

College Of Technology
BACHELOR OF BUSINESS ADMISSION (BBA)
SIXTH SEMESTER
Detailed Syllabus

Course Code	Course Title	Credit
530149	Financial Management	3
530151	Marketing Management	3
530153	Management Accounting	3
530155	Enterprise Resource Planning	3
530157	Research Methodology	3
530158	Viva-Voce	3
	Total Credits in Sixth Semester	18



BACHELOR OF BUSINESS ADMISSION (BBA)

Third Year (Sixth Semester)

Detailed Syllabus

Course Code: 530149

3 Credits

Course Title: Financial Management

- 1. Nature of Financial Management:** Definition and role of financial management, areas of financial management, finance and related disciplines, scope of finance function, job of financial manager, financial goals: profit maximization vs. wealth maximization, conflict of goals: management Vs. owners, financial goal and firm's objective, functions of treasurer and controller, classification of finance and principles of business finance.
- 2. Risk Analysis in Capital Budgeting:** Importance of investment decisions, types of investment decisions, investment evaluation criteria, estimating cash flows, different methods of project evaluation: BP, ARR, NPV, IRR, PI, Incremental Approach, RADR, Probability Distribution Approach, CE Approach, Decision Tree Approach.
- 3. Financial Statement Analysis:** Users of financial analysis, types of ratio and their comparison, utility of ratio, cautions in using ratio analysis, different problems of ratio analysis.
- 4. Cost of Capital:** Importance, definition, assumptions explicit and implicit costs, measurement of value component costs of debt and equity capital, weighted average cost of capital.
- 5. Working Capital Management:** Nature of working capital, determining financing mix, determination of working capital, working capital financing: trade credit, Bank credit, mode of security, lending norms, forms of financing/style of credit, framework of lending, commercial papers, factoring, functions of a factor.
- 6. Lease Financing:** Uses and types of intermediate terms debt, characteristics of leasing arrangement, sources of lease arrangements, types of lease, and reasons for leasing, lease vs. borrow purchase analysis.
- 7. Leverage & Capital Structure Determination:** Meaning of leverage, operating leverage and financial leverage, total leverage (DTL) and total firm risk, Net operating income approach, traditional approach, the total value principle, market imperfections and incentives issues, the effect of taxes.
- 8. Introduction to Capital Market:** Shares and debentures, SEC, Stock Exchange in Bangladesh problems and prospects, Right Issue, IPO Issue, Underwriting, Common Stock and its features, Bond Refunding.
- 9. Dividend Policy:** Types of dividend, Factors affecting Dividend policy, Dividend payout irrelevance, Share Repurchase, Stock Split, Stock Dividend, Walter Model, Gordon Model, MM Model, Value calculation.

Recommended Books:

1. Ross, Westerfield & Jordan, (2012). Fundamentals of Corporate Finance 10th Edition, McGraw- Hill Education
2. Besley & Brigham, (2004). Essentials of Managerial Finance, 13th Edition, South Western College Publishing
3. Van Horne, C. James & Wachowicz, M. John, (2009). *Fundamentals of Financial Management*, 13th Edition, Prentice Hall of India Pvt. Ltd., New Delhi

Good luck

BACHELOR OF BUSINESS ADMISSION (BBA)

Third Year (Sixth Semester)

Detailed Syllabus

Course Code: 530151

3 Credits

Course Title: Marketing Management

- 1. Introduction:** Definition, tasks, marketing management process, marketing challenges in the new millennium.
- 2. Strategic Planning:** Meaning, steps in corporate and division strategic planning, business unit strategic planning, Marketing planning, implementation and control.
- 3. Product Strategy:** Individual product/service decision, product line decisions, product mix decisions, new product development, strategies at different stages of product life- cycle.
- 4. Pricing Strategy:** Steps in setting the price, new product price strategies, product mix pricing strategies, price adjustment strategies and price changes.
- 5. Distribution Strategy:** Channel design decisions, channel management decisions, channel dynamics, channel conflict, cooperation and competition, physical distribution and logistics management.
- 6. Promotion strategy:** Advertising- meaning, importance, major decisions, Personal selling definition, personal selling process, Sales promotion- objectives, tools, Public relations- major tools and decisions, direct marketing growth and benefits, forms, online marketing.
- 7. Dealing with the Competition:** Steps of competitor analysis, market leader, challenger, follower, and nicher strategies.

Recommended Books:

1. Kotler, Philip & Keller, Lane, Kevin, (2015). Marketing Management, 15th edition, Pearson Education
2. Dalrymple, J. Douglas & Parsons, J. Leonard, (2000). Marketing Management 2nd Edition,

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BACHELOR OF BUSINESS ADMISSION (BBA)

Third Year (Sixth Semester)

Detailed Syllabus

Course Code: 53013

3 Credits

Course Title: Management Accounting

- 1. Introduction:** Definition of Management Accounting and Its Relation with Financial and Cost Accounting, Management Accounting and Decision Making, Importance of Ethics, Management Accounting in Service and Nonprofit Organizations, Cost-Benefit and Behavioral Considerations, Management Process and Accounting, Planning and Control for Product Life Cycles and the Value Chain, Career Opportunities in Management Accounting, Changes in Business Processes and Management Accounting, Management Accounting Profession.
- 2. Cost Concepts and Classifications:** General Cost Classifications- Cost Classifications on Financial Statements - The Flow of Cost in a Manufacturing Company- Cost Classifications Predicting Cost Behavior- Cost Classifications for Decision Making.
- 3. Absorption and Variable Costing:** Variable and Absorption Costing, Variable vs. Absorption Costing: Operating Income and Income Statements, Absorption Costing and Performance Measurement, Comparing Inventory Costing Methods: Absorption & Variable, Costing, and Actual, Normal & Standard Costing; Reconciliation of profit under both methods.
- 4. Cost-Volume-Profit Relationships:** Identifying Resources, Activities, Costs, and Cost Drivers, Variable and Fixed Costs, CVP Analysis: Computing the Break-Even Point (BEP), Graphing the BEP, Changes in Fixed Expenses, Changes in Unit Contribution Margin, Target Net Profit and an Incremental Approach, Multiple Changes in Key Factors; Additional Uses of CVP Analysis: Best Cost Structure, Operating Leverage, Margin of Safety, Contribution Margin and Gross Margin; Sales-Mix Analysis, Impact of Income Taxes.
- 5. Relevant Costs for Decision Making:** Management's Decision-making Process-Identifying Different Costs and Benefits- Different Costs for Different Purposes-The Incremental Analysis Approach-Types of Incremental Analysis- Accept an Order at a Special Price, Make or Buy, Sellor Process Further, Retain or Replace Equipment, Eliminate Unprofitable Business Segment, Allocate Limited Resources.
- 6. Budgeting and Budgetary Control:** Budgets and the Organization; Potential Problems in Implementing Budgets, Planning Horizon (Strategic Plan and Long-Range Planning); Types of Budgets: Master Budget and Continuous Budgets (Rolling Budgets); Components of a Master Budget: Operating Budget/Profit Plan (Sales budget, Purchases budget, Cost of goods sold budget, Operating expenses budget, Budgeted income statement), and Financial budget Cash budget, Budgeted balance sheet); Preparing the Master Budget; Activity-Based Master Budgets (Functional Budgets and Activity-Based Budgets).
- 7. Flexible Budget:** Flexible Budget and Fixed Budget-Characteristics of Flexible Budget- Advantages of Flexible Budget-Segregation of Semi-variable Cost-Preparation of Flexible Budget.

Recommended Books:

1. Horngren, Charles T.; Sundem, Gary L.; Stratton, William O.; Prentice Hallsd, (1998). Introduction to Management Accounting 11th edition, Prentice Hall, Inc.
2. Alam Sheikh, Md. Jahangir,(2008).Management Accounting, Second Edition, CBO Publications, Dhaka.

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BACHELOR OF BUSINESS ADMISSION (BBA)

Third Year (Sixth Semester)

Detailed Syllabus

Course Code: 530155

3 Credits

Course Title: Enterprise Resource Planning

Part-A: Theory: 70 Marks

- 1. Introduction:** Meaning and Definition, Importance, History, ERP Life Cycle, Methods, Cost and benefit of ERP Implementation.
- 2. Business Process:** Business Process Reengineering (BPR), Business Process Modeling and Business Modeling, Managing ERP Security, Data Migration, Training, Change Management, Success or Failure of ERP Implementation. ERP and Enterprise Applications- Emerging Trends
- 3. Application Support:** Support Cycle, Transition, Steady State Support, Upgrade Phase, Different Levels of Support, Service Levels and SLAs, Service Desk, Vendors Support, Different Support Models and Outsourcing Support, Support Roles, Methodology for Support, Measuring ERP Performance and Continuous Improvement.

Part-B: Practical: 30 Marks (Conducted by Course Teacher)

- 1. Accounting Information Systems (AIS):** Chart of Accounts; Manage Group; Manage Ledger; Voucher Entry and Reports (Ledger, Trial Balance, Income Statement, Balance Sheet, Cash Flow Statement, Equity Statement, Financial Statement Analysis)
- 2. Human Resource Management (HRM):** Recruitment, Selection and Payroll Management, Reports.
- 3. Customer Relationship Management (CRM):** Customer Information Setup, Information Entry, Category & Sub-Category, Communication Gateways, Reports.
- 4. Inventory Management:** Inventory, Transfer and Adjustment, Warehouse Management, Reports;
- 5. Point of Sales (POS):** Purchase, Purchase Return, Sales and Sales Return, Reports, Payment Gateway: E-Commerce and M-Commerce. Reports.

Recommended Books:

1. Roy,Rajesh (2010). Enterprise Resource Planning, 1st Edition, McGraw Hill Education.
2. Practical: MASTER-ERP, SAP

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BACHELOR OF BUSINESS ADMISSION (BBA)

Third Year (Sixth Semester)

Detailed Syllabus

Course Code: 530157

3 Credits

Course Title: Research Methodology

- 1. Introduction:** Concepts of Research, Types of Research, Research Process.
- 2. Research Design:** Concepts of Research Design, The nature of the Research Design, Classification of Research Design.
- 3. Literature Review and Model Building:** Meaning & Techniques of Literature Review, Theoretical Foundation and Model Building, Techniques of Mentioning References, Preparing the Bibliography.
- 4. Formulation of the Research Problem and Development of the Research Hypotheses:** Concepts and formulation of Research Problem, Research Gap, Research Question, Research Objective, Development of Research Hypothesis.
- 5. Sampling Design:** Concepts of Sampling, Probability Sampling Designs, Non-Probability Sampling Designs, Sampling Process, Sampling Vs. Non-Sampling Error, Determination of Sample Size.
- 6. Data Collection, Measurement and Scaling:** Primary Data Collection Methods, Secondary Data Collection Methods, Qualitative Methods of Data Collection, Attitude Measurement and Scaling, Questionnaire Designing.
- 7. Data Analysis and Presentation through Microsoft Excel:** Data Processing, Descriptive Statistics, Test of Hypothesis, Chi-Square Test and ANOVA, Correlation and Regression.
- 8. Report Writing:** Types of Research Report, Report Structure, Report Preparation and Presentation.
- 9. Assignment:** 'Comprehensive Research Proposal' Preparation & Presentation (10+5=15 Marks).

Recommended Books:

1. Cooper, Doland,R. & Pamela S. Schindler,(2013). *Business Research Methods, 12th.*, McGraw Hill
2. Kothari, C. R. and Garg, Gaurav (2017). *Research Methodology: Methods and Techniques*, 3rd Edition. New Age International Publishers.

Good luck