecture		PLO 2	CLO 1	Comprehension
4	Types of cost and cost behavior: <ul style="list-style-type: none"> Explain the importance of the distinction between production and nonproduction costs when valuing output and inventories Explain and illustrate with examples classifications used in the analysis of the product/service costs including by function, direct and indirect, fixed and variable, stepped fixed and semi variable costs Describe and illustrate, graphically, different types of cost behavior 	Lecture		PLO 2	CLO 1	Comprehension
5	Types of cost and cost behavior:	Lecture		PLO 2	CLO 1	Application

	<ul style="list-style-type: none"> • Use high/low analysis to separate the fixed and variable elements of total costs including situations involving semi variable and stepped fixed costs and changes in the variable cost per unit • Explain the advantages and disadvantages of using high low method to estimate the fixed and variable element of costing 					
6	Accounting for inventory: <ul style="list-style-type: none"> • Describe the different procedures and documents necessary for the ordering, receiving and issuing of materials from inventory • Identify, explain and calculate the costs of ordering and holding inventory (including buffer inventory) • Describe and apply appropriate methods for establishing reorder levels where demand lead time is constant 	Lecture		PLO	CLO 2	Comprehension
7	Accounting for inventory: <ul style="list-style-type: none"> • Calculate and interpret the optimal order quantities • Calculate and interpret the optimal order quantities when quantity discounts are available • Produce calculations to minimize inventory costs when inventory is gradually replenished 	Lecture		PLO 3	CLO 2	Comprehension
8	Accounting for inventory: <ul style="list-style-type: none"> • Calculate the value of closing inventory and material issues using LIFO, FIFO and average methods 	Lecture	Assignment 1	PLO 3	CLO 2	Application

	<ul style="list-style-type: none"> Describe the control procedures used to monitor physical and 'book' inventory and to minimize discrepancies and losses Interpret the entries and balances in the material inventory account. 					
9	Accounting for Labour: <ul style="list-style-type: none"> Calculate direct and indirect costs of labour Explain the methods used to relate input labour costs to work done Prepare the journal and ledger entries to record labour costs inputs and outputs Interpret entries in the labour account 	Lecture		PLO 3	CLO 2	Comprehension
10	Accounting for Labour: <ul style="list-style-type: none"> Describe different remuneration methods: time-based systems; piecework systems and individual and group incentive schemes Calculate the level, and analyse the costs and causes of labour turnover Explain and calculate labour efficiency, capacity and production volume ratios 	Lecture		PLO 3	CLO 2	Application
11	Accounting for overheads: <ul style="list-style-type: none"> Explain the different treatment of direct and indirect expenses Describe the procedures involved in determining production overhead absorption rates Allocate and apportion production overheads to cost centres using an appropriate basis 	Lecture	Quiz 1	PLO 3	CLO 2	Comprehension

	<ul style="list-style-type: none"> • Reapportion service cost center costs to production cost centres (using the reciprocal method where service cost centres work for each other) 					
12	Accounting for overheads: <ul style="list-style-type: none"> • Select, apply and discuss appropriate bases for absorption rates • Prepare journal and ledger entries for manufacturing overheads incurred and absorbed • Calculate and explain the under and over absorption of overheads 	Lecture		PLO 3	CLO 2	Application
13	Marginal and absorption costing: <ul style="list-style-type: none"> • Explain the importance of, and apply, the concept of contribution • Demonstrate and discuss the effect of absorption and marginal costing on inventory valuation and profit determination • Calculate profit or loss under absorption and marginal costing 	Lecture	Assignment 2	PLO 4	CLO 3	Comprehension
14	Marginal and absorption costing: <ul style="list-style-type: none"> • Reconcile the profits or losses calculated under absorption and marginal costing • Describe the advantages and disadvantages of absorption and marginal costing 	Lecture	Quiz 2	PLO 4	CLO3	Application
15	Job, batch and process costing: <ul style="list-style-type: none"> • Describe the characteristics of job costing, batch costing, process costing and describe situations in which each would be appropriate • Prepare cost records and accounts in job and batch costing situations • Establish job and batch costs from given information for process costing explain the concepts of normal and abnormal losses and abnormal gains 	Lecture		PLO 4	CLO 4	Comprehension
16	Job, batch and process costing:	Lecture		PLO 4	CLO 4	Comprehension

	<ul style="list-style-type: none"> • Calculate the cost per unit of process outputs • Prepare process accounts involving normal and abnormal losses and abnormal gains • Calculate and explain the concept of equivalent units • Apportion process costs between work remaining in process and transfers out of a process using the weighted average and FIFO method 					
17	Job, batch and process costing: <ul style="list-style-type: none"> • Prepare process accounts in situations where work remains incomplete • Prepare process accounts where losses and gains are identified at different stages of the process • Differentiate between Job and Process costing <ul style="list-style-type: none"> ▪ Cost of Production Report 	Lecture		PLO 4	CLO 4	Application
18	Job, batch and process costing: <ul style="list-style-type: none"> • Distinguish between byproducts and joint products • Value byproducts and joint products at the point of separation • Prepare process accounts in situations where byproducts and/or joint products occur. 	Lecture		PLO 4	CLO 4	Comprehension
19	Budgeting: <ul style="list-style-type: none"> • Explain why organizations use budgeting • Describe the planning and control cycle in an organization • Explain the administrative procedures used in the budgeting process • Describe the stages in the budgeting process 	Lecture		PLO 4	CLO 5	Comprehension
20	Budgeting: <ul style="list-style-type: none"> • Explain top down, bottom-up approaches to budgeting 	Lecture	Assignment 3	PLO 4	CLO 5	Application

	<ul style="list-style-type: none"> • Prepare sales budgets • Prepare functional budgets (production, raw materials usage and purchases, labor, variable, and fixed overheads) • Prepare cash budget 					
21	Budgeting: <ul style="list-style-type: none"> • Prepare master budgets (income statement and statement of financial position) • Explain and illustrate 'what if' analysis and scenario planning • Explain the importance of flexible budgets in control • Explain the disadvantages of fixed budgets in control 	Lecture	Quiz 3	PLO 4	CLO 5	Application
22	Standard Costing: <ul style="list-style-type: none"> • explain the purpose and principles of standard costing • explain and illustrate the difference between standard, marginal and absorption costing • establish the standard cost per unit under marginal costing and absorption costing 	Lecture		PLO 4	CLO 6	Comprehension
23	Standard Costing: <ul style="list-style-type: none"> • calculate sales price and volume variances • calculate materials total, price, and usage variances • calculate labour total, price, and efficiency variances • calculate the variable overhead total, expenditure, and efficiency variances • calculate fixed overhead total, expenditure and, where appropriate, 	Lecture		PLO 4	CLO 6	Application

	<ul style="list-style-type: none"> • volume, capacity, and efficiency variances • interpret the variances 					
24	Standard Costing: <ul style="list-style-type: none"> • explain factors to consider before investigating variances (including the relative significance), • explain possible causes of the variances and • recommend control action (potential action to eliminate variances • explain the interrelationships between the variances • calculate actual figures or standard figures where the variances are given 	Lecture	Assignment 4	PLO 4	CLO 6	Comprehension
25	Alternative costing principles: <ul style="list-style-type: none"> • Explain activity-based costing (ABC) • Explain Target costing • Explain Life cycle costing and total quality management (TQM) • Differentiate ABC, target costing and life cycle costing from the traditional costing techniques 	Lecture	Quiz 4	PLO 2	CLO 8	Comprehension
26	Alternative costing principles: <ul style="list-style-type: none"> • Compare cost control and cost reduction • Describe and evaluate cost reduction methods • Describe and evaluate value analysis 	Lecture		PLO 2	CLO8	Comprehension
27	Service and operation costing: <ul style="list-style-type: none"> • Identify situations where the use of service/operation costing is appropriate 	Lecture		PLO 4	CLO 7	Comprehension

	<ul style="list-style-type: none"> Illustrate suitable unit cost measures that may be used in different service/operation situations 					
28	Service and operation costing: <ul style="list-style-type: none"> Carry out service cost analysis in simple service industry situations. 	Lecture		PLO 4	CLO 7	Application

Note: The course is planned for 30 students. In case of less or more than 30 students course plan will be changed by the instructor.

Course Title: Macroeconomics

Course Code: MGT-124

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITES: Microeconomics, Mathematics & Statistics

Textbook:

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

Mankiw, N. Gregory; Principles of Macroeconomics (Latest Edition)., Harvard University press.

Reference Material:

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

Course Description: This course studies the aggregate behavior of an economy. The course is an introduction to economic analysis of key macroeconomic conditions like output, employment, inflation, interest rates and exchange rates. The important elements of the course include measurement of macroeconomic variables, the development of models and theories to explain the behavior of macroeconomic variables, the use of empirical evidence in evaluating different models, and the role of government policy in seeking to influence macroeconomic outcomes. The course will provide students with a framework for understanding the workings of the whole economy and the various interactions among households, business and governments.

Course Objectives: The course objectives are

- To identify the microeconomic foundations of the macroeconomy and explain how these foundations inform the performance of the macroeconomy
- To identify essential statistical measures for assessing economic performance, secure economic data from established economic sources, utilize these data to describe changes in an economy over time.
- To explain contemporary theories of economic growth, evaluate these theories in light of economic performance, and apply one or several of the theories to predict economic performance.
- To elucidate the full aggregate demand/aggregate supply model and explain its origins, uses, and limitations.
- To develop a full model illustrating the connection of the financial sector to the macroeconomy and describe the components of the financial sector, how they have evolved, and what factors have influenced their evolution.
- To analyze and evaluate alternative models explaining the role of fiscal and monetary policy in the domestic and international macroeconomies

Course Learning Outcomes: Upon completion of this course, students will be able to:

- To include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information.
- To include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions.
- Understand the basics of how the economy works in the aggregate level.
- Learn to read and interpret the empirical information in macroeconomic data, graphical displays, and tables.
- Analyze the current international macroeconomic issues and policy debates.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Case Discussion	

	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ³	CLO	Thinking Level
	An Overview of Macroeconomics					
	<ul style="list-style-type: none"> ■ Difference between Micro & Macroeconomics. ■ <u>Three Basic Goals of Macroeconomics</u> 	Lecture		PLO 1	CLO 3	Knowledge
	01 An Overview of Macroeconomics					
	<ul style="list-style-type: none"> ■ <u>Objectives & Instruments of Macroeconomics.</u> ■ Instruments of Macroeconomics ■ <u>Measuring Economic Success</u> 	Lecture		PLO 1	CLO 3	Comprehension
	02 An Overview of Macroeconomics					
	<ul style="list-style-type: none"> ■ Fiscal Policy <ul style="list-style-type: none"> □ Tools of Fiscal Policy □ Expansionary and contractionary Fiscal Policy 	Lecture		PLO 1	CLO 3	Comprehension
	03 An Overview of Macroeconomics					
	<ul style="list-style-type: none"> ■ Monetary Policy <ul style="list-style-type: none"> □ Tools of Monetary Policy 	Lecture		PLO 1	CLO 3	Comprehension

<input type="checkbox"/> Expansionary and contractionary Monetary Policy					
04 An Overview of Macroeconomics					
<ul style="list-style-type: none"> ■ Aggregate Supply & Demand. Supply shocks & Stagflation 	Lecture		PLO 4	CLO 4	Comprehension
05 Measuring Economic Activity					
<ul style="list-style-type: none"> ■ GDP ■ Two Measures of National Product <ul style="list-style-type: none"> <input type="checkbox"/> Flow of Product Approach, <input type="checkbox"/> Earning or Cost Approach. 	Lecture		PLO 1	CLO 3	Comprehension
06 Measuring Economic Activity					
<ul style="list-style-type: none"> ■ Real GDP vs. Nominal GDP ■ GDP Deflator ■ Components of GDP 	Lecture	Assignment 1	PLO 1	CLO 3	Comprehension
07 Measuring Economic Activity					
<ul style="list-style-type: none"> ■ Saving and Investment ■ Beyond the National Accounts 	Lecture		PLO 1	CLO 3	Comprehension
08 Measuring Economic Activity					
<ul style="list-style-type: none"> ■ GNP, NDP, National Income, Disposable Income. ■ Price indexes & inflation. CPI 	Lecture	Quiz 1	PLO 1	CLO 3	Comprehension
09 Consumption & Investment					
<ul style="list-style-type: none"> ■ Budgetary Expenditure Patterns ■ The Consumption Function ■ The Saving Function ■ Marginal Propensity to Consume ■ Marginal Propensity to Consume 	Lecture		PLO 1	CLO 3	Comprehension
10 Consumption & Investment					
<ul style="list-style-type: none"> ■ <u>Determinants of Consumption</u> 	Lecture		PLO 1	CLO 3	Comprehension

<ul style="list-style-type: none"> ■ <u>Alternatives of Saving</u> 					
11 Consumption & Investment					
<ul style="list-style-type: none"> ■ <u>Definition of Investment</u> ■ <u>Determinants of Investment</u> ■ <u>Investment Demand Curve</u> ■ <u>Shift in Investment Demand Curve</u> ■ 					
Lecture			PLO 1	CLO 3	Comprehension
12 Business Cycle & Aggregate Demand					
<ul style="list-style-type: none"> ■ Business Cycle ■ Features of Business Cycle ■ Business Cycle Theories 					
Lecture	Assignment 2		PLO 1	CLO 3	Comprehension
13 Business Cycle & Aggregate Demand					
<ul style="list-style-type: none"> ■ The Theory of Aggregate Demand ■ The downward sloping Aggregate Demand Curve ■ Shifts in AD curve 					
Lecture			PLO 1	CLO 3	Knowledge
14 Business Cycle & Aggregate Demand					
Revision					
Lecture			PLO 1	CLO 3	Knowledge
15 The Multiplier Model					
<ul style="list-style-type: none"> ■ Definition of Multiplier ■ Output determined by Total Expenditures 					
Lecture			PLO 1	CLO 3	Knowledge
16 The Multiplier Model					
<ul style="list-style-type: none"> ■ Fiscal Policy in Multiplier Model ■ Fiscal Policy Multipliers <ul style="list-style-type: none"> □ Government Expenditure Multiplier □ Tax Multiplier 					
Lecture	Quiz 2		PLO 1	CLO 3	Comprehension

17 Money and the Financial System

- Definition of Money
- Functions of Money
- Characteristics of Money
- Evolution of Money
 - Barter System
 - Commodity Money
 - Fiat Money

Lecture

PLO 1

CLO 3 Comprehension

18 Money and the Financial System

- Demand for Money
 - Two Sources of Money Demand
- Supply of Money
- Cost of Holding Money
- Interest Rate (Definition)
- Nominal vs Real Interest Rate

Lecture

PLO 1

CLO 3 Comprehension

19 Monetary Policy and the Economy

- Central Bank definition
- Importance of Central Bank
- Functions of Central Bank

Lecture

PLO 1

CLO 3 Comprehension

20 Monetary Policy and the Economy

- Instruments of Credit Control
 - Open Market Operations
 - Bank Rate/ Discount Rate
 - Required Reserve Ratio

Lecture

PLO 1

CLO 3 Comprehension

21 Monetary Policy and the Economy

- The Monetary Transmission Mechanism
- The Effect of Changes in Monetary Policy on Output
- Liquidity Trap

Lecture

Quiz 2

PLO 1

CLO 3 Comprehension

- Monetary Policy in the AS-AD Framework

22 Economic Growth

- Four wheels of Growth
- Classical Theory of Smith & Malthus Lecture PLO 1 CLO 3 Comprehension

23 Balance of Payment

- Debit & Credit
- Effects of change in trade PLO 7 CLO 5 Comprehension
- Purchasing Power Parity

24 Unemployment

- Definition of Unemployment Lecture PLO 1 CLO 3 Comprehension
- Measuring Unemployment
- Impact of Unemployment

25 Unemployment

- Okun's Law Lecture PLO 1 CLO 3 Knowledge
- Types of Unemployment

26 Revision

27 Final Project Presentations Presentations Creation

28 Final Project Presentations Presentations Creation

29 Final Project Presentations Presentations Creation

Course Title: Financial Management (BS COMMERCE 4 yrs)

Course Code: FIN-241

Credit Hours: 3

Course Instructor: Ms Iram Iqbal Qazi

Mode of Contact

You can contact your course instructor in the following ways:

Email: iiqazi@numl.edu.pk

Meeting: By appointment via e-mail

Prerequisite

This is a core course designed for BS students,. The course entitled Introduction to business finance is prerequisite of this course.

Textbook

- Fundamentals of Financial Management (13th Edition or latest) by James.C. Van Horne
- Financial Management by Brigham and Houston 13th edition (or latest edition)
- Foundations of Financial Management by Stanley Block and Geoffrey Hirt 11th Edition

Course Description

The ability to understand and communicate using financial information is a fundamental prerequisite to a successful career within a commercial environment. As a consequence, those beginning their professional journey need to rapidly acquire a broad understanding of the accounting discipline and an appreciation of its functions within an organisation. The goal of *Financial Management* is to provide participants how to interface with accounting and finance departments, help them to understand how firms meet their financial objectives utilizing financial decision-makings. This course describes the corporation and its operating environment, it helps to understand how the finances of a company work, and how top management will be interfacing with

finance. This course will also explain financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to capital budgeting , capital structure and risk management. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance.

Course Learning Objectives (CLOs)

This course aims to provide students with understanding about:

- CLO 9. The basic concepts of financial Management
- CLO 10. Techniques and tools of financial Management
- CLO 11. Valuation of securities
- CLO 12. Risk tools and techniques
- CLO 13. Financial statement analysis
- CLO 14. Capital structure and Dividend Theories

Teaching & Learning Outcomes

On completion of this course students should be able:

- TLO 9. To understand various concepts of Financial management.
- TLO 10. To understand the tools and techniques used in financial management.
- TLO 11. To know about the analysis of financial statements.
- TLO 12. To do valuation of securities.
- TLO 13. To know about tools and techniques of risk.
- TLO 14. To apprehend capital structure and dividend theories.

Teaching Methodology

Lectures, discussions and presentations are planned as class activities. All students are advised to participate in said activities, failing which students will suffer in respect of learning and grades. Consistent with the course objectives, lectures will address learning objectives associated with weekly topics (as

outlined in the weekly schedule), including basic principles and working examples. While lectures will closely parallel material contained in assigned readings, they are not substitutes. In particular, the lectures will clarify, expand and where necessary, update the material contained in assigned readings. In addition to lectures, the following learning activities will remain the focus of students' attention.

Assesment Instruments with Weights

Assignment----- -----	5%
Quiz----- -----	10%
Presentations----- -----	5%
Mid Term Examination ----- -----	30%
Final Examination ----- -----	50%
TOTAL ----- -----	100%

Course Contents

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁴	CLO	Thinking Level
	<ul style="list-style-type: none"> ■ Introduction of Financial Management (Link with previous subject ITBF) 	Lecture		PLO 1	CLO 1	Knowledge
01	<ul style="list-style-type: none"> ■ Financial Management Decisions ■ Finance and Accounting. What is financial management? Difference between investing, financing and asset management decisions. Formation of companies/financial statements of companies Solution to end Questions 	Lecture		PLO 1	CLO 1	Comprehension
02	<ul style="list-style-type: none"> ■ Goal of the firm Difference between profit maximization and shareholders wealth maximization, agency problems 	Lecture		PLO 1	CLO 1	Comprehension
03	<ul style="list-style-type: none"> ■ Time Value of Money ■ Concept of Time Value of Money, Discussion of Time Line its importance, Difference between Present Value and Compound Value concept, Simple and Compound Interest, Annuity, Discussion of Annuity (Overview only), 	Lecture	Assignment 1	PLO 2	CLO 2	Comprehension
04	<ul style="list-style-type: none"> ■ Long term securities ■ Valuation Of Bonds ■ Valuation of Long Term Securities, Basic Concepts of Valuations, Different Types of Bonds on the Basis of Valuations 	Lecture		PLO 2	CLO 3	Comprehension
05	<ul style="list-style-type: none"> ■ Rate of Return of Bonds ■ Yield to Maturity and Yield to Call, Components of Required Rate of Return of a Stock 	Lecture		PLO 2	CLO 3	Comprehension

⁴The students who earn the /BAF degree will be able to (PLOs):

- i. Reflect competency in defining and stating the key concepts of accounting and finance through book reading, caselettes, and flash cards.
- ii. Discuss the concepts and techniques of accounting and finance by rewriting, participating and browsing.
- iii. Transform and modify from rote learning to constructive usage of financial.
- iv. Discover the inferential demonstration of the concepts of accounting and finance in the real world.
- v. Take leading roles to devise, design and reconstruct the accounting and financial procedures
- vi. Develop and formulate the accounting cases based on the right concepts and write solutions.
- vii. Effectively communicate the 'most relevant' financial information.
- viii. The belief in teamwork to make robust decisions of the challenging finance issues related to the businesses worldwide.

06	<ul style="list-style-type: none"> ■ Valuation of Stocks ■ Valuation of Stocks and Yields 	Lecture	Quiz 1	PLO 2	CLO 3	Comprehension
07	<ul style="list-style-type: none"> ■ Models for Valuation ■ Constant growth Models 	Lecture		PLO 2	CLO 3	Comprehension
08	<ul style="list-style-type: none"> ■ Models for Valuation ■ Non Constant growth model 	Lecture		PLO 2	CLO 3	Comprehension
09	<ul style="list-style-type: none"> ■ Risk and Return ■ Single Asset-Variance, Standard Deviation and Coefficient of Variation 	Lecture	Assignment 2	PLO 2	CLO 4	Comprehension
10	<ul style="list-style-type: none"> ■ Portfolio Risk and Return ■ Portfolio; Variance, Standard Deviation and Coefficient of Variation, Covariance and Correlation Coefficient 	Lecture		PLO 2	CLO 4	Comprehension
11	<ul style="list-style-type: none"> ■ Types of Risk ■ Difference between total risk, Systematic and non-systematic risk 	Lecture		PLO 2	CLO 4	Comprehension
12	<ul style="list-style-type: none"> ■ Models for risk The Capital-Asset Pricing Model (CAPM), 	Lecture	Quiz 2	PLO 2	CLO 4	Comprehension
13	<ul style="list-style-type: none"> ■ Models for risk ■ Arbitrage Pricing Theory 	Lecture		PLO 2	CLO 4	Comprehension
14	<ul style="list-style-type: none"> ■ Financial Statement Analysis ■ Discussion on financial statements and their analysis. Users of financial statements. 	Lecture		PLO 7	CLO 5	Comprehension
15	<ul style="list-style-type: none"> ■ Financial Statement Analysis ■ Common-Size and Index Analysis, Horizontal and Vertical Analysis 	Lecture		PLO 7	CLO 5	Comprehension
16	<ul style="list-style-type: none"> ■ Financial Ratios ■ Ratio analysis- Liquidity ratios, Debt or Leverage ratios, Coverage ratios 	Lecture		PLO 7	CLO 5	Comprehension
17	<ul style="list-style-type: none"> ■ Financial Ratios ■ Profitability ratios: Gross profit ratio, net profit ratio, operating profit ratio. 	Lecture		PLO 7	CLO 5	Comprehension
18	<ul style="list-style-type: none"> ■ Financial Ratios Numerical ■ Numerical of Financial Ratios 	Lecture	Assignment 3	PLO 7	CLO 5	Comprehension

19	<ul style="list-style-type: none"> ■ Financial Ratios Numerical ■ Reverse Calculations to Make Financial Statements from Ratios 	Lecture		PLO 7	CLO 5	Comprehension
20	<ul style="list-style-type: none"> ■ Budgeting – Cash Budgets 	Lecture		PLO 2	CLO 1	Comprehension
21	<ul style="list-style-type: none"> ■ Risk in capital budgeting. ■ Concept of probability distribution, standard deviation, coefficient of variance. Probability distribution approach. 	Lecture		PLO 7	CLO 4	Comprehension
22	<ul style="list-style-type: none"> ■ Risk in Capital Budgeting ■ Decision tree approach. Calculation of coefficient of variance (Solution to relevant Question chapter 14 Van Horne) 					
23	<ul style="list-style-type: none"> ■ Risk in capital budgeting : Numerical 	Lecture		PLO 7	CLO 4	Comprehension
24	<ul style="list-style-type: none"> ■ Capital structure theories ■ Modigliani Miller theory ■ Pecking Order theory 	Lecture	Quiz 3	PLO 2	CLO 6	Comprehension
25	<ul style="list-style-type: none"> ■ Capital structure theories ■ Tax shield theory ■ Market timing theory 	Lecture		PLO 2	CLO 6	Comprehension
26	<ul style="list-style-type: none"> ■ Theories of Dividend Policies ■ Bird-in hand theory 	Lecture		PLO 2	CLO 6	
27	<ul style="list-style-type: none"> ■ Theories of Dividend Policies ■ Clintele theory ■ Signaling Theory 	Lecture		PLO2	CLO 6	
28	<ul style="list-style-type: none"> ■ Working Capital Management (introduction only) 	Lecture		PLO1	CLO1	

Note: The course is planned for 30 students. In case of less or more than 30 students course plan will be changed by the instructor.

Semester – IV

CODE	COURSE	CREDITS
MGT-211	Business Ethics and CSR	3
HUM-206	Technical Writing and Soft Skills	3
FIN-262	Corporate Finance	3
ACC-243	Advanced Accounting-II	3
MGT-245	Organizational Behaviour	3

Course Title: Business Ethics & CSR

Course Code: MGT-411

Credit Hours: 3

Course Instructor: Dr.Sobia Rashid

Mode of Contact: You can contact your course instructor in the following ways:

Email: Sobia.rashid @numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: Introduction to Business and Financial Reporting

Textbook: Business Ethics by Joseph W. Weills. 5th Edition.

Corporate Governance – An Introductory text for Pakistan By: Dr. Safdar AliButt (2nd Edition)

Reference Material:

Handouts

Case studies

"A.C-Fernando (2006), Corporate Governance Principles, Policies andPractices, Pearson Education S. Asia."

Course Description: In today's changing environment Ethical dilemmas handled properly or mismanaged can play a decisive role in a company future and survival. Better understanding of theory and best practices in business can save companies from huge economic, social and image disasters which are escalated due to contemporary media practices. The in-depth understand and application in corporate decision making is prerequisite for responsible corporate sector. Business ethics is a multi dimensional subject with application in almost every stream of business education and practice. An important theme of corporate governance is to ensure the accountability of certain individuals in an organization through mechanisms that try to extend knowledge of dilemmas and ethical issues in organizations and build capacity to solve these issues with properly employing frameworks developed specifically for ethical issues in organizations and society. The issues addressed by Business ethics can be attributed to classified or state owned large, medium or small organizations.

COURSE LEARNING OUTCOMES:

After completing this course the students will be able to:

- Understand and grip firsthand knowledge about business ethics through book reading, cassettes, and flash cards. (PLO1)
- Learn about fundamental concepts and theories of ethics in general and business ethics in particular through transformation of their theoretical learning to applied learning.
(PLO2,PLO3)
- Direct and comprehend their own position on personal and professional ethical issues and assist others in recognizing ethical aspects of business problems in organization to provide effective solutions (PLO4,PLO5)
- Articulate ethical aspects of a business situations individually and in team and to solve real world business ethics problems by applying knowledge of business ethics in a team. (PLO6,PLO7)

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignements(s)	
	Class Participation	
	Presentations	
	Case Discussion	
	Lab Work/Practical Project	

	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Week	Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
1	1	Class & Course Introduction Business Ethics and the changing environment Morals and Ethics Why Ethics are important for any business?	Lecture		1	1, 2	Knowledge
	Relationship between Business and Ethics						
2	2	Business Ethics and the changing environment Why Business is being ethical now? Decision –making levels of ethics	Case		2,3,6	3,4	Application
	Myths about Business Ethics						
2	3	Stakeholder and Issue Management approaches Stakeholder Management approach Importance of stakeholder analysis How to execute Stakeholder analysis	Lecture	Quiz	1	1, 2	Knowledge
	4	Stakeholder and Issue Management approaches Six step issue management process Seven phase issue development process Four crises management stages	Case		2,3,6	3,4	Application
3	5	Ethical principles Quick Tests and Decision making Guidelines Levels and types of ethical issues Immoral , Amoral and moral management Four social responsibility modes and roles	Lecture	Quiz	1	1, 2	Knowledge
	6	Employee Stakeholders and The Corporation The aging workforce	Case	Project	2,3,6	3,4	Application

		Generational differences in the workplace Women in workforce Increasing cultural mix Mainstreaming disabled workers					
	7	Corporate Ethical Responsibilities and the Environment Corporate Responsibilities and consumer rights	Lecture	Quiz	1	1, 2	Knowledge
4	8	Corporate Ethical Responsibilities and the Environment Corporate responsibility in advertising	Lecture	Assignment	2,3,6	3,4	Application
	9	Case Study Discussion-I	Case	Quiz	1	1, 2	Knowledge
5	10	Case Study Discussion-I	Case		2,3,6	3,4	Application
	11	Corporate Governance What is Corporate Governance? What is a company? Characteristics of a Company and Types of Companies Why Corporate Governance is Important	Lecture	Quiz	1	1, 2	Knowledge
6	12	Need for Corporate Governance Need for Corporate Governance Governance & Management	Case		2,3,6	3,4	Application
	13	Approaches to Corporate Governance Shareholders Approach Stakeholders Approach Which approach is best?	Lecture		1	1, 2	Knowledge
7	14	Why is CG Important? Good reputation is good business Protection of stakeholders' interest Support to capital markets Support to society	Case		2,3,6	3,4	Application
MIDTERM EXAMS							
	15	The Shareholders Who is a shareholder? Types of the shares Features of Preference shares	Lecture		1	1, 2	Knowledge
8							

	16	The Board of Directors Importance of the Board The Board's Role	Lecture	1	1, 2	Knowledge
9	17	The Board of Directors Board Types Powers of the Board	Lecture	2,3,6,7	3,4	Application
	18	Functions of a Board Consequences of Imbalance	Lecture	1	1, 2	Knowledge
10	19	Case Study Discussion-II	Case	1	1, 2	Knowledge
	20	Case Study Discussion-II	Case	2,3,6,7	3,4	Application
11	21	Director Types of Directors Register of director's interest Directors' induction	Lecture	1	1, 2	Knowledge
	22	The Directors What should they have to be good directors? Skill & Care Duty Directors' Liability	Lecture	1	1, 2	Knowledge
12	23	Committees of a Board Why Committees? Common Committees Responsibilities of Audit Committee	Case	2,3,6	3,4	Application
	24	Internal Control Objectives of Internal Control Components of Internal Control Roles and responsibilities Tools of Internal Control Whistle-blowing	Lecture	1	1, 2	Knowledge
13	25	Corporate Social Responsibility (CSR) Historical Perspective	Lecture	1, 5,7	1, 2, 4	Knowledge
	26	(CSR) Areas of implementation Scope of CSR CSR Reporting	Case	2,3,5, 6	3,4,4	Application

	CSR in Pakistan						
14	27	Project Presentations	Presentation	Presentation	2,3,5,6	4 , 4	Comprehension Creativity
	28	Project Presentations	Presentation	Presentation	2,3,5,6	4 , 4	Comprehension Creativity

ENDTERM EXAMS

Course Title: Organizational Behavior

Course Code: MGT-411

Credit Hours: 3+0

Course Instructor: Mr.Adnan

Mode of Contact:

You can contact your course instructor in the following ways:

Email: @numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: All BBA/MBA core courses including Principles of Management, Human Resource Management

Textbook:

Stephen P. Robbins, Timothy A. Judge; *Organizational Behavior, 15th edition*, PEARSON

Reference Material:

- Fred Luthans; *Organizational Behavior* 11th Edition McGraw Hill

Course Description: This course is designed to examine concepts in organizational behavior which provide students with in-depth understanding of human behavior issues in organizations. And to develop students' analytical and problem solving skills as they relate to organizational behavior issues. The course will help in developing the students' appreciation of the relevance of organizational behavior in understanding the effectiveness of organizations through analytical and problem solving skills as they relate to organizational behavior issues.

COURSE OBJECTIVES:

The course «Organizational Behavior» has three primary objectives:

- To examine central theories and concepts in organizational behavior which provide students with in-depth understanding of human

behavior issues in organizations

- To develop students' analytical and problem solving skills as they relate to organizational behavior issues.
- To develop students' appreciation of the relevance of organizational behavior in understanding the effectiveness of organizations.

Course Learning Outcomes: Upon completion of this course, students will be able to:

- CLO 1. Understand the concepts of organizational behavior and its terms correctly (PLO 1).
- CLO 2. A comprehensive understanding of the individual, group, and organizational factors of organizational behavior (PLO3).
- CLO 3. Develop and equip themselves more effectively in their professional and personal lives according to the organizational needs (PLO 6).
- CLO 4. Demonstrate the ability to critically evaluate organizational decisions from individual and group viewpoints, self-personality and leadership (PLO 4).
- CLO 5. Imitate and implement the concepts of organizational behavior (PLO 2)
- CLO 6. Demonstrate an understanding of how concepts of organizational behavior fit with the other disciplines within an organization (PLO 6).

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	5
	Assignements(s)	5
	Class Participation	
	Présentations	
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	10
	Total	20
	GRAND TOTAL	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	▪ <u>Orientation, definition of organizational behavior, Historical background organizational behavior</u>	Lecture		PLO 1	CLO 1	Knowledge
02	▪ Theoretical Frameworks , Challenges and opportunities for OB	Lecture & Case Discussion		PLO 2	CLO 1, 5, 6	Comprehension
03	▪ Definition and Importance of perception , Social Perception (Attribution Theory, Stereotyping and Halo effect)	Lecture		PLO 1	CLO 1	Knowledge
04	▪ HBS case: Jamie Turner	Lecture & Discussion		PLO 2	CLO 1, 5	Comprehension
05	▪ Definition and meaning of personality and determinants of personality(The Self-concept)	Lecture		PLO 3	CLO 2	Knowledge
06	▪ Big five Model, MBTI, Important personality characteristics, HBS case:Thomas Green	Lecture & Case Discussion		PLO 3, 6	CLO 2, 6	Comprehension
07	▪ The nature and dimensions of Attitude (Components and functions), Ways of changing attitudes	Lecture	Assignment 1 Quiz 1	PLO 1, 2	CLO 2, 3	Knowledge
08	▪ Job satisfaction, organizational citizenship behavior and organizational commitment, HBS case: Treadway Tire Plant	Lecture & Case Discussion		PLO 1, 2	CLO 2, 3	Comprehension
09	▪ Meaning of motivation, The content theories of motivation	Lecture		PLO 1	CLO 2	Knowledge
10	▪ The process theories of motivation ,Contemporary theories of motivation	Lecture & Case Discussion		PLO 4	CLO 2, 3	Comprehension

11	▪ Case Study: Engstrom Auto Mirror Plant	Lecture		PLO 2	CLO 2, 4	Knowledge
12	Principles of learning (Reinforcement and Punishment), Law of effect(Positive and negative rein forcers)	Lecture		PLO 1	CLO 1	Knowledge
13	▪ Organizational reward systems (Money as a reward and new paytechniques), Non financial rewards	Case Discussion	Assignment 2 Quiz 2	PLO 6	CLO 2, 6	Comprehension
14	▪ Behavioral Performance Management	Lecture		PLO 1, 4	CLO 1, 4	Knowledge
15	Group Dynamics and Teams , Nature of groups	Lecture		PLO 1	CLO 1,2	Knowledge
16	Dynamics of informal groups	Case Discussion		PLO 2, 3	CLO 2,5	Comprehension
17	Definition of conflict and Transitions in conflict thought	Lecture		PLO 1	CLO 1	Knowledge
18	The conflict process and Intra-individual conflict (Goal conflict and Role conflict and ambiguity)	Lecture		PLO 1	CLO 1	Knowledge
19	Interpersonal And Intergroup Conflict	Case Discussion		PLO 4	CLO 4	Comprehension
20	Negotiation skills	Lecture		PLO 1	CLO 1, 2	Knowledge
21	The definition of stress and the background of stress	Case Discussion	Assignment 3 Quiz 3	PLO 4	CLO 4	Comprehension
22	The causes of stress (Extra-organizational stressors, organizational stressors, group stressors and individual stressors)	Lecture		PLO 1	CLO 2	Knowledge
23	The effects of stress (physical problems, psychological problems and	Lecture		PLO 1	CLO 2	Knowledge

	behavioral problems)				
24	Coping strategies for stress(Individual and organizational coping strategies)	Case Discussion	PLO 4	CLO 4	Comprehension
25	The meaning of power (distinctions among power, authority and influence) and the classifications of power	Lecture	PLO 2	CLO 3	Knowledge
26	Political strategies used to acquire power	Lecture	PLO 1	CLO 1, 4	Knowledge
27	Traditional theories of leadership, Modern theoretical processes of leadership, Leadership skills	Case Discussion	PLO 4	CLO 4	Comprehension
28	Final Project	Lecture	PLO 1, 2	CLO 3, 4	Knowledge
31	Final Project	Presentations	PLO 6	CLO 4, 6	Creation
32	Final Project	Presentations	PLO 6	CLO 4, 6	Creation

Course Title: Corporate Finance**Course Code:** FIN-242**Credit Hours:** 3**Course Instructor:****Mode of Contact:**

You can contact your module instructor in the following ways:

Email: aabrar@numl.edu.pk

Meeting: By appointment via e-mail

Prerequisites This is a core course designed for BS students. Financial Accounting and Financial Management are prerequisites for this course.

Textbook / Reference Books:

- Financial Management & Policy By James C Van Horne (12th Edition)
- Fundamentals of Corporate Finance By Ross Westter field and Jordon (12th Edition)
- Corporate Finance Theory By William L Megginsons(Latest edition)
- Theory and problems of Financial Management By M Y Khan & P K Jain (6th Edition)

Course Description:

Corporate finance is the subfield of [finance](#) that deals with how corporations address funding sources, capital structuring, and investment decisions. Corporate finance is often concerned with maximizing shareholder value through long- and short-term financial planning and the implementation of various strategies. Corporate finance activities range from capital investment to tax considerations.

Course Learning Objectives:

This course aims to provide students with understanding about:

CLO 15. The basic concepts of Corporate finance

CLO 16. Relationship between various Corporate finance activities

CLO 17. Cost of capital

CLO 18. Financing decisions related to capital structure

CLO 19. Investment decisions related to leasing and corporate restructuring

CLO 20. Dividend policy decisions

Teaching Learning Outcomes

On completion of this course students should be able:

TLO 15. To understand various concepts of Corporate finance.

TLO 16. To understand linkage between various activities of Corporate finance.

TLO 17. To know about the Cost of capital.

TLO 18. To know and understand the financing decisions of the company.

TLO 19. To know and understand the investment decisions of the company.

TLO 20. To know and understand the dividend policy decisions.

Teaching Methodology

There will be lectures, discussions, and presentations as part of the scheduled class activities. It is advised that all students participate in these activities; failing to do so will hurt their learning and GPAs. According to the course objectives, lectures will feature learning objectives for weekly topics (as mentioned in the weekly schedule), including essential ideas and real-world examples. Lectures are not a substitute for required readings, even though they will cover the same material. The information covered in the prescribed readings will be specifically expanded upon and, if necessary, updated throughout the lectures. In addition to lectures, the following learning activities will continue to be the main focus of the students' attention.

Assessment Instruments with Weights

Assignments-----	10%
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Quizzes-----	10%
Mid Term Examination -----	30%
Final Examination -----	50%
TOTAL -----	100%

Course Contents

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁵	CLO	Thinking Level
01	■ Introduction to Corporate Finance: <ul style="list-style-type: none"> ▪ Objectives, corporate finance & the financial manager, financial statements and financial corporate decisions. ▪ Scope/difference between accounting, finance, financial management and corporate finance. 	Lecture		PLO 1	CLO 1	Comprehension
02	■ Goal of the firm	Lecture		PLO 1	CLO	Comprehension

⁵The students who earn the /BAF degree will be able to (PLOs):

- ix. Reflect competency in defining and stating the key concepts of accounting and finance through book reading, caselettes, and flash cards.
- x. Discuss the concepts and techniques of accounting and finance by rewriting, participating and browsing.
- xi. Transform and modify from rote learning to constructive usage of financial.
- xii. Discover the inferential demonstration of the concepts of accounting and finance in the real world.
- xiii. Take leading roles to devise, design and reconstruct the accounting and financial procedures
- xiv. Develop and formulate the accounting cases based on the right concepts and write solutions.
- xv. Effectively communicate the 'most relevant' financial information.
- xvi. The belief in teamwork to make robust decisions of the challenging finance issues related to the businesses worldwide.

	<ul style="list-style-type: none"> ▪ Hierarchy of a corporation, stakeholders, agency problem and control of the corporation. ▪ Ways to resolve agency with the concept of Corporate governance and CSR. ▪ Difference between acquisition, financing and dividend policy decisions. ▪ Difference between valuation decisions and capital budgeting decisions. 				2	
03	■ The Cost of Capital verses required rate of return <ul style="list-style-type: none"> ▪ Cost of debt & Preferred share capital with practice questions. 	Lecture		PLO 2	CLO 3	Comprehension
04	■ The Cost of Capital Contd.... <ul style="list-style-type: none"> ▪ Cost of Common stock by using discount model/Gordon Model & CAPM ▪ Weighted average cost of capital & Required rate of return 	Lecture	Assignment 1	PLO 2	CLO 3	Application
05	<p style="text-align: center;">FINANCING DECISION</p> ■ Theory of Capital Structure <ul style="list-style-type: none"> ▪ Introduction to the theory, Assumptions, definitions and symbols. 	Lecture		PLO 2	CLO 4	Comprehension
06	■ Theory of capital structure. Contd.. <ul style="list-style-type: none"> ▪ Net Income approach to capital structure. ▪ Net Operating Income approach. ▪ Assumptions and requirements of both approaches. ▪ Comparison of both methods. 	Lecture		PLO 2	CLO 4	Comprehension
07	■ Theory of capital structure. Contd.. <ul style="list-style-type: none"> ▪ Modigliani Miller approach to capital structure. Assumptions and theories. 	Lecture		PLO 2	CLO 4	Comprehension

08	■ Theory of capital structure. Contd.. <ul style="list-style-type: none"> ▪ Arbitrage vs Reverse Arbitrage principles. Practical questions and numericals. 	Lecture	Quiz 1	PLO 2	CLO 4	Comprehension
09	■ Theory of capital structure. Contd.. <ul style="list-style-type: none"> ▪ Traditional Approach to capital structure theory. 	Lecture		PLO 2	CLO 4	Comprehension
10	■ Comprehensive practice questions related to Capital structure	Lecture	Assignment 2	PLO 2	CLO 4	Application
11	■ Designing capital structure <ul style="list-style-type: none"> ▪ How to incorporate different alternatives in decision making. ▪ EBIT-EPS Analysis and calculations 	Lecture		PLO 2	CLO 4	Comprehension
12	■ Designing capital structure: contd.... <ul style="list-style-type: none"> ▪ Graphical analysis of EBIT-EPS point. ▪ How to calculate indifference point. ▪ Decision making and role of managers in decision making. 	Lecture		PLO 4	CLO 4	Application
13	■ Designing capital structure: contd.... <ul style="list-style-type: none"> ▪ EBIT-EPS indifference point and decision making. 	Lecture	Quiz 2	PLO 2	CLO 4	Comprehension
14	■ Comprehensive numericals relating to Indifference Point (EBIT-EPS)	Lecture		PLO 4	CLO 4	Comprehension
15	<p style="text-align: center;">INVESTING DECISIONS</p> ■ Lease financing: <ul style="list-style-type: none"> ▪ Features of lease, finance lease and operating lease, sale and lease back, single investor vs leveraged lease, accounting and tax treatment of lease. 	Lecture		PLO 4	CLO 5	Comprehension

16	■ Lease financing :contd... <ul style="list-style-type: none"> ▪ Comparison of Leasing vs debt financing. ▪ Lease payments made at the end of time period and payments made in arrear. 	Lecture		PLO 4	CLO 5	Comprehension
17	■ Lease financing: contd.. <ul style="list-style-type: none"> ▪ Lease buy or borrower decisions. ▪ Questions and problems relating to leasing. 	Lecture		PLO 4	CLO 5	Application
18	■ Mergers. Amalgamations and acquisitions/takeovers <ul style="list-style-type: none"> ▪ Definition, classification of acquisitions. ▪ Reasons for mergers and acquisitions. 	Lecture		PLO 2	CLO 5	Comprehension
19	■ Mergers. Amalgamations and acquisitions/takeovers:contd.. <ul style="list-style-type: none"> ▪ Financial Framework: Evaluating a potential merger, ▪ Determining Firm's Value (Book Value, Appraisal Value, and Market Value). 	Lecture		PLO 4	CLO 5	Comprehension
20	■ Mergers. Amalgamations and acquisitions/takeovers:contd.. <ul style="list-style-type: none"> ▪ Earnings impact and market value impact. ▪ Bootstrapping EPS, ▪ Mergers as Capital Budgeting 	Lecture	Assignment 3	PLO 2	CLO 5	Comprehension
21	■ Mergers. Amalgamations and acquisitions/takeovers:contd.. <ul style="list-style-type: none"> ▪ Net Present Value Approach, ▪ Acquisitions and Valuation matters (Accounting for mergers). 	Lecture		PLO 2	CLO 5	Comprehension
22	■ Mergers. Amalgamations and acquisitions/takeovers: contd.. <ul style="list-style-type: none"> ▪ Purchase vs Pooling of Interest method. ▪ Tax Aspects of mergers. ▪ Divestitures, spin offs, sell offs, LBO's. 	Lecture		PLO 2	CLO 5	Comprehension

23	■ Mergers. Amalgamations and acquisitions/takeovers: contd.. <ul style="list-style-type: none"> ▪ Mergers as a capital budgeting decisions. ▪ Steps for preparing a combined balance sheet. 	Lecture	Quiz 3	PLO 4	CLO 5	Application
24	■ Questions and problems related to Mergers, Amalgamations and acquisitions/takeovers.	Lecture		PLO 2	CLO 5	Comprehension
25	■ DIVIDEND POLICY DECISIONS <ul style="list-style-type: none"> ▪ Concept of dividend, stock dividend, dividend splits.etc.. 	Lecture		PLO 2	CLO 6	Comprehension
26	■ Dividends and valuations: Introduction, Passive vs Active dividend policy, dividend policy theories.	Lecture		PLO 2	CLO 6	Comprehension
27	■ Dividend and valuations: contd... <ul style="list-style-type: none"> ▪ Factors influencing dividend policy, stock dividends and stock splits, stock repurchase. End of chapter numerical. 	Lecture	Assignment 4	PLO 4	CLO 6	Comprehension
28	■ Determinants of dividend policy: <ul style="list-style-type: none"> ▪ Dividends payout ratio, stability of dividend, owner's contribution, bonus shares and stock splits. ▪ Practice questions 	Lecture	Quiz 4	PLO1	CLO 6	Comprehension

Note: The course is planned for 30 students. In case of less or more than 30 students course plan will be changed by the instructor.

Course Title: Advance Accounting II

Course Code:

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email: bjaved@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: Fundamentals of Accounting, Financial Accounting, and Accounting I

Textbook:

Meigs and Johnson. Advanced Accounting. McGraw Hill.

Ghani, M.A. Advanced Accounting. Sulman Publication, Lahore.

Accounting Frankwood Latest Edition.

Reference Material:

1. Sohail Afzal & M.Arif. Advanced Accounting-Revised and Enlarged Edition
2. A Mukherjee & M Hanif –Advanced Accounting / Modern Accountancy

Course Description:

This course will equip the students with a thorough understanding of the accounting at advanced level and thus enable them to understand and analyze accounting procedure. Throughout the course, specific accounting problems will be studied with the objective to motivate and demonstrate the pertinence of economic analysis for sound accounting results.

Course Objectives: The course objectives are

- Discuss and apply a conceptual and regulatory framework for financial reporting.
- Account for transactions in accordance with international accounting standards.
- Prepare and present financial statements for single entities and business combinations which conform with International Financial Reporting Standards.
- Analyze and interpret financial statements

Course Learning Outcomes: Upon completion of this course, students will be able to:

- Understand the conceptual framework for financial reporting as well as the regulatory framework for financial reporting.
- How to draft financial statements for single entities and for Business combinations in accordance with IFRS.
- Analyzing and interpreting financial statements

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Case Discussion	
	Practical Project	

	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO⁶	CLO	Thinking Level
01	<u>Chapter 1: Brief Introduction</u> <ul style="list-style-type: none"> • <u>Essential characteristics of a Company</u> • <u>Kind of companies</u> • <u>Difference between a joint stock company and an ordinary partnership</u> • <u>Difference between a private and public company</u> 	Lecture		PLO 1	CLO 1	Knowledge
02	<ul style="list-style-type: none"> • <u>Privileges of a private company and its formation</u> • <u>Distinction between memorandum and articles of association</u> <u>Chapter 2: Shares and Share Capital</u> <ul style="list-style-type: none"> • <u>Definition Of share</u> • <u>Classes and kind of share and share capital</u> • <u>Accounting entries for shares issued at par premium and discount</u> 	Lecture		PLO 2	CLO 2	Comprehension
03	<ul style="list-style-type: none"> • <u>Issue of share consideration other than cash</u> Chapter 3: Rights Issue and Bonus Issue <ul style="list-style-type: none"> • Rights Issue • Advantages of Rights Issue 	Lecture		PLO 1	CLO 2	Comprehension

	<ul style="list-style-type: none"> Determinants of Success of Rights Issue 					
03	<ul style="list-style-type: none"> Valuation of Rights Accounting for Right Issue <p>Bonus Shares</p> <ul style="list-style-type: none"> Effects and Objects of Bonus Shares Advantages and Disadvantages of Bonus Shares 	Lecture		PLO 2	CLO 2	Comprehension
04	<ul style="list-style-type: none"> Source of Bonus Issue Legal Provision for Bonus Issue Calculation of Quantum of Bonus Accounting Treatment 	Lecture		PLO 2	CLO 2	Comprehension
05	<p>Chapter 4: Debentures</p> <ul style="list-style-type: none"> Definition Purpose of Issuing Debentures Classification of Debentures Debenture Stock Difference between a Debenture and a Debenture Stock Difference between a Shareholder and Debenture-holder 	Lecture		PLO 2	CLO 2	Comprehension
06	<ul style="list-style-type: none"> Issue of Debentures Entries for Debentures Redemption of Debentures Accounting Entries 	Lecture	Assignment 1 Quiz 1	PLO 2	CLO 2	Comprehension
07	<p>Chapter 5: Company Final Accounts</p> <ul style="list-style-type: none"> Books of Account Preparation of Final Accounts Directors report Half-yearly Accounts 	Lecture		PLO 1	CLO 2	Comprehension
08	<ul style="list-style-type: none"> Annual Financial Statements Form, Contents, and Disclosure requirements 	Lecture		PLO 1	CLO 2	Comprehension

	<ul style="list-style-type: none"> of Profit and Loss, and Balance sheet A/C • Disclosure requirements • Authentication of Annual Accounts 				
09	PROFIT & LOSS Account <ul style="list-style-type: none"> • Contents of the Profit and Loss Account • Format of Profit & Loss Account • Profit & Loss Appropriation Account • Dividends • Essentials of Sound Dividend Policy • Rules regarding the Payment of Dividend • Payment of Dividends 	Lecture	Assignment 2 Quiz 2	PLO 2	CLO 2 Comprehension
10	<ul style="list-style-type: none"> • Accounting Entries relating to Dividend • Interim Dividends • Scrip Dividend • Unclaimed Dividend • Dividend Equalisation Fund • Reserve Fund • Cash Bonus 	Lecture		PLO 3	CLO 2 Comprehension
11	BALANCE SHEET: <ul style="list-style-type: none"> • Format of Balance Sheet • Assets, Liabilities, and Equity • Additional disclosure requirements as to Balance Sheet Of Listed Companies Extracted from the Fourth schedule Illustration 5.1 to 5.9 	Lecture		PLO 1	CLO 2 Comprehension
12	Chapter 12: Accounts of Instalment Retailers Hire-Purchase and Instalment System <ul style="list-style-type: none"> • Hire Purchase System • Distinction between Hire-Purchase and Credit Sales • Systems of Accounting Records 	Lecture	Assignment 2 Quiz 2	PLO 1	CLO 2 Comprehension

	<ul style="list-style-type: none"> Accounting Records for Goods of Considerable Value 				
13	<ul style="list-style-type: none"> Analysis of Instalments Calculation of Interest Entries in the Books of Hire Purchaser First method, Second method Entries in the Books of Hire Vendor 	Lecture	PLO 2	CLO 3	Knowledge
14	<ul style="list-style-type: none"> Depreciation Comparison of two methods Illustration 12.1 to 12.16 Instalment Purchase System Distinction between Hire Purchase System and Instalment Purchase System 	Lecture	PLO 1	CLO 3	Knowledge
15	<ul style="list-style-type: none"> Accounting Records Analysis of Instalments Entries in the Books of Buyer Entries in the Books of the Seller Illustration 12.17 	Lecture	PLO 1	CLO 3	Knowledge
16	Chapter 13: Departmental Accounts				
	<ul style="list-style-type: none"> Meaning of Departmental Accounts Accounting Procedure Departmental Trading & Profit Loss Account Allocation of Common Expenses 	Lecture	PLO 2	CLO 3	Comprehension
17	<ul style="list-style-type: none"> Types of Problems Case 1, Case 2, Case 3 Illustration 13.1 to 13.9 	Lecture	PLO 1	CLO 2	Comprehension
18	Chapter 17: Financial Statement Analysis				
	<ul style="list-style-type: none"> Meaning and Nature Advantages of Ratio Analysis Limitations of Ratios 	Case Discussion	PLO 2	CLO 2	Comprehension

	<ul style="list-style-type: none"> • Classification of Ratios • Traditional classification or Statement Ratios • Classification according to Functions • Classification according to Importance 				
19	<ul style="list-style-type: none"> • Analysis of Profitability • Gross Profit • Net Profit • Operating Ratio • Expense Ratio • Overall Profitability Ratios • ROI, ROE, EPS, ROCE 	Lecture	PLO 1	CLO 3	Comprehension
20	<ul style="list-style-type: none"> • Dividend yield • Dividend payout • Price earning ratio • Analysis for Liquidity Ratios • Current, Liquid, Absolute • Activity Ratios • Stock turnover, Receivable turnover, Creditors turnover, Working capital turnover, 	Lecture	PLO 1	CLO 3	Comprehension
21	<ul style="list-style-type: none"> • Analysis for Solvency • Debt-Equity ratio, Equity ratio, Fixed assets to Proprietor, Current assets-to-Proprietor Funds, Debt service ratio, Capital gearing • Capitalization, Under-Over. • Illustrations 17.1 onwards. 	Lecture	PLO 1	CLO 3	Comprehension
22	<p>Chapter 19: Consignment Accounts</p> <ul style="list-style-type: none"> • Need and Meaning • Distinction between consignment and a Sale • Commission • Advance against Consigments 	Lecture	PLO 1	CLO 3	Comprehension

	<ul style="list-style-type: none"> Discounting charges 				
23	<ul style="list-style-type: none"> Expenses on consignment Proforma invoice Account sales Accounting for consignment Illustration 18.1, 18.2 	Case Discussion	PLO 2	CLO 3	Comprehension
24	<ul style="list-style-type: none"> Unsold stock on consignment Valuation of Unsold stock Illustration 18.3, 18.4 Accounting for Loss of stock 	Lecture	PLO 2	CLO 3	Comprehension
25	<ul style="list-style-type: none"> Normal and Abnormal Loss When both normal and abnormal loss occurs simultaneously Damaged goods, Fall in the market value Repairs, Cost plus or invoice price method Goods returned by consignee 	Lecture	PLO 1	CLO 1	Knowledge
26	<p>Chapter 20: Joint Venture Accounts</p> <ul style="list-style-type: none"> Meaning Characteristics Difference between Joint and Consignment Accounting treatment 	Lecture	PLO 1	CLO 1	Knowledge
27	<ul style="list-style-type: none"> Where no separate set of books is maintained 	Case Discussion	PLO 2	CLO 3	Comprehension
28	<ul style="list-style-type: none"> Where separate set of books is maintained Illustration 20.1 to 20.5 	Lecture	PLO 2	CLO 1	Knowledge

Course Title: Technical Writing and Soft Skills

Course Code:

Credit Hours:

Course Instructor:

Prerequisites:

COURSE DESCRIPTION/OBJECTIVES:

- To introduce the concept of technical writing and soft skills.
- To provide students practice of technical writing and using soft skills.

INTENDED COURSE LEARNING OUTCOMES

State in bullets

After the completion of this course students will be able to

- Describe the process of technical communication.
- Prepare audience profiles.
- Plan and produce technical documents.
- Conduct interviews and surveys.
- Collect and use published information.
- Write business proposals.
- Demonstrate soft skills in real life situations.

RECOMMENDED TEXT BOOKS

Technical report Writing Today by Daniel G. Riordan

ASSESSMENT INSTRUMENT WITH WEIGHTS

S.NO	Items	Marks
1.	Mid Term Exam	25
2.	End Term Exam	40
3.	Internal Evaluation Breakdown	
	Quiz(s)	5
	Assignments(s)	10
	Class Participation	
	Presentations	20
	Case Discussion	
	Lab Work/Practical Project	
	Any other	
	Total	35
	Grand Total	100

COURSE CONTENT

Week No	Lecture No	TOPICS TO BE COVERED
1.	1.	Technical Writing- definition. What counts as technical communication? Who creates Technical Communication?
	2.	Samples of technical Communication
2.	3.	Major traits of technical communication I
	4.	Major traits of technical communication II
3.	5.	Profiling Audience. Who is the audience? Demographic characteristics of audience.
	6.	Role, task and knowledge level of audience.

4.	7.	Creating audience profile-create a typical user-involve actual audience
	8.	Technical Communication Process- overview-plan-draft-finish
5.	9.	Plan-create an audience profile-create a document plan-develop a production schedule
	10.	Draft-create alpha and beta versions
6.	11.	Finish-edit
	12.	Exercise of producing a technical document
7.	13.	Soft skills- definition and types
	14.	Communication skills
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Interpersonal Skills
	16.	Working in groups and teams
9.	17.	Problem solving skills
	18.	Exercises of problem solving
10.	19.	Decision making skills
	20.	Exercises of decision making skills
11.	21.	Research- purpose- questioning a basic skill
	22.	Collecting information from people-interviewing and survey
12.	23.	Exercise of interviewing and surveying
	24.	Collecting published information
13.	25.	Summarizing-summary and abstract
	26.	Summarizing strategies and organizing content
14.	27.	Writing proposals- purposes- internal and external
	28.	Exercise of writing proposal
		END TERM EXAMS

Semester – V

CODE	COURSE	CREDITS
MGT-322	Business Research Methods	3
MGT-304	Strategic Management	3
MGT-343	Entrepreneurship	3
ITM-322	Computer Application in Business	3
ECO-341	Money & banking	3

Course Title: Business Research Methodology

Course Code: MGT-322

Course Code: MGT-422

Credit Hours: 3+0

Course Instructor: Ms. Fatima Shamim

Mode of Contact:

You can contact your course instructor in the following ways:

Email: fatimashamim@numl.edu.pk

Meeting: By appointment via email

PREREQUISITES: Students should know the basic research concept, especially in business.

Textbook:

Research Methods for Business, by Uma Sekeran 7th Edition

Reference Material:

- Saunders M, Lewis P & Thornhill A, 8th Edition, *Research Methods for Business Students*. Financial Times-Prentice Hall
- Bryman A, *Research Methods & Organisation Studies*, Unwin-Hyman Gill J & Johnson P, *Research Methods for Managers*, Paul Chapman Publishing

Course Description: Building on Principles of Research Design, this course aims to extend and deepen the understanding of different research approaches and methodologies to prepare students for research projects in their business discipline. After studying this course, students will receive an overview of the scientific research methods, research preparation, and communication styles used to disseminate research at the Undergraduate level. This course will assist students in identifying, discussing, and formulating a research problem, selecting and applying appropriate research approaches and methods of inquiry (both quantitative and qualitative), and presenting their results. Successful completion of this course should be sufficient for students to undertake a research project.

COURSE OBJECTIVES:

- Demonstrate the ability to plan and manage a piece of independent research,
- Produce a consistent proposal for that research,
- Formulate effective strategies for achieving goals when working with others ,
- Identify the information needed to carry out the planned research, and the sources ofThat information,
- Demonstrate competence in the selection and proposed application of appropriateBusiness research techniques,
- Collect and organise the preliminary data necessary for the production of the researchproposal,
- Show satisfactory ease in use of SPSS to analyse data
- Deliver a presentation which communicates a series of points of the proposal,
- Assess the quality of his or her oral communication and identify areas forimprovement,
- Participate and collaborate in a group.

Course Learning Outcomes: Upon completion of this course, students will be able to:

1. CLO1. Understand and recognize the importance of research in the field (PLO 1).
2. CLO2. Identify practical problems of the real businesses and theoretical issues from the existing literature by following the standard process of business research (PLO 4).
3. CLO3. Build a theoretical framework and hypotheses to test the established relationships (PLO 3).
4. CLO4. Choose an appropriate sampling technique, research strategies, and scales for data collection (PLO 7).
5. CLO5. Apply relevant tests, interpret and present data, and discuss the findings in a parsimonious way to provide a solution to the business problems (PLO 6).

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNO	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	

	Class Participation		
	Présentations		
	Case Discussion		
	Research Paper		
	Any Other		
	Total		20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	Introduction to Research <u>What is Research?</u> <ul style="list-style-type: none"> ■ Business Research Defined. ■ Types of Business Research. ■ Managers and research ■ The Manager and the consultant researcher. ■ The Manager-Researcher Relationship 	Lecture		PLO 1	CLO 1	Knowledge
02	Introduction to Research <ul style="list-style-type: none"> ■ Internal Versus External consultants/Researchers ■ Research and Managerial Effectiveness ■ Ethics and Business Research 	Lecture		PLO 1	CLO 1	Comprehension
03	The scientific investigation <ul style="list-style-type: none"> ■ The Hall Marks of scientific research 	Lecture		PLO 1	CLO 1	Knowledge
04	Types of reasoning <ul style="list-style-type: none"> ■ Practical and Theoretical utility of research 	Lecture and Class Discussion		PLO 2	CLO 4, 6	Analyze
05	Hypothetico-deductive Method	Lecture		PLO 1	CLO 1	Knowledge

- The seven-step process in The Hypothetico-deductive Method

06 Identification of Broad Problem Area

Problem Statement

- Problem statement defined
- What makes a good problem statement

Lecture

PLO 7

CLO 4

Knowledge

07 The research proposal

Lecture

Assignment 1

PLO 4

CLO 2

Knowledge

08 The Critical Literature Review

- conducting a critical literature review
- How to approach the literature Review

Lecture

Quiz 1

PLO 1

CLO 1, 2

Comprehension

09 Source of literature

- Evaluating and Documenting the literature review

Lecture

PLO 1

CLO 1

Comprehension

10 Theoretical Framework

- Defining theoretical framework

Type of Variables

- Definition and types of variables
- Dependent variable, Independent variable, Moderating variable, and Mediating variable

Lecture and Class Discussion

Assignment 2

PLO 1

CLO 3

Application

11 Hypotheses Development

Lecture and Class Discussion

Quiz 2

PLO 1

CLO 3

Application

12 Research Design

- Purpose of the Study
- Types of Study
- Researcher interference
- Study setting
- Unit of analysis
- Time horizon

Lecture

PLO 1

CLO 2, 4

Knowledge

13 Research Strategies

Lecture

PLO 1

CLO 4

Knowledge

14 Data Collection Methods

- Primary and secondary sources of data
- Interviewing

Lecture

Assignment 3

PLO 7

CLO 4

Knowledge

- Training interviewers

15 Data Collection Methods (Cont.)

- The questioning technique
- Face-to-face interviews
- Telephone Interviews
- Computer-assisted interviewing

Lecture

PLO 7

CLO 4

Knowledge

16 Data Collection Methods: Questionnaires

- Types of Questionnaire
- Personality administered Questionnaire
- Mail and electronic Questionnaire

Lecture

Quiz 3

PLO 7

CLO 4

Knowledge

17 Contents of Questionnaires

- Principles of wording
- Content and purpose of questions
- Language and wording of questions
- Types and forms of questions
- Principles of measurement

Lecture

PLO 1

CLO 4

Comprehension

18 Measurement: Scaling, Reliability, Validity

- Types of scales
- Review of Scales

Lecture

PLO 1

CLO 4

Knowledge

19 Ranking Scales

- Goodness of measures
- Reliability

Case Discussion

PLO 1

CLO 4

Knowledge

20 Population and Sampling

Lecture

PLO 1

CLO 4

Knowledge

21 Types of Probability Sampling

Lecture

Assignment 4

PLO 1

CLO 4

Knowledge

22 Parameters and reasons of sampling and Data entry in SPSS

- Quantitative Data Analysis

Lecture and Hands-on practice

Quiz 4

PLO 1

CLO 5

Analyze

23 Quantitative Data Analysis

Lecture and Hands-on practice

PLO 1

CLO 5

Analyze

24 Relationship between two nominal variable

- Reliability
- Validity

Lecture and Hands-on practice

PLO 1

CLO 5

Analyze

25	Correlation and Regression	Lecture and Hands-on practice		PLO 1	CLO 5	Analyze
26	Regression analysis and testing moderation and mediation in SPSS	Lecture and Hands-on practice	Research paper submission	PLO 1	CLO 5	Analyze
27	Research Paper presentation and discussion	Lecture		PLO 5	CLO 5	Create
28	Research Paper presentation and discussion	Case Discussion		PLO 5	CLO 5	Create

Course Title: Entrepreneurship

Code: MGT-343

Credit Hours: 3+0

Course Instructor: Dr.Sobia Rashid

sobia.rashid@numl.edu.pk

Room 8, GroundFloor, Ibn e Rushd Block

Course Description:

- This course provides the students with an introduction to the concepts and capabilities necessary to successfully commercialize new ideas.
- Entrepreneurship is about more than coming up with an idea or starting a business. It is also about identifying and validating good opportunities and then creating, communicating, and capturing value from those opportunities over time. This includes new firms as well as firms in corporate and non-profit settings.
- This course will emphasize new venture formation.

Objectives:

- To understand and handle your own business. This course will equip the students with appropriate subject knowledge and practical skills for managing business investments and fundraising for start-ups.
- A thorough emphasis on writing the winning business plan and transforming the idea into a venture

- Initiate a start-up – to provide a sound platform for a successful business which will contribute and boost economic activity in Pakistan.
- The course aims to motivate and guide students to become successful entrepreneurs in offline and online business models.

Course Learning Outcomes:

By the end of this course, students are expected to:

- Know about the nature of entrepreneurship and entrepreneurial processes
- Generate business ideas and Evaluate business opportunities
- Identify and solve major entrepreneurial issues and feasibility of new venture
- Gain first-hand experience of starting a new venture via developing a business plan in a team.

Textbooks (or Course Materials) with latest Edition:

- Entrepreneurship: Successfully Launching New Ventures, 6th Edition. Bruce R. Barringer, Oklahoma State University R. Duane Ireland, Texas A&M University ©2019 | Pearson
- Entrepreneurship, 10th Edition, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, McGraw Hill, 2017

Reference Books:

- Innovation and Entrepreneurship by Peter F. Drucker Harper Collins publishers UK
- Pattern of Entrepreneurship, Jack M. Kaplan

- – Naqi, Dr. S. M, Entrepreneurship A Recipe for Economic Development: Lahore, Naqi Hyder & Associates
- Kuratko Donald F and Hodgetts (2001) Richard M, Entrepreneurship- A

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Présentations	
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	20
	GRAND TOTAL	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	<u>Introduction</u>		Assignment 1			
	<ul style="list-style-type: none"> ■ Introduction to Entrepreneurship ■ Nature and Importance of Entrepreneurship ■ Myths, Process of entrepreneurship 	of Lecture and Discussion	(Surah e Quraish) Presentation by 2 students	PLO 1	CLO 1	Knowledge

			(Success Story)			
02 Religious Perspectives in entrepreneurship			Presentation by 2 students (Success Story)	PLO 6	CLO 1	Comprehension
<ul style="list-style-type: none"> ■ Tafseer of Surah e Quraish ■ Holy Prophet Hazrat Muhammad s.a.w.w as a model entrepreneur) 	Lecture and Discussion					
03 Ideas and Opportunities			Assignment 2 Ideas Diary – Write 10 Ideas everyday Presentation by 2 students (Success Story)	PLO 3	CLO 2	Comprehension
<ul style="list-style-type: none"> ■ Recognizing Opportunities and Generating I ■ Finding gaps ■ Sources and Methods of Generating Ideas 	Lecture and Discussion					
04 Ideas and Opportunities			Presentation by 2 students (Success Story)	PLO 4	CLO 2	Application
<ul style="list-style-type: none"> ■ Brainstorming for Ideas 	Brainstorming					
05 Case Study Discussion Case - 1			Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
<ul style="list-style-type: none"> ■ Local or International 	Case Study Discussion					
06 Ideas and Opportunities			Presentation by 2 students (Success Story)	PLO 4	CLO 2	Application
<ul style="list-style-type: none"> ■ Brainstorming for Ideas 	Brainstorming					
07 Feasibility Analysis			Presentation by 2 students (Success Story) Quiz 1	PLO 4	CLO 2	Comprehension
<ul style="list-style-type: none"> ■ First - Screen Analysis – The Feasibility Analysis Tool 	Lecture and Discussion					
08 Case Study Discussion Case - 2			Presentation by 2 students	PLO 5	CLO 3	Analysis
<ul style="list-style-type: none"> ■ <u>Local or International</u> 	Case Study Discussion					

			(Success Story) Assignment 3 Interview the entrepreneurs			
09 Feasibility Analysis ■ Application of First Screen Analysis on the students' idea	Presentations and Discussion		Presentation by 2 students (Success Story)	PLO 4	CLO 4	Application
10 Case Study Discussion Case 3 ■ Local or International	Case Study Discussion		Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
11 Business Model ■ Developing an Effective Business Model	Lecture and Discussion		Presentation by 2 students (Success Story)	PLO 4	CLO 3	Comprehension
12 Business Plan ■ What is Business Plan ■ Why Business Plan ■ Contents of an effective business plan ■ How to write a business plan	Lecture and Discussion		Presentation by 2 students (Success Story) Quiz 2	PLO 4	CLO 4	Comprehension
13 Business Plan ■ Financial Plan ■ Marketing Plan ■ Operational Plan	Lecture and Discussion		Presentation by 2 students (Success Story)	PLO 4	CLO 4	Comprehension
14 Case Study Discussion Case 4 ■ Local or International	Case Study Discussion		Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis

15 Funding and Financing for the Venture	<ul style="list-style-type: none"> ■ Personal Sources ■ Love Money ■ Bootstrapping ■ Debt Financing ■ Venture Capital ■ Government Funding ■ NGOs Funding 	Lecture and Discussion	Presentation by 2 students (Success Story)	PLO 1	CLO 1	Knowledge
16 Financial Viability of the Venture	<ul style="list-style-type: none"> ■ Proforma Statements ■ Break even analysis ■ Sources and Uses of funds ■ Ratio Analysis 	Lecture and Discussion	Presentation by 2 students (Success Story) Quiz 3	PLO 4	CLO 4	Comprehension
17 Case Study Discussion Case 5	<ul style="list-style-type: none"> ■ Local or International 	Case Study Discussion	Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
18 Intellectual Property	<ul style="list-style-type: none"> ■ Why intellectual property ■ Copyrights ■ Patents ■ Trademarks ■ Geographical Indications ■ Trade Marks ■ IPO Pakistan 	Lecture and Discussion	Presentation by 2 students (Success Story)	PLO 1	CLO 1	Knowledge
19 Case Study Discussion Case 6	<ul style="list-style-type: none"> ■ Local or International 	Lecture and Discussion	Presentation by 2 students (Success Story)	PLO 5	CLO 3	analysis

20 Business Registration and Documentation in Pakistan	<ul style="list-style-type: none"> ■ Business Name Registration ■ NTN registration ■ Registration with SECP 	Lecture and Discussion	Presentation by 2 students (Success Story) Assignment No 4 – Register your business, obtain NTN	PLO 1	CLO 2	Comprehension
21 Case study Discussion Case 7	<ul style="list-style-type: none"> ■ Local or International 	Case Study Discussion	Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
22 Franchising	<ul style="list-style-type: none"> ■ What is Franchising ■ Why franchising is important ■ Advantages and disadvantages 	Lecture and Discussion	Presentation by 2 students (Success Story) Quiz 4	PLO 1	CLO 1	Knowledge
23 Franchising	<ul style="list-style-type: none"> ■ Types of Franchising ■ Famous Franchising Arrangements in Pakistan 	Lecture and Discussion	Presentation by 2 students (Success Story)	PLO 1	CLO 1	Knowledge

24 Case Study Discussion Case 8	■ Local or International	Case Study Discussion	Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
25 Role of SMEDA in SME development in Pakistan		Lecture and Discussion	Presentation by 2 students (Success Story)	PLO 2	CLO 3	Comprehension
26 Case Study Discussion Case 9	■ Local or International	Case Study Discussion	Presentation by 2 students (Success Story)	PLO 5	CLO 3	Analysis
27 Role of Incubation Centers		Lecture and Discussion/Visit	Visit NUML BICON	PLO 6	CLO	Comprehension
28 Meet the Entrepreneurs		Seminar		PLO 6	CLO 4	Comprehension
29 Meet The Entrepreneurs		Seminar		PLO 6	CLO 4	Comprehension
30 Final Business Plan		Presentations		PLO 5	CLO 4	Synthesis
31 Final Business Plan		Presentations		PLO 5	CLO 4	Synthesis
32 Final Business Plan		Presentations		PLO 5	CLO	Synthesis

Course Title: Money & Banking

Course Code: ECO-341

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email: friaz@numl.edu.pk, amnasaleh@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: The prerequisites for this course are Microeconomics, Macroeconomics and Introduction to Finance.

Textbook:

Modern Money and Banking by Roger LeRoy Miller, David D. VanHoose. McGraw Hills Publications.

The Economics of Money, Banking, and Financial Markets by Frederic S. Mishkin, Apostolos Serletis

Reference Material:

Money, banking and financial markets by Stephen G.Cecchetti.

Course Description: This course is an introduction to the behavioral science of economics which focuses on interest rates, the concept of money, exchange rates, and monetary policy. This course intends to enable students to understand modern financial and monetary systems. The course explains the historic role of money with its application in the modern economics. Furthermore, the contents explicitly explains role of banks, movement of funds among different economic agents and the impact of monetary policy.

Course Objectives: The course objectives are

- To develop the framework that will help students to understand the structure of financial markets, money & its components and how interest rates are determined.

- Understand importance of financial markets and financial institutions in the economy; operations of depository institutions; why they are regulated;
- Explain how a nation's money supply is determined; tools of monetary policy, role of central banks and the conduct of monetary policy

Course Learning Outcomes: Upon completion of this course, students will be able to:

- Understand and identify the importance and principles behind the working of financial system.
- Demonstrate knowledge about the evolution of financial markets and various credit instruments; and the evolution of money and its functions.
- Understand the determinants and term structures of interest rate
- Understand the importance and functions of Central Bank.
- Understand the working of monetary policy and its instruments.
- Appreciate the potential importance of monetary phenomenon in the economy.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁷	CLO	Thinking Level
	Basic concepts of money and banking <ul style="list-style-type: none">■ Introduction to money and the financial system■ Parts of the financial system■ <u>The five core principles of money and banking</u>	Lecture		PLO 1	CLO 1	Knowledge
01	<u>Nature & Functions of Money</u> <ul style="list-style-type: none">■ <u>Meaning of money</u>■ <u>Barter system and the difficulties of barter</u>■ <u>Commodity money and Fiat money standards</u>	Lecture		PLO 2	CLO 2	Knowledge
02	<u>The Evolution of money</u> <ul style="list-style-type: none">■ Exchange costs and transaction costs■ Exchange costs and the evolution of trading systems and money■ Commodity money and commodity standards	Lecture		PLO 2	CLO 2	Comprehension
03	<u>The economics of commodity money system</u> <ul style="list-style-type: none">■ Monopoly model of money■ Seigniorage	Lecture		PLO 2	CLO 2	Comprehension
04	<u>Approaches to defining & approaching money</u> <ul style="list-style-type: none">■ Transaction approach■ Monetary approach	Lecture		PLO 1,2	CLO 2	Comprehension
05	<u>How the central bank measures money</u>	Lecture		PLO1, 2,	CLO	Comprehension

<ul style="list-style-type: none"> ■ Monetary base ■ M1 ■ M2 ■ M3 ■ Difference between M2 and M3 					2	
06 The future of money <ul style="list-style-type: none"> ■ The evolution of money ■ The cashless society 	Lecture	Assignment 1 Quiz 1	PLO 2	CLO 2		Comprehension
07 Financial instruments and Markets <ul style="list-style-type: none"> ■ Financial intermediation ■ Direct and indirect financing ■ Financial disintermediation 	Lecture		PLO 1,2,	CLO 2		Knowledge
08 Use of financial instruments <ul style="list-style-type: none"> ■ <u>Types of securities</u> ■ <u>Equity vs debt instruments</u> ■ <u>Uses of Financial instruments, Underlying verses Derivative instruments</u> 	Lecture		PLO 2,3	CLO 2		Comprehension
09 Financial institutions and Financial markets <ul style="list-style-type: none"> ■ <u>Depository and Non-depository institutions</u> ■ <u>Primary and secondary markets</u> ■ <u>Capital and money markets</u> 	Lecture		PLO 2,3	CLO 2		Comprehension
10 Bank <ul style="list-style-type: none"> ■ Different types of bank ■ <u>Functions of a commercial bank</u> 	Lecture		PLO 2,3	CLO 2		Knowledge

11 Thrift industry <ul style="list-style-type: none"> ■ Origin of thrift industry ■ History of saving banks ■ Beginnings of saving and loan associations ■ Origin of credit unions 	Lecture		PLO 2,3	CLO 2	Knowledge
12 Interest rates <ul style="list-style-type: none"> ■ Introduction to interest rates <ul style="list-style-type: none"> <input type="checkbox"/> Nominal interest rate <input type="checkbox"/> Real interest rate <input type="checkbox"/> Prime rate 	Lecture	Assignment 2 Quiz 2	PLO 1	CLO 3	Knowledge
13 Interest rate Calculations <ul style="list-style-type: none"> ■ Nominal yield ■ Current yield ■ Yield to maturity ■ Present value of bond 	Lecture		PLO 2,3	CLO 3	Comprehension
14 T-bills <ul style="list-style-type: none"> ■ Treasury bill calculation ■ Coupon yield calculation for T-bill 	Lecture		PLO 2,3	CLO 3	Comprehension
15 Central bank <ul style="list-style-type: none"> ■ Introduction to Central banking ■ Importance of central bank ■ Functions of central bank 	Lecture		PLO 1	CLO 4	Knowledge
16 Monetary policy <ul style="list-style-type: none"> ■ Goals and objectives of monetary policy ■ Instruments of monetary policy 	Lecture		PLO 1	CLO 5	Knowledge
17 Credit Control Instruments	Lecture		PLO 2,3	CLO	Comprehension

<ul style="list-style-type: none"> ■ OMO ■ Discount window policy, ■ Reserve requirements and Margin Requirements 				5	
18 Money in traditional macroeconomic system	Lecture		PLO 2	CLO 5	Comprehension
19 Money demand function					
<ul style="list-style-type: none"> ■ Traditional and Keynesian money demand functi ■ Supply of money 	Lecture		PLO 2	CLO 5	Comprehension
20 Interest rate determination					
<ul style="list-style-type: none"> ■ Equilibrium interest rate ■ Changes in interest rate 	Lecture		PLO 2,3	CLO 3,5	Comprehension
21 Introduction to Liquidity-Money					
<ul style="list-style-type: none"> ■ Derivation of LM schedule 	Lecture		PLO 2	CLO 5	Comprehension
22 Introduction to Investment-Saving					
<ul style="list-style-type: none"> ■ Derivation of IS schedule 	Lecture		PLO 2	CLO 5	Comprehension
23 IS-LM Equilibrium					
<ul style="list-style-type: none"> ■ Understanding how economy restores equilibrium in IS-LM model 	Lecture		PLO 2	CLO 5	Comprehension
24 Effects of Monetary policy in IS-LM model (expansionary and contractionary monetary policy effect)	Lecture		PLO 3	CLO 6	Comprehension
25 Fiscal Policy in IS-LM Model. Crowding out effect.	Lecture		PLO 2,3	CLO 6	Comprehension

26 Policy coordination	Lecture	PLO 2,3	CLO 5,6	Comprehension
27 Revision	Lecture	PLO 1,2,3	CLO 5,6	Comprehension
28 Final project presentations	Lecture	PLO 6,7	CLO 6	Creation
29 <u>Final project presentations</u>	Lecture	PLO 4,5	CLO 6	Creation

Course Title: Strategic Management**Code:** MGT-304**Credit Hours:** 3+0**Course Instructor:** Dr.Sobia Rashid**Mode of Contact:** Sobia.rashid@numl.edu.pk

+92-331-5585882 (Whats app only)

Room 8, Ground Floor, Ibn e Rushd Block

Prerequisites:**Course Description:**

Strategic Management is aimed to help you to advance and apply knowledge to understand how the managers of modern, sustainable organizations operating in complex, increasingly volatile and technology-rich environments look to formulate, implement, communicate and manage strategies designed to deliver on a strategic vision and generate outcomes that fulfil the purpose for which the organization was created. The course caters to the explanation of business strategies, strategy formulation, strategy implementation and evaluation and control measures at corporate, business and functional levels of the businesses.

Course Objectives:

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

Course Learning Outcomes:

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

- Define and describe the role of strategy in business and for management for future initiatives.PLO1
- Comprehend and elaborate the theories, concepts and tools that support strategic management in organizations.PLO2
- Apply their theoretical learning experience into applied form.PLO3

- Play a leading role in setting organizational strategy both locally and globally and will participate in effective decision making towards organizational complexities. PLO4, PLO5
- Participate constructively in complex situations to complete shared tasks and meet agreed deadlines through utilizing their interpersonal skills while doing team work PLO6, PLO7

Textbooks (or Course Materials) with latest Edition:

- Strategic Management by Frank T. Rothaermel, 3rd Edition, Mc Graw Hill Education

Reference Books:

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

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	MidTerm Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Présentations	
	Case Discussion	
	Lab Work/Practical Project	
	AnyOther	
	Total	20
	GRAND TOTAL	100

COURSE CONTENTS:

Week	Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
1	1	What is Strategy	Lecture		1	1, 2	Knowledge
	2	What is Strategy	Case		2,3,6	3,4	Application
2	3	Strategic Leadership: Managing the Strategy Process	Lecture	Quiz	1	1, 2	Knowledge
	4	Strategic Leadership: Managing the Strategy Process	Case		2,3,6	3,4	Application
3	5	External Analysis: Industry Structure, Competitive Forces, and Strategic Groups	Lecture	Quiz	1	1, 2	Knowledge
	6	External Analysis: Industry Structure, Competitive Forces, and Strategic Groups	Case	Project	2,3,6	3,4	Application
4	7	Internal Analysis: Resources, Capabilities, and Core Competencies	Lecture	Quiz	1	1, 2	Knowledge
	8	Internal Analysis: Resources, Capabilities, and Core Competencies	Case	Assignment	2,3,6	3,4	Application
5	9	Competitive Advantage, Firm Performance, and Business Models	Lecture	Quiz	1	1, 2	Knowledge
	10	Competitive Advantage, Firm Performance, and Business Models	Case		2,3,6	3,4	Application
6	11	Business Strategy: Differentiation, Cost Leadership, and Blue Oceans	Lecture	Quiz	1	1, 2	Knowledge
	12	Business Strategy: Differentiation, Cost Leadership, and Blue Oceans	Case		2,3,6	3,4	Application
7	13	Business Strategy: Innovation and Entrepreneurship	Lecture		1	1, 2	Knowledge
	14	Business Strategy: Innovation and Entrepreneurship	Case		2,3,6	3,4	Application
MIDTERM EXAMS							
8	15	Corporate Strategy: Vertical Integration and Diversification	Lecture		1	1, 2	Knowledge
	16	Corporate Strategy: Vertical Integration and Diversification	Case		2,3,6	3,4	Application
9	17	Corporate Strategy: Strategic Alliances, Mergers, Acquisitions	Lecture		1	1, 2	Knowledge
	18	Corporate Strategy: Strategic Alliances, Mergers, Acquisitions	Case		2,3,6	3,4	Application
10	19	Global Strategy: Competing Around the World	Lecture		1	1, 2	Knowledge
	20	Global Strategy: Competing Around the World	Case		2,3,6	3,4	Application
11	21	Organizational Design: Structure, Culture, and Control	Lecture		1	1, 2	Knowledge
	22	Organizational Design: Structure, Culture, and Control	Case		2,3,6	3,4	Application

	23	Corporate Governance and Business Ethics	Lecture		1	1, 2	Knowledge
12	24	Corporate Governance and Business Ethics	Case		2,3,6	3,4	Application
	25	Project Presentations	Presentation	Presentation	2,3,5,6	4, 5	Comprehension Creativity
13	26	Project Presentations	Presentation	Presentation	2,3,5,6	4, 5	Comprehension Creativity
	27	Revision					Knowledge
14	28	Revision					Knowledge

ENDTERM EXAMS

Course Title: Computer Applications in Business

Course Code: ITM-322

Credit Hours: 3

Course Instructor: Ms Amna Sajid

Course Description

This course is designed to introduce the basic concepts and working of develop awareness of computers hardware and peripherals; concepts regarding software – its. types, basic operations, basic OS concepts, OS installation. • Develop advanced user level skills in various Application Packages: MS Word, MS Access, MS Excel, MS PowerPoint. • Set up a computer for World Wide Web connection; Use e-mail to send / receive messages and file attachments; Concepts of on-line discussion groups.

Course Objectives

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

1. Explain information technology and understand its role in the modern age society
2. Identify the many uses for a computer
3. Identify the communication networks
4. Identify operating systems for workstations and servers
5. Describe the purpose and functions of communication hardware
6. Analyze information gathered online to solve a problem
7. Understand the basic concepts of MS Office tools (MS Word, Excel, and Power Point)

Course Learning Outcomes (CLOs)

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

CLO	Learning Domain
<ul style="list-style-type: none">• Define various types and components of computer including input/output devices, memory, storage media	Cognitive
<ul style="list-style-type: none">• Describe different types of software from operating systems to system utilities and productivity apps	Cognitive
<ul style="list-style-type: none">• Demonstrate the basic concepts regarding computer networks, database management and computer security from a user point of view, components of computer including input/output devices, memory, storage media	Cognitive
<ul style="list-style-type: none">• Apply the understanding, operating, and designing to real problems, develop problem solving skills, promote creativity	Affective

Relevance of Course to Real Life (Practical Applications)

The entire course revolves around real human life.

Assessment System

Relative grading system will be followed to award grades. Weightage is as under:

<u>Theoretical/Instruction</u>	No	Percentage
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Assignments	3	5%
Quizzes / Class Activities	3	5%
Problem Based Activities (project)	1	10%
Midterm Exam	1	30%
End Semester Exam	1	50%
Total		100%

Conduct in the Class

- Lectures shall be restricted to imparting of essential knowledge only.
- Interactive sessions will be hallmark of teaching.
- All session shall culminate with tangent implementable outcomes.
- Students shall be given small manageable project to present in next sessions.
- Projects, quizzes and assignments will be introduced to ensure optimum comprehension.

Course Outline

Lectures	Units	Schedule Topics	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	Introduction to Computers	a. Technology, Types of Computers, Mobile & Game Devices, Data and Information, The Web	Lectures		PLO 1	CLO1	Comprehension
02		b. Web Searching, Online Social Networks, Internet Communications	Lectures		PLO1	CLO 1	Comprehension
03	LAB SESSION	MS Word			PLO 1	CLO-4	
04	The internet and World Wide	Digital Security and Privacy, Viruses and Other Malware, Privacy, Health Concerns, Environmental Issues, Programs and Apps, Operating Systems, Applications, Installing and Running Programs,	Lectures	Assignment#1	PLO 1	CLO-1	Comprehensive

	Web	Developing Programs and Apps, Communications and Network					
05		Wired and Wireless Communications, Networks, Technology Uses, Government, Finance, Retail, Entertainment, Health Care, Science, Travel, Publishing, Manufacturing, Technology Users	Lectures		PLO 1	CLO-1	Comprehensive
06	LAB SESSION	MS Word			PLO 1	CLO-4	
07	Communication	Types of Websites, Digital Media on the Web, Graphics, Audio, Video, Plug-Ins, Other Internet Services, Email , Email Lists , Internet	lectures	Quiz#1	PLO 1	CLO-1	Comprehensive
08		Connecting to the Internet, Internet Service Providers, How Data Travels the Internet, IP & MAC Addresses and Domain Names, The World Wide Web, Navigating the Web, Web Addresses, Web Apps and Mobile Apps	lectures		PLO 1	CLO-1	Comprehensive
09	LAB SESSION	MS Word			PLO 1	CLO-4	
10	Application Software	Programs and Apps, Role of the Operating System, Obtaining Software, Installing Software	Lectures		PLO 1	CLO-2	Comprehensive
11		Categories of Programs and Apps, Multimedia and Interest Applications, Communications Applications, File, Disk, and System Management Tools	Lectures	Assignment#2	PLO 1	CLO-2	Comprehensive
12	LAB SESSION	MS Word			PLO 1	CLO-4	
13	Operating systems	Operating Systems, Operating System Functions, Starting Computers and Mobile Devices, Shutting Down Computers and Mobile Devices, providing a User Interface, Managing Programs, Managing Memory	lectures		PLO 1	CLO-2	Comprehensive
14	Operating systems	Shutting Down Computers and Mobile Devices, providing a User Interface, Managing Programs, Managing Memory	lectures	Quiz#2	PLO 1	CLO-2	Comprehensive
15	LAB SESSION	MS WORD grand quiz	practice		PLO 1	CLO-4	Comprehensive

MID TERM

16	Number Systems	What are number systems, intro to number system, rules of number systems, Conversions: binary to others	lecture		PLO 1	CLO-3	Comprehensive
17		Decimal to others	Lecture		PLO 1	CLO-3	Comprehensive
18		Interconversion of binary, decimal and octal	Lecture		PLO 1	CLO-3	Comprehensive
19-20		Revision and practice	Lecture	Assignment#3	PLO 1	CLO-3	Comprehensive
21	LAB SESSION	MS Excel			PLO 1	CLO-4	
22-23	Computer Security, safety, and privacy	Digital Security Risks, Cybercrime, Internet and Network Attacks Malware, Botnets, Encryption, Digital Signatures and Certificates, Hardware Theft, Vandalism, and Failure	Lecture		PLO 1	CLO-3	Comprehensive
24		Backing Up — The Ultimate Safeguard, Wireless Security, Ethics and Society, Information Accuracy, Intellectual Property Rights, Codes of Conduct, Cookies, Phishing, Spyware and Adware, Social	Lecture		PLO 1	CLO-3	Comprehensive
25	LAB SESSION	MS Excel			PLO 1	CLO-4	
26	Enterprise computing	What is data base and data base management system, Evolution of database management, Data Concepts and Characteristics, Data Organization	Lecture	Quiz#3	PLO 1		Comprehensive
27		System Development, System Development Guidelines, Who Participates in System Development? Project Management, Feasibility Assessment, Documentation, Techniques, Other Languages and Application Development Tools Web Develop	lectures		PLO 1	CLO-3	Comprehensive
28	LAB SESSION	MS Power Point			PLO 1	CLO-4	

FINAL TERM

Recommended Books

1. Discovering Computers 2013 edition by Shelly Cashman
2. Introduction to Computers, Peter Norton, 6th edition.
3. Understanding computers: today and tomorrow, comprehensive, Deborah Morley, Charles S. Parker, 15th Edition, Cengage Learning, 2014.
4. Using information technology, Brian K. Williams, Stacey C. Sawyer.

Semester – VI

CODE	COURSE	CREDITS
LAW-322	Business Taxation	3
ACC-341	Principles of Auditing	3
FIN-342	Micro-Financing and SMEs	3
COM-341	E-Commerce	3
ECO-301	Pakistan Economy	3

Course Title: Business Taxation

Course Code: LAW-322

Credit Hours: 3 + 0

Course Instructor:

Mode of Contact:

Prerequisites:

- The students are required to clear the 5th semester of BS. Com

RECOMMENDED TEXTBOOK:

Textbook:

- Synopsis of Taxes in Pakistan by Mirza Munawar Hussain, Thirty-Ninth Edition (updated edition), IBP Publications

Reference books:

- Synopsis of Taxes in Pakistan By Munawar Mirza (updated version)
- Law & Practice of Income Tax (Income Tax Ordinance 2001 Amended up to date by: Huzaima& Ikram.
- Hand of Income Tax (Income Tax Ordinance 2001 Amended up to date
- by: Huzaima& Ikram.
- Income Tax Rules 2002 Published by Federal Board of Revenue.
- Income Tax Principles & Practice by : Muhammad Muazzam Mughal.(updated version)

- Principles of taxation by ICAP

COURSE DESCRIPTIONS/OBJECTIVES:

The course is designed for studying Tax laws for students of BS.Com classes

Course Objectives and Learning Outcomes:

1. To familiarize the students with the Income and Sales Tax Laws in Pakistan.
2. To introduce to students the important elements and aspects of tax system and authorities and their limits.
3. To equip the students with necessary skills to deal with the situations concerning the field of taxation.

By the end of this course the students should be able to know the legal provisions pertaining to the taxation of various business activities as well as to apply them in their professional career.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50

3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	<ul style="list-style-type: none"> ■ <u>Income Tax Ordinance 2001.</u> ■ History of Income Tax Law. ■ Brief introduction of Income Tax Ordinance 2001. 	Lecture		PLO 2	CLO 1	Comprehension
02	<ul style="list-style-type: none"> ■ Definitions of Important Terminologies u/s 2 (1) to 2(35) 	Lecture		PLO 2	CLO 2	Comprehension

	<ul style="list-style-type: none"> ■ Definitions of Important Terminologies u/s 2 (36) to 2(74). 				and 5	
03	<ul style="list-style-type: none"> ■ Scope of Income Tax law ■ Income Tax Authorities 	Lecture		PLO 2	CLO 5	Comprehension
04	<ul style="list-style-type: none"> ■ Categories of Tax payers ■ Tax Regimes, Total Income and Taxable Income 	Lecture		PLO 2	CLO 5	Comprehension
05	<ul style="list-style-type: none"> ■ Deductible Allowances ■ Impact of Residential status on scope of Income, Geographical source of Income 	Lecture		PLO 2	CLO 5	Comprehension
06	<ul style="list-style-type: none"> ■ Tax Reduction and Tax Credits ■ Tax Rates for Individuals, AOPs and Companies 	Lecture	Quiz 1	PLO 2	CLO 7	Comprehension
07	<ul style="list-style-type: none"> ■ Heads of Income ■ Salary Income ■ Definition of salary income and its components ■ Computation of income tax payable from salaried persons. 	Lecture		PLO 2	CLO 3 and 7	Comprehension
08	<ul style="list-style-type: none"> ■ Assessment and Taxation of Salary Income with practical examples ■ Assessment of individual salaried and non-salaried persons. ■ Self-assessment scheme. 	Lecture		PLO 2	CLO 2 and 7	Comprehension
09	<ul style="list-style-type: none"> ■ provident fund and gratuity fund and their treatment 	Lecture		PLO 2	CLO 2	Comprehension

					and 7	
10	<ul style="list-style-type: none"> ■ Income From Property. ■ Types and treatment of advance amount received in relation to the property. ■ Allowable deduction from income from the property. 	Lecture	Assignment 1	PLO 2	CLO 3 and 7	Comprehension
11	<ul style="list-style-type: none"> ■ Computation of property Income and taxation ■ Practical Problems and solutions 	Lecture		PLO 2	CLO 3 and 7	Comprehension
12	<ul style="list-style-type: none"> ■ Income from Business ■ Definition of Business Income ■ Speculation and Non- Speculation Business. 	Lecture		PLO 2	CLO 7	Comprehension
13	<ul style="list-style-type: none"> ■ Deduction for computing business income, significant changes introduced by the ordinance. ■ Deductions Allowed / Not Allowed ■ Assessments of Business Income with practical problems 	Lecture	Assignment 2 Quiz 2	PLO 2	CLO 2 & 3	Comprehension
14	<ul style="list-style-type: none"> ■ Income from Capital Gains ■ Definition of Capital Gain/ loss ■ Taxation of Capital Gains and Adjustment of losses ■ Practical problems 	Lecture		PLO 2	CLO 2 & 3	Comprehension
15	<ul style="list-style-type: none"> ■ Income From Other Sources ■ Scope and Taxation 	Lecture		PLO 2	CLO 2 and 9	Comprehension

	<ul style="list-style-type: none"> ■ Deduction for computing income from other sources. ■ Capital gains. 					
16	<ul style="list-style-type: none"> ■ Filing of income tax return, assessment procedure ■ Assessment on the basis of return, wealth statement, simplification of assessment of procedure, payment of tax before assessment, changes in tax withholding and collection of tax. 	Lecture		PLO 2	CLO 2 and 9	Comprehension
17	<ul style="list-style-type: none"> ■ Sales Tax Act 1990 ■ Definition of Important Terminologies 	Lecture		PLO 2	CLO 3	Comprehension
18	<ul style="list-style-type: none"> ■ Scope of Sales Tax, Adjustment of Input Tax into Output tax ■ Sales Tax Rates ■ Further Tax and Extra Tax 	Lecture		PLO 2	CLO 2 and 3	Comprehension
19	<ul style="list-style-type: none"> ■ Supplies to Registered and Non-Registered Persons and the treatment thereof ■ Sales Tax on Imported goods 	Lecture		PLO 2	CLO 8	Comprehension
20	<ul style="list-style-type: none"> ■ Taxable Supplies, Zero rated Supplies, and Exempt Supplies ■ Restriction on supply of goods to non-registered persons 	Lecture		PLO 2	CLO 8	Comprehension
21	<ul style="list-style-type: none"> ■ Value Addition Tax 	Lecture		PLO 2	CLO 3	Comprehension

	<ul style="list-style-type: none"> ■ Debit and Credit Notes 				and 4	
22	<ul style="list-style-type: none"> ■ Registration and Its types 	Lecture		PLO 2	CLO 3 and 4	Comprehension
23	<ul style="list-style-type: none"> ■ Requirements for Registration ■ De-Registration and its impacts 	Lecture		PLO 2	CLO 4	Comprehension
24	<ul style="list-style-type: none"> ■ Furnishing of Return of Sales Tax. ■ Refund and Recoveries ■ Rules for the refund of Sales Tax 	Lecture		PLO 2	CLO 6	Comprehension
25	<ul style="list-style-type: none"> ■ Federal Excise Duty ■ Introduction and the levy of Federal Excise Duty ■ Terminologies used in FED ■ Basis of the FED, fixation of the tariff values 	Lecture		PLO 2	CLO 6	Comprehension
26	<ul style="list-style-type: none"> ■ Levy of Duty on production capacity ■ Fixed Duties ■ Zero rate of Duty 	Lecture		PLO 2	CLO 2 and 9	Comprehension
27	<ul style="list-style-type: none"> ■ Quizzes/ Presentations 			PLO 2	CLO 2 and 9	Comprehension
28	<ul style="list-style-type: none"> ■ Quizzes/ Presentations 			PLO 2	CLO 9	Comprehension

Course Title: PRINCIPLES OF AUDITING

Course Code: ACC-341

Credit Hours: 3

Course Instructor:

Mode of Contact:

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITES: As an Auditing course, you must have an understanding of Financial Accounting

Textbook:

Audit & Assurance Kaplan Publisher, Latest Edition, Kaplan Publisher 2020.

Audit & Assurance Study Text CAF-09

Reference Material:

Auditing Concepts and Methods, Douglas R. Carmicheal, John J. Willigham, Carlo A. Schaller, 1st Edition- The McGraw Hill, 2007.

Course Description:

- This course introduces students to the principles of external auditing and other assurance services. The practical aspects of the audit process will be considered including recent developments in the organization of the profession, the regulatory framework governing practitioners and factors affecting the future evolution of the practice of auditing and other assurance services.

Course Objectives: The course objectives are

- This course introduces students to fundamental Auditing concepts, principles, and procedures. It addresses issues concerning regulations, appointments of auditors, audit risk, Materiality and characteristics of evidence, internal control, analytical procedures, computerized audit tools, fraud, audit report and auditing theory.

- Students will acquire the necessary skills in general audit principles and procedures with a slight bias towards financial statements audits. Additionally, the coverage of internal control will provide students with a general framework which is applicable in the establishment of any properly structured business. The course will lay the foundation and as a result it is the prerequisite for both External Auditing and Internal Auditing.

Course Learning Outcomes: Upon completion of this course, students will be able to:

- Understand the fundamentals of audit principles and procedures
- Explain why external audits and other types of assurance services are conducted
- Discuss the duties of auditors and other assurance providers and how these have changed over time
- Explain the meaning of concepts that are fundamental to auditing and assurance services, such as 'independence', 'evidence', 'risk', 'materiality'
- Describe, in general terms, the processes involved in auditing and other assurance services
- Distinguish between compliance and substantive testing and describe various audit tests
- Discuss the form, content and importance of the reports provided at the end of the audit or assurance service

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S N R	ITEMS	M AR KS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Case Discussion	

	Lab Work/Practical Project		
	Any Other		
	Total	20	
	GRAND TOTAL	100	

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁸	CLO	Thinking Level
01	<ul style="list-style-type: none"> Introduction to Audit & Assurance Objectives of Audit, Concepts and Principles of Audit 	Lecture		PLO1	CLO1	Knowledge
02	<ul style="list-style-type: none"> General Principles governing an Audit of Financial Statements, Limitations of the Audit 	Lecture		PLO7	CLO1	Knowledge
03	<ul style="list-style-type: none"> Expectation Gap, Responsibility for the financial statement 	Lecture		PLO1	CLO1	Knowledge
04	<ul style="list-style-type: none"> Regulatory Environment and its mechanism, Terms of Audit Engagements 	Lecture		PLO1	CLO2	Comprehension
05	<ul style="list-style-type: none"> Statutory Regulations governing the appointment, resignation and removal of an 	Lecture		PLO1	CLO2	Comprehension

	auditor					
06	<ul style="list-style-type: none"> Fundamentals of Ethics, Integrity, Confidentiality, Objectivity, Self-Review, Advocacy, Familiarity threats. 	Lecture	Assignment 1 Quiz 1	PLO1	CLO3	Comprehension
07	<ul style="list-style-type: none"> Safeguards against Threats 	Lecture		PLO1	CLO3	Comprehension
08	<ul style="list-style-type: none"> Components of Audit Risks, Understanding nature of entity 	Lecture		PLO1	CLO4	Comprehension
09	<ul style="list-style-type: none"> Analytical Procedures 	Lecture		PLO7	CLO5	Comprehension
10	<ul style="list-style-type: none"> Materiality Concept 	Lecture		PLO7	CLO4	Comprehension
11	<ul style="list-style-type: none"> Materiality Concept 	Lecture		PLO7	CLO4	Comprehension
12	<ul style="list-style-type: none"> Responsibility of internal and external auditor for prevention and detection of fraud 	Lecture	Assignment 2 Quiz 2	PLO1	CLO3	Comprehension
13	<ul style="list-style-type: none"> Importance of planning of an audit, Overall Audit Strategy and plan, Interim Audit 	Lecture		PLO1	CLO1	Knowledge
14	<ul style="list-style-type: none"> Assertions Contained in Financial Statements 	Lecture		PLO7	CLO6	Comprehension
15	<ul style="list-style-type: none"> Procedures to obtain Evidence, Quality of an Evidence 	Lecture		PLO1	CLO4	Comprehension
16	<ul style="list-style-type: none"> Problems in review of accounting estimates and Inventory 	Lecture		PLO7	CLO6	Comprehension
17	<ul style="list-style-type: none"> Payables, Bank and Cash, Liabilities Procedures 	Lecture		PLO7	CLO6	Comprehension
18	<ul style="list-style-type: none"> The Analytical Review Process, 	Lecture		PLO7	CLO6	Comprehension

	Formulating Expectations, Analytical Procedures and substantive tests				
19	• Computer assisted audit techniques (CAAT) and General Audit Software (GAS)	Lecture	PLO1	CLO1	Knowledge
20	• Significance of Going Concern	Lecture	PLO1	CLO1	Knowledge
21	• Importance of overall Review of Evidence obtained, Significance of uncorrected misstatements	Lecture	PLO1	CLO4	Comprehension
22	• Basic Elements of Audit report, Format of audit Report	Lecture	PLO1	CLO7	Comprehension
23	• Audit opinions in Audit Report	Lecture	PLO1	CLO7	Comprehension
24	• Objectives, Relevance, and importance of corporate Governance	Lecture	PLO1	CLO1	Knowledge
25	• Audit Committees roles and structures	Lecture	PLO1	CLO1	Knowledge
26	• Internal Audit and limitations of an internal audit	Lecture	PLO1	Cl03	Comprehension
27	• Outsourcing, advantages and disadvantages of outsourcing and internal audit	Lecture	PLO1	CLO3	Comprehension
28	• Summary of ISAs and IFRS	Lecture	PLO1	CLO1	Knowledge
29	Final Project	Presentations	PLO7	CLO7	Creation
30	Final Project	Presentations	PLO7	CLO7	Creation

Course Title: Micro Finance and SME

Course Code: FIN-342

Credit Hours: 3+0

Course Instructor: Dr Shehla Akhtar

Mode of Contact"

You can contact your course instructor in the following ways:

Email: shakhtar@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: As a finance course, you must have an understanding of Microeconomics, Macroeconomics, Money & Banking

Course Material:

- A Handbook on Microfinance Institutions issued by "The Institute of Chartered Accounts of India", Set by the Parliament of India.
- "Small and Medium Enterprises Development Authority (SMEDA)" An Autonomous institution by the Government of Pakistan, www.smeda.org.pk
- SPB website and other class material and handouts

Reference Material:

- Haque, Nadeem. (2007). Entrepreneurship in Pakistan. PIDE Working Papers.
- Banker to the Poor, / Author: Muhammad Yunus and Alan Jolis / Year: 1999

- Poverty Capital: Microfinance and the Making of Development 1st Edition, Kindle Edition by [Ananya Roy](#), Format: Kindle Edition
- The Economics of Microfinance, second edition (The MIT Press) second edition by [Beatriz Armendariz](#), [Jonathan Morduch](#)
 - Microfinance for Bankers and Investors, Understanding the Opportunities and Challenges of the Market at the Bottom of the Pyramid Author: Elizabeth Rhyne, Year: 2009 Publisher: McGraw Hill Companies
 - Portfolios of the Poor: How the World's Poor Live on \$2 a Day Paperback – Illustrated, December 19, 2010 by Daryl Collins, Jonathan Morduch, Stuart Rutherford

Course Description: This course is intended to understand some of the significant Concepts of microfinance and the functioning of a number of microfinance institutions and banks operating in Pakistan. Understanding of micro-financing and SME activities in Pakistan through practical assignments. The scope and achievements of microfinance banks and SME institutes operating in Pakistan is included in the course. Strategic and legal framework for sustainable development of microfinance institutes and banks designed by State Bank of Pakistan is also an integral part of the course. The course is also intended to enlighten broad understanding of the major issues in microfinance practices and management.

Course Objectives and Learning Outcomes: This course will introduce participants to the generally accepted knowledge and principles surrounding the field of Microfinance Institutions and SMEs. Moreover, a vital objective is to explain and discuss the role of microfinance institutions in socio-economic development, review how these institutions are regulated and unravel some of the myths that have dogged their operations for many decades with a view to unveiling their potentials for growth and development. The course also aims to:

1. To understand the basics of microfinance & SME concepts, functioning and role in the financial system.
2. To demonstrate poverty alleviation programs being conducted by formal, semi-formal and non-Governmental organizations in Pakistan.
3. Identify, explain and characterize the challenges and problems of microenterprises in developing countries, and show how they affect socio and economic development.
4. Assess the impact of microfinance programmes on poverty reduction using specific case studies
5. Design a microfinance intervention and evaluate the effectiveness of microfinance policies.
6. To analyze the role being played by State Bank of Pakistan.
7. Demonstrate the role being played by other emerging economies, Microfinance banks and institutes in poverty alleviation.
8. To enable the students to design SME start up plans worthy of getting microfinance credit.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS		MARKS
1	Mid Term Exam		30
2	End Term Exam		50
3	Internal Evaluation Breakdown		
	Class Participation	5	
	Présentations/ Case Discussion	5	
	Practical Project	10	
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	<u>Introduction</u>					
	<ul style="list-style-type: none"> ■ <u>Overview of the Course</u> ■ <u>Introduction to Financial System</u> ■ <u>Financial Intermediation & MFIs</u> 	Lecture		PLO 1	CLO 1	Knowledge
02	<u>Birth of Microfinance</u>					
	<ul style="list-style-type: none"> ■ <u>History</u> ■ <u>Definition of MFIs Task Force on Supportive Policy and Regulatory Framework for Micro-Finance set up by NABARD in November 1998</u> ■ <u>Operational Mechanism/structure</u> ■ <u>Global idea of Microfinance-background</u> ■ <u>MFIs in Pakistan (PMN)</u> 	Lecture		PLO 1	CLO 1&2	Knowledge
03	<u>Products & Services</u>					
	<ul style="list-style-type: none"> ■ Objective ■ Micro savings ■ Types of loans ■ Types of insurance 	Lecture		PLO 1&3	CLO 1&2	Knowledge& comprehension

- Remittance
- Non-Financial Products
- Investment Criterion
- Joint Liability Group products
- Products & Services offered by PMN in Pakistan

04 Key principles of Microfinance

Explained by Microfinance practitioners & researchers & Endorsed by G8 summit 2004

PLO 1 CLO 3 Knowledge & Comprehension

05 The Legal & Regulatory Framework

- Microfinance Institutions ordinance 2001 (Pakista
- Part 1:Preliminary
- Part 2: Establishment & Winding up
- Part 3: Licensing
- Part4: Regulation & Supervision
- Part 5: Miscellaneous

Lecture

PLO 1 CLO 6 Knowledge

06 The Portfolio Management for MFIs

- Importance & Need for portfolio management
- Exposure to credit risks
- The portfolio management process
- Objectives
- Process
- Evaluation
- Types of portfolio management

Lecture

PLO 1&3 CLO 1&3 Knowledge & Comprehension

07 Guidelines for Reviewing Credit Portfolio of NGO-M

- Characteristics of MFIs Credit Portfolio
- Review of Credit & Interest Accrual/Non-Accrual Poli
- Review of Accounting and Information Systems
- Review of Internal Audit Function
- Portfolio-Related Fraud Controls

Lecture

PLO 1&3 CLO 1&2 Knowledge & Comprehension

- Depth of the Portfolio Review
- Review of Loan Files/provisions
- Interest free vs. interest based loans

08 Frauds in Microfinance

- Ways of undertaking frauds
- Examples of fraud
- Common conditions making micro finance institutions attractive towards frauds
- Summary for reasons of frauds
- Group lending adverse selection
- Moral hazard Problem
- Overcoming the moral hazard
 - Peer monitoring
 - Group formation based on risk

Lecture

PLO CLO Knowledge &
1&3 1&3 Comprehension

09 Procedure for Cash Credit Limits from Micro-financial Institutions and Term Loans From Other NBFCs

- Procedural for cash credit limits from micro financial institutions
- Basic formalities for securing cash credit from banks
- Basic formalities involved in securing a cash credit from banks
- Term loan from other NBFCs

Lecture

PLO CLO Knowledge &
1&3 1&3 Comprehension

10 Constraints of Microfinance

- Risk rise in credit and funding
- Risk of MFIs in Asian companies
- Type of risk of MFIs in practices

Lecture

PLO CLO Knowledge &
1&3 1&3 Comprehension

11 Small enterprise development and Micro-entrepreneurs

- Microenterprise

Lecture

PLO CLO Knowledge &
1&3 1&2 Comprehension

- Microfinance
- How do MFIs meet the needs of small enterprises?
- Understanding the financial needs of small enterprises
- Three reasons why MFIs are interested in serving small businesses

12 Small enterprise development and Micro-entrepreneurs

- | | | | | |
|--|-------------------------|------------|------------|--------------------------------|
| <ul style="list-style-type: none"> ■ MFIs' challenges in serving small business <ul style="list-style-type: none"> -Inadequate MFIs products -Lack of a specialized department and staff -Weak portfolio management and data analysis ■ Challenges in Pakistan | Lecture &
Discussion | PLO
2&5 | CLO
2&3 | Comprehension
& Application |
|--|-------------------------|------------|------------|--------------------------------|

13 FINANCIAL REPORTING OF MICROFINANCE

- | | | | | |
|--|---------|------------|----------|---------------|
| <ul style="list-style-type: none"> ■ Types of sources ■ Accounting practices followed ■ Financial reporting ■ Users of financial reports ■ Methods of accounting ■ Applicability of accounting standards | Lecture | PLO
1&3 | CLO
1 | Comprehension |
|--|---------|------------|----------|---------------|

14 FINANCIAL REPORTING OF MICROFINANCE

- | | | | | | |
|--|---------|-----------------------|------------|--------------|-----------------------------|
| <ul style="list-style-type: none"> ■ Profit and loss account (income and expenditure account) format ■ Format of balance sheet ■ Asset Liabilities Management & Performance Indicators of Microfinance (Ratios) | Lecture | Comprehensive
Quiz | PLO
1&3 | CLO
1 & 5 | Comprehension
& Analysis |
|--|---------|-----------------------|------------|--------------|-----------------------------|

15 Islamic Microfinance

- | | | | | |
|---|-------------------------|--------------|--------------|--------------------|
| <ul style="list-style-type: none"> ■ Basic concept ■ Conceptual Difference from conventional models | Lecture &
Discussion | PLO
1,3&5 | CLO
1,5&7 | Comprehension
& |
|---|-------------------------|--------------|--------------|--------------------|
-

<ul style="list-style-type: none"> ■ Elimination of Riba from financing ■ Products of Islamic MF ■ Alternative available to eliminate interest <ul style="list-style-type: none"> -Zakat Model -Charity Channelizing Systems ■ Consequence Real Asset growth of Economy 						synthesis
16 Case Study of Akhuwat Foundation						
<ul style="list-style-type: none"> ■ With the Application of the Islamic Micro-financing defined above 	Discussion	Participation assessment	PLO 2&5	CLO 3&4		Application & Analysis
17 Case study of Grameen bank By Muhammad Younas						
<ul style="list-style-type: none"> ■ Microfinance models 	Discussion	Participation assessment	PLO 2&5	CLO 3&4		Application & Analysis
18 Cross Analysis of Islamic Microfinance vs. Conventional Models						
<ul style="list-style-type: none"> ■ Recent trends/Future client shift with awareness of Riba? ■ Future of Conventional MFIs versus Islamic MFIs ■ Scope & Challenges for both in the economy of Pakistan ■ The authenticity of Islamic Microfinance with Reference to the Quranic concept of Riba 	Lecture & Discussion		PLO 1,2&5	CLO 3&5		Analysis, Synthesis & evaluation
19 Entrepreneurship in Pakistan						
<ul style="list-style-type: none"> ■ Importance & need for SMEs ■ SME sector in Pakistan ■ SMEDA Small Medium Enterprise Development Authority 	Lecture & Discussion		PLO 1&3	CLO 1&2		Knowledge & Comprehension

20 Government policy on SMEs Discussion on SMEs Policy 2021 or the latest one	Lecture		PLO 1&3	CLO 1&2	Knowledge & Comprehension
21 Guidelines for financing in SMEs ■ Role of MFIs in Pakistan	Lecture		PLO 1&3	CLO 1&2	Knowledge & Comprehension
22 Business Facilitation Centres SMEDA ■ Business guides ■ Prefeasibility studies in various sectors ■ Commercial contracts	Lecture & Demonstration	Provisional Project Submission	PLO 1&3	CLO 8	Comprehension & Application
23 How to prepare a feasibility for SMEs? ■ Process & contents of a feasibility ■ Sample studies from SMEDA website demonstrations	Lecture & Demonstration		PLO 1&3	CLO 8	Application & Analysis
24 Financial needs and Evaluation ■ New approaches to SME financing	Lecture	Final Project Submission with corrections	PLO 1&3	CLO 5	Comprehension & Analysis
25 Parameters for the evaluation of Application	Lecture		PLO 1&3	CLO 5	Comprehension, Application & Analysis
26 SME Development In Pakistan ■ Issues And Remedies	Lecture		PLO 1&3	CLO 2&5	Application & Analysis
27 Project Presentation	Presentation & Discussion	Presentations	PLO 5&8	CLO 5	Application & Analysis
28 Project Presentation	Presentation & Discussion	Presentations	PLO 5&8	CLO 5	Application & Analysis

Course Title: Pakistan Economy

Course Code: ECO-301

Credit Hours: 3+0

Course Instructor:

Mode of Contact"

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITES: The prerequisites for this course are Microeconomics, Macroeconomics and Money & Banking.

Textbook:

Zaidi, S. Akbar, (2017), "*Issues in Pakistan Economy*", third edition, Oxford University Press.

Reference Material:

Saeed, K. Amjad, (2007) "*Economy of Pakistan*", Institute of Business Management, Lahore.

Economic Survey of Pakistan latest edition.

Course Description: This course is an attempt at understanding some of the significant debates that have occupied the realm of political economy in relation to Pakistan. The course attempt to study the impact of production on politics and vice versa through the medium of issues such as labor, health, education, poverty, industrial concentration and ownership, economic policies, and state-society relations.

Course Objectives: The course objectives are:

- To make students understand the key sectors of economy of Pakistan and contemporary issues in agriculture, industry, financial and social sector.
- To make students understand current policies in trade, commerce, fiscal/monetary policy, industry and agriculture.

- To let the students, have a comprehensive knowledge about the current economic statistics of major sectors of the economy.

Course Learning Outcomes: Upon completion of this course, students will be able to:

- Identify and compare the main political themes in the development of the Pakistan economy.
- Learn about the current economic condition of Pakistan and also to develop analytical thinking about future.
- Effectively communicate ideas through presentation.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL	100	

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning	Assessment	PLO ⁹	CLO	Thinking

	Activity	Activity	Level
Brief Introduction to Pakistan Economy <ul style="list-style-type: none"> ■ Political Scenario ■ Basic economic Indicators 	Lecture	PLO 2	CLO 2 Knowledge
01 Assessing Pakistan's Development <ul style="list-style-type: none"> ■ Structural transformation in Pakistan. 	Lecture	PLO 2	CLO 2 Knowledge
02 Assessing Pakistan's Development <ul style="list-style-type: none"> ■ Five decades and five Epochs, Laying the foundation:1947-1958 	Lecture	PLO 2	CLO 2 Comprehension
03 Assessing Pakistan's Development <ul style="list-style-type: none"> ■ The decade of Development:1958-1968 	Lecture	PLO 2	CLO 2 Comprehension
04 Assessing Pakistan's Development <ul style="list-style-type: none"> ■ The Bad Luck year:1971-1977, ■ The second Military Government:1977-1988 	Lecture	PLO 2	CLO 2 Comprehension
05 Assessing Pakistan's Development. <ul style="list-style-type: none"> ■ The era of structural adjustment:1988 onwards. 	Lecture	PLO 2	CLO 2 Comprehension
06 Pakistan's Agriculture sector <ul style="list-style-type: none"> ■ Significance of Agriculture sector for Pakista ■ Importance of Agriculture Sector. 	Lecture	Assignment 1 PLO 2	CLO 2 Comprehension
07 Pakistan's Agriculture sector <ul style="list-style-type: none"> ■ Green revolution, ■ Mechanization 	Lecture	PLO 2	CLO 2 Knowledge
08 Pakistan's Agriculture sector <ul style="list-style-type: none"> ■ Land Reforms in Pakistan 	Lecture	PLO 2	CLO 2 Comprehension
09 Manufacturing sector of Pakistan.	Lecture	PLO 2	CLO Comprehension

	<ul style="list-style-type: none"> ■ Importance of industrial sector. 					2	
10	Manufacturing sector of Pakistan. <ul style="list-style-type: none"> ■ Main industries of Pakistan. ■ Key issues in industry in Pakistan 	Lecture	Quiz 1	PLO 2	CLO 2	Knowledge	
11	Manufacturing sector of Pakistan <ul style="list-style-type: none"> ■ Small scale manufacturing sector. ■ emergence and Growth of Small-scale manufacturing. 	Lecture		PLO 2	CLO 2	Knowledge	
12	Energy Crisis in Pakistan	Lecture		PLO 2	CLO 2	Knowledge	
13	Energy Crisis in Pakistan.	Lecture		PLO 2	CLO 2	Comprehension	
14	Balance of Payment <ul style="list-style-type: none"> ■ Components of Balance of Payments. ■ Pakistan foreign economic relations. 	Lecture		PLO 3	CLO 2	Comprehension	
15	Contribution of the trade in the GDP of Pakistan. <ul style="list-style-type: none"> ■ Pakistan's imports and exports in the context of current economic survey 	Lecture	Assignment 2	PLO 3	CLO 2	Knowledge	
16	Pakistan's Fiscal Deficit <ul style="list-style-type: none"> ■ Does the Fiscal Deficit Matter? 	Lecture		PLO	CLO	Knowledge	
17	Pakistan's Fiscal Deficit <ul style="list-style-type: none"> ■ The problems of measuring the deficit, fiscal Deficits. 	Lecture		PLO	CLO	Comprehension	
18	Pakistan's Fiscal Deficit <ul style="list-style-type: none"> ■ Macro-economic implications of fiscal deficit. ■ IMF/World Bank view of Pakistan Fiscal Deficit. 	Lecture		PLO	CLO	Comprehension	
19	Monetary policy, savings and inflation <ul style="list-style-type: none"> ■ Introduction. ■ Monetary policy and monetary management in Pakistan. 	Lecture	Quiz 2	PLO	CLO	Comprehension	

■ Money supply and monetary expansion

20	Inflation and its causes. The low saving rates in Pakistan	Lecture	PLO	CLO	Comprehension
21	The Social Sector, Institutions, and the Governance. Planning for the social sector.	Lecture	PLO	CLO	Comprehension
22	The health Sector (Statistics and Issues)	Lecture	PLO	CLO	Comprehension
23	Education Sector (Statistics and Issues)	Lecture	PLO	CLO	Comprehension
24	Population Welfare	Lecture	PLO	CLO	Comprehension
25	Poverty and inequality. Trends and causes of poverty.	Lecture	PLO	CLO	Comprehension
26	Gender inequality and women: issues and trends	Lecture	PLO	CLO	Comprehension
27	Revision	Lecture	PLO	CLO	Comprehension
28	Final project presentations	Lecture	PLO	CLO	Creation
29	<u>Final project presentations</u>	Lecture	PLO	CLO	Creation

Course Title: E-Commerce

Course Code: COM-341

Credit Hours: 3+0

Course Instructor:

TEXTBOOK

Kenneth C. Laudon, Carol Guercio Traver (Latest Edition), E-Commerce: Business Technology, Society, Pearson Education

COURSE DESCRIPTION:

This course will cover the issues that the modern business manager must deal with in making strategic decisions concerning the choice, implementation, and execution of electronic business solutions. Topics will include analysis of the marketplace, environment, and internal aspects; strategy and business planning; marketing and performance measurement; and user experience concerns.

REFERENCE MATERIAL

- **Additional slides/handouts/information will also be shared in-class, as appropriate.**
- **Cases and Reading materials will be shared with the class.**
- **Marilyn Greenstein, Miklos Vasarhelyi (Latest Edition), Electronic Commerce: Security, Risk Management, and Control**
- **The E-business (R) Evolution By Daniel Amor**

COURSE OBJECTIVES: The course objectives are:

- Explore, examine, and apply Commerce concepts and principles by reading the modules, by answering the selftests, exercises, and assignments, and by participating in the online discussions.
- Decide what level of Commerce activity to pursue, and provide appropriate supporting evidence.
- Determine the means, methods and strategies appropriate for establishing an e-commerce business.
- Decide whether to in-source or outsource your project design, development, installation, and/or operation, based on an increased understanding of Commerce set-up requirements.
- Write a comprehensive Commerce Business Plan focused either on adding Commerce to your existing business or on implementing a new Commerce business. Receive feedback from the facilitator and from experts on the quality of your Business Plan.

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

- Have a fundamental understanding of the environment and strategy of the networked economy and e-business in both the B2C and B2B sectors.
- Understand the guiding principles behind the design and strategy of successful customer web interfaces
- Understand how to implement e-business strategies effectively and prepare a business plan;
- Assess and critique an online start-up or electronic business expansion initiative; and
- Discuss and apply solutions to typical management issues in electronic business.

ASSESSMENT INSTRUMENT WITH WEIGHTS

SNR	ITEMS	MARKS
1	MidTerm Exam	25
2	End Term Exam	40
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignements(s)	
	Class Participation	
	Présentations	
	Case Discussion	
	Seminar / Guest speaker	
	AnyOther	
	Total	35 35
	GRAND TOTAL	100

Week #	Lecture #	TOPICS TO BE COVERED
1.	1.	INTRODUCTION TO E-COMMERCE Defining E-Commerce and E-business, Reasons for going Online, Differentiating between E-Business Categories/Orientations, using the new Paradigm of E-business, Pure
	2.	

		and Partial E-Commerce, Case Study of Amazon, Napster and any other Latest International Case Study
2.	3.	PREPARING THE ONLINE BUSINESS Competitor Analysis on the Internet, the Fourth Channel, Paradigms in the New Economy, Driving Business Process engineering, Designing, Developing and Deploying the System, Supply Chain Management
	4.	
3.	5.	TECHNICAL INFRASTRUCTURE Exploring the IT Infrastructure, Deciding on the Enterprise Middleware, Choosing the Right Enterprise Application, Building the E-business applications, Choosing the Right Web Server
	6.	
4.	7.	MARKETING STRATEGIES ON THE WEB Internet Marketing Technologies, Web Design, Attracting Visitors to your Site, Virtual Societies, Localization, Promoting your E-business, Banner and Campaigning, Online Measurement, Direct Marketing, Search Engine Optimization Techniques
	8.	
5.	9.	INTERACTIVE COMMUNICATION EXPERIENCES The Basics, Moderating Online Meetings, Internet Chat Solutions, Internet-based Trainings, Discussion Forums
	10.	
6.	11.	INTERNET INFORMATION SECURITY Creating a Security Strategy, Cryptography Tools, Applications of Cryptology, Privacy on the Internet, Fighting Virus and Hoax Virus Warnings, Conflicts in the Information Age. Security Threats in ECommerce, Use of Third Party Security Services,
	12.	
7.	13.	PAYING VIA INTERNET The Payment Business, Post-Paid Payment System, Instant-paid Payment System, Pre-paid Payment Systems, Merchant Accounts, Use of Third Party Payment Services , The Future of Payment Logistics • Which courier company to choose in Pakistan • How to negotiate with courier companies • Best practices for working with courier companies
	14.	
		MID TERM EXAMS
		MID TERM BREAK
8.	15.	Product Sourcing & Importing • How to select a manufacturer on

	16.	Alibaba • How to negotiate with manufacturers • How to check for quality and request samples • Difference between manufacturers and importers • Best practices for shipping products • How to pay your taxes and clear your shipment in Pakistan • How to get access to local manufacturers • How to deal with manufactures in garment industry
9.	17.	Product Hunting • Product hunt on AliExpress: keyword analysis • Product on Amazon • Google trends for product research • Pinterest for product research • Facebook for product research • Shopify competitor research
	18.	
10.	19.	Setting up Shopify Store • Signing up for Shopify • Buying a domain • Link your domain with Shopify • Creating sub-domains • Getting Shopify free trials • How to choose a theme • Editing the theme to make your website
	20.	
11.	21.	Optimizing Shopify settings • Product settings • Shipping settings • Customer policies • Setting up sales channels • Setting up Facebook pixel • Setting up Google Analytics • Notification settings • Shopify apps • Checkout optimization Product page set up • Copywriting best practices • Product photos best practices
	22.	
12.	23.	Social Media set up • Setting up Facebook, Instagram and Twitter accounts • Optimizing social media account settings • Setting up auto-replies
	24.	
13.	25.	Facebook ads • How to make a Facebook business account • How to make Facebook ad account • Facebook ad account tutorial ○ Campaigns, Ad sets ○ Campaign type ○ Campaign budget optimization ○ A/B testing ○ Lookalike audiences ○ Custom audiences ○ How to find the right audience How to choose the best ad sets
	26.	
14.	27.	Final Project and Class Presentations
	28.	
END TERM EXAMS		

Semester – VII

CODE	COURSE	CREDITS
LAW-301	Business Law	3
MGT-444	Operations Management	3
SSC-411	International Relation & Current Affair	3
FIN-441	International Finance	3
BAF-461	Banking Laws and Practices	3
AAF-474	Investment and Portfolio Management	3

Course Title: Investment and Portfolio Management**Course Code:** AAF-474**Credit Hours:** 3**Course Instructor:****Mode of Contact:**

You can contact your module instructor in the following ways:

Email:

Meeting: By appointment via e-mail

Prerequisites:

As an advanced accounting and finance course, the student must have an understanding of Principles of Accounting, Financial Accounting, Cost Accounting, Managerial Accounting, and Financial Management.

Textbook / Reference Books:

- "Investment Analysis and Portfolio Management" by Frank K. Reilly and Keith C. Brown (10th or latter edition)
- "Investments Analysis and Management" by Charles P. Jones
- "Investments" by BodieZvi, Kane Alex, and Marcus Alan

Course Description:

This course is intended to introduce the concepts and tools of security analysis and portfolio management. The course content covers market structure and trade execution, client characteristics and their effect on portfolio construction, the asset allocation decisions, the security allocation decisions by considering the risk and return, market efficiency and trading strategies. Major topics include estimation of capital market parameters, trade-off between risk and return, optimal portfolio selection, equilibrium asset pricing models, and delegated portfolio management. The course material is tilted heavily towards equity markets. In addition, selected topics related to portfolio risk management and portfolio performance evaluation will be discussed.

Course Objectives

This course aims to provide students with understanding about:

- CLO 1. The basic concepts of investment and portfolio management
- CLO 2. To study theory and empirical evidence relevant for portfolio management.
- CLO 3. To understand how an investment professional would allocate funds in a hypothetical portfolio.

CLO 4. The development of techniques that should be part of the tool kit of those interested in becoming professional investors and/or researchers in finance.

Teaching Learning Objectives

On completion of this course students should:

TLO1. Have an understanding of the nature of an investment, the characteristics of financial assets, the investment environment and its impact on the economy

TLO2. . Be able to describe the investment management process and understand the role of objectives and strategy in the portfolio construction process

TLO 3. Be familiar with the concepts of modern portfolio theory and have an intuitive understanding of asset pricing models

TLO 4. Have an understanding of the influence of macroeconomic and microeconomic factors on securities markets and the pricing of financial assets

TLO 5 Be able to display competence in the use of various methods of fundamental analysis to value shares

TLO 6. Understand various approaches used in portfolio management

TLO 7. Understand the issues associated with the evaluation of portfolio performance and apply various performance evaluation techniques.

Teaching Methodology

Lectures, applied assignments from the market data, and discussions and presentations are planned as class activities. All students are advised to participate in said activities, failing which students will suffer in respect of learning and grades. Consistent with the course objectives, lectures will address learning objectives associated with weekly topics (as outlined in the weekly schedule), including basic principles and working examples. While lectures will closely parallel material contained in assigned readings, they are not substitutes. In particular, the lectures will clarify, expand and where necessary, update the material contained in assigned readings. In addition to lectures, the following learning activities will remain the focus of students' attention.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	

	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Presentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

Module Contents

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ¹⁰	CLO	Thinking Level
01 The Investment Setting						
	<ul style="list-style-type: none"> ■ Relationship between Risk and Return ■ Revisions of Finance basics ■ What is an investment 	Lecture		PLO 8	CLO 2	Comprehension
02 The Investment Setting						
	<ul style="list-style-type: none"> ■ Investments: background and issues ■ Measuring risk and return 	Lecture		PLO 8	CLO 2	Comprehension
03 The Investment Setting						
	<ul style="list-style-type: none"> ■ Measures of historical/expected rates of return ■ Risk measures for historical/expected returns 	Lecture		PLO 8	CLO 2	Comprehension

▶ Determinants of required rates of return

04 The Investment Setting

- Determinants of required rates of return
- Nominal and real risk-free rate

Lecture

PLO 8

CLO
2

Comprehension

05 The Investment Setting

- Risk premium
- Risk Premium and portfolio theory
- Relationship between Risk and Return

Lecture

PLO 8

CLO
2

Comprehension

06 The Asset Allocation Decisions

- SML line
- Changes in the SML line
- Individual Investor Lifecycle

Lecture

Assignment
1
Quiz 1

PLO 8

CLO
2

Comprehension

07 The Asset Allocation Decisions

- The Portfolio Management Process
- The need for Policy Statement

Lecture

PLO 8

CLO
2

Comprehension

08 The Asset Allocation Decisions

- Input to the Policy Statement The importance of asset allocation
- Objectives and Constraints of Institutional Investors

Lecture

PLO 8

CLO
2

Evaluation

09 Setting investment in a Global Market

- The case for global investments
- Global Investment Choices
- Fixed-Income Investments
- Equity Investments

Lecture

PLO 8

CLO
2

Evaluation

10 ■ Special Equity instruments

- Options
- Futures Contracts

Lecture

PLO 8

CLO
2

Evaluation

11 Special Equity instruments

- Historical Risk and Return on Alternative Investments

Lecture

PLO 8

CLO
2

Knowledge

12 Organization and Functioning of Securities Markets	<ul style="list-style-type: none"> ■ What is Market? ■ Types of Markets ■ Money Vs Capital Markets ■ Primary Vs Capital Markets ■ Debt Vs Equity Markets ■ Regional exchanges and the over-the-counter market 	Lecture	Assignment 2 Quiz 2	PLO 8	CLO 2	Knowledge
13 Organization and Functioning of Securities Markets	<ul style="list-style-type: none"> ■ Detailed Analysis of Exchange Markets ■ How Securities are traded ■ Types of Orders ■ Changes in the Securities Markets 	Lecture		PLO 8	CLO 3	Knowledge
14 Security Market Indicator Series	<ul style="list-style-type: none"> ■ Uses of Security Market Indexes ■ Differentiating Factors in Constructing Market Indexes ■ Stock Market Indicator Series 	Lecture		PLO 8	CLO 3	Knowledge
15 Security Market Indicator Series	<ul style="list-style-type: none"> ■ Value-Weighted Series ■ Price-Weighted Series ■ Un-weighted or Equal-Weighted Series 	Lecture		PLO 8	CLO 3	Knowledge
16 Security Market Indicator Series	<ul style="list-style-type: none"> ■ Annual security risk-returns and correlations ■ Comparison of Indexes Over Time 	Lecture		PLO 8	CLO 3	Comprehension
17 Efficient Capital Markets	<ul style="list-style-type: none"> ■ Why should capital markets be efficient? ■ Alternative efficient market hypotheses 	Lecture		PLO 8	CLO 3	Comprehension

- Implications of efficient capital markets

18 Efficient Capital Markets

- Tests and results of efficient market hypotheses
- Weak form hypothesis: Tests and results
- Semi-strong form hypothesis: Tests and results
- Strong form hypothesis: Tests and results

Lecture

PLO 8

CLO
3

Comprehension

19 An Introduction to Portfolio Management

- Background assumptions
- Markowitz portfolio theory

Lecture

PLO 8

CLO
3

Comprehension

20 An Introduction to Portfolio Management

- Risk and return of a portfolio
- Measuring risk and return
- Expected return for individual investment

Lecture

PLO 8

CLO
3

Comprehension

21 An Introduction to Portfolio Management

- Expected return for a portfolio
- Variance and standard deviation of return for an individual investment

Lecture

PLO 8

CLO
3

Comprehension

22 An Introduction to Portfolio Management

- Variance and standard deviation of return for a portfolio
- More than two assets portfolio and estimation issues

Lecture

PLO 8

CLO
3

Comprehension

23 An Introduction to Portfolio Management

- The efficient frontier
- The efficient frontier and investor utility

Lecture

PLO 8

CLO
3

Comprehension

24 An Introduction to Asset Pricing Model

- Capital market theory: An overview

Lecture

PLO 8

CLO
3

Comprehension

- Risk-free asset

25 An Introduction to Asset Pricing Model

- Market portfolio
- The Capital Asset Pricing Model: Expected return and risk

Lecture

PLO 8 CLO
3

Comprehension

26 An Introduction to Asset Pricing Model

- Relaxing the assumptions

Lecture

PLO 8 CLO
3

Comprehension

27 An Introduction to Asset Pricing Model

- Differentiating borrowing and lending rate

Lecture

PLO 8 CLO
3

Comprehension

28 An Introduction to Asset Pricing Model

- Transaction costs
- Heterogeneous expectations and planning periods Taxes

Lecture

PLO 8 CLO
3

Comprehension

29 Multifactor models of risk & Return

- The market portfolio: theory versus practice

Lecture

PLO 8 CLO
3

Comprehension

30 Multifactor models of risk & Return

- Arbitrage Pricing theory

Lecture

PLO 8 CLO
3

Comprehension

31 Multifactor models of risk & Return

- Practical application of APT
- Assumptions and using APT

Lecture

PLO 8 CLO
3

Comprehension

32 Multifactor models of risk & Return

- Comparison of different theories of Risk and return

Lecture

PLO 8 CLO
3

Comprehension

■ Practical implication of theories

Note: The course is planned for 30 students. In case of less or more than 30 students course plan will be changed by the instructor.

The students who earn the BSAF degree will be able to (PLOs):

- i. Understand the key concepts of accounting and finance.
- ii. Describe the financial information standards, finance theories and practices of accounting and finance.
- iii. Enhance the cognitive ability to use the techniques and technologies novel in the field of accounting and finance.
- iv. Develop the analytical and critical skills to evaluate and solve the problems of accounting and finance.
- v. Plan, construct and design the decision making aspects of the accounting and finance problems encountered locally as well as globally.
- vi. Appraise measure and interpret the accounting inferential information based on the right concepts.
- vii. Apply the ethical traits inculcated to become socially responsible accounting and finance professionals.
- viii. Foster the interpersonal skills and the teamwork attributes.

Course Title: International Relations & Current Affairs

Code: SSC-411

Credit Hours: 3+0

Course Instructor:

Prerequisites:

Course Description:

The current debate is centered on International Relations and current affairs, its role in shaping the policies of a nation and at a larger level in affecting the trajectory of international politics. These days with the opinion split along the notions of traditional and nontraditional International Relations and current affairs as to which is more relevant to contemporary circumstances and which is more critical to design national policy and international environment.

- Evaluate the concept of International Relations and its role in the world politics.
- Analyze the international Relations beyond traditional politics.
- Evaluate the contemporary International Relations issues and their impact on global politics

Course Objectives:

- ✓ To inculcate reasoning among students to explore the realism of modern day IR in a global perspective
- ✓ To make the students compatible with the realm of survival in a globalized international structure
- ✓ Better conceptual and theoretical understanding of contemporary International Relations
- ✓ Familiarization with the Patterns of states interaction and interdependence in modern IR
- ✓ Clarity of mind and ideas to further explore the logics of the issues happening around the world

Course Learning Outcomes:

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

- Better conceptual and theoretical understanding of contemporary International Relations
- Familiarization with the Patterns of states interaction and interdependence in modern IR
- Clarity of mind and ideas to further explore the logics of the issues happening around the world

Textbooks (or Course Materials) :

- Jackson, Robert & Sorenson Georg, *Introduction to International Relations (6th Edition)*, UK: Oxford University Press. 2016.
- Goldstein, Joshua S., Jon C. Pevehouse, *International Relation (8th Edition)*. India: Pearson. 2011.

Reference Material:

- a. Baylis, John & Steve Smith (eds.), *The Globalization of World Politics*, (Oxford University Press, 2001).
- b. Schottle, Jan Aart, *Globalization: A critical Introduction*, Palgrave, MacMillan: 2000
- c. Hobert , Hindi., Josph Rotblat. *War No More: Eliminating Conflict in the Nuclear Age*, (London: Pluto Press, 2003)
- d. Brown, Chris. *Understanding International Relations (2nd edition)*. New York: Palgrave. 2001.
- e. Fukuyama, Francis. *The End of History and the Last Man*, London: Penguin, 1992.
- f. Huntington, S. P. *The Clash of Civilizations: Remaking of the World Order*. New York: 1993.
- g. Ali, Tariq. *The Clash of Fundamentalism: Crusades, Jihads and Modernity*. New York: Verso. 2002.
- h. Lloyd Armstrong & Redmond, "The New Regionalism", *International Organizations in World Politics*, 3r ed. (ch. 12)
- i. Oatley, T. *International Political Economy: Interests and Institutions in the Global Economy*. North Carolina: Pearson Education, USA. 2009.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	MidTerm Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignements(s)	
	Présentations	
	Case Discussion	

	Lab Work/Practical Project		
	AnyOther		
	Total		20
	GRAND TOTAL		100

COURSE CONTENTS:

Week	Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
1	1	<u>Introduction to International Relations</u>	Lecture		1	1, 2	Knowledge
	2	<u>Contemporary Global Politics</u>	Case		2,3,6	3,4	Application
2	3	Theoretical discourse of IR	Lecture	Quiz	1	1, 2	Knowledge
	4	Theoretical discourse of IR	Case		2,3,6	3,4	Application
3	5	Positivist Approaches	Lecture	Quiz	1	1, 2	Knowledge
	6	Realism Liberalism	Case		2,3,6	3,4	Application
4	7	Marxism	Lecture	Quiz	1	1, 2	Knowledge
	8	Feminism	Case	Assignment	2,3,6	3,4	Application
5	9	Contemporary Theoretical Debates and their Implications on World Politics	Lecture	Quiz	1	1, 2	Knowledge
	10	New World Order	Case		2,3,6	3,4	Application

		End of History The Clash of Civilization					
6	11	The Complex Interdependence	Lecture	Quiz	1	1, 2	Knowledge
	12	The Coming Anarchy Challenges of Pluralism	Case		2,3,6	3,4	Application
	13	Dynamics of International Security	Lecture		1	1, 2	Knowledge
7	14	Power Transition Theory The Super Power's Rivalry: Rise of China Threat or Opportunity?	Case		2,3,6	3,4	Application
	MIDTERM EXAMS						
8	15	Presentations	Presentations		1	1, 2	Knowledge
	16	Presentations	Presentations		2,3,6	3,4	Application
9	17	Presentations	Presentations		1	1, 2	Knowledge
	18	Presentations	Presentations		2,3,6	3,4	Application
10	19	The Globalization debate (Political, Cultural, Ideological & Social aspects of Globalization)	Lecture		1	1, 2	Knowledge
	20	The Globalization debate (Political, Cultural, Ideological & Social aspects of Globalization)	Case		2,3,6	3,4	Application
11	21	The issue of Nuclear Non-Proliferation: Iran's Nuclear Program	Lecture		1	1, 2	Knowledge

	22	The issue of Nuclear Non-Proliferation: Iran's Nuclear Program	Case	2,3,6	3,4	Application
	23	Non Traditional security: Water Crisis, Energy Crisis and Environmental Issues	Lecture	1	1, 2	Knowledge
12	24	Non Traditional security: Water Crisis, Energy Crisis and Environmental Issues	Case	2,3,6	3,4	Application
	25	Non Traditional security: Water Crisis, Energy Crisis and Environmental Issues	Case	2,3,5,6	4 , 5	Comprehension Creativity
13	26	The Clash of Civilizations: The West Vs Islam, the issue of Fundamentalism		2,3,5,6	4 , 5	Comprehension Creativity
	27	The politics of North-South: Capitalism & Democracy in the Developing World				Knowledge
14	28	Post 9/11 Era: the Bush Doctrine & the issue of Terrorism: Its implications on the world politics				Knowledge
		US Drawdown from Afghanistan and Its				

Implications, The role of
International Actors

ENDTERM EXAMS

Course Title: Business Law

Course Code: LAW-421

Credit Hours: 3+0

Course Instructor: Mr. Ghulam Asghar/ Syed Ameer Hassan

Mode of Contact

You can contact your course instructor in the following ways:

Email: gasghar@numl.edu.pk / ameerhussain@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES

None

Textbook and reference Material:

- Mercantile Law by M.C.Shukla
- Law of Contracts by Nyazee
- Contract Act 1872 by D.F.Mulla
- Partnership Act 1932 by D.F.Mulla
- Business law by Khalid Mehmood Cheema
- Negotiable Instruments Act 1881 by Khargamwala
- Sales Act 1930 by D.F.Mulla
- Company Law 1984 by Muzammil
- Labour laws

Course Description:

This course is designed for studying and understanding the laws pertaining to the different forms of business. It also entails the labour laws which are much important for addressing the managerial issues in the capacity of an owner or manager of the business.

Course Objectives:

The course objectives are

1. To understand the laws of business.
2. To understand labor laws affecting the businesses
3. To be capable to apply the laws when it comes to the actual carrying out of the business

Course Learning Outcomes:

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

1. Be acquainted with the various legal terminologies used in the legal discourses which are important for the entrepreneurs to be aware of.
2. Carry on their business and address the job related issues keeping in view the laws of the land.
3. Have a fair knowledge of the implementation of laws in the courts by going through some of the legal decisions/judgments of the courts.
4. Address the labor issues as a manager or owner of the business by having the insight of labor laws

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	5
	Assignments(s)	5
	Class Participation	5
	Présentations	5

	Case Discussion		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	CONTRACT ACT 1872					
	<ul style="list-style-type: none"> ■ Introduction to the legal system of Pakistan ■ Sources of law ■ Sources of Business law in Pakistan 	Lecture		PLO 3	CLO 1,2	Comprehension
02	<ul style="list-style-type: none"> ■ Contract and Agreement. ■ Offer, Acceptance, Consideration. ■ Kinds of Contract. 	Lecture		PLO 3	CLO 1,2	Comprehension
03	<ul style="list-style-type: none"> ■ Contract of Indemnity & Contract of guarantee. ■ Contingent Contract with Wagering Contract. 	Lecture		PLO 3	CLO 2	Comprehension
04	<ul style="list-style-type: none"> ■ Discharges of Contract 	Lecture		PLO 3	CLO 2	Comprehension
05	<ul style="list-style-type: none"> ■ Remedies for breach of contract. 	Lecture		PLO 3	CLO 2	Comprehension
06	PARTNERSHIP ACT 1932	Lecture	Quiz 1	PLO 1	CLO 2	Comprehension

	<ul style="list-style-type: none"> ■ Nature of partnership. ■ Partnership by status. ■ Mode of determining existence of partnership. ■ General duties of partner. 					
07	<ul style="list-style-type: none"> ■ Determination of rights and duties of partners. ■ Types of partnership ■ Types of partners 	Lecture		PLO 3	CLO 2	Comprehension
08	NEGOTIABLE INSTRUMENT ACT 1881					
	<ul style="list-style-type: none"> ■ Negotiable instrument Act 1881. ■ Promissory Note. ■ Bill of exchange, cheque. 	Lecture		PLO 3	CLO 2	Comprehension
09	<ul style="list-style-type: none"> ■ Foreign Instrument ■ Instrument payable to order or bearer and payable on demand. ■ Parties to negotiable instruments ■ Negotiation 	Lecture		PLO 3	CLO 2	Comprehension
10	SALE OF GOODS ACT 1930					
	<ul style="list-style-type: none"> ■ Contract of sale. ■ Transfer of property as between seller and buyer. 	Lecture	Assignment 1	PLO 1	CLO 1,2	Comprehension
11	<ul style="list-style-type: none"> ■ Performance of the contract ■ Unpaid seller ■ Seller lien ■ Termination of lien. 	Lecture		PLO 3	CLO 2	Comprehension
12	COMPANIES ACT 2017					
	<ul style="list-style-type: none"> ■ Preliminary / Definitions 	Lecture		PLO 3	CLO 1,2	Comprehension

	■ Types of companies					
13	■ Incorporation of Companies ■ Memorandum of Association ■ Articles of Association	Lecture		PLO 3	CLO 2	Knowledge
14	■ Winding up of a company	Lecture		PLO 3	CLO 2	Knowledge
15	FACTORIES ACT 1934 ■ Preliminary / Definition ■ Inspecting Staff	Lecture		PLO 3	CLO 1,4	Knowledge
16	■ Health & Safety ■ Restrictions on working hours of adults ■ Special restrictions in respect of women workers	Lecture		PLO 3	CLO 4	Comprehension
17	■ Holidays with pay ■ Special provision adolescent and children	Lecture		PLO 3	CLO 4	Comprehension
18	■ Penalties and procedure	Lecture		PLO 3	CLO 4	Comprehension
19	SOCIAL SECURITY ORDINANCE 1965 ■ Definitions ■ Organization	Lecture		PLO 3	CLO 1,4	Comprehension
20	■ Contribution.	Lecture		PLO 3	CLO 4	Comprehension
21	■ Benefits ■ Sickness benefit ■ Maternity benefit ■ Death Grant ■ Injury benefit	Lecture	Quiz 2	PLO 1	CLO 4	Comprehension
22	■ Disablement gratuity and pension ■ Survivors' pension ■ Medical care and its contents	Lecture		PLO 3	CLO 4	Comprehension

23 INDUSTRIAL RELATIONS ACT 2012

- Definitions
 - Trade Unions and their registration
 - Collective Bargaining Agent and its functions
- Lecture PLO 3 CLO 1,4 Comprehension
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- 24**
- Shop Steward
 - Works Council
 - Unfair Labour Practices on the part of employers and workmen
- Lecture Assignment 2 PLO 1 CLO 4 Comprehension
-

- 25**
- Labor Court
 - Procedure and powers of labor court.
 - Appeal to High Court.
- Lecture PLO 3 CLO 4 Knowledge
-

- 26**
- National Industrial Relations Commission (NIRC).
- Lecture PLO 3 CLO 4 Knowledge
-

- 27**
- **Presentations**
- Presentations PLO 1 CLO 1-4 Creation
-

- 28**
- **Presentations**
- Presentations PLO 1 CLO 1-4 Creation
-
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Course Title: Production Operation Management

Course Code: MGT-444

Credit Hours: 3+0

Course Instructor: Ms. Shizra Khan

Mode of Contact" You can contact your course instructor in the following ways:

Email: shizra.khan@numl.edu.pk

Meeting:

PREREQUISITES: Before reading this course, students should have taken the courses of Principles of Management and Business Mathematics and Statistics (BMS), Management Information System (MIS).

Textbook: Operations Management by Jay Heizer, Barry Render, Chuck Munson, 13th edition.

Reference Material: Operations and supply chain management. By Roberta S. Russell and Bernard W. Taylor III, 7th Edition.

Course Description: This course gives you an introduction to the functional area of production and operations management as practiced in manufacturing industries and the services sector. It includes Operations and Productivity, Operations Strategy in a Global Environment, Project Management, Forecasting, Design of Goods and Services, Managing Quality, Process Strategy, Location Strategies, Layout Strategies, Supply Chain Management, Inventory Management, and Lean Operations.

Course Objectives:

1. Demonstrate awareness and an appreciation of the importance of the operations and supply management.
2. Demonstrate a basic understanding of the ten knowledge areas of production and operation management.
3. Explain the locations decisions in operations management.
4. Demonstrate an awareness of the importance of layouts.
5. Explain the importance of forecasting.
6. Demonstrate an understanding of the concepts of operations scheduling.
7. Demonstrate a basic understanding of process strategy.

Course Learning Outcomes: Upon completion of this course, students will be able to:

1. Understand the importance of the operations and supply management to the sustainability of an enterprise.
2. Understand the concepts and techniques of operations scheduling.
3. Understand the concept and importance of forecasting.
4. Understand locations decisions in operations management.
5. Understand importance of layouts.
6. Understand the process strategy and its role in operation management.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid-Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁱ	CLO	Thinking Level
01	Introduction Basic Concepts of Production and	Lecture		PLO 1	CLO 1	Comprehension

Operations Management. Organizations for creation of goods and service

<p>02 Operations and Productivity, Organizing to Produce Goods and Services, The Supply Chain, The History of Operations Management, Operations for Goods and Services.</p>	Lecture	PLO 1	CLO 1	Comprehension
<p>03 The Productivity Challenge, Productivity Measurement, Productivity Variables, Productivity and the Service Sector, Current Challenges in Operations Management Ethics, Social Responsibility</p>	Lecture	Practice Questions	PLO 4	CLO 2 Comprehension
<p>04 Operations Strategy in a Global Environment:</p> <ul style="list-style-type: none"> • A Global View of Operations and Supply Chains, Cultural and Ethical Issues. • Developing Missions and Strategies. • Mission. • Strategy. • Achieving Competitive Advantage Through Operations. • Competing on Differentiation, Cost, Response. • Issues in Operations Strategy. 	Lecture	PLO 3	CLO 1, 2	Comprehension
<p>05</p> <ul style="list-style-type: none"> • Development and Implementation, Key Success Factors and Core Competencies, • Integrating OM with Other Activities, Building and Staffing the Organization. • Implementing the 10 Strategic OM Decisions, Strategic Planning. • Core Competencies. • Outsourcing, The Theory of Comparative Advantage, Outsourcing 	Lecture	PLO 3	CLO 1, 2	Comprehension

06 Project Management: <ul style="list-style-type: none"> • Project Planning • The Project Manager • Work Breakdown Structure • Project Scheduling, Controlling • Project Management Techniques: PERT and CPM, The Framework of PERT and CPM, Network Diagrams and Approaches. 	Lecture	Assignment 1	PLO 1	CLO 2	Comprehension
07 Identifying the Critical Path(s), Variability in Activity Times, Three Time Estimates in PERT.	Lecture	Quiz 1	PLO 4	CLO 2	Comprehension
08 <u>Probability of Project Completion, Cost-Time Trade-Offs and Project Crashing, A Critique of PERT and CPM.</u>	Lecture		PLO 2	CLO 2	Comprehension
09 <u>Design of Goods and Services:</u> <ul style="list-style-type: none"> • <u>Goods and Services Selection</u> • <u>Product Strategy Options Support Competitive Advantage</u> • <u>Product Life Cycles</u> • <u>Life Cycle and Strategy</u> • <u>Product-by-Value Analysis</u> • <u>Generating New Products</u> • <u>Product Development</u> • <u>Product Development System</u> • <u>Quality Function Deployment (QFD)</u> • <u>Organizing for Product Development</u> • <u>Manufacturability and Value Engineering.</u> 	Lecture		PLO 1	CLO 1	Comprehension
10 <ul style="list-style-type: none"> • <u>Issues for Product Design, Robust Design</u> • <u>Modular Design</u> • <u>Computer-Aided Design (CAD) and</u> 	Lecture		PLO 4	CLO 1	Comprehension

Computer-Aided Manufacturing (CAM)

- **Virtual Reality Technology 185 Value Analysis**
- **Sustainability and Life Cycle Assessment**

11	<ul style="list-style-type: none">• Product Development Continuum• Purchasing Technology by Acquiring a Firm• Joint Ventures• Alliances, defining a Product• Make-or-Buy Decisions• Group Technology• Documents for Production• Product Life-Cycle Management (PLM)• Service Design• Process-Chain-Network (PCN) Analysis	Lecture	PLO 4	CLO 2	Comprehension
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12	Managing Quality: <ul style="list-style-type: none">• Quality and Strategy• Defining Quality• Implications of Quality• Malcolm Baldrige National Quality Award• ISO 9000 International Quality Standards• Cost of Quality (COQ)• Ethics and Quality Management• Total Quality Management• Continuous Improvement• Six Sigma• Employee Empowerment• Benchmarking• Just-in-Time (JIT)• Taguchi Concepts	Lecture	PLO 1	CLO 2	Knowledge
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13 <ul style="list-style-type: none"> • Knowledge of TQM Tools • Tools of TQM • The Role of Inspection • When and Where to Inspect • Source Inspection • TQM in Services 	Lecture	PLO 2	CLO 2	Comprehensions
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14 Revision

MID TERM EXAM

MID TERM EXAM

15 Forecasting: <ul style="list-style-type: none"> • Forecasting Time Horizons • Types of Forecasts. • The Strategic Importance of Forecasting • Supply-Chain Management • Human Resources, Capacity • Seven Steps in the Forecasting System • Forecasting Approaches • Overview of Qualitative Method 	Lecture	PLO 1	CLO 3	Comprehension
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16 <ul style="list-style-type: none"> • Overview of Quantitative Methods • Time-Series Forecasting • Decomposition of a Time Series • Naive Approach • Moving Averages • Exponential Smoothing • Measuring Forecast Error 	Lecture	PLO 1	CLO 3	Comprehension
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17 Trend Projections, Seasonal Variations in Data, Variations in Data, Associative Forecasting M Regression and Correlation Analysis,	Lecture	PLO 1	CLO 3	Comprehension
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<p>18 Using Regression Analysis for Forecasting, Standard Error of the Estimate, Correlation Coefficients for Regression Lines, Multiple-Regression Analysis, Monitoring and Controlling, Forecasts, Adaptive Smoothing, Focus Forecasting, Forecasting in the Service Sector.</p>	Lecture	Assignment 2 Quiz 2	PLO 1	CLO 3	Comprehension
<p>19 Process Strategy:</p> <ul style="list-style-type: none"> • Four Process Strategies • Selection of Equipment • Process Analysis and Design, Flowchart, Time-Function Mapping, Process Charts, Value-Stream Mapping, Service Blueprinting 	Lecture/Case Discussion		PLO 2	CLO 6	Comprehension
<p>20 Production Technology, Machine Technology, Automatic Identification Systems (AISs) and RFID, Process Control, Vision Systems, Robots, Automated Storage and Retrieval Systems (ASRSs),</p>	Lecture		PLO 1, 2	CLO 6	Comprehension
<p>21 Automated Guided Vehicles (AGVs), Flexible Manufacturing Systems (FMSs), Computer-Integrated Manufacturing (CIM), Technology in Services</p>	Lecture		PLO 1, 2	CLO 6	Comprehension
<p>22 Location Strategies:</p> <ul style="list-style-type: none"> • The Strategic Importance of Location • Factors That Affect Location Decisions 	Lecture		PLO 3	CLO 4	Comprehension
<p>23 Labor Productivity, Exchange Rates and Currency Risk, Costs Political Risk, Values, and Culture, Proximity to Markets, Proximity to Suppliers, Proximity to Competitors (Clustering).</p>	Lecture		PLO 4	CLO 4	Comprehension

24 Methods of Evaluating Location, Alternatives, The Factor-Rating Method, Locational Cost-Volume Analysis, Center-of-Gravity Method, Transportation Model, Linear Programing, Service Location Strategy, Geographic Information Systems (GIS)	Lecture	PLO 1	CLO 4 Comprehension
25 Layout Strategies: <ul style="list-style-type: none"> • The Strategic Importance of Layout Decisions • Types of Layouts, Office Layout, Retail Layout, Warehouse and Storage Layouts 	Lecture	Assignment 3 Quiz 3	PLO 2 CLO 5 Comprehension
26 <ul style="list-style-type: none"> • Fixed-Position Layout • Process-Oriented Layout • Work Cells • Repetitive and Product Oriented Layout 	Lecture	PLO 2	CLO 5 Comprehension
27 Revision	Lecture/Discussion	PLO 4	Knowledge
28 <u>Final Project</u>	Presentation	PLO 4	Knowledge

Course Title: International Finance

Course Code: FIN-441

Credit Hours: 3+0

Course Instructor:

Mode of Contact: Physical Classes

You can contact your course instructor in the following ways:

Email: Instructor email

Meeting: By appointment via email

Prerequisites:

Financial Management

Textbook:

- International Financial Management (11th or later Edition) by Jeff Madura

Reference Material:

1. International Financial Management (5th Edition) by Eun&Resnick
2. International Financial Management by Addison Wesley Longman
3. International Economics: Theory and Practice by Paul Krugman

4. State Bank of Pakistan External Sector Data & Economic Survey of Pakistan

Course Description

This course introduces students to the environment of international finance and its management. The topics covered include the multinational financial management; international flow of funds; international financial markets; foreign exchange market; foreign exchange risk management; currency futures and options; government influence on exchange rate; international parity conditions; multinational capital budgeting & international investment management; international financing, capital structure & cost of capital; multinational working capital management; and political and country risk analysis.

Course Objectives:

The course of International Finance shall provide students with a basic knowledge of how international financial markets work. It shall also provide students with an understanding of exchange rates and why currency values fluctuate. The course shall enable students to explore methods used to manage risk in the global markets and also provide an in-depth understanding of the process and techniques used to make international investment decisions.

Course Learning Outcomes:

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

- To become familiar with the complexities faced by investors and firms when operating in an international context.
- To understand the processes of international financial markets and explain the financial operations in international firms.
- To Articulate the benefits and costs of international diversification and the relative advantages/disadvantages of various vehicles.
- To Understand the operation and pricing of foreign exchange rate derivative contracts and apply knowledge of derivatives to risk management in international financial markets.
- To understand various concepts of international investment and financing.

- To know about international IRP,PPP, IFE and MNCs role
- To Demonstrate how multinational capital budgeting can be applied to determine whether an international project should be implemented.

Assessment instrument with weights:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignements(s)		
	Class Participation		
	Présentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL		100

Module Contents

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01 International Financial Management	<ul style="list-style-type: none"> ■ Introduction ■ A brief review of Financial Management ■ Multi-National Corporations (MNCs) ■ How MNCs are different from Domestic Corporations 	Lecture		PLO 1	CLO 1	Knowledge
02 International Financial Management	<ul style="list-style-type: none"> ■ Globalization of financial markets and institutions ■ Financial crisis and financial institutions ■ Financial Management of MNCs ■ The role of finance manager in MNCs 	Lecture		PLO 1	CLO 1	Comprehension
03 Multinational Financial Management	<ul style="list-style-type: none"> ■ Overview ■ Goal of the MNC ■ Theories of International Business ■ International Opportunities 	Lecture		PLO 1	CLO 1	Knowledge
04 Multinational Financial Management	<ul style="list-style-type: none"> ■ International Business Methods ■ Exposure to International Risk ■ Overview of an MNC's Cash Flows and Value ■ Chapter 01 Case Studies 	Lecture	Assignment 1	PLO 1	CLO 1	Comprehension
05 International Flow of Funds	<ul style="list-style-type: none"> ■ Balance of Payments ■ Factors Affecting International Trade Flows: Cost of Labor, Inflation, Income Level, Credit Conditions, Government Policies, Exchange Rate 	Lecture	Quiz 1	PLO 1	CLO 1,2	Comprehension

06 International Flow of Funds <ul style="list-style-type: none"> ■ Correcting a Balance of Trade Deficit ■ International Capital Flows ■ How International Trade Affects an MNC's Value ■ Chapter 02 Case studies 	Lecture		PLO 1	CLO 1,2	Comprehension
07 International Financial Markets <ul style="list-style-type: none"> ■ Motives for Using International Financial Markets ■ Foreign Exchange Market ■ International Money Market 	Lecture		PLO 1	CLO 2,3	Comprehension
08 International Financial Markets <ul style="list-style-type: none"> ■ International Bond Market ■ International Stock Markets ■ Chapter 03 Case Studies 	Lecture	Assignment 2	PLO 1	CLO 2,3	Comprehension
09 International Financial Markets, Derivatives <ul style="list-style-type: none"> ■ Comparison of International Financial Markets ■ Currency Options ■ Futures and Forward 	Lecture		PLO 3	CLO 3,4	Comprehension
10 Derivatives <ul style="list-style-type: none"> ■ Put and Call Options ■ Graphical Analysis of Options ■ Buyer and Seller perspective 	Lecture		PLO 3	CLO 4	Comprehension
11 Exchange Rate Determination <ul style="list-style-type: none"> ■ Measuring Exchange Rate Movements ■ Exchange Rate Equilibrium 	Lecture		PLO 3	CLO 5	Analysis
12 Exchange Rate Determination <ul style="list-style-type: none"> ■ Factors that Influence Exchange Rates ■ Categorizing factors into trade and capital flow related factors 	Lecture		PLO 3	CLO 5	Comprehension
13 Exchange Rate Determination <ul style="list-style-type: none"> ■ Inflation, Interest Rate ■ Income Level, Government control, Expectations 	Lecture		PLO 3	CLO 5	Comprehension
14 Exchange Rate Determination <ul style="list-style-type: none"> ■ Speculating on Anticipated Exchange Rates Fisher Effect 	Lecture		PLO 3	CLO 5	Evaluation

<ul style="list-style-type: none"> ■ How to use exchange rate for balance of trade ■ Chapter 04 Case studies 					
15 Government Influence on Exchange Rates <ul style="list-style-type: none"> ■ Exchange Rate Systems ■ Fixed , Free Float, Managed Float and Pegged Exchange Rate System ■ Advantages and Disadvantages of different Exchange Rate Systems 	Lecture		PLO 1	CLO 3,5	Knowledge
16 Government Influence on Exchange Rates <ul style="list-style-type: none"> ■ Government Intervention ■ Direct vs. Indirect Intervention ■ Sterilized vs. non-sterilized Intervention 	Lecture	Quiz 2	PLO 1	CLO 3	Knowledge
17 Government Influence on Exchange Rates <ul style="list-style-type: none"> ■ Intervention as a Policy Tool ■ How Central Bank Intervention Can Affect an MNC's Value 	Lecture		PLO 1	CLO 3	Knowledge
18 International Arbitrage and Interest Rate Parity <ul style="list-style-type: none"> ■ International Arbitrage ■ Locational Arbitrage ■ Triangular Arbitrage 	Lecture		PLO 2	CLO 5,6	Anlayzing
19 International Arbitrage and Interest Rate Parity <ul style="list-style-type: none"> ■ Covered Interest Arbitrage ■ Derivation of Interest Rate Parity ■ Determining the Forward Premium 	Lecture		PLO 2	CLO 5,6	Evaluation
20 International Arbitrage and Interest Rate Parity <ul style="list-style-type: none"> ■ Graphic Analysis of Interest Rate Parity ■ Chapter 7 Case Studies 	Lecture	Assignment 3	PLO 2	CLO 5,6	Evaluation
21 Relationships Among Inflation, Interest Rates, and Exchange Rates <ul style="list-style-type: none"> ■ Purchasing Power Parity (PPP) ■ Interpretations of PPP ■ Rationale Behind PPP Theory 	Lecture		PLO 2	CLO 5,6	Comprehension
22 Relationships Among Inflation, Interest Rates, and Exchange Rates <ul style="list-style-type: none"> ■ Derivation of PPP ■ International Fisher Effect (IFE) 	Lecture		PLO 2	CLO 5,6	Comprehension
23 Relationships Among Inflation, Interest Rates, and Exchange Rates	Lecture		PLO 2	CLO	Comprehension

<ul style="list-style-type: none"> ■ Implications of the IFE for Foreign Investors ■ Derivation of the IFE ■ Comparison of IRP, PPP, and IFE Theories 					5,6	
24 Relationships Among Inflation, Interest Rates, and Exchange Rates <ul style="list-style-type: none"> ■ Solving Problems of IRP, PPP and IFE ■ Chapter 8 Case Studies 	Lecture	Quiz 3	PLO 2	CLO 6		Evaluation
25 Multinational Capital Budgeting <ul style="list-style-type: none"> ■ Subsidiary versus Parent Perspective ■ Tax differentials ■ Restricted remittances, Exchange rate movement 	Lecture		PLO 3	CLO 3,7		Evaluation
26 Multinational Capital Budgeting <ul style="list-style-type: none"> ■ Input for Multinational Capital Budgeting ■ Initial investment, Salvage (Liquidation) value, Operating cost etc 	Lecture		PLO 3	CLO 3,7		Evaluation
27 Multinational Capital Budgeting <ul style="list-style-type: none"> ■ NPV analysis ■ Different financing arrangements ■ Break-even salvage value ■ Different Exchange rates, With and without restricted funds 	Lecture		PLO 3	CLO 3,7		Evaluation
28 Multinational Capital Budgeting <ul style="list-style-type: none"> ■ Factors to Consider in Multinational Capital Budgeting ■ Chapter 14 Case Studies 	Lecture		PLO 3	CLO 3,7		Comprehension

Course Title: Banking Laws & Practices**Course Code: BAF-461****Credit Hours: 3****Course Instructor:**

A degree programme on either business administration or finance would be incomplete without the study of the prevalent banking law of the country. Banking is an essential part and parcel of trade and business, therefore, it is essential to get the students of business administration and finance familiar with the essential banking laws of the country. The study of banking laws is important for the students of business administration and finance who would eventually serve as business executives.

Course Object

The main object of the course is to get the students familiar with the essential banking laws of the countries as well with the laws which deal with the different financial transactions involving banking documentation etc. In this course it is sought to:

- 1)- Provide to the students of business administration and finance introduction to the legal system and the judicial hierarchy existing in the country;
- 2)- Provide to the students sound knowledge of different essential legislations concerning banking;
- 3)- Acquaint the students with banking laws and related rules and regulations and legal practices having impact on trade and business.
- 4)- Enable the students to develop necessary insight into and identify potential problems relating to banking.
- 5)- Provide to the students an extensive and up-to-date knowledge concerning the issues relating to the banking practice prevalent in the country.

Program Objectives – BSAF:

The BSAF program aims to enable students to:

PO-1:

Understand the key concepts of accounting and finance through finance theories and accounting practices.

PO-2:

Develop the analytical and critical skills to evaluate and solve business problems.

PO-3:

Plan, construct and design the decision making aspects encountered locally as well as globally.

PO-4:

Appraise measure and interpret the accounting inferential information and foster interpersonal skills and teamwork attributes

PO-5:

Apply the ethical traits inculcated to become socially responsible accounting and finance professionals.

Program Learning Outcomes – BSAF:

Upon completion of the BSAF program, the graduates will be able to:

PLO-1. Reflect and discuss competency in defining and stating the key concepts by participating, rewriting and browsing accounting cases.

PLO-2. Transform and modify from rote learning to constructive usage of financial application and knowledge.

PLO-3. Discover the inferential demonstration of the commerce and accounting concepts in the real world.

PLO-4. Belief in teamwork to make robust decisions of the challenging finance issues related to the businesses worldwide through effective communication.

PLO-5. Employ in lifelong learning and serve the community as ethical and responsible professionals.

Course Learning Outcomes:

After completing this course, students will be able to:

- 1) Understand the Pakistan's legal system, judicial hierarchy as well as major forms of business organization;
- 2) Understand the law and practice concerning the negotiation of different instruments;
- 3) Understand the law and practice concerning promissory notes, Bills of exchange;
- 4) Understand the law and practice concerning Cheques;
- 5) Understand the laws dealing with different banking offences;
- 6) Understand, working of banks and the roll of the State bank of Pakistan;
- 7) Have the sufficient knowledge about the working of banking companies.

The Relevant Legislations and Reading Material:

- 1)- The Negotiable Instrument Act, 1881;
- 2)- The State Bank of Pakistan Act 1956;
- 3)- The Banking Companies Ordinance, 1962;
- 4)- The Offences in Respect of Banks (Special Courts) Ordinance 1984.

Assessment System:

Relative grading system will be followed to award grades. Weightage is as under:

Theoretical/Instruction	No	Percentage
Assignments	4	5%
Quizzes / Class Activities	4	5%
Problem Based Activities (project)	3	10%
Midterm Exam	1	30%
End Semester Exam	1	50%
Total		100%

Course Outline

Week	Lecture	Topic	Learning Activity	Assessment Activity	PLO	CLO
1	1	An Introduction to the Legal System and Judicial Hierarchy in Pakistan Legal System	Lecture		1	1
	2	Judicial Hierarchy	Lecture		1	1
2	3	Major Forms of Business Organizations Sole Proprietorship form of Business Organization Partnership form of Business Organization	Lecture		1	1

	4	Company form of Business Organization	Lecture		1	1
3	5	The Negotiable Instrument Act 1881: Assignability v Negotiability Negotiable Instrument	Lecture	Assignme nt 1	2	2
	6	Promissory Note	Lecture	Quiz 1	2	3
4	7	Bill of Exchange, Cheque	Lecture		2	4
	8	The responsibilities of the Parties to a Cheque	Lecture		2	4
5	9	Endorsement of Negotiable Instruments.	Lecture		2	2
	10	Presentment of Negotiable Instruments	Lecture		2	2
6	11	Acceptance of Negotiable Instruments	Lecture		2	2
	12	Dishonour of Negotiable Instruments	Lecture		2	2
7	13	Noting and Protest concerning Negotiable Instrument	Lecture		2	2
	14	Responsibilities of the Parties to a Negotiable Instrument	Lecture	Assignme nt 1=2	2	2
8	15	Discharge of the Parties to a Negotiable Instrument	Lecture	Quiz 3	2	2
	16	Crossing of Cheques	Lecture			4
9	17	An Introduction to the State Bank of Pakistan Act	Lecture		3	7
	18	Functions and Responsibilities of the State Bank of Pakistan	Lecture		3	7
10	19	The Administrative Structure of the State Bank of Pakistan	Lecture		3	7
	20	Issuance of Currency Notes by the State Bank of Pakistan	Lecture		3	7

11	21	Mid-Term Examinations	Lecture	Assignment 3		
	22	Mid-Term Examinations	Lecture	Quiz 2		
12	23	An Introduction to the Banking Companies Ordinance, 1962	Lecture		3	8
	24	Business of Banking Companies	Lecture		3	8
13	25	The Administrative Structure of Banking Companies	Lecture		3	8
	26	Winding Up of Banking Companies	Lecture		3	8
14	27	An Introduction to the Offences in Respect of Banks (Special Courts) Ordinance, 1984	Lecture		4	5
	28	Special Courts for Banking Offences	Lecture		4	5
15	29	Power and Procedure of Special Courts	Lecture		4	5
	30	Punishments and Appeals concerning banking offences	Lecture		4	5
16	31	Presentations	Lecture		4	5
	32	Presentations	Lecture		4	5

Semester – VIII

CODE	COURSE	CREDITS
MGT-411	Corporate Governance	3
HUM-423	Introduction to Sociology	3
SSC-401	Chinese Language	3
AAF-472	Analysis of Financial Statements	3
AAF-474	Accounting & Financial Information System	3

Course Title: Chinese Language

Course Code: SSC 401

Credit Hours: 3+0

Course Instructor: Naghman Ahmad

Mode of Contact:

You can contact your course instructor in the following ways:

Email: ngahmad@numl.edu.pk

Meeting: By appointment via e-mail

PREREQUISITES: none

Textbook:

New Practical Chinese Reader Volume I, Beijing Language and Culture Press, by Liu Xun

Reference Material:

The instructor may provide additional cases, handouts, self-assessment quizzes and exercises, as considered necessary.

COURSE DESCRIPTION / OBJECTIVES:

Chinese Language Course aims at acquisition of the usual basic language skills of reading, writing, speaking Chinese language at beginner level. Not only has it will nourish students ability to understand basic grammar but will also let students learn Chinese characters in order to be able to communicate effectively in real Chinese situations.

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

- Acquire basic knowledge of Chinese language phonetics.
- Read Chinese pinyin and write very basic Chinese Characters
- Understand strokes of Chinese Characters' and write Chinese characters
- Some basic level Chinese language expressions and communication skills. Understand Chinese culture

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS
1	Mid Term Exam	30
2	End Term Exam	50
3	Internal Evaluation Breakdown	
	Quiz(s)	5
	Assignments(s)	5
	Class Participation	
	Présentations	
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	10
	Total	20
	GRAND TOTAL	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
01	Introduction to Chinese Language <u>Course Outline& Assessment Criteria</u>	Lecture		PLO 1	CLO 1	Knowledge
02	Phonetics & Syllables Practice of Pinyin Chart	Lecture		PLO 1	CLO 1	Knowledge
03	Chapter 1: Nǐ hǎo 你好。 Hello! Text, New Words Grammar: Word order in Chinese.	Lecture		PLO 1	CLO 1	Knowledge
04	Text and Dialogues Exercise of 1 st Chapter	Lecture		PLO 2	CLO 2	Comprehension
05	Chapter 1: Nǐ hǎo 你好。 Hello! Text, New Words Notes on important sentences	Lecture	Assignment 1 Quiz 1	PLO 2	CLO 2	Comprehension
06	Chapter 2: Nǐ máng ma? 你忙吗? Are you busy? Text , New Words Notes on important sentences	Lecture		PLO 1	CLO 1	Comprehension
07	Make question answers from chapter 1 and 2	Lecture	Assignment 2	PLO 2	CLO 3	Comprehension

08	Pronunciation Drills Grammar : 1. Sentence with an adjectival Phrase 2. "Yes-No" questions with "吗". Exercise of Chapter 2.	Lecture		PLO 1	CLO 1	Knowledge
09	Revision of first 2 Chapters 复习第一和第二课	Lecture		PLO 2	CLO 2	Comprehension
10	Syllables, Initials, Finals, Tones Basic sentence structure	Lecture		PLO 2	CLO 3	Comprehension
11	Chapter 3: Tā shì nǎ guó rén? 她是哪国人? What is her nationality? Text , New Words Notes Practice of Third tone Sandhi	Lecture		PLO 2	CLO 2	Comprehension
12	Grammar Tone Sandhi of "不". Exercise of Chapter 3	Lecture		PLO 1	CLO 1	Comprehension
13	Chapter 4: Rènshí nǐ hěn gāoxìng 认识你很高兴。 I am Glad to meet you. Text, New Words.	Lecture		PLO 2	CLO 3	Knowledge
14	Lesson no 3 new words, dialogues and text	Lecture	Quiz 2	PLO 1	CLO 1	Knowledge
15	Conversation practice Grammar 1. Sentences with "是" Translation practice from exercise.	Lecture		PLO 1	CLO 3	Comprehension

16	Revision of first 4 Chapters 复习第一到第四课	Lecture		PLO	CLO 1	Comprehension
17	Chapter 5: Cāntīng nǎr? 餐厅哪儿? Where is Dining Hall? Text, New Words, Notes	Lecture		PLO 1	CLO 2	Comprehension
18	Comprehensive practice. Questions with an interrogative pronoun	Lecture		PLO 1	CLO 1	Knowledge
19	Chapter No.6: Wǒmen qù yóuyǒng, hǎo ma? 我们去游泳, 好吗? Shall we go swimming? New Words, Text 1 Notes	Lecture		PLO 1	CLO 5	Creation
20	Chapter No.6: Wǒmen qù yóuyǒng, hǎo ma? 我们去游泳, 好吗? Shall we go swimming? New words, Text 2	Lecture		PLO 1	CLO 1	Knowledge
21	Make 15 to 20 Sentences with “是”	Lecture	Assignment 3	PLO 2	CLO 2	Comprehension
22	Revision of Chapters 5 & 6 复习第五和第六课	Lecture		PLO 2	CLO 2	Comprehension
23	Chapter 7: Nǐ rèn shì bù rènshí tā? Do you know him? New words, Texts, Notes	Lecture		PLO 2	CLO 3	Creation
24-25	<ul style="list-style-type: none"> ○ Drills and practice ○ Grammar ○ V/A -not- V/A questions ○ Abbreviated sentences with “呢” <p>The position of “也” and “都” in sentence.</p>	Lecture		PLO 2	CLO 2	Knowledge

26-27	Introduce yourself in Chinese (zi wo jieshao)	Lecture	Presentation	PLO 2	CLO 5	Creation
28	Revision/ case/ discussion/ exercise	Discussion		PLO 1	CLO 5	Creation

Course Title: Accounting & Financial Information System**Course Code: ACCT-475****Credit Hours: 3****Course Instructor:****Mode of Contact:**

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

Prerequisites: As an advanced accounting and finance course, the student must have an understanding of Principles of Accounting, Financial Accounting, Cost Accounting, Managerial Accounting, and Financial Management.

Textbook / Reference Books:

- QuickBooks 2016 – the missing manual by Bonnie Biafore (For QuickBooks Desktop version)
- QuickBooks 2021 For Dummies by Stephen L. Nelson
- Mastering QuickBooks 2022 by Crystalynn Shelton, 3rd Edition (For QuickBooks Online version)

Course Description:

This course is based on accounting software named QuickBooks which has been designed for extensive learning and application of accounting. This course is a practical application of accounting concepts by utilizing QuickBooks software. This course mainly covers creating and maintaining company accounting information, customers and vendors database, inventory management, and payroll information, in addition to processing the accounting cycle. The course also focuses on the generation of accounting and financial reports and their application to business decisions. The course is aimed to develop an understanding of basic accounting concepts for use in a computerized accounting environment by utilizing QuickBooks and MS Excel.

Course Objectives:

- CO 1: To introduce QuickBooks for setting up a company and creating backup/restore files.
- CO 2: To discuss the basic financial accounting tools related to chart of accounts, customers, vendors, inventory, employees, sales, purchases, payroll, etc.
- CO 3: To discuss the management of invoicing, account receivables, expenses, and inventory.
- CO 4: To introduce the role of financial reports in business decision making.

Course Learning Outcomes:

CLO 1: Identify the basic QuickBooks features; basic screens, windows, and other tools used in the software.

CLO 2: Set up the chart of accounts (COAs) and manage records of customer, vendors, inventory, employees, sales, purchases, payroll, etc.

CLO 3: Managing invoicing, account receivables, expenses, and inventory.

CLO 4: Produce and evaluate the financial reports and discuss its significance for decision-making.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS	MARKS	
1	Mid Term Exam	30	
2	End Term Exam	50	
3	Internal Evaluation Breakdown		
	Quiz(s)		
	Assignments(s)		
	Class Participation		
	Presentations		
	Case Discussion		
	Lab Work/Practical Project		
	Any Other		
	Total	20	20
	GRAND TOTAL	100	

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁱ	CLO	Thinking Level
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01	<ul style="list-style-type: none"> • Revision of accounting concepts • Introduction to softwares 					
	CHAPTER 1: Introduction to QuickBooks	Lecture		PLO 4	CLO 1	Knowledge
	<ul style="list-style-type: none"> • Creating a Company File, Opening QuickBooks, Choosing a Start Date 					
02	<ul style="list-style-type: none"> • Opening an Existing Company File • Modifying Company Info • File backup and restore 	Lecture		PLO 4	CLO 1	Knowledge
03	CHAPTER 3: Setting Up a Chart of Accounts	Lecture		PLO 4	CLO 2	Comprehension
	<ul style="list-style-type: none"> • Acquiring a Chart of Accounts • Planning the Chart of Accounts 					
04	<ul style="list-style-type: none"> • Creating Accounts and Subaccounts • Working with Accounts 	Lecture		PLO 4	CLO 2	Comprehension
05	CHAPTER 4: Setting Up Customers and Jobs	Lecture		PLO 4	CLO 2	Knowledge
	<ul style="list-style-type: none"> • Working with the Customer Center • Creating Customers in QuickBooks 					
06	<ul style="list-style-type: none"> • Creating Jobs in QuickBooks 	Lecture	Assignment 1 Quiz 1	PLO 4	CLO 2	Knowledge
07	CHAPTER 4: Setting Up Vendors	Lecture		PLO 4	CLO 2	Knowledge
	<ul style="list-style-type: none"> • Working with the Vendor Center • Creating Vendors in QuickBooks 					
08	<ul style="list-style-type: none"> • Working with Customers, Jobs, and Vendors 	Lecture		PLO 4	CLO 2	Knowledge
09	CHAPTER 5: Setting Up Items	Lecture		PLO 4	CLO 2	Knowledge
	<ul style="list-style-type: none"> • What Items Do • When You Don't Need Items • Should You Track Inventory with Items? • Planning Your Items 					
10	<ul style="list-style-type: none"> • Creating Items, Service Items, Product Items, Other Types of Items • Working with Items 	Lecture		PLO 4	CLO 2	Knowledge
11	CHAPTER 21: Working with Sales Tax	Lecture		PLO 4	CLO 2	Knowledge
	<ul style="list-style-type: none"> • Setting Up Sales Tax • Producing Reports of the Sales Tax You Owe • Paying Sales Tax 					

12	CHAPTER 15: Doing Payroll					
	<ul style="list-style-type: none"> Getting Started with Payroll Recording Transactions from a Payroll Service 	Lecture		Assignment 2 Quiz 2	PLO 4	CLO 2 Knowledge
13	CHAPTER 10: Invoicing					
	<ul style="list-style-type: none"> Choosing the Right Type of Form Sales Forms and Accounts Creating Invoices 	Lecture			PLO 4	CLO 3 Knowledge
14	<ul style="list-style-type: none"> Creating Batch Invoices, Invoicing for Billable Time and Costs 	Lecture			PLO 4	CLO 3 Knowledge
15	CHAPTER 10: Invoicing (Contd.)					
	<ul style="list-style-type: none"> Estimating Jobs Creating Progress Invoices Handling Customer Refunds and Credits Modifying Invoices 	Lecture			PLO 4	CLO 3 Knowledge
16	CHAPTER 13: Managing Accounts Receivable					
	<ul style="list-style-type: none"> Receivables Aging Receiving Payments for Invoiced Income Applying Credits to Invoices When You Receive Payments 	Lecture			PLO 4	CLO 3 Comprehension
17	CHAPTER 13: Managing Accounts Receivable (Contd.)					
	<ul style="list-style-type: none"> Discounting for Early Payment Correcting Misapplied Customer Payments 	Lecture			PLO 4	CLO 3 Comprehension
18	<ul style="list-style-type: none"> Applying Finance Charges, Cash Sales, Making Deposit 	Lecture			PLO 4	CLO 3 Comprehension
19	CHAPTER 9: Paying for Expenses					
	<ul style="list-style-type: none"> When to Pay Expenses Entering Bills Recording a Deposit to a Vendor Paying Your Bills 	Lecture		Assignment 3 Quiz 3	PLO 4	CLO 3 Knowledge
20	<ul style="list-style-type: none"> Writing Checks Without Entering Bills Producing Checks Paying Using Other Payment Methods 	Lecture			PLO 4	CLO 3 Knowledge

21 CHAPTER 20: Managing Inventory

- Setting Up Inventory Items
 - Purchasing Inventory
 - Selling Inventory
 - Running Inventory Reports
- Lecture PLO 4 CLO 3 Comprehension

- 22**
- Working with the Inventory Center
 - Performing a Physical Inventory
 - Adjusting Inventory in QuickBooks
- Lecture PLO 4 CLO 3 Comprehension

23 CHAPTER 23: Tracking Finances with Reports and Graphs

- Finding the Right Reports
 - Running Reports
 - Adding Comments to Reports
- Lecture PLO 7 CLO 4 Comprehension

- 24**
- Printing and Saving Reports, Customizing Reports, Memorizing Reports
- Lecture PLO 7 CLO 4 Comprehension

- 25**
- Processing accounting cycle using Excel
- Lecture PLO 4 CLO 4 Comprehension

- 26**
- Producing financial statements using Excel
- Lecture PLO 7 CLO 4 Comprehension

- 27**
- Loan and lease amortization using Excel
- Lecture PLO 4 CLO 4 Comprehension

28 Financial Statements Analysis using Case study through Excel

- Vertical Analysis
 - Horizontal Analysis
 - Ratios Analysis
- Case study PLO 7 CLO 4 Comprehension

Course Title: Analysis of Financial Statements

Course Code: AAF-472

Credit Hours: 3

Course Instructor:

Mode of Contact:

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITE

Fundamentals of Accounting, Financial Accounting, Cost Accounting, Introduction to Finance, Financial Management

COURSE DESCRIPTION:

This course is an introduction to financial statement analysis, aiming to provide you the basic skills and techniques to analyse financial statements for the purpose of valuation. You will learn how to evaluate financial statements and perform prospective, credit, and equity analyses. Students will also learn how to recast and adjust financial statements to obtain a better estimate of earning power.

COURSE OBJECTIVES:

Financial reports are the primary means by which managers communicate company results to investors, creditors and analysts. These parties use the reports to judge company performance, to assess creditworthiness, to predict future financial performance, and to analyse possible acquisitions and take-overs. Users of financial statements must be able to meaningfully interpret financial reports, construct measures of financial performance and analyse the reporting choices made by companies. Also, since company managers choose accounting techniques when making their reports, users must learn to undo the effects of these accounting choices. The purpose of this course is to give the foundation for such analysis.

COURSE LEARNING OUTCOMES:

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

1. Calculate and interpret a range of accounting ratios from the financial statements of large companies.
2. Appreciate the complex nature of real-life financial statement ratio calculations.
3. Understand the role of, and draw upon, the strategic (competitive and sustainability) context of a business in interpreting that business's financial statements.
4. Effectively interpret financial statements from the perspective of the forward-looking information needs of different stakeholders.
5. Understand a range of factors that can indicate the quality and reliability of financial statement information.
6. Appreciate the various sources of data that may be useful in analyzing the position, performance, and future prospects of a firm

RECOMMENDED TEXT BOOK:

- The Analysis and use of Financial Statements (3rd Edition) By:Gerald I. White, Ashwinpaul C. Sondhi, and Dov Fried.
- Financial Statement Analysis Using Financial Accounting Information (7th Edition) By: Charles H. Gibson

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	30
2.	End Term Exam	50
3.	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Total	20
	Grand Total	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO ⁱ	CLO	Thinking Level
01	Introduction to Analysis of Financial Statements, Utilization and Practicality of the Course	Lecture		PLO 1	CLO 5	Knowledge

02	<p>Framework for Financial Statements Analysis Need for financial statement analysis, Users of financial statements Principal financial statements Qualitative characteristics of accounting data Chapter # 1 (Sondhi) Chapter # 1 (Gibson)</p>	Lecture		PLO 1	CLO 5	Knowledge
03	<p>Framework for Financial Statements Analysis.... GAAP Chapter # 1 (Sondhi) Chapter # 1 (Gibson)</p>	Lecture		PLO 1	CLO 4	Comprehension
04	<p>Accounting Policies and their Impact on Financial Analysis.... Overview of Accounting Cycle Auditor's Report and its types Chapter # 2 (Sondhi) Chapter # 2 (Gibson)</p>	Lecture		PLO 1	CLO 4	Comprehension
05	<p>Accounting Policies and their Impact on Financial Analysis.... The accrual concept of income Revenue recognition methods Percentage-of-Completion Method Completed contract method Chapter # 2 (Sondhi) Chapter # 2 (Gibson)</p>	Lecture		PLO 1	CLO 4	Comprehension
06	<p>Accounting Policies and their impact on Financial Analysis..... Nonrecurring items Adjustments for Nonrecurring items Management Discretion and Earnings Manipulation Chapter # 2 (Sondhi)</p>	Lecture	Assignment 1 Quiz 1	PLO 1	CLO 4	Comprehension

07	Cash Flow Statement Analysis Need for a Cash Flow Statement Importance of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
08	Cash Flow Statement Analysis.... Basic Elements of Cash Flow statement Cash Flow Classification Issues Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
09	Cash Flow Statement Analysis.... Direct and Indirect cash flow method Preparation of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
10	Cash Flow Statement Analysis.... Analysis of cash flow information Free Cash Flows and Valuation Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
11	Foundations of Ratio and Financial Analysis Purpose and use of ratio analysis Cautionary Note Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture		PLO 4	CLO 1	Comprehension
12	Foundations of Ratio and Financial Analysis..... Common size statements Vertical and Horizontal Analysis Case Study: Cooper Tire & Rubber Company. Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture	Assignment 2 Quiz 2	PLO 4	CLO 1	Comprehension

13	Foundations of Ratio and Financial cont... Categories of ratios: Liquidity analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
14	Foundations of Ratio and Financial cont... Activity analysis Profitability analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
15	Foundations of Ratio and Financial cont... Long-term debt and solvency analysis Ratios: An integrated analysis Chapter # 4 (Sondhi) Chapter # 8 & 9 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
16	Foundations of Ratio and Financial cont... Earnings per share and other ratios used in valuation Trend Analysis Chapter # 4 (Sondhi) Chapter # 10 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
17	Foundations of Ratio and Financial cont... Operating and financial leverage Leverage and its effect on earnings Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
18	Foundations of Ratio and Financial cont... Operating and financial leverage Leverage and its effect on earnings Case Study: "The Case of the Beleaguered, Burgled Balance Sheet" Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension

19	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
20	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
21	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
22	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
23	Analysis of Inventories Inventory and cost of goods sold: Basic relationships LIFO Versus FIFO: Income, Cash flow, and working capital effect Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)	Lecture	PLO 4	CLO 5	Comprehension

24	<p>Analysis of Inventories</p> <p>Inventory and cost of goods sold: Basic relationships</p> <p>LIFO Versus FIFO: Income, Cash flow, and working capital effect</p> <p>Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
25	<p>Analysis of Inventories cont...</p> <p>Adjustments from LIFO to FIFO</p> <p>Financial ratio: LIFO Versus FIFO</p> <p>Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
26	<p>Analysis of Inventories cont...</p> <p>Adjustments from LIFO to FIFO</p> <p>Financial ratio: LIFO Versus FIFO</p> <p>Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
27	<p>Financial Planning and Forecasting</p> <p>Introduction to basic financial planning models</p> <p>A simple financial planning model</p> <p>The Percentage of sales approach</p> <p>Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)</p>	Lecture	PLO 4	CLO 6	Comprehension
28	<p>Financial Planning and Forecasting.....</p> <p>Additional/External fund needed</p> <p>Additional/External financing and growth</p> <p>Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)</p>	Lecture	PLO 4	CLO 6	Comprehension
29	Presentations		PLO 4	CLO 2	Creation

Course Title: Financial Reporting and Analysis**Course Code: FIN-345****Credit Hours: 3****Course Instructor:****Mode of Contact:**

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITE

Fundamentals of Accounting, Financial Accounting, Cost Accounting, Introduction to Finance, Financial Management

COURSE DESCRIPTION:

This course is an introduction to financial statement analysis, aiming to provide you the basic skills and techniques to analyse financial statements for the purpose of valuation. You will learn how to evaluate financial statements and perform prospective, credit, and equity analyses. Students will also learn how to recast and adjust financial statements to obtain a better estimate of earning power.

COURSE OBJECTIVES:

Financial reports are the primary means by which managers communicate company results to investors, creditors and analysts. These parties use the reports to judge company performance, to assess creditworthiness, to predict future financial performance, and to analyse possible acquisitions and take-overs. Users of financial statements must be able to meaningfully interpret financial reports, construct measures of financial performance and analyse the reporting choices made by companies. Also, since company managers choose accounting techniques when making their reports, users must learn to undo the effects of these accounting choices. The purpose of this course is to give the foundation for such analysis.

COURSE LEARNING OUTCOMES:

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

7. Calculate and interpret a range of accounting ratios from the financial statements of large companies.
8. Appreciate the complex nature of real-life financial statement ratio calculations.
9. Understand the role of, and draw upon, the strategic (competitive and sustainability) context of a business in interpreting that business's financial statements.

10. Effectively interpret financial statements from the perspective of the forward-looking information needs of different stakeholders.
11. Understand a range of factors that can indicate the quality and reliability of financial statement information.
12. Appreciate the various sources of data that may be useful in analyzing the position, performance, and future prospects of a firm

RECOMMENDED TEXT BOOK:

- The Analysis and use of Financial Statements (3rd Edition) By:Gerald I. White, Ashwinpaul C. Sondhi, and Dov Fried.
- Financial Statement Analysis Using Financial Accounting Information (7th Edition) By: Charles H. Gibson

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	30
2.	End Term Exam	50
3.	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Total	20
	Grand Total	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLOⁱ	CLO	Thinking Level
01	Introduction to Analysis of Financial Statements, Utilization and Practicality of the Course	Lecture		PLO 1	CLO 5	Knowledge
02	Framework for Financial Statements Analysis Need for financial statement analysis, Users of financial statements Principal financial statements Qualitative characteristics of accounting data Chapter # 1 (Sondhi) Chapter # 1 (Gibson)	Lecture		PLO 1	CLO 5	Knowledge
03	Framework for Financial Statements Analysis.... GAAP Chapter # 1 (Sondhi) Chapter # 1 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension
04	Accounting Policies and their Impact on Financial Analysis.... Overview of Accounting Cycle Auditor's Report and its types Chapter # 2 (Sondhi) Chapter # 2 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension
05	Accounting Policies and their Impact on Financial Analysis.... The accrual concept of income Revenue recognition methods Percentage-of-Completion Method Completed contract method Chapter # 2 (Sondhi) Chapter # 2 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension

06	Accounting Policies and their impact on Financial Analysis..... Nonrecurring items Adjustments for Nonrecurring items Management Discretion and Earnings Manipulation Chapter # 2 (Sondhi)	Lecture	Assignment 1 Quiz 1	PLO 1	CLO 4	Comprehension
07	Cash Flow Statement Analysis Need for a Cash Flow Statement Importance of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
08	Cash Flow Statement Analysis.... Basic Elements of Cash Flow statement Cash Flow Classification Issues Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
09	Cash Flow Statement Analysis.... Direct and Indirect cash flow method Preparation of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
10	Cash Flow Statement Analysis.... Analysis of cash flow information Free Cash Flows and Valuation Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
11	Foundations of Ratio and Financial Analysis Purpose and use of ratio analysis Cautionary Note Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture		PLO 4	CLO 1	Comprehension

12	Foundations of Ratio and Financial Analysis..... Common size statements Vertical and Horizontal Analysis Case Study: Cooper Tire & Rubber Company. Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture	Assignment 2 Quiz 2	PLO 4	CLO 1	Comprehension
13	Foundations of Ratio and Financial cont... Categories of ratios: Liquidity analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
14	Foundations of Ratio and Financial cont... Activity analysis Profitability analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
15	Foundations of Ratio and Financial cont... Long-term debt and solvency analysis Ratios: An integrated analysis Chapter # 4 (Sondhi) Chapter # 8 & 9 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
16	Foundations of Ratio and Financial cont... Earnings per share and other ratios used in valuation Trend Analysis Chapter # 4 (Sondhi) Chapter # 10 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
17	Foundations of Ratio and Financial cont... Operating and financial leverage Leverage and its effect on earnings Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension

18	Foundations of Ratio and Financial cont... Operating and financial leverage Leverage and its effect on earnings Case Study: "The Case of the Beleaguered, Burgled Balance Sheet" Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)	Lecture	PLO 4	CLO 2	Comprehension
19	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
20	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
21	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension
22	Statement Analysis for Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies Chapter # 15 (Gibson)	Lecture	PLO 4	CLO 4	Comprehension

23	<p>Analysis of Inventories Inventory and cost of goods sold: Basic relationships LIFO Versus FIFO: Income, Cash flow, and working capital effect Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
24	<p>Analysis of Inventories Inventory and cost of goods sold: Basic relationships LIFO Versus FIFO: Income, Cash flow, and working capital effect Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
25	<p>Analysis of Inventories cont... Adjustments from LIFO to FIFO Financial ratio: LIFO Versus FIFO Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
26	<p>Analysis of Inventories cont... Adjustments from LIFO to FIFO Financial ratio: LIFO Versus FIFO Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension

27	Financial Planning and Forecasting Introduction to basic financial planning models A simple financial planning model The Percentage of sales approach Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)	Lecture	PLO 4	CLO 6	Comprehension
28	Financial Planning and Forecasting..... Additional/External fund needed Additional/External financing and growth Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)	Lecture	PLO 4	CLO 6	Comprehension
29	Presentations		PLO 4	CLO 2	Creation
30	Presentations		PLO 4	CLO 2	Creation

Course Title: Corporate Governance

Course Code: MGT-411

Credit Hours: 3+0

Course Instructor: Osama Hayat

Prerequisites:

Introduction to Business and Financial Reporting

COURSE DESCRIPTION/OBJECTIVES:

The value of a firm depends on good corporate governance practices protecting investors. Greater protection of shareholders lowers the cost of capital due to better risk mitigation. Thus, the set of governance practices, rules, and regulations that promote private sector investment and jobs creation also promote firm value. Topics include the role and responsibilities of shareholders (principals), the boards of directors (the principals' representatives), and the executive management (agent). They also include executive compensation policies, boardroom structure and practices, corporate disclosure and transparency, and the value of the shareholder vote. The course looks into corporate pyramidal structures, shareholders, board of directors, the risk management and internal control. It examines that how transparency, accountability, responsibility, and fair and equitable treatment of all shareholders help improve corporate governance and reduce agency conflicts between principals, management, and the board of directors.

COURSE LEARNING OUTCOMES:

After completing this course the students will be able to:

1. Understand the corporate governance and its approaches
2. Comprehend the Shareholders as a key player of corporate governance.
3. Understand the Types of Board and Role of Directors
4. Learn the financial reporting practices
5. Analyze the Risk Management Process and Internal Control
6. Understand the Corporate Social Responsibility and Importance of Business Ethics

RECOMMENDED TEXT BOOK:

1. Corporate Governance – An Introductory text for Pakistan By: Dr. Safdar Ali Butt (Latest Edition)

REFERENCE BOOKS / MATERIAL

- ✓ Business Ethics: Text and Cases for Pakistan
- ✓ Business Ethics by Joseph W. Weills. 5th Edition.
- "A.C-Fernando (2006), Corporate Governance Principles, Policies and Practices, Pearson Education S. Asia."
- Handouts
- Case studies

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	30
2.	End Term Exam	50
3.	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Presentations	
	Case Discussion	
	Lab Work/Practical Project	
	Any Other	
	Total	20
	Grand Total	100

COURSE CONTENTS

Wee kNo	Lectur eNo	TOPICS TO BE COVERED	Learning Activity	Assessment	PLO	CLO	Thinking Level
1.	1.	Corporate Governance <ul style="list-style-type: none"> • What is Corporate Governance? • What is a company? • Characteristics of a Company and Types of Companies • Why Corporate Governance is Important 	Lecture		1,5	CLO 1	Knowledge
	2.	Need for Corporate Governance <ul style="list-style-type: none"> • Need for Corporate Governance • Governance & Management 	Lecture		1	CLO 1,2	Knowledge
2.	3.	Approaches to Corporate Governance <ul style="list-style-type: none"> • Shareholders Approach • Stakeholders Approach • Which approach is best? 	Lecture/ Class Discussion	Quiz	4,5		Comprehen sion
	4.	Why is CG Important? <ul style="list-style-type: none"> • Good reputation is good business • Protection of stakeholders' interest • Support to capital markets • Support to society 	Lecture	Assignment	1,5	CLO 1,2	Knowledge
3.	5.	The Shareholders <ul style="list-style-type: none"> • Who is a shareholder? • Types of the shares • Features of Preference shares 	Lecture		1,5	CLO 2	Knowledge

	6.	<ul style="list-style-type: none"> • Classification of Shareholders • Internal & External Shareholders • Small & Large Shareholders • Corporate Shareholders 	Lecture	Quiz	1,4		Knowledge
4.	7.	The Board of Directors <ul style="list-style-type: none"> • Importance of the Board • The Board's Role • Board Types 	Lecture		1	CLO 3	Knowledge
	8.	The Board of Directors <ul style="list-style-type: none"> • Powers of the Board • Functions of a Board • Balance of Board 	Lecture		1,5		Knowledge
5.	9.	<ul style="list-style-type: none"> • Consequences of Imbalance • Good Board Room Practices • CEO Duality (Pros & Cons) 	Lecture		3,4,5	CLO 3	Knowledge
	10.	<ul style="list-style-type: none"> • Case Study Discussion-II (The case for Balanced Boards) 	Discussion	Assignment	4,5		Application
6.	11.	The Directors <ul style="list-style-type: none"> • Types of Directors • Executive Vs Non Executive Directors • Representative & Independent Directors • Independent Non-Executive Directors • De-facto directors • Shadow directors • Alternate directors 	Lecture		1,3	CLO 3	Knowledge

	12	The Directors <ul style="list-style-type: none"> • What should they have to be good directors? • Skill & Care Duty • Directors' Liability 	Lecture	Quiz	1,5		Knowledge
7.	13.	<ul style="list-style-type: none"> • Independent Non Executive directors • Test of Independence • Preserving Independence of INED's 	Lecture		1,5	CLO 3	Knowledge
	14.	<ul style="list-style-type: none"> • Main Role of INED's • Issues in Pakistan • Insider Trading & Market Abuse • Dominant Personality Issues 	Lecture		4,5		Knowledge
		Midterm Exam			1,5		
8.	15.	Ethics in Financial Reporting <ul style="list-style-type: none"> • Annual Report of a company • Financial Statements • Qualities of Financial Statements 	Lecture		4	CLO 4	Knowledge
	16	<ul style="list-style-type: none"> • Misleading Financial Statements • Audit Report and its Types • Creative Accounting • Ethical Approach to Financial Reporting 	Lecture/ Class Discussion	Assignment	4,5		Comprehension
9.	17	Internal Control <ul style="list-style-type: none"> • Objectives of Internal Control • Components of Internal Control • Roles and responsibilities • 	Lecture		2,3	CLO 5	Knowledge

	18	<ul style="list-style-type: none"> • Tools of Internal Control • Basic, Supervisory & Internal Checks • Whistle-blowing 	Lecture	Quiz	1,5		Knowledge
10.	19	Risk Management <ul style="list-style-type: none"> • Risk • Types of Risk • Risk Management Process 	Lecture		1,4,5	CLO 5	Knowledge
	20	<ul style="list-style-type: none"> • Risk Management Techniques • Risk Transfer Modes 	Lecture	Assignment	1,5		Knowledge
11.	21	<ul style="list-style-type: none"> • Corporate Social Responsibility • Defining CSR • Views on CSR • Principles of CSR 	Lecture		1	CLO 6	Knowledge
	22	<ul style="list-style-type: none"> • Case for CSR • Case Against CSR • Benchmarking in CSR 	Lecture		1,5		Knowledge
12.	23	<ul style="list-style-type: none"> • Case Study-I (The Johnson & Johnson Tylenol Crisis) 	Lecture /Discussion		4,5	CLO 6	Application
	24			Assignment	4,5		Application
13.	25	<ul style="list-style-type: none"> • Business Ethics • Evolution • Ethical Enforcement • Advantages of Business Ethics 	Lecture		1,5	CLO 6	Knowledge

	26	<ul style="list-style-type: none"> • Areas where ethical standards should be applied • Characteristics of an ethical organization • Roots of Unethical behavior 	Lecture		1,5		Knowledge
14.	27	<ul style="list-style-type: none"> • Aspects of Corporate Unethical Behaviour • How to Enforce Ethics in a company • Ethics Policy 	Lecture		4,5	CLO 6	Knowledge
	28	<ul style="list-style-type: none"> • Pakistani Scenario • How to Rectify the situation 	Lecture		1,5		Knowledge
15.	29 & 30	<ul style="list-style-type: none"> • Presentation / Revision 	Presentatio n				

Course Title: Introduction to Sociology

Course Code: SSC-311

Credit Hours: 3+0

Course Instructor: Tayyab Ali Baig

Mode of Contact" You can contact your course instructor in the following ways:

Email: tayyab.baig@numl.edu.pk

Meeting: By appointment via e-mail

Prerequisites:

Principles of Management, Business Ethics

Main Textbook:

Carr, D., Giddens, A., Duneier, M., & Appelbaum, R. P. (2018). Introduction to sociology (p. 575). New York: WW Norton & Company.

Reference Material:

- Brij Mohan - Introduction to Sociology_ Concepts and Theories-Routledge India (2022)
- Tonja R. Conerly, Kathleen Holmes, Asha Lal Tamang - Introduction to Sociology-OpenStax (2021)

Course Description:

"Introduction to Sociology" is a foundational course designed to introduce students to the field of sociology, providing them with a comprehensive understanding of the core principles, theories, and methodologies that sociologists use to study society. This course equips students with the essential tools to analyze and interpret the complex dynamics of human interaction, institutions, and cultures in contemporary society. Through a combination of theoretical exploration and practical applications, students will gain a deeper appreciation for the social forces that shape our world.

Course Objectives:

The course objectives are:

- CO 1. To explore Society: Understand what sociology is and how it helps us study the world around us.
- CO 2. To examine Social Life: Learn how social groups, relationships, and cultures influence our behavior.
- CO 3. To understand Social Issues: Identify and discuss key social problems like inequality, discrimination, and crime.

CO 4. To think Critically: Develop critical thinking skills to question assumptions and evaluate information.

CO 5. To research Social Topics: Learn basic research methods to investigate social questions.

Course Learning Outcomes:

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

CLO 1. Explain Sociological Concepts: Define and use key sociological terms and ideas.

CLO 2. Analyze Social Situations: Understand how society shapes individual behavior and vice versa.

CLO 3. Recognize Social Problems: Identify real-world social issues and discuss their causes and effects.

CLO 4. Evaluate Information: Critically assess information and arguments related to social topics.

CLO 5. Conduct Basic Research: Conduct simple sociological research and interpret findings.

ASSESSMENT INSTRUMENT WITH WEIGHTS:

SNR	ITEMS		MARKS
1	Mid Term Exam		30
2	End Term Exam		50
3	Internal Evaluation Breakdown		
	Assignments		
	Class Participation		
	Project and Presentation		
	Quiz		
	Total	20	20
	GRANDTOTAL		100

COURSE CONTENTS:

Week	Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLO	CLO	Thinking Level
1	1	What is Sociology? <ul style="list-style-type: none"> • Basic Concepts • The development of sociological thinking 	Lecture		PLO 1	CLO 1,2	Knowledge

	2	<ul style="list-style-type: none"> • Modern theoretical approaches • How sociology helps us? 	Lecture		PLO 1,4	CLO 1,2	Knowledge
2	3	Culture and Society <ul style="list-style-type: none"> • Basic Concepts • The sociological study of culture 	Lecture		PLO 1,5	CLO 1	Knowledge
	4	<ul style="list-style-type: none"> • Research Today: Understanding the modern world • The Unanswered Questions 	Lecture	Assignment # 1	PLO 1	CLO 3	Knowledge
3	5	Social and Digital Interactions <ul style="list-style-type: none"> • Basic Concepts • Theories of Social Interaction • Contemporary research on social interaction 	Lecture	Quiz # 1	PLO 1	CLO 1,2	Knowledge
	6	Article Discussion: The simple power of communicating with kindness.	Discussion		PLO 1,4	CLO 4	Comprehension
4	7	Groups Networks and Organizations <ul style="list-style-type: none"> • Basic Concepts • In-groups and Out-groups • Effects of size 	Lecture		PLO 1	CLO 1,2	Knowledge
	8	<ul style="list-style-type: none"> • Theories of organizations • The macdonalization of society 	Lecture	Assignment #2	PLO 1	CLO 1,3	Knowledge
5	9	Conformity, Deviance and Crime <ul style="list-style-type: none"> • Basic Concepts • Society and Crime: Sociological Theories 	Lecture	Quiz # 2	PLO 1	CLO 1,3	Knowledge
	10	<ul style="list-style-type: none"> • Crime and Deviance • Criminal Justice System • Death Penalty 	Lecture		PLO 1	CLO 1,3	Knowledge
6	11	Article Discussion: Bringing down the president: Do ends justify means?	Discussion		PLO 1,4	CLO 4	Comprehension
	12	Project Discussion	Discussion		PLO 1,4,5	CLO 4,5	Comprehension
7	13	Class Activity: In-Group Anonymous Communication: Figuring social perceptions anonymity	Activity		PLO 4,5	CLO 3,4	Comprehension
	14	Course Revision	Lecture		PLO 1	CLO 1	Knowledge

MIDTERM EXAMS

8	15	Gender inequality <ul style="list-style-type: none"> • Basic Concepts • Functionalist approach and feminism 	Lecture		PLO 1	CLO 1,3	Knowledge
	16	<ul style="list-style-type: none"> • Inequalities at workplace • Inequalities in family • Inequalities in politics 	Lecture		PLO 1	CLO 1,3	Knowledge
9	17	Race, Ethnicity and Racism <ul style="list-style-type: none"> • Race and Ethnicity • Racism 	Lecture	Assignment # 3	PLO 1	CLO 1,3	Knowledge
	18	<ul style="list-style-type: none"> • Models of ethnic integration • Global migration 	Lecture		PLO 1	CLO 1,3	Knowledge
10	19	Article Discussion: Women in the workplace; A research roundup	Discussion		PLO 1,4	CLO 4	Comprehension
	20	Class Activity: Role plays in workplace setting	Activity		PLO 4,5	CLO 3,4	Comprehension
11	21	Work and Economic Life <ul style="list-style-type: none"> • Theories of work and economic life • The informal economy 	Lecture		PLO 1	CLO 1,3	Knowledge
	22	<ul style="list-style-type: none"> • Corporate Power • Workers and their challenges 		Quiz # 3	PLO 1	CLO 1,3	Knowledge
12	23	Religion in Modern Society <ul style="list-style-type: none"> • Sociologist and religion • Religious economy 	Lecture		PLO 1	CLO 1,3	Knowledge
	24	<ul style="list-style-type: none"> • Gender and religion 	Lecture		PLO 1	CLO 1,3	Knowledge
13	25	Globalization in Changing World <ul style="list-style-type: none"> • Social Change • The Skeptics 	Lecture		PLO 1	CLO 1,3	Knowledge
	26	<ul style="list-style-type: none"> • Globalization and risk • Globalization and inequality 	Lecture		PLO 1	CLO 1,3	Knowledge
14	27	Project Presentations			PLO 4,5	CLO 4,5	Creativity
	28	Project Presentations			PLO 4,5	CLO 4,5	Creativity

ENDTERM EXAMS

Course Title: Analysis of Financial Statements

Course Code:

Credit Hours: 3

Course Instructor:

Mode of Contact:

You can contact your course instructor in the following ways:

Email:

Meeting: By appointment via e-mail

PREREQUISITE

Fundamentals of Accounting, Financial Accounting, Cost Accounting, Introduction to Finance, Financial Management

COURSE DESCRIPTION:

This course is an introduction to financial statement analysis, aiming to provide you the basic skills and techniques to analyse financial statements for the purpose of valuation. You will learn how to evaluate financial statements and perform prospective, credit, and equity analyses. Students will also learn how to recast and adjust financial statements to obtain a better estimate of earning power.

COURSE OBJECTIVES:

Financial reports are the primary means by which managers communicate company results to investors, creditors and analysts. These parties use the reports to judge company performance, to assess creditworthiness, to predict future financial performance, and to analyse possible acquisitions and take-overs. Users of financial statements must be able to meaningfully interpret financial reports, construct measures of financial performance and analyse the reporting choices made by companies. Also, since company managers choose accounting techniques when making their reports, users must learn to undo the effects of these accounting choices. The purpose of this course is to give the foundation for such analysis.

COURSE LEARNING OUTCOMES:

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

13. Calculate and interpret a range of accounting ratios from the financial statements of large companies.
14. Appreciate the complex nature of real-life financial statement ratio calculations.

15. Understand the role of, and draw upon, the strategic (competitive and sustainability) context of a business in interpreting that business's financial statements.
16. Effectively interpret financial statements from the perspective of the forward-looking information needs of different stakeholders.
17. Understand a range of factors that can indicate the quality and reliability of financial statement information.
18. Appreciate the various sources of data that may be useful in analyzing the position, performance, and future prospects of a firm

RECOMMENDED TEXT BOOK:

- The Analysis and use of Financial Statements (3rd Edition) By:Gerald I. White, Ashwinpaul C. Sondhi, and Dov Fried.
- Financial Statement Analysis Using Financial Accounting Information (7th Edition) By: Charles H. Gibson

ASSESSMENT INSTRUMENT WITH WEIGHTS:

S.NO	Items	Marks
1.	Mid Term Exam	30
2.	End Term Exam	50
3.	Internal Evaluation Breakdown	
	Quiz(s)	
	Assignments(s)	
	Class Participation	
	Présentations	
	Total	20
	Grand Total	100

COURSE CONTENTS:

Lecture	Scheduled Topic	Learning Activity	Assessment Activity	PLOⁱ	CLO	Thinking Level
01	Introduction to Analysis of Financial Statements, Utilization and Practicality of the Course	Lecture		PLO 1	CLO 5	Knowledge
02	Framework for Financial Statements Analysis Need for financial statement analysis, Users of financial statements Principal financial statements Qualitative characteristics of accounting data Chapter # 1 (Sondhi) Chapter # 1 (Gibson)	Lecture		PLO 1	CLO 5	Knowledge
03	Framework for Financial Statements Analysis.... GAAP Chapter # 1 (Sondhi) Chapter # 1 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension
04	Accounting Policies and their Impact on Financial Analysis.... Overview of Accounting Cycle Auditor's Report and its types Chapter # 2 (Sondhi) Chapter # 2 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension
05	Accounting Policies and their Impact on Financial Analysis.... The accrual concept of income Revenue recognition methods Percentage-of-Completion Method Completed contract method Chapter # 2 (Sondhi) Chapter # 2 (Gibson)	Lecture		PLO 1	CLO 4	Comprehension

06	Accounting Policies and their impact on Financial Analysis..... Nonrecurring items Adjustments for Nonrecurring items Management Discretion and Earnings Manipulation Chapter # 2 (Sondhi)	Lecture	Assignment 1 Quiz 1	PLO 1	CLO 4	Comprehension
07	Cash Flow Statement Analysis Need for a Cash Flow Statement Importance of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
08	Cash Flow Statement Analysis.... Basic Elements of Cash Flow statement Cash Flow Classification Issues Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
09	Cash Flow Statement Analysis.... Direct and Indirect cash flow method Preparation of Cash Flow Statement Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
10	Cash Flow Statement Analysis.... Analysis of cash flow information Free Cash Flows and Valuation Chapter # 3 (Sondhi) Chapter # 11 (Gibson)	Lecture		PLO 4	CLO 3	Comprehension
11	Foundations of Ratio and Financial Analysis Purpose and use of ratio analysis Cautionary Note Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture		PLO 4	CLO 1	Comprehension

12	Foundations of Ratio and Financial Analysis..... Common size statements Vertical and Horizontal Analysis Case Study: Cooper Tire & Rubber Company. Chapter # 4 (Sondhi) Chapter # 5 (Gibson)	Lecture	Assignment 2 Quiz 2	PLO 4	CLO 1	Comprehension
13	Foundations of Ratio and Financial cont... Categories of ratios: Liquidity analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
14	Foundations of Ratio and Financial cont... Activity analysis Profitability analysis Chapter # 4 (Sondhi) Chapter # 5 & 7 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
15	Foundations of Ratio and Financial cont... Long-term debt and solvency analysis Ratios: An integrated analysis Chapter # 4 (Sondhi) Chapter # 8 & 9 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
16	Foundations of Ratio and Financial cont... Earnings per share and other ratios used in valuation Trend Analysis Chapter # 4 (Sondhi) Chapter # 10 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension
17	Foundations of Ratio and Financial cont... Operating and financial leverage Leverage and its effect on earnings Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)	Lecture		PLO 4	CLO 2	Comprehension

18	<p>Foundations of Ratio and Financial cont...</p> <p>Operating and financial leverage</p> <p>Leverage and its effect on earnings</p> <p>Case Study: "The Case of the Beleaguered, Burgled Balance Sheet"</p> <p>Chapter # 4 (Sondhi) Chapter # 6 & 10 (Gibson)</p>	Lecture	PLO 4	CLO 2	Comprehension
19	<p>Statement Analysis for Special Industries:</p> <p>Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies</p> <p>Chapter # 15 (Gibson)</p>	Lecture	PLO 4	CLO 4	Comprehension
20	<p>Statement Analysis for Special Industries:</p> <p>Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies</p> <p>Chapter # 15 (Gibson)</p>	Lecture	PLO 4	CLO 4	Comprehension
21	<p>Statement Analysis for Special Industries:</p> <p>Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies</p> <p>Chapter # 15 (Gibson)</p>	Lecture	PLO 4	CLO 4	Comprehension
22	<p>Statement Analysis for Special Industries:</p> <p>Banks, Utilities, Oil and Gas, Transportation, Insurance, Real Estate Companies</p> <p>Chapter # 15 (Gibson)</p>	Lecture	PLO 4	CLO 4	Comprehension

23	<p>Analysis of Inventories Inventory and cost of goods sold: Basic relationships LIFO Versus FIFO: Income, Cash flow, and working capital effect Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
24	<p>Analysis of Inventories Inventory and cost of goods sold: Basic relationships LIFO Versus FIFO: Income, Cash flow, and working capital effect Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
25	<p>Analysis of Inventories cont... Adjustments from LIFO to FIFO Financial ratio: LIFO Versus FIFO Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension
26	<p>Analysis of Inventories cont... Adjustments from LIFO to FIFO Financial ratio: LIFO Versus FIFO Chapter # 6 (Sondhi) Chapter # 7 (Gibson, p. 265)</p>	Lecture	PLO 4	CLO 5	Comprehension

27	Financial Planning and Forecasting Introduction to basic financial planning models A simple financial planning model The Percentage of sales approach Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)	Lecture	PLO 4	CLO 6	Comprehension
28	Financial Planning and Forecasting..... Additional/External fund needed Additional/External financing and growth Chapter # 4 (Ross/Westerfield/Jordan) Chapter # 18 (Brealey/Myers/Marcus)	Lecture	PLO 4	CLO 6	Comprehension
29	Presentations		PLO 4	CLO 2	Creation
30	Presentations		PLO 4	CLO 2	Creation

THE END