

Hum-225: Accounting**2 Credit Hour****2 hrs. per week**

Introduction to Accounting; Accounting equation; Business data processing-Transaction, Double entry mechanism, Journal, Ledger, Trial balance. Preparation of financial statement, financial statement analysis. Long-term investment decision-Capital budgeting; Decision under uncertainty. Cost concept & classification; Cost-volume-profit analysis; Break-Even-Point & sensitivity analysis

Taxation-Definition of tax; Types of tax; Canons of tax; Tax administration in Bangladesh; Tax holiday; Capital allowance; corporation Tax; Tax credit.