

**College Of Technology**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**  
**FIFTH SEMESTER**  
Detailed Syllabus

Course Code	Course Title	Credit
530139	Principles of Finance	3
530141	Principles of Marketing	3
530143	Cost Accounting	3
530145	Tourism & Hospitality Management	3
530147	Entrepreneurship & Small Business Management	3
	Total Credits in Fifth Semester	15



# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**Third Year (Fifth Semester)**

**Detailed Syllabus**

**Course Code: 530139**

**3 Credits**

## **Course Title: Principles of Finance**

- 1. Introduction:** Definition of Finance- Functions of Finance- Goal of a firm- Profit Maximization vs. Value Creation- Management vs. Shareholders. Purpose of financial market- Money and capital market- Primary and Secondary market- Financial intermediaries and brokers.**Time value of Money:** Simple and compound interest- Future value (FV<sub>n</sub>) and Present value (PV<sub>0</sub>) – Discount rate- Annuities, Ordinary Annuity and Annuity Due, Compounding more than once a year, Effective Interest Rate.
- 2. Risk and Return:** Defining risk and return- Probability distribution to measure risk- Attributes towards risk- Diversification- Capital – asset pricing model (CAPM) – Efficient financial market.
- 3. Capital Budgeting:** Capital budgeting and its process- Generating investment- Project Proposals- Estimating project after tax incremental operating cash flow- Sunk cost and opportunity cost- Alternative methods for evaluation and selection of project- Payback period (PBP)- Internal Rate of Return (IRR) under interpolation- Net Present value (NPV) – Profitability Index (PI).
- 4. Cost of Capital:** Value creation- Cost of debt- Preferred stock and equity – CAPM approach, Beta- Risk free rate & Market Return- WACC.
- 5. Short Term Financing:** COD-CBD- Credit with or without Discount- Seasonal dating under spontaneous source- Trade acceptance – Commercial paper- Factoring – Bank loan under negotiated source.
- 6. Mid Term Financing:** Term loan and its major sources- Chattel mortgage, conditional sale- Lease and its different ways of classifications- Traditional lease- Sale and lease back system- Leveraged lease.
- 7. Valuation of Long Term Securities:** Book Value vs. Market Value- Bond, Face value, Coupon rate, bond with finite maturity- Semiannual compounding of interest- Preferred stock, and Common stock valuation- Constant growth, yield to maturity (YTM) on bonds.
- 8. Capital Structure and Theories:** Capital Structure, Optimum Capital Structure, EPS Calculation, Indifference Point, NI Approach, NY Approach, MM Approach.

### **Recommended Books:**

1. Horne, James C. Van & Wachowicz, (2008). *Fundamentals of Financial Management, 13th Edition, Printic Hall*
2. Gitman, J. Lawrence (2011). *Principles of Managerail Finance, 13th Edition, Prentice Hall.*

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

Third Year (Fifth Semester)

Detailed Syllabus

Course Code: 530141

3 Credits

## **Course Title: Principles of Marketing**

1. **Introduction:** Meaning and Definition, Core concepts, Marketing management philosophies. Concepts of Marketing mix.
2. **Environment:** Definition, influence of micro and macro environment on marketing. Responding to the marketing environment.
3. **Consumer Buying Behavior:** Definition, characteristics and model of consumer behavior. Factors affecting consumer behavior. Types of buying decision behavior. Stages in the buying decision process.
4. **Market Segmentation, Targeting and Positioning:** Definition, benefits, and bases of market segmentation. Market Targeting, Evaluating and selecting target markets. Market Positioning, Strategies for market positioning, choosing a positioning strategy.
5. **Product and Service:** Definition of Product, Levels, Classification, Consumer product and Industrial Product, New product development process, product life cycle. Meaning of Service, Characteristics of Service -marketing Strategies for Service Firms. Branding strategy: building strong brands.
6. **Price:** Definition, Objectives, Pricing considerations, General approaches of pricing.
7. **Place/Distribution:** Definition, Objectives, Functions, Importance, Types, Channel selection, Retailing, Wholesaling.
8. **Promotion:** Meaning, Importance, Objectives, Promotion mix-advertising, personal selling, sales promotion, public relations, Direct Marketing, On-line Marketing.

### **Recommended Books:**

1. Kotler, Philip & Armstrong, Gary (2017). Principles of Marketing, 17th Edition, Pearson
2. Stanton, J. William; Etzel, J. Michael, & Walker, J. Bruce (2007). Fundamentals of Marketing, 14th Edition, McGraw-Hill/Irwin

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**Third Year (Fifth Semester)**

**Detailed Syllabus**

**Course Code: 530143**

**3 Credits**

## **Course Title: Cost Accounting**

- 1. Cost Accounting and Cost Accountant:** Cost Accounting: Definition, Differences with Financial Accounting, Management Accounting; Cost-Benefit Approach in Decision Making; Different Costs for Different Purposes, Organization Structure and the Cost Accountant; Cost Accounting as a Profession and Professional Ethics.
- 2. An Introduction to Cost Terms and Purposes:** Costs and Cost Terminology–Direct Costs and Indirect Costs, Factors Affecting Direct/Indirect Cost Classifications; Cost-Behavior Patterns: Variable Costs and Fixed Costs, Cost Drivers, Relevant Range; Relationships of Types of Costs, Total Costs and Unit Costs; Types of Inventory in Manufacturing, Merchandising-, and Service- Sector Companies; Commonly Used Classifications of Manufacturing Costs (Inventorial Costs and Period Costs); Prime Costs and Conversion Costs, Different Meanings of Product Costs; A Framework for Cost Accounting and Cost Management; Calculating the Cost of Products, Services and Other Cost Objects.
- 3. Cost Behavior Analysis:** Basic Assumptions and Examples of Cost Functions, Identifying Cost Drivers, Cost Estimation Methods: Industrial Engineering Method, Conference Method, Account Analysis Method, and Quantitative Analysis Method; Steps in Estimating a Cost Function Using Quantitative Analysis, High-Low Method, Regression Analysis Method, Evaluating Cost Drivers of the Estimated Cost Function, Nonlinear Cost Functions, Data Collection and Adjustment Issues.
- 4. Materials:** Direct and Indirect Materials, Procurements of Materials, Storage of Material. Materials Record, Methods of Valuing Material Issues, Planning Material Requirements, Stock levels, EOQ, Safety Stock, Materials Control, Stock Verification and Adjustment.
- 5. Labor:** Measuring Labor Costs, Overtime Premium and Idle Time, Labor Cost Control, Method of Remuneration, Incentive Plans, Calculation of labor cost, recording of labor cost.
- 6. Overhead:** Planning and Control of Overhead, Predetermined Manufacturing Overhead, Methods of Determining Allocation Ratios, Applied Manufacturing Overhead, Over and Under Applied Manufacturing Overhead, Administrative, Selling and Distribution Overhead, Accounting for Overheads.
- 7. Contract Costing:** Nature and procedure, Contract account, Notional profit, Determination of profits and losses of incomplete contracts.
- 8. Service Costing:** Accounting Systems of Transport Company, Educational Institute & Hospital.

### **Recommended Books:**

1. Horngren, T. Charles; Datar M. Srikant & Rajan, V. Madhav (2017). *Cost Accounting: A Managerial Emphasis, 16th Edition, Pearson*
2. Basu and Das, (2002), *Theory and Practice of Costing, 9th Edition, Vol. I, Rabindra Library, a. India.*

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# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**Third Year (Fifth Semester)**

**Detailed Syllabus**

Course Code: 530145

3 Credits

## **Course Title: Tourism and Hospitality Management**

- 1. Tourism in Perspective:** What Is Tourism? Components of Tourism and Tourism Management, Basic Approaches to the Study of Tourism, Economic Importance, Benefits and Costs of Tourism; *Tourism through the Ages:* Early Beginnings, Early (and Later) Tourist Attractions, Early Economic References, The First Travel Agents, Historic Transportation, Accommodations, Chronologies of Travel.
- 2. How Tourism is Organized:** *World, National, Regional, and Other Organizations:* International Organizations-Developmental Organizations (International and National)-Regional International Organizations-National Organizations-Regional Organizations-State and Community Organizations; *Passenger Transportation:* The Airline Industry-The Rail Industry-The Motor coach Industry-The Automobile-The Cruise Industry; *Hospitality and Related Services:* The Lodging Industry-The Food Service Industry- Meeting Planners-Meetings and Conventions. *Organizations in the Distribution Process:* Travel Agents-Internet-Consolidators-The Tour Wholesaler-Specialty Channelers-Choosing Channels. *Attractions, Entertainment, Recreation, and Other:* Attractions-Gaming-Recreation- Entertainment-Festivals and Events-Shopping-Education-Publishing-Marketing and Publicity Organizations-Miscellaneous Services.
- 3. Understanding Travel Behavior:** *Motivation for Pleasure Travel:* A Focus on Customers-The Need for a Theory-The Development of Motivation Models; *Cultural and International Tourism for Life's Enrichment:* Importance-Life-Seeing Tourism-The Romance of Pleasure Travel-Developmental and Promotional Measures-Anthropography (Geography of Humankind)-Types of Destinations-Travel Experiences-Other Tourist Appeals. *Sociology of Tourism:* Effects on the Individual-Effects on the Family-Effects on Society-Contents Life Characteristics and Travel-Emergence of Group Travel Patterns-Social (Subsidized) Tourism-Summary of the Principal Social Effects of Tourism-The International Tourist.
- 4. Tourism Supply, Demand, Policy, Planning and Development:** *Tourism Components and Supply:* Supply Components-Natural Resources-Built Environment-Operating Sectors-Spirit of Hospitality and Cultural Resources-Matching Supply with Demand; *Measuring and Forecasting Demand:* Why Demand Is Important-Demand to a Destination-Projection Methodology; *Tourism's Economic Impact:* Tourism's Economic Impact-An International Perspective-Comparing International and Domestic Expenditures-Optimization-Economic Multipliers-*Tourism Policy:* Structure, Content, and Process: Introduction-Tourism Policy: A Definition-The Focus of Tourism Policy: The Competitive/Sustainable Destination-Tourism Policy: Structure, Content, and Process-Translating Policy into Reality; *Tourism Planning, Development, and Social Considerations:* Relating Tourism Planning to Tourism Policy- Why Tourism Planning Is Necessary-The Planning Process-Goals of Tourism Development-Political Aspects of Tourism Development-Development of Tourist Potential; *Tourism and the Environment:* Does Tourism Threaten the Environment? The WTTC Position-Sustainable Development-Ecotourism, Current Tourism Industry Practices.
- 5. Tourism Marketing and Future:** *Tourism Marketing:* Marketing Concept-The Marketing Mix-Market Segmentation Marketing Planning: The Tourism Marketing Plan-Joint Marketing Efforts; *Tourism's Future:* Tourism in the Third Millennium-The World of Tourism in 2021-The Nature of Future Growth-Leisure, Tourism, and Society in the Third Millennium- New Realities -New Horizons: For CES Impacting the Future of Tourism-The Changing Nature of Tourism Products-New Realities, New Horizons.

### **Recommended Books:**

1. Goeldner,R.Charles& Brent Ritchie,J. R.(2011). Tourism Principles, Practices, Philosophies; 12<sup>th</sup> Edition, Wiley Inc.
2. Kotler, T. Philip; Bowen, T. John; Makens, James and Baloglu, Seyhmus (2016). Marketing for

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**Third Year (Fifth Semester)**

**Detailed Syllabus**

Course Code: 530147

3 Credits

## **Course Title: Entrepreneurship & Small Business Management**

- 1. Introduction to Entrepreneurship:** Meaning of entrepreneurship, entrepreneur and entrepreneurship- historical background of the concept of entrepreneurship- entrepreneurial process-causes for interest in entrepreneurship, climate for entrepreneurship-establishing entrepreneurship in the organization-types of entrepreneurship-classification of entrepreneurs, entrepreneurs background and characteristics- common qualities of an entrepreneur-role of entrepreneurs in developing countries-entrepreneurial careers and education- ethics and social responsibility of entrepreneurs-Theories of entrepreneurship: Psychological theories, Socio psychological theories and cultural theories and models of entrepreneurship.
- 2. Entrepreneurial Environment and business Opportunity identification:** Analysis of business environment-political, economic, legal and technical aspects of environment, environmental scanning procedure, SWOT analysis, techniques of environmental analysis.
- 3. Introducing Small Business:** Definition, Types, Forms of Small Business, Advantage and disadvantage of Small Business.
- 4. Planning of Small Business:** Definition, Importance, uses and features of a business plan, how to prepare a business plan, pitfall to avoid in making business plan.
- 5. Financing Small Enterprises:** Planning financial needs, using capital in small business, Sources of financing for small firms, working capital and request for institutional loan.
- 6. Marketing for Small Business:** Segmentation, Targeting and Positioning, Challenges and Opportunities for Small Business to Market Diverse Entities, Innovation Process in Small business, Branding in small business, Setting the Price in small business, Designing Marketing Channels in Small business, Marketing Communications in Small business.
- 7. Entrepreneurship and Small Business Development in Bangladesh:** Role of SME foundation, BSCIC and other organization under the entrepreneurship small business development in Bangladesh.

### **Recommended Books:**

1. Hisrich, D. Robert; Michael P Peters, Dean A. Shepherd, (2012). Entrepreneurship, 9th Edition, McGraw-Hill Education
2. Rahman, Habibur A. H. M. (2015). Entrepreneurship, Dhaka, Bangladesh.
3. Stokes, David & Wilson, Nicholas (2010). Entrepreneurship and Small Business.

**Good luck**