

National University, Bangladesh

National University Act, 1992, Section-46
Regulations for BBA Program, 2017
(Effective from session: 2017-2018)

1. Introduction

The National University's Bachelor of Business Administration (BBA) program equips students with the skills and self-confidence to effectively manage and adapt to a wide range of competitive and constantly changing business environments. The program is designed to provide students with the specialized knowledge they need for entry into the job market along with the analytical and communication skills essential for a successful career in business. The compulsory courses allow students to develop core business skills. You can then build on these by selecting one or two specialist areas including Accounting and Information Systems, Management Studies, Marketing and Finance and Banking.

2. Admission

Students from all disciplines are eligible to be admitted into the BBA Program in the first year, first semester of BBA in approved colleges/Institutes as per policy of the National University through a centrally administered Online based admission procedures. After announcement of admission notice, intending students should apply in the National University Online Admission Portal. A combined score is developed based on marks in the SSC and HSC examinations. Selections will be made on the basis of combined merit score. Detailed procedure of admission, qualifications for admission and allocation of seats will be determined by the National University.

3. The Program

BBA program will be a four-year program, where teaching and examination of allocated courses for a specific semester would be finished within six months. Students will automatically transferred to the next semester after examination pending the results.

- a. Duration and Credit:** The duration of BBA Program is four years divided into eight semesters. A total of 126 credit hours are required to complete by the students in 40 taught course and viva-voce examination in third year and an Internship/Project Paper with Defense at the end of fourth year. History of the

Emergence of Independent of Bangladesh which is compulsory courses for all students of undergraduate programs of the National University.

- b. Determination of Major:** In the seventh semesters students will determine their major or specialization area where he/she will have four options to choose from such as Accounting & Information System, Management Studies, Marketing, and Finance & Banking. The basic structure of the four- year BBA Program will be as follows:

Year	Semester	Common Course (Credit X Course)	Project Report & Defense/Viva Voce	Total Credit
First Year	First Semester	3X5=15		15
	Second Semester	3X5=15		15
Second Year	Third Semester	3X5=15		15
	Fourth Semester	3X5=15		15
Third Year	Fifth Semester	3X5=15		15
	Sixth Semester	3X5=15	Viva Voce	18
Fourth Year	Seventh Semester	3X5=15 (major course)		15
	Eight Semester	3X5=15 (major course)	Project Report (2 Credit) & Defense (1 Credit)	18
Total		40 Courses 120 Credit	6 Credit	126 Credit

Year-wise courses, marks, and credit distribution

FIRST YEAR

First Semester

Course Title	Marks	Credits
Introduction to Business	100	3
Business Communication & Report Writing	100	3
Basic Accounting	100	3
Business Mathematics	100	3
History of the Emergence of Independent Bangladesh (in Bangla)	100	3
Total =	500	15

Second Semester

Course Title	Marks	Credits
Principles of Management	100	3
Taxation in Bangladesh	100	3
Computer & Information Technology	100	3
Theory and Practices of Banking	100	3
Micro Economics	100	3
Total =	500	15

SECOND YEAR

Third Semester

Course Title	Marks	Credits
Business Statistics-I	100	3
Organizational Behavior	100	3
Legal Environment of Business	100	3
E-Commerce	100	3
Macro Economics	100	3
Total =	500	15

Fourth Semester

Course Title	Marks	Credits
Risk Management & Insurance	100	3
Business Statistics-II	100	3
Human Resource Management	100	3
Export-Import Management	100	3
Supply Chain Management	100	3
Total =	500	15

THIRD YEAR

Fifth Semester

Course Title	Marks	Credits
Principles of Finance	100	3
Principles of Marketing	100	3
Cost Accounting	100	3
Tourism & Hospitality Management	100	3
Entrepreneurship & Small Business Management	100	3
Total =	600	18

Sixth Semester

Course Title	Marks	Credits
Financial Management	100	3
Marketing Management	100	3
Management Accounting	100	3
Enterprise Resource Planning	100	3
Research Methodology	100	3
Viva Voce	100	3
Total =	500	15

FOURTH YEAR
MARKETING MAJOR

7th Semester

Course Title	Marks	Credits
Customer Relationship Management	100	3
Consumer Behavior	100	3
Brand Management	100	3
E-Marketing	100	3
Service Marketing	100	3
Total =	500	15

8th Semester

Course Title	Marks	Credits
Selling and Salesmanship	100	3
Integrated Marketing Communication	100	3
SME Marketing	100	3
International Economics	100	3
Agricultural & Food Marketing	100	3
Internship/Project defense	100	3
Total =	500	18

FINANCE AND BANKING MAJOR

7th Semester

Course Title	Marks	Credits
Corporate Finance	100	3
Working Capital Management	100	3
Bank Management	100	3
E-Banking	100	3
Fundamentals of Investments	100	3
Total =	500	15

8th Semester

Course Title	Marks	Credits
Financial Markets & Institutions	100	3
Financial Analysis and Business Valuation	100	3
Fiscal and Monetary Policy	100	3
Security Analysis and Portfolio Management	100	3
Real Estate Finance	100	3
Internship/Project defense	100	3
Total =	600	18

ACCOUNTING AND INFORMATION SYSTEMS (AIS) MAJOR

7th Semester

Course Title	Marks	Credits
Intermediate Accounting	100	3
Advanced Accounting	100	3
Working Capital Management	100	3
Financial Statement Analysis and Business Valuation	100	3
Corporate Governance	100	3
Total =	500	15

8th Semester

Course Title	Marks	Credits
Accounting and Information Systems	100	3
Auditing	100	3
Advanced Cost & Management Accounting	100	3
Accounting Theory	100	3
Accounting for Government and Non-Profit Organization	100	3
Internship/Project defense	100	3
Total =	600	18

MANAGEMENT STUDIES MAJOR

7th Semester

Course Title	Marks	Credits
Organization Development	100	3
Global Management	100	3
Conflict Management	100	3
Management Thought	100	3
Career Planning and Development	100	3
Total =	500	15

8th Semester

Course Title	Marks	Credits
Industrial Relations	100	3
Management Information Systems	100	3
Operations Management	100	3
Strategic Management	100	3
Total Quality Management	100	3
Internship/Project defense	100	3
Total =	600	18

4. Class Lecture and Semester

Each 3 credit taught course will require a minimum class lecture of 45 per semester (3 lectures per week), each semester being of six months duration. Each semester will consist of about 21 weeks, in which 17 weeks will be kept for class lectures, 1 week for pre-examination break and 3 weeks for examination. The duration of class lectures should not be less than 50 minutes. Teacher assigned for a particular course should plan the lectures accordingly keeping in view the course content to match the available working days excluding holidays and other off days. The students are allowed 3 months, after their final examination, to complete and submit their Internship Report/Project paper.

5. Duration of Registration and Academic Session

The duration of the registration 7 years and academic session will be July to June.

6. Class Attendance

Every student of BBA Program must attend at least **75%** of class lectures to qualify for sitting in the semester final examinations. Students having less than 75% attendance but more than **60%** can be allowed to sit in examinations as non-collegiate students. Rules applicable for non-collegiate students will be applied to them.

7. Grading Systems

Result of a BBA student will be determined on the basis of Grade Point in a 4-point scale along with Letter Grade. However, to determine the Letter Grade/Grade Point the following range of marks will be considered:

Numerical Grade	Letter Grade (LG)	Grade Point (GP)
80% or above	A+ (Plus)	4.00
75% to less than 80%	A (Plain)	3.75
70% to less than 75%	A- (Minus)	3.50
65% to less than 70%	B+ (Plus)	3.25
60% to less than 65%	B (Plain)	3.00
55% to less than 60%	B- (Minus)	2.75
50% to less than 55%	C+ (Plus)	2.50
45% to less than 50%	C (Plain)	2.25
40% to less than 45%	D (Plain)	2.00
Less than 40%	F (Fail)	0.00

8. Evaluation

There will be an examination committee for each year of the BBA Program. Single examiner will evaluate the final examination scripts under the supervision of Head Examiner. Computation of Grade Point Average will be made on the basis of following illustration:

(Credit X Grade Point)

GPA = -----

Total Credits

Example:

FIRST SEMESTER

Course No.	No. of Credits		Grade Awarded	Corresponding Grading Point	Points Secured
	Col. 1		Col. 2	Col. 3	Col.4=(Col.1XCol.3)
1101	3		B	3	9
1102	3		A	4	12
1103	3		C	2	6
1104	3		B	3	9
1105	3		B	3	9
TOTAL:	15				45

EARNED CREDIT (EC) = 3+3+3+3+3 = 15

45

CGPA = ----- 3.00

15

SECOND SEMESTER

Course No.	No. of Credits		Grade Awarded	Corresponding Grading Point	Points Secured
	Col. 1		Col. 2	Col. 3	Col.4=(Col.1XCol.3)
1201	3		B	3	9
1202	3		C	2	6
1203	3		F	0	0
1204	3		B	3	9
1205	3		C	2	6
TOTAL:	15				30

EARNED CREDIT (EC) = 3+3+3+3+3 = 15

30

CGPA = ----- 2.00

15

Cumulative up to date

Total Credit	15+15	30
Total Grade Point Secured	45+30	75
CGPA	75/30	2.5
EARNED CREDIT (EC)	15+12	27

9. Promotion, Improvement, and Drop Out

- a. Promotion:** Results of two semesters in each academic year will be calculated for promotion to next year (1st year to 2nd year). The student must appear at the semester final examination in all courses and pass at least 60 percent of the total courses for example, 6 (six) out of 10 (ten) courses with a grade of D or above. Same rules will be applicable for promotion to the subsequent years that is, 2nd to 3rd and 3rd to 4th year.
- b. Improvement:** Students receiving F grade in one or more courses must take the improvement examination(s) in subsequent semesters. Two chances will be given to convert F grade into any countable grade. If the students receive a countable grade, in that case he/she will not be allowed to further improve his/her grade. Moreover, the improved grade would not be higher than B Plus. Students can attempt to improve their grade from D to B minus. However, students cannot take the improvement exam for more than two courses in a particular year. Students will not be allowed to improve their In-course, Oral (viva voce) and Internship/Project paper) grade in any circumstances.
- c. Drop Out:** Any Student fails to qualify for the BBA degree within the seven academic years including Project Paper Defense, he/ she will automatically be dropped from the program.

10. Medium of Instruction

The medium of instruction of BBA Program will be English.

11. Examination Rules

- a.** There will be at least two in-course examinations and one home assignment to be conducted by the course teacher for his/her course and marks along with grade be submitted to the Head of the Department for compilation and subsequent submission to the Controller of Examinations of the National University. Only semester final examinations will be conducted by the National University. The routine for the final examination be spread in such a way that those sitting for improvement and retakes should not coincide. Single examiner will evaluate the final examination scripts under a head examiner.
- b. Viva-Voce and Research Project:** Students are required to appear before an oral exam (viva-voce) at the end of their third year. The weight of viva voce exam will be of 3 credits. In the 8th semester students will undertake an internship/ project relating to their specialization area under the supervision of a faculty member. The project paper will be evaluated by two examiners that is, supervisor of the student and an external member to be nominated by the respective examination committee from the National University TMIS database. Students are required to defend their internship or project paper before a committee. The committee members will be nominated by the respective examination committee.

- c. All lecture courses bearing 100 marks will be examined and marks awarded as follows:

Particulars	Marks	Examined/Provided by
First In-course Exam	10	Course Teacher
Second In-course Exam	10	Course Teacher
Assignment and Presentation	5	Course Teacher
Attendance	5	Course Teacher
Semester Final Examination	70	Single Examiner
Total	100	

- d. Duration of the theoretical exam (70 marks): The duration of the exam will be 3 (three) hours and the distribution of marks in the question paper will be as follows:

Part-A	Short Questions (Such as Conceptual/Numerical) Covering all the chapters of the syllabus)	6 Questions out of 10	6×5=30
Part-B	Broad Questions (Such as Analytical/ Descriptive /Numerical)	4 Questions out of 7 (Question may be divided into 3 parts.)	10×4=40

e. Disciplinary measures

Any student adopting unfair means in the examination will be treated as per the rules of National University.

12. Degree Requirements

Students must meet the following requirements in order to earn a BBA degree:

Total credits obtained	Performance in the courses	Time taken	Cumulative grade point average	Degree to be awarded
126 Credits	No F grade in any course; 2.0 in Viva voce	Maximum 7 years to complete the Degree including Project paper and Defense	Minimum 2.5	BBA (Major in Accounting & Information Systems, or Management Studies, or Marketing or Finance & Banking)

13. Amendment of the rules

National University may time to time amend the existing rules for BBA Program. The National University will, also make any further clarification in regards to rules relating to examinations if needed.

APPENDIX

BBA Program (Common Courses)

First Semester	Second Semester
Introduction to Business	Principles of Management
Basic Accounting	Taxation in Bangladesh
Business Mathematics	Computer & Information Technology
Business Communication & Report Writing	Theory and Practices of Banking
History of the Emergence of Independent Bangladesh (In Bangla)	Micro Economics
Third Semester	Fourth Semester
Business Statistics-I	Risk Management & Insurance
Organizational Behavior	Business Statistics-II
Legal Environment of Business	Human Resource Management
E-Commerce	Export-Import Management
Macro Economics	Supply Chain Management
Fifth Semester	Sixth Semester
Principles of Finance	Financial Management
Principles of Marketing	Marketing Management
Cost Accounting	Management Accounting
Tourism & Hospitality Management	Enterprise Resource Planning
Entrepreneurship & Small Business Management	Research Methodology

BBA Major in Accounting & Information Systems

Seventh Semester	Eighth Semester
Intermediate Accounting	Accounting and Information Systems
Advanced Accounting	Auditing
Working Capital Management	Advanced Cost & Management Accounting
Financial Statement Analysis and Business Valuation	Accounting Theory
Corporate Governance	Accounting for Government and Non-Profit Organization

BBA Major in Management Studies

Seventh Semester	Eighth Semester
Organization Development	Industrial Relations
Global Management	Management Information Systems
Conflict Management	Operations Management
Management Thought	Strategic Management
Career Planning and Development	Total Quality Management

BBA Major in Marketing

Seventh Semester	Eighth Semester
Customer Relationship Management	Selling & Salesmanship
Consumer Behavior	Integrated Marketing Communication
Brand Management	SME Marketing
E-Marketing	International Economics
Service Marketing	Agricultural & Food Marketing

BBA Major in Finance & Banking

Seventh Semester	Eighth Semester
Corporate Finance	Financial Markets & Institutions
Working Capital Management	Financial Analysis and Business Valuation
Bank Management	Fiscal and Monetary Policy
E-Banking	Security Analysis and Portfolio Management
Fundamentals of Investments	Real Estate Finance

National University



Syllabus for BBA Program Effective from the Session: 2017–2018

Introduction

BBA program which is referred to as the golden passport, since it gives its holder an edge in the job market by opening more doors of opportunity. The present decade has been labeled as the era of business, business administration and business graduates. The BBA program aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and general education. The program assists the Student in understanding and developing the unique leadership qualities required for successfully managing business functions, an organizational unit or an enterprise. The Bachelor of Business Administration degree program combines the required General Education courses that can provide liberal arts foundation with a coherent business core that is designed to provide a foundation for careers in business and management or preparation for advanced study. The BBA program will be a four-year degree program comprising eight semesters in which the first six semesters are common to all BBA students and the rest two semesters concentrates and focus on the four specialization areas that include: 1) Accounting and Information System, 2) Management Studies, 3) Marketing, 4) Finance and Banking. Overall, the degree helps the graduate to learn more about how business is conducted around the world.

Program Objectives

The learning goals of the BBA program are as follows:

- To develop leadership skills, creativity and entrepreneurship
- To handle future challenges of business
- To Exhibit technical proficiency in domestic as well as global business through the study of major disciplines within the fields of business.
- To analyze and develop solutions for business problems and issues by using logical reasoning patterns for evaluating information, materials and data.
- To conceptualize a complex business issue and articulate into a written statement and oral presentation
- To exhibit competence in the use of technology and information systems in modern organizational operations
- To demonstrate entrepreneurial skills for creating and managing innovation, new business development and high-growth potential entity
- To choose careers in the public, private, multi-national corporations (MNCs) and government sectors
- To further facilitate advanced level programs in business administration.

COMMON COURSES

FIRST YEAR

First Semester

Course Code	Course Title	Marks	Credit
510101	Introduction to Business	100	3
510103	Business Communication & Report Writing	100	3
510105	Basic Accounting	100	3
510107	Business Mathematics	100	3
211501	History of the Emergence of Independent Bangladesh (In Bangla)	100	3
	Total =	500	15

Course Code: 510101	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Introduction to Business		

- 1. Concepts in Business:** Meaning and Definition of Business-Functions, Characteristics and Nature of Business-Components of Business-Pre-Requisites of Business-Owner of a business-The Payoff of Business ownership, The Winning hand of Ownership, Characteristics of successful Business Owner, Form of Business Ownership in Bangladesh.
- 2. Sole Proprietorship:** Meaning and Definition-Characteristics of Sole Proprietorship-Advantages and Disadvantages-Formation of Sole Proprietorship.
- 3. Partnership:** Meaning and Definition-Characteristics of Partnership-Advantages and Disadvantages-Kinds of Partners and Partnership-Partnership Agreement-Provision of Partnership Deed-Rights and Duties of Partners-Liabilities of Partners-Formation of partnership Firm-Dissolution of Partnership Firm.
- 4. Joint Stock Companies (JSC):** Meaning and Definition-Features of JSC-Advantages and Disadvantages of JSC-Public Vs. Private Limited Company-Formation of a JSC in Bangladesh-Legal Documents Issued by A Company: Memorandum, Articles, Prospectus-Company Meeting: Shareholders' Meetings, Directors' Meeting-Share Capital-Winding up of Company.
- 5. Cooperative Society:** Meaning and Definition-Department of Cooperative in Bangladesh, Principles and Characteristics of Cooperative-Advantages and Disadvantages of Cooperative-Types of Cooperative Society.
- 6. State Enterprises:** Meaning and Definition-Historical Background of State Enterprises-Advantages, Disadvantages, Classification of State Enterprise, State Enterprise in Bangladesh.
- 7. Franchising:** Meaning and Definition, Franchising options and the structure of the industry, Process for evaluating a franchise opportunity, Reasons for buying an existing business, Process of evaluating a business, Pros and cons of franchising.
- 8. Business Start-Up:** Identifying Startup Ideas, Creating a New Business from Search, Finding Startup Ideas, Using Internal and External Analysis to evaluate and opportunity, Selecting Strategies that capture opportunities,

Recommended Books:

1. Ivancevich, M. John, and Skinner, J. Steven,(1992).Business for the 21st Century, Irwin
2. A Guide to Opportunity-Investment guide of Bangladesh (2018), BIDA, Bangladesh

Course Code: 510103	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Business Communication & Report Writing		

- 1. Introduction:** Nature, Process and Importance of Communication, Types of Communication (Verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.
- 2. Business Correspondence:** Letter Writing, Presentation, Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tenders, Sales Letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job Application Letter, Preparing the Resume.
- 3. Major Media of Oral Communication:** Speech, Characteristics of Good Speech, Importance of Speech, Advantages and Disadvantages of Speech, Face to Face Conversation, Advantages and Disadvantages of Face to Face Conversation, Interview, Objectives and Types of Interview.
- 4. Non-Verbal Communication:** Definition & Importance of Non-Verbal Communication, Symbols, Gestures, Kinesics, Visual Communication.
- 5. Report Writing :** Identify the Types of Reports, Define the Basic Format of a Report, Identify the Steps of Report Writing, Write a Report Meeting the Format Requirements, Determine the Process of Writing a Report, Importance of Including Visuals such as Tables, Diagrams and Charts in Writing Report, Apply Citation Rules (APA Style Documentation) in Reports.
- 6. Business language and presentation:** Importance of Business Language, Vocabulary Words Often Confused, Words Often Miss Pelt, Common Errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power Point Presentation, Visual aids.
- 7. Technology and Business Communication:** Role, Effects and Advantages of Technology in Business Communication Like, Email, Text Messaging, Instant Messaging and Modern Techniques Like, Video Conferencing, Social Networking. Strategic Importance of E-Communication.

Recommended Books:

1. Bovee, and Thill (2012). *Business Communication Today*, 14th Edition, Pearson Education, India.
2. Shirley, Taylor (2005). *Communication for Business*, 4th Edition, Pearson Education, India.

Course Code: 510105	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Basic Accounting		

1. **Introduction:** Meaning and Definition of Accounting, Steps in the Accounting Process, Objectives of Accounting, Users of Accounting Information, Distinction between Book Keeping and Accounting, Generally Accepted Accounting Principles, Relationship of Accounting with Other Disciplines.
2. **Accounting Equation:** Elements of Accounting Equation, Items Affecting Owner's Equity, Business Transactions, Transaction Analysis Using the Accounting Equation, Financial Statements, Practical Problems.
3. **Recording Process:** Double Entry System, The Accounting Cycle, Steps in the Recording Process, The Account and Its Classifications. The Rules of Debit and Credit, Expansion of the Basic Accounting Equation, Journal, Ledger, Trial Balance, Practical Problems.
4. **Accounting for Merchandising Operations:** Merchandising Operations, Operating Cycle, Perpetual and Periodic Inventory Systems, Merchandising Transactions, Debit Memorandum and Credit Memorandum, Trade Discounts, Cash Discounts, Shipping Terms and Freight Costs, Journal Entries for Merchandising Transactions, Net Price Method of Recording Merchandising Transactions, Cost Flow Assumptions, Determining Cost of Goods Sold under Periodic Inventory System, Income Statement of a Merchandising Company, Practical Problems.
5. **Special Journals:** Special Journal-Sales Journal, Cash Receipts Journal, Purchases Journal, Cash Payments Journal, Effects of Special Journal on General Journal, Advantages of Special Journals, Subsidiary Ledgers, Advantages of Subsidiary Ledgers, Control Accounts, Posting to Subsidiary Ledgers, Practical Problems.
6. **Adjustment Process:** Accounting Period, Bases of Accounting, Adjusting Entries, The Need for Adjusting Entries, Situations that Require Adjusting Entries, Types of Adjusting Entries, Accounting for Bad Debts, Adjusted Trial Balance, Closing Entries, Post-Closing Trial Balance, Reversing Entries, Practical Problems.
7. **Worksheet:** Worksheet, Objects, Nature and Benefits of a Worksheet, Steps in Preparing a worksheet, Forms of a Worksheet, Preparing Worksheet for a Service Company, Preparing Financial Statements from a Worksheet, Preparing Adjusting Entries and Closing Entries from a Worksheet, Preparing Worksheet for a Merchandising company, Practical Problems.
8. **Financial Statements:** Income Statement, Forms of Income Statement, Limitations of Income Statement, Owner's Equity Statement, Classified Balance Sheet, Practical Problems.

Recommended Books

1. J. Weygandi, D.E. Keiso and P.D Kimmel. *Accounting (2015) Principles 12th Edition, John Wile and sons Inc.*
2. Alam Sheikh, Md. Jahangir, (2018) *Basic Accounting, 2nd Edition, CBO Publications, Dhaka*

Course Code: 510107	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Business Mathematics		

1. **Number System:** Introduction, Real Number Systems, Absolute Value of a Number, Special Properties of Zero. Fractions, Complex and Imaginary Number, Sequence and Series, Sigma Notation, Principles of Mathematical Induction, Sum of Natural Number, Relations and Functions, Business Application.
2. **Indices and Logarithms:** Introduction, Index and Base of a Number, Law of Indices, Meaning of a^m Positive and Fractional Indices, Operation with Power Functions. Logarithm, Anti-Logarithm, Laws of Logarithms, Common Logarithm, Natural Logarithm, Characteristics and Mantissa.
3. **Theory of Sets:** Definition of a Set, Methods of Describing a Set, Types of Sets, Operation on Sets, Venn Diagram, De-Morgan's Laws, Cartesian Product of Two Sets, Business Applications.
4. **Linear and Quadratic Equations:** *Linear Equations:* Equation and Identity, Linear Equations, Degree of an Equation, Solution of an Equation, Linear Simultaneous Equations with Two Variables, Linear Inequalities, Business Applications. *Quadratic Equations:* Nature of the roots of a Quadratic Equation, Relationship between Roots and Coefficients of a Quadratic Equation, Formation of Quadratic Equation with Given Roots. Business Application.
5. **The Straight Lines:** Abscissa and Ordinate of a Point, Rectangular Coordinates, Distance Between Two Points, Coordinates of Mid-Point, Division or Section Formula, Centroid of a Triangle, Area of a Triangle, Polar Coordinates, Relation between Polar and Cartesian Coordinates of a Point, Straight Line and Standard form of Its Equations, General Equation of a Straight Line, Intersection of Two Straight Lines, Condition for Concurrent of the Three Straight Lines, Angle between Two Straight Lines, Equation of a straight line passing through two points, Cost equation, Business Applications.
6. **Permutations and Combinations:** Fundamental Principles of Permutations, Permutations of Things which are and are not All Different, Circular Permutations. Combinations, Relations, Relation between Permutation and Combination, Business Applications.
7. **Mathematics of Finance:** Interest, Simple Interest, Compound Interest, Nominal and Effective Rates of Interest, Continuous Compounding, Discounting, Depreciation, Annuity, Derivation of Different Types of Annuity, Amortization and Sinking Funds, Business Applications.
8. **Matrices and Determinants:** Definition of a Matrix, Types of Matrices, Algebra of Matrices, Inverse of a Square Matrix, Solving System of Linear Equations by Matrix Method, Determinants of a Square Matrix, Cramer's Rule to Solve System of Linear Equations.

Recommended Books:

1. Gordon D Pritchett and John C Saber (1986). *Mathematics with application in management & economics*, 67th Edition, Irwin Inc.
2. Islam, Md. Rafiqul & Gani, Mohammad, Osman, (2017). *Business Mathematics*, 5th Edition, CBO Publications, Dhaka

Course Code: 211501	Marks: 100	Credits: 3	Class Hours: 45
Paper Title:	History of the Emergence of Independent Bangladesh (In Bangla)		

1. Description of the country and its people.

- Geographical features and their influence.
- Ethnic composition.
- Language.
- Cultural syncretism and religious tolerance.
- Distinctive identity of Bangladesh in the context of undivided Bangladesh.

2. Proposal for undivided sovereign Bengal and the partition of the Sub Continent, 1947.

- Rise of communalism under the colonial rule, Lahore Resolution 1940.
- The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
- The creation of Pakistan 1947 .

3. Pakistan: Structure of the state and disparity.

- Central and provincial structure.
- Influence of Military and Civil bureaucracy.
- Economic , social and cultural disparity

4. Language Movement and quest for Bengali identity

- Misrule by Muslim League and Struggle for democratic politics.
- The Language Movement: context and phases
- United front of Haque–Vasani–Suhrawardi: election of 1954, consequences.

5. Military rule: the regimes of Ayub Khan and Yahia Khan (1958-1971)

- Definition of military rules and its characteristics.
- Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
- Fall of Ayub Khan and Yahia Khan's rule (Abolition of one unit, universal suffrage, the Legal Framework Order)

6. Rise of nationalism and the Movement for self determination.

- Resistance against cultural aggression and resurgence of Bengali culture.
- Sheikh Mujibur Rahman and the six point movement
- Reactions : Importance and significance
- The Agortola Case 1968.

7. The mass- upsurge of 1969 and 11 point movement: background, programme and significance.

8. Election of 1970 and the Declaration of Independence by Bangobondhu

- Election result and centres refusal to comply
- The non co-operation movement, the 7th March , Address , Operation Searchlight
- Declaration of Independence by Bangobondhu and his arrest

9. The war of Liberation 1971

- Genocide, repression of women, refugees
- Formation of Bangladesh government and proclamation of Independence
- The spontaneous early resistance and subsequent organized resistance (MuktiFouz, MuktiBahini, guerillas and the frontal warfare)
- Publicity Campaign in the war of Liberation (Shadhin Bangla Betar Kendra, the Campaigns abroad and formation of public opinion)
- Contribution of students, women and the masses (Peoples war).
- The role of super powers and the Muslim states in the Liberation war.

- g. The Anti-liberation activities of the occupation army, the Peace Committee, Al-Badar, Al-Shams, Rajakars, pro Pakistan political parties and Pakistani Collaborators , killing of the intellectuals.
- h. Trial of Bangabondhu and reaction of the World Community.
- i. The contribution of India in the Liberation War
- j. Formation of joint command and the Victory
- k. The overall contribution of Bangabondhu in the Independence struggle.
10. The Bangabondhu Regime 1972-1975
 - a. Homecoming
 - b. Making of the constitution
 - c. Reconstruction of the war ravaged country
 - d. The murder of Bangabondhu and his family and the ideological turn-around.

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1. bxnvi i Äbivq, evOvj xi Buznm, t`ô R crevj iks, Kj Kiv 1402 mij |
2. mij vnDwibAvntg` I Ab`vb` (m`úw` Z), evsj v`tki gñp msMôtgibuznm 1947-1971, AvMigxcKvkb, Xiv 2002|
3. imivRyBmjvg (m`úw` Z), evsj v`tki Buznm 1704-1971, 3 LÜ, GikqulUK tmimvBilAeersj v`k, Xiv 1992|
4. W. nriab-Ai-iuk`, evsj v`k: ivRbmZ, miKvi I kvmbZmŠKDbqb 1757-2000, ubD GR crevj tKkY, Xiv 2001|
5. W. nriab-Ai-iuk`, evOvj iivôlPŠ-v I `faxbersj v`tki Af~q, AvMigxcKvkb, Xiv 2003|
6. W. nriab-Ai-iuk`, e`zeÜž AmgibAvZRiebxjcvf, w` BDubfvmil tctñij ugUW, Xiv 2013|
7. W. AvZdžnBikej x I W.tgtvgnevi ingvb, evsj v`tki msvieavnbKBuznm 1773-1972, meYcKvkb, Xiv 2013|
8. gñZmigi gñ I RqŠKgi ivq, evsj v`tki imivfjmgvRcūZôvmsMôg, Aemi, Xiv 2006|
9. AvZDi ingvb, AmnñhM Avf`vj tbiw`b, yj: gñphxici cŭZce, mvinZ` cKv, Xiv 1998|
10. W. tgtvgnevi ingvb, evsj v`tki Buznm, 1905-47, Zvgij w, Xiv 2011|
11. W. tgtvgnevi ingvb, evsj v`tki Buznm, 1947-1971, mgqcKvkb, Xiv 2012|
12. `mq` Avfbvqi tñvmb, evsj v`tki `faxZvñx civkv³i figKv, WbvcKvkb, Xiv 1982|
13. Avejvgj Ave`jgñZ, evsj v`k: RmZivtôf D`m, mvinZ` cKv, Xiv 2000|
14. tkLgñRej ingvb, AmgibAvZRiebx, w` BDubfvmil tctñij ugUW, Xiv 2012|
15. imivR D`xibAvntg`, GKvÉti gñphx: `faxbersj v`tki Af~q, BmjvgKdvDfÜkb, Xiv 2011|
16. RqŠKgi ivq, evsj v`tki ivRbmZKBuznm, mgycKvkb, Xiv 2010|
17. Harun-or-Roshid, The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947, The University Press Limited, Dhaka 2012.
18. RounaqJahan, Pakistan: Failure in National Integration, The University Press Limited, Dhaka 1977.
19. TalukderManiruzzaman, Radical Politics and the Emergence of Bangladesh, Mowla, Brothers, Dhaka 2003.
20. tgmenvKvgj ও ঈশানীচক্রবর্তী, bñPtj i KIK w`t`ñ, mgKij xbi vRbmZ I BjvgI, DĒiY, Xiv 2008|
21. tgmenvKvgj, Avmiv` I EbmÉti iMYAfj v, weZB, Xiv 1986|

Second Semester

Course Code	Course Title	Marks	Credits
510109	Principles of Management	100	3
510111	Taxation in Bangladesh	100	3
510113	Computer & Information Technology	100	3
510115	Theory and Practices of Banking	100	3
510117	Micro Economics	100	3
	Total =	500	15

Course Code: 510109	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Principles of Management		

- 1. Introduction to Management:** Definition of management, Nature, purpose and principles of management- Need for organizations and managers- Managerial responsibility - Types of managers Concept of productivity, effectiveness and efficiency -Managerial and organization performance.
- 2. Approaches to the Study of Management:** Pre-classical contributors - Classical Viewpoint- Behavioral Viewpoint -Behavioral Viewpoint –Quantitative Viewpoint Contemporary Viewpoint – Management theory Jungle.
- 3. Planning:** Nature of Planning - Types of planning - Steps in planning - Tools and techniques for planning - The planning process.
- 4. Objectives:** Nature of objectives - Management by Objectives (MBO)- The process of MBO - setting objectives- Benefits and weaknesses of MBO.
- 5. Decision Making:** Decision making process- Problem and opportunity finding Nature of Managerial decision, making other factors in decision, making Decision Support Systems.
- 6. Organizing:** Organizational structure- Division of work Span of management - Departmentalization- Line and Staff Delegation of authority- Centralization and decentralization- Coordination Committee and group decision making.
- 7. Leading:** Human factors in managing - Relevant theories, Creativity and innovation,- Motivation-Leadership.
- 8. Controlling:** Meaning and importance of control- Types of control methods- Control process- Requirements for effective controls- Information systems and control.

Recommended Books:

1. James A.F. Stonner and R. Edward Freeman and Daniel R. Gilbert (2018). Management, 6th Edition, Prentice Hall of India Private Limited, New Delhi.
2. Griffin,R.W.(2015). Management: Principles and Practices, 11th Edition, Houghton Mifflin Company.

Course Code: 510111	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Taxation in Bangladesh		

1. **Introduction:** Meaning of Income and Characteristics of Income Nature and Importance of Income Tax - Income Tax Ordinance 1984- Statutory Definitions and Important Concepts.
2. **Income Tax Authority:** Organization structure - Administrative and judicial Authorities - Powers, functions, duties and responsibilities of Administrative and Judicial Authorities - Taxes Appellate Tribunal.
3. **Charge of Income Tax:** Basic Principles - Exceptions - Rate of Tax Surcharge on Net Wealth - Scope of Total Income - Assessable and Non-assessable income - Exemptions - Residential Status.
4. **Computation of Total Income:** Salaries - Perquisites - Provident and other funds - Interest on Securities – Grossing-up - Income from House Property - Agricultural Income -Income from Business or Profession - Share of Income from Partnership Firm - Income of Spouse or Minor Child - Capital Gains - Income from Other Sources-Unexplained Investments as Income - Statutory Deductions from all Heads of Income - Set-off and Carry Forward of Losses.
5. **Procedure of Assessment:** Filing of Return and Other Statements - Types of Statements - Types of Assessments - Limitations for Assessment - Persons Liable to File a Return.
6. **Investment Tax Credit and Tax Rebate:** Investment Allowances - Tax Holiday for Specific Industries - Tax Rebate and Exemptions in Special Cases.
7. **Payment, Refund and Recovery:** Tax Deduction at Source Advance Tax - Recovery of Tax from Assesse – in-default - Tax Refund.
8. **Assessment of Individuals.**
9. **Value Addition Tax (VAT):** Important Terms, Taxable Goods and Services, VAT authorities, Determination of VAT, method and Time for VAT payment, Turnover Tax and Supplementary Duty, Registration under VAT and VAT Return.
10. **Customer Act:** Brief Introduction to Customs Act 1969, Statutory Definitions, Customs procedure, Customs Authorities, Prohibited Goods, Goods Dutiable Exemptions from Customs Duty Valuation Procedure, Date for Determination of Value and rate of Duty, Determination of Customs Duty.

Recommended Books:

1. Income Tax Ordinance 1984 and Income Tax Rules 1984.
2. Value Added Tax 1991 and Value Added Tax Rules 1991.
3. Customs Act 1969.
4. Finance Ordinances/ Acts.
5. Chowdhury, Dhiman, (April, 2017). *Advanced Issues in Taxation: Theory and Practice*, Dhaka.

Course Code: 510113	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Computer & Information Technology		

1. **Introduction:** What is Computer, Characteristics of Computers, History of Computers, Types of Computer Systems, Computer Generation, Computer System, Importance of Computers in Business, Computer Applications in Business, On-line Applications in Business, Real-Time Applications in Business.
2. **Fundamentals of Computer Hardware:** Introduction, Components of Hardware, Input Hardware, Output Hardware, Processing Hardware and Storage Device. Central Processing Unit.
3. **Introduction to System Software and Application Software:** Introduction, Categories of Software, System Software, Application Software, Features of Software, Difference between Hardware & Software.
4. **Data processing and Networking:** Introduction, Data Processing Cycle, Data Types, Kinds of Data Processing, Objectives of Data Processing, Steps in Data Processing, Practical Data Processing Applications in Business, Data Processing Operations. Data Processing Systems, Networking.
5. **Programming languages and Program Development:** Introduction, Programming Languages, Machine Language, Assembly Language, High Level Language, Program Development: Introduction, Developing a Program, Program Development Cycle (Steps in Developing a Program), Algorithm, Flowchart, System Analysis and Design, System Development Life Cycle.
6. **Operating system:** Introduction, Operating System, Functions of an Operating System, Types of Operating System, DOS (Disk Operating System), Windows Operating System.
7. **Internet and E-commerce:** Internet, Core Features of the Internet, Internet Software, Extranet, Characteristics of Extranet, Uses of Extranet, E-mail, How E-mail Works? Infrastructure Requirement for E-mail, E-mail Addressing Pattern, E-mail Messages, Usage of Mails, Mobile Computing, Types of Mobile Computers, E-commerce, Features of E-Commerce, Importance of E-Commerce, Types of Electronic Commerce, E-Commerce Activities.
8. **Information Systems in Business:** Introduction, Management Information System, Characteristics of MIS, Designing of MIS, Benefits of MIS, Decision Support Systems, Types of DSS, Characteristics of DSS, Components of DSS, DSS Capabilities, Group Decision Support System (GDSS), Typical GDSS Capabilities.
9. **Office Automation and Transaction Processing Systems:** Introduction, Office Automation Systems, Transaction Processing Systems, Transaction Processing Cycle, Features of TPS, Transaction Documents, Transaction Processing Modes.

Recommended Books:

1. Kenneth C. Laudon & Jane P. Laudon, (2013) Management Information Systems, 13th Edition, Pearson, India
2. Jabber, Mustafa (2018) Computer and Information Technology, 4th Edition, Dhaka
3. Pradeep K. Sinha & Priti Sinha, (2011). Computer Fundamentals 6th Edition, BPB Publications, India

Course Code: 510113	Full Marks: 100	3 Credits	Class Hours: 45
Course Title	Theory and Practices of Banking		

1. **Overview of Banks & their Organizational Structure:** Introduction, How our economy runs? Financial system: Primitive financial system, Modern financial system, Do you know bank? Definition of bank, A brief history of bank in Bangladesh, Banking system: Branch banking, Unit banking, Chain banking, Group banking, Retail banking, Wholesale banking, Universal banking, Investment banking, Banking system in Bangladesh, Bank Vs non-bank financial institutions, Are traditional banks abolishing, Alternative Banking System in the 21st Century, Recent Banking Trends, Banking problems and prospects in case of Bangladesh, Banks and Economic development.
2. **Commercial Banking:** Introduction, Definition of Commercial bank, Functions of Commercial bank, Services of Commercial bank, Commercial Banking principles, Different forms of loans & advances of commercial bank, credit creation process, Limitations of credit creation, Electronic banking, Services of E-banking, Balance sheet of commercial banks, Earnings assets of commercial banks, Sources of bank earnings, Sources of bank's expenses, Performance measurement of commercial bank, ROE analysis, Risk measurement for performances analysis, Sustainable growth model, A final view of banks earning assets.
3. **Central Banking Practices:** Definition of Central Bank, Features or Nature of Central Bank, Functions of Central Bank, Principles of note issue, Checking Deposit: Practice and problem, Define Financial Deepening, Loan classification system, Define paper standard, Discuss the merits & demerits of paper standard, Monetary Economics, Discuss the monetary tools how central bank control money supply (M_s), Reserve requirement, Discuss the Various, Demands for money, Commodity Money, Representative Money, Two Different, Thoughts of Expectations, Function of Money.
4. **Credit Management Policies:** Credit management: its contents & meaning, loan vs. investment, Types of bank's loan, Bank's demand deposits, Credit analysis, Approaches of credit analysis, Credit worthiness of banking, Loan structure & documentation, Perfecting claim against loan security, Types of security, Deciding the suitable security, Distressed loan, Indicators of troubled loan, Bank's response to distressed loan, Sources of credit information, loan pricing, Loan pricing techniques, Loan classification as per regulatory requirements, contents of sound lending policies.
5. **Risk Issues in Bank Financial Intuitions:** Introducing risk, Why bank should be concerned about risk, Assets-Liability management by bank, Rate sensitive assets, Rate sensitive liabilities, Types of risk faced by bank financial institutions, Interest rate risk, Model for understanding interest rate risk, maturity model, duration model, Repricing model, Market risk, credit risk, Market risk, credit risk, off-balance sheet risk, technology & operating risk.

Recommended Books:

1. Tannan, M.L. (2015). Banking Law and Practices in India, 25th Edition, LexisNexis, Butterwohs, Wadhwa, Nagpur, Indian
2. Rose, S. Peter & Hudgins, C. Sylvia (2012). Bank Management & Financial Services, 9th Edition, McGraw Hill Higher Education

Course Code: 510117	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Micro Economics		

1. **Introduction:** Meaning of Economics, Distinction between micro & macroeconomics - some basic economic concepts - alternative economic systems - Capitalism, Socialism & Islamic Economics.
2. **Supply and Demand:** Concepts of supply and demand and the determinants, market equilibrium and shifts of market equilibrium, consumer's and producer's surplus, concepts and measurements of various elasticities of demand and supply.
3. **The Theory of Consumer Behavior:** Utility - total and marginal utility, cardinal and ordinal utility, law of diminishing marginal utility, equimarginal principle.
4. **The Indifference Curve Analysis:** Properties of indifference curve, consumers' equilibrium - income, substitution and price effect.
5. **The Theory of Production:** Factors of production, returns to scale, production function - Iso-product and Iso-cost curves, producer's equilibrium.
6. **Theory of Cost and Revenue:** Short run and long run cost function, explicit, implicit and opportunity costs, fixed and variable costs, total, average and marginal costs, envelope average cost curves, the link between production and cost, accounting profit vs. economic profit, profit maximizing conditions.
7. **Theory of the Firm:** Perfect competition, Monopoly and Monopolistic Competition, Equilibrium of a firm in the short and long run under perfect competition. Derivation of supply curve of a firm and industry. Monopoly equilibrium in the short run and long run. Price discrimination, Monopolistic competition, Product differentiation and group equilibrium.
8. **Oligopoly Market :** Definition of oligopoly. Characteristics of oligopoly market. Collusive and Non-Collusive Oligopoly, Cournot Model, Stackelberg model and the Kinked-demand model.
9. **The Pricing of the Factors of Production:** The marginal productivity theory of distribution — determination of rent, wages, interest and profit.

Recommended Books:

1. Samuelson, A. Paul, and Naurdhus, D. William, (2009). "Economics" 19th Edition, McGraw Hill Book Co. New York. USA
2. Ahuja, H. L., Principles of Micro Economics, (2009) 22nd Edition, S. Chand & Co. Ltd., India
3. Dewett, K K & Navalur, H, M. (2016). Modern Economic Theory, 23rd Edition, S. Chand & Co. Ltd., India

SECOND YEAR

Third Semester

Course Code	Course Title	Marks	Credits
520119	Business Statistics-I	100	3
520121	Organizational Behavior	100	3
520123	Legal Environment of Business	100	3
520125	E-Commerce	100	3
520127	Macro Economics	100	3
	Total =	500	15

Course Code: 510119	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Business Statistics-I		

- 1. Concepts of Statistics :** Introduction- Statistics Defined- Statistical Data- Statistical Methods- Statistics: Science or Art- Functions of Statistics- Scope of Statistics- Statistics and the Computer- Limitations of Statistics- Distrust of Statistics- Problems.
- 2. Collection of Data, Data Classification, Tabulation and Presentation:** Sources of Data, **Primary and Secondary** Data Sources- Internal Data- Classification of Data- Formation of a Frequency Distribution-Classification according to Class Intervals- Principles of Classification- Tabulation of Data- Review of the Table- Types of Tables- Parts of a Table- Charting Data- General Rules for Constructing Diagrams- Types of Diagrams- One-Dimensional or Bar Diagrams- Two- Dimensional Diagrams- Pictograms and Cartograms- Choice of a Suitable Diagram- Graphs- Graphs of Time Series or Line Graphs- Graphs of Frequency Distributions- Limitations of Charts- Problems.
- 3. Measures of Central Tendency:** Objectives of averaging, Requisites of a measure of central Tendency, Measures of Central tendency, Mathematical averages, Geometric mean, Harmonic mean, Averages of position, partition values, Mode, Relationship between mean, median, and mode-comparison between measures of central tendency.
- 4. Measures of Dispersion:** Significance of Measuring Dispersion; Properties of A Good Average Dispersion; Range-Inter-Quartile Range and quartile Deviation; Mean Deviation; Standard Deviation; Co-efficient of, Variations and Their Application.
- 5. Moments, Skewness and Kurtosis:** Concepts; Moments from Arbitrary Value; Moments from Mean; Relation between Moments; Measures of Skewness and its Uses, Measures of Kurtosis and Its Application.
- 6. Sampling and Sampling distributions:** Reasons of Sample Survey-Population parameters and sample statistics-Sampling Methods-Sampling distributions-Sampling distribution of Sample mean-Sampling distribution of sample proportion.
- 7. Probability and probability distributions:** Concepts of probability-definition of probability-combinations of permutations-Rules for probability and algebra of events-Bayes' Theorem-Probability distributions-expected value and variance of a random variable-Discrete Probability distributions-continuous probability distribution.

Recommended Books:

1. Bruce L, Bowerman, Richard T.O. Connel, Michael L, Hand (2002).Business Statistics in Practice,International Edition, McGraw Hill Higher Education.
2. Islam, Md. Rafiqul,(2017). Business Statistics, 4th Edition, CBO Publications, Dhaka

Course Code: 510121	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Organizational Behavior		

1. **Introduction and overview:** Definition-Nature and importance of organizational behavior- Individual behavior and its element-Fundamental element of organizational behavior-Social system.
2. **Causation in behavior:** The stimulus-The organism-The concept of interaction between S and O.
3. **Conflict in organization:** Industrial conflict-Organizational conflicts at the individual and group level-Organizational reaction to conflicts at the individual and group level-Organizational reaction to conflict-Inter organizational conflict.
4. **General principles of personnel Testing:** The use of psychological test in industry-The types of best aptitude tests and achievement tests.
5. **Attitudes and Job satisfaction:** Definition-Components of Attitudes, Definition-Causes of Job Satisfaction- How to Measure Job Satisfaction?
6. **Frustration:** The symptoms of frustration- Dealing with frustration
7. **Motivational theories:** The classical model-Two factor theory-Equity theory-Multiplicative theory- Maslaw`s need priority-Job satisfaction.
8. **Leadership in organization:** Leadership traits and characteristics-Personality factors- Situation factors-Interaction of personality and situation factors-Leadership effectiveness-Theories and research.
9. **Management development and training:** A system view-The group for organizational effectiveness-Types of training-Evaluation of training Programs.

Recommended Books:

1. Davis,Keith (1969), Human Relation at Work: The Dynamics of Organization Behavior 3rd Edition, McGraw-Hill.
2. Stephen P. Robbins & Timothy A. Judge, Organizational Behavior, (2014). 16thPrentice Hall India Private Limited.

Course Code: 510123	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Legal Environment of Business		

- 1. The Contract Act, 1872:** Definition of a Contract- Essentials Elements of a Contract- Offer- Acceptance- Consideration- Void and Voidable Agreements- Capacity of Parties- Free Consent Legality of Object and Consideration Contingent Contract- performance of Contracts- Termination and Discharge of Contracts- Indemnity & Guarantee – Bailment and Pledge.
- 2. The Negotiable Instruments Act, 1881:** Definition- Acceptance and Negotiation- Rights and Liabilities of Parties- Dishonor of Negotiable Instruments.
- 3. The Sale of Goods Act, 1930:** Definitions. Transfer of Ownership ‘Performance of the Contract of Sales.
- 4. The Company Act, 1994:** Definition, Characteristics, Types, Memorandum– Contents and Clauses, Alteration. Article of Association– Purpose, Content, Alteration-, Formation of Company– Steps, Procedure of registration and Incorporation, Certification of Incorporation, Prospectus: Purpose, Contents, Chairman, Directors and Managing Director– Appointment, Qualification, Powers and Duties, Removal, Vacation of Office, Remuneration, Meetings – Statutory Meetings, Statutory Report, Annual Meeting, Extraordinary General Meeting, Resolutions, Minutes of Proceeding Winding Up – Winding up by the Court. Voluntary Winding Up, Winding Up subject to the Supervision of the Court, Appointment of Official Liquidators.
- 5. The Partnership Act, 1932:** The nature of partnership–Relations of partners to one another– Relations of partners to third parties–Incoming and outgoing partners–Dissolution of a firm– Registration of firms.
- 6. The Bangladesh Labor Act, 2006:** Important Statutory Definitions: Factory, Worker, Employer, Commercial Establishment, Industrial Establishment; *Summary of major provisions on:* Employment and Conditions of Services, Employment of Adolescent, Provisions of Health, Hygiene, Safety and Welfare Measures, Working hours and leave, Trade Union and Industrial relations, Dispute resolution, Workers’ Participation in Companies’ Profits.

Recommended Books:

1. The Negotiable Instruments Act, 1881;
2. The Sale of Goods Act, 1930;
3. The Company Act, 1994;
4. The Partnership Act, 1932;
5. The Bangladesh Labor Act, 2006.

Course Code: 510125	Marks: 100	3 Credits	Class Hours: 45
Course Title:	E-Commerce		

1. **Understanding E-commerce:** Meaning of E-commerce & E-Business. Origins and Growth of E-commerce. History of E-commerce. Why Study E-commerce? Unique Features of E-commerce Technology, Types of E-commerce, Growth of the Internet, Web, and Mobile Platform. E-Commerce Business Model and Concepts.
2. **Infrastructure for E-Commerce:** The Internet, The Evolution of the Internet, The Internet Today The Future Internet Infrastructure, Limitations of the Current Internet. The Web, The Internet and the Web, Mobile Apps.
3. **Building an E-Commerce Perspective:** Imagine Your E-commerce Presence, Building an E-commerce Presence, Choosing Software and Hardware, Other E-Commerce Site Tools, Developing a Mobile Web Site and Building Mobile Applications.
4. **E-commerce Security and Payment Systems:** The E-commerce Security Environment, Security Threats in the E-commerce Environment, Technology Solutions, Management Policies, Business Procedures, and Public Laws, E-commerce Payment Systems, Online Credit Card Transactions Credit Card E-commerce Enablers, Mobile Payment Systems, Digital Cash and Virtual Currencies, Electronic Billing Presentment and Payment.
5. **E- Commerce Marketing:** Consumers Online, The Internet Audience and Consumer Behavior, Consumer Behavior Models, The Online Purchasing Decision, Digital Commerce Marketing and Advertising Strategies and Tools, The Web Site as a Marketing Platform: Establishing the Customer Relationship, Traditional Online Marketing and Advertising Tools, Search Engine Marketing and Advertising, Display Ad Marketing, E-mail Marketing, Affiliate Marketing, Viral Marketing, Lead Generation Marketing, Social, Mobile, and Local Marketing and Advertising, Multi-Channel Marketing: Integrating Online and Offline Marketing, Other Online Marketing Strategies, Customer Retention Strategies, Pricing Strategies, Long Tail Marketing, Internet Marketing Technologies, The Revolution in Internet Marketing Technologies, Customer Relationship Management (CRM) Systems , Understanding the Costs and Benefits of Online Marketing Communications, Online Marketing Metrics, How Well Does Online Advertising Work? The Costs of Online Advertising,
6. **Mobile Marketing:** M-commerce Today, How People Actually Use Mobile Devices, In-App Experiences and In-App Ads, How the Multi-Screen Environment Changes the Marketing Funnel, Are Mobile Devices a Good Marketing Platform? Basic Mobile Marketing Features, The Technology: Basic Mobile Device Features, Mobile Marketing Tools: Ad Formats, Starting a Mobile Marketing Campaign, Insight on Business: Mobile Marketing: Land Rover Seeks Engagement on the Small Screen, Measuring Mobile Marketing Results. Local and Location-Based Marketing, The Growth of Local Mobile Marketing, The Growth of Location-Based Mobile Marketing, Location-Based Marketing Platforms, Location-Based Mobile Marketing: The Technologies, Why Is Local Mobile Attractive to Marketers? Location-Based Marketing Tools, A New Lexicon: Location-Based Digital Marketing Features, Local Marketing Ad Formats, Starting a Location-Based Marketing Campaign, Measuring Location-Based Marketing Results.
7. **Introduction to Social Media Marketing:** Social Media Marketing, Social Media Marketing Players, The Social Media Marketing Process, Face book and Twitter Marketing

Recommended Books:

1. David Chaffey, (2014).E-Business and E-Commerce Management 6th Edition, Pearson.
2. Kenneth C. Laudon & Carol Guercio Traver, (2015.)E-Commerce, 11th Edition, Pearson.

Course Code: 510127	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Macro Economics		

- 1. Fundamental Concepts of Macroeconomics:** Income, Consumption, Savings, Investment, Employment and Output.
- 2. National Income Accounting :** GDP, GNP, NNP, Nominal and Real National Income, Methods of National Income Accounting, Problems of Computing National Income, Usefulness of National Income Accounting.
- 3. Theory of Income Determination:** Classical Approach of Macro-Economics, the Demand for and Supply of Labor, the Equilibrium Level of Employment and Output, Say's Law of Market, Keynesian Approach.
- 4. Investment:** Concepts of Investment, Marginal Efficiency of Investment and Capital.
- 5. Inflation:** Inflation, Types, Causes, Effects and Control of Inflation. Inflation Vs. Deflation. Demand Pull and Cost Push Inflation-Definition and Its Nature, Inflationary Gap, Measurement of Inflationary Gap.
- 6. Consumption and Savings Function:** Concepts of Consumption and Savings Function, MPC, APC, MPS, APS, Short Run and Long Run Views, Keynesian Approach.
- 7. The Quantity Theory of Money Transaction:** Fisher's Equation of Exchange, Cambridge Equation and Friedman's Quantity Theory of Money.

Recommended Books:

1. Samuelson, A. Paul and Naurdhus, D. William (2009) "Economics" 18th Edition, McGraw Hill Book Co. New York. USA
2. N. Gregory Mankiw, (2018) *Principles of Macroeconomics 8th Edition*, Cengag
- Dewett, K K&Navalur,H. M (1986). Modern Economic Theory, 23rd Edition, S. Chand & Co. Ltd., India

Fourth Semester

Course Code	Course Title	Marks	Credits
520129	Risk Management & Insurance	100	3
520131	Business Statistics-II	100	3
520133	Human Resource Management	100	3
520135	Export-Import Management	100	3
520137	Supply Chain Management	100	3
	Total =	500	15

Course Code: 510129	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Risk Management and Insurance		

1. **Introduction to Insurance:** Understanding Risk, Risk Management and Control, Enterprise Risk Management, Principles of Insurance, Insurance Contracts and Provisions, Insurance and Economy.
2. **Life Assurance:** Contract-Kinds of policies and annuities-Mortality Table-Claims and Settlement-Premium plans-Computation of net Premium-Calculations of reserve Surplus and its distribution.
3. **Marine Insurance:** Contract-Types of Policies-Marine Losses-Claims and Settlement.
4. **Fire Insurance:** Contract- Claims and Settlement-Reinsurance. Miscellaneous Insurance: Postal Life Insurance; Group Insurance; Accident Insurance; Automobile Insurance.
5. **Risk Management:** Definition of Risk-Classification of Risk- Insurance as a Device for Handling Risk. Objectives of Risk Management. Fire Hazards, Physical and Moral Hazards, Approaches Towards Risk Prevention. Peril. Claims Management.
6. **Insurance Business in Bangladesh:** Present pattern of Insurance Business –Jiban Bima Corporation-Sadharan Bima Corporation-American Life Insurance Company and other Private Insurance Companies of Bangladesh,
7. **Marketing of Insurance Products.**

Recommended Books:

1. Misra,N.M. (2016). Insurance: Principles and Practice,22nd Edition, S. Chan & Co. Ltd., New Delhi.
2. C. Arthur Williams, Jr. & Richard M. Heins, (1989). Risk Management & Insurance,6th Edition, McGraw Hill

Course Code: 510131	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Business Statistics-II		

- 1. Test of Hypothesis:** Introduction- Procedure of Testing Hypothesis- Type I and Type II Errors – One- Tailed and Two –Tailed Tests- Tests of Hypothesis concerning Large Samples- Testing Hypothesis about Population Mean- Testing Hypothesis about the Difference between Two Means- Tests of Hypothesis concerning Attributes- Testing Hypothesis about Population Proportion- Testing Hypothesis about the Difference between Two Proportions- Miscellaneous illustrations- Problems.
- 2. Chi-Square Test:** Introduction- Chi-Square Distribution- Chi-Square Test-Yate's Corrections for Continuity- Grouping when Frequencies are Small- Sampling Distribution of the Sample Variance- Confidence Interval for Variance – Tests of Hypothesis Concerning Variance- Test of Independence- Test of Goodness of Fit- Test of Homogeneity- Cautions while Applying X2 Test- Miscellaneous illustrations- Problems.
- 3. Correlation Analysis:** Meaning and concept; Significance of the Study of Correlation and Causation; Types of Correlation; Scatter Diagram Method; Karl Pearson's Co-efficient of Correlation; Rank Correlation Co-efficient.
- 4. Regression Analysis:** Concept; Difference between Correlation and Regression Analysis; Simple Regression Lines; Regression Equation; Regression Co-efficient.
- 5. Forecasting and time series analysis:** Understanding Forecasting-Forecasting Methods-Time series analysis-time series decomposition Models-Trend projection methods- Quantitative forecasting methods-Measurement of Seasonal effects-measurement of cyclical variations-Residual Method-Measurement of Irregular variations.
- 6. Analysis of Variance:** Assumption in Analysis of Variance; Computation of Analysis of Variance; One way and two ways Classification.
- 7. Index Number:** Understanding index number-types of Index numbers-Characteristics and Uses of index numbers-Methods for construction of Price indexes-unweighted price indexes-weighted price indexes-Quantity or Volume indexes-Value indexes-Tests of Adequacy of Indexes-Chain Index-Consumer Price indexes.

Recommended Books:

1. L. Bowerman, Richard T.O. Connel, Michael L, Hand, (2002). Business Statistics in Practice, International Edition, McGraw Hill Higher Education
2. Islam, Md. Rafiqul, (2017). Business Statistics, 4th Edition, CBO Publications, Dhaka

Course Code: 510133	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Human Resource Management		

- 1. Introduction:** Definition–Nature–Components–Functions–Reasons for Growing Importance of Human Resource Management–Principles–Philosophies–Challenges. Organizational Factors–Organizational Performance Models – Internal and External Environment.
- 2. Human Resource Planning:** Concepts–Purposes–Processes–Description of the Factors of the Process.
- 3. Job Analysis and work study:** Concepts–Definition–Terminologies–Importance Information required–Steps–Methods–Writing job Descriptions and Specifications–Types–Contents–Drafts–Guidelines–job Analysis in a Jobless World and Reasons thereof – Techniques used to foster change.
- 4. Recruitment and Selections of Human Resources:** Concepts – Factors – Sources and their merits and demerits – Innovative sources of Recruitment – Recruitment Process – Selection Process – Standard Selection Conditions, Reliability and Validity – Concepts – Steps to validate a test – Guidelines to set a test program – sources of unreliability Interview – Concept – Purpose – Process – Techniques Administrative Mechanism – Problems of Interviewing – Detection of dishonesty – Techniques to Avoid Interview Mistakes.
- 5. Career Transition:** Orientation – Concepts – Reasons – Programs – Problems, Transfer – Concepts – Reasons – Types – Impacts, Promotion – Concepts – Rationale – Types – Basis – Objectives – Devices of Promotion, Demotion – Definition – Reasons – Impact Techniques, Separation – Layoff – Concepts – Purpose – Problems.
- 6. Skill Training:** Concepts – Steps – Methods – Effectiveness Evaluation – Principles of Learning Theory.
- 7. Performance Evaluation:** Concepts – Importance – Purposes – Process – Methods – Distortion Factors – Overcoming Pitfalls.
- 8. Wage and salary administration:** Concepts – Goals – Considerations – Process, job Evaluation – Concept – Steps – Methods – Current Issues.
- 9. Employee Benefits:** Concepts – Process Goals – Importance – Benefits to Management.

Recommended Books:

1. Werther, B. William and Davis, Keith (1995). *Human Resources and Personnel Management*, 5th Edition, Irwin-McGraw Hill Co.
2. Wendell L French, (2006). *Human Resources Management*, 6th Edition, Houghton Mifflin Company.
3. De Cenzo, A. David & Robbins, P. Stephen, (2012). *Fundamentals of Human Resource Management*, 11th Edition, Wiley India Pvt. Ltd.

Course Code: 510135	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Export-Import Management		

1. **Introduction:** Meaning, Objectives, Advantages and Risks of Exporting for the firms, Considering Factors before making the decision to Export; Name of the Various Service Institutions and Service Providing Business who can help for Exporting and Importing; Name of the Institutions who can assist the Exporters with Research and Planning; Use of Internet for Exporting and Importing. Selecting the Right Name and Obtaining Trade License for New Entrance; Obtaining ERC, IRC, VAT Registration, Membership Certificate and Renewals; Export-Import Business Plan and strategy; Incentives for the Exporters; Government Schemes in Importing for Export Production.
2. **Finding Export Market & Foreign Suppliers for Import :** Selecting the Right Export Commodity – Sources of Specific Product Information, Market Factor Assessment; Consideration of Cultural Issues; Mode of Entry to Export Market ; Selecting Distribution Channel; Participation in the Trade Fair; Finding Ideas for Products to Import ; Selecting Foreign Suppliers.
3. **Agents and Distributors :** Foreign Market Operation ; Role of Sales Agents; Criteria for Selecting a Commission Agent or a Distributor; Contents of Commission Agency and Distributionship Contracts; Termination of Commission Agent; Locating Foreign Representative, Essential Elements of an Export Contract.
4. **Pricing :** Pricing – Aspects of Preparing Price Quotation, Way of Price Negotiation, Buyers Preferences for Price, Considering Factors for Preparing Accurate Quotation, Reply of Unsolicited Enquiry, Product Classification for Export Pricing; Evaluating Price Quotation, Elements of Export Costing, Specimen of Price Quotation.
5. **Business Risk Management and Export Financing :** Risk Management in Export-Import Business; Type of Risks-Commercial Risk, Political Risk, Risk arising out of Foreign Laws, Cargo Risk, Foreign Exchange Risk, Transferring Risk to a Third Party; Quality and Pre-shipment Inspection-Methods and Procedure of Quality Control and Pre-shipment Inspection, Inspection Agencies. Financing – Identify specific Financial Needs, Financing for Raw Material Purchase, Selection of Bank for Finance, Documents Necessary when Seeking Financing, Security or Collateral.
6. **Customs Clearance of Import and Export Cargo :** Clearance of Import Cargo-Stages of Processing Bill of Entry, Examination of Import Cargo, Special Provision; Clearance of Export Cargo-Registration Procedure, Processing of Shipping Bill, Customs Valuation-Methods and Factors of Valuation; Types of Customs Duty, The Harmonized System.
7. **Export-Import Documentation :** Collecting Export L/C; Steps for Execution; Opening Back to Back Letter of Credit-Documents used in Back to Back L/C; Role of Bank for Execution of Back to Back L/C. Exporters Responsibility before Delivering the Goods; Common Documents involved in Transportation; Documents Required for Customs Clearance; Documents Required for Clearing Imported Goods; Facilitating Documents; Checking the Documents by the Exporter; Exporter's Steps in Case of Unacceptable Delivery; Documents Need to Claim Payment; Documents Issuing Authority.
8. **Logistics and Modes of Transportation:** Marketing Logistics System-The Concept, Logistics Process, Elements of a Logistics System; Role of Freight Forwarder; Mode of Transportation, Importance and Technical Aspects of Packaging; Types of Labeling.
9. **Export Order Processing:** Processing an Export Order-Pre-despatch Procedure, Excise Clearance of Export Goods, General Procedure for Excise Clearance, Sales Tax/VAT Clearance for Exports; Post-despatch Procedure-Negotiation of Documents, Scrutiny of Documents, Problems with Documents, Negotiation of Discrepant Documents; Foreign Exchange Rate Risk; Realization of Payment; Evaluation of Credit Worthiness of a Foreign Buyer, Export Credit Insurance, Role of Bank in an Export Import Transaction.

Recommended Books:

1. Justin Paul And Rajiv Aserkar, (2012). Export Import Management, 2nd Edition, Oxford Press
2. Verma M.M. & Agarwal K. R. (2015). Export Management, King Books Educational Publishers, Delhi, India.

Course Code: 510137	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Supply Chain Management		

1. **Understanding the Supply Chain:** What is a Supply Chain?-Historical Perspective-The objective of a Supply Chain-The Importance of a Supply Chain-Decision Phases in a Supply Chain-Process Views of a Supply Chain.
2. **Designing Distribution Networks and Applications to e-Business:** The Role of Distribution in the Supply Chain-Factors Influencing Distribution Network Design-Design Options for a Distribution Network-e-Business and the Distribution Network. Distributions Channels of Agricultural Product, FMCG Sector and Commodities in Bangladesh-Distribution Networks in Practice.
3. **Network Design in the Supply Chain:** The Role of Network Design in the Supply Chain-Factors influencing Network Design Decisions- Framework for Network Design Decisions- Models for Facility Location Design Decisions- Models for Facility Location and Capacity Allocation- The Role of IT in Network Design-Networking Tradition with Modernity- Making Network Design Decisions in Practice- The Impact of Uncertainty on Network Design
4. **Designing Global Supply Chain Networks:** The Impact of Globalization on supply Chain Networks- The Off shoring Decision: Total Cost- Risk Management in Global Supply Chains-The Basic Aspects of Evaluating Global Supply Chain Design- Evaluating Network Design Decision Using Decision Trees- AM Tires; Evaluation of Global Supply Chain design Decisions Under Uncertainty- Making Global Supply Chain Design Decisions Under Uncertainty in Practice- Uncertainty in Global Supply Chain Operations.
5. **Demand Forecasting in a Supply Chain:** The Role of Forecasting in a Supply Chain- Characteristics of Forecasts- Components of a Forecast and Forecasting Methods- Basic Approach to Demand Forecasting- Time-Series Forecasting Methods- Measures of Forecast Error- Forecasting Demand. The Role of IT in Forecasting- Risk Management in Forecasting- Forecasting in Practice.
6. **Aggregate Planning in a Supply Chain:** The Role of Aggregate Planning in a supply Chain-The Aggregate Planning Problem- Aggregate Planning Strategies- Aggregate Planning in Excel- The Role of IT in Aggregate Planning- Inventory Planning and Economic Theory Aberrations- Implementing Aggregate Planning in Practice.
7. **Planning and Managing Inventories in a Supply Chain:** Managing Economics of Scale in a supply Chain- Cycle Inventory, Managing uncertainty in a Supply Chain- Safety Inventory, Determining the Optimal Level of Product Availability.
8. **Logistics In Supply Chain:** Movement within a Facility-Incoming and Outgoing Shipments-Distribution Requirements Planning (DRP)- Electronic Data Interchange (EDI).
9. **Supplier Management:** Choosing Suppliers- Supplier Audit- Supplier Certification, Supplier Relationships- Supplier Partnership, Evaluations Supplying Alternatives.

Recommended Books:

1. Chopra, Sunil, Meindl, Peter & Kalra, V.D. (2010). *Supply Chain Management: Strategy, Planning and Operation*, 4th Edition, Pearson Education
2. Bowersox, J. D., Closs J. D. & Cooper, B. M. (2015), *Supply Chain Logistics Management*, 2nd Edition, The McGraw-Hill Companies.

THIRD YEAR

Fifth Semester

Course Code	Course Title	Marks	Credits
530139	Principles of Finance	100	3
530141	Principles of Marketing	100	3
530143	Cost Accounting	100	3
530145	Tourism & Hospitality Management	100	3
530147	Entrepreneurship & Small Business Management	100	3
	Total =	500	15

Course Code: 530139	Marks: 100	3 Credits	Class Hours: 45
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_n) and Present value (PV₀) – 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- Semi-annual 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.

Course Code: 530141	Marks: 100	3 Credits	Class Hours: 45
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

Course Code: 530143	Marks: 100	3 Credits	Class Hours: 45
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 (Inventoriable 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 Behaviour 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, India.

Course Code: 530145	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Tourism and Hospitality Management		

1. **Tourism Overview:** *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; 12th Edition, Wiley Inc.
2. Kotler, T. Philip; Bowen, T. John; Makens, James and Baloglu, Seyhmus (2016). Marketing for Hospitality and Tourism, 7th Edition, Pearson Education.

Course Code: 530147	Marks: 100	3 Credits	Class Hours: 45
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 Management, 6th Edition, Cengage Learning

Sixth Semester

Paper Code	Course Title	Marks	Credits
530149	Financial Management	100	3
530151	Marketing Management	100	3
530153	Management Accounting	100	3
530155	Enterprise Resource Planning	100	3
530157	Research Methodology	100	3
530158	Viva-Voce	100	3
	Total =	600	18

Course Code: 510149	Marks: 100	3 Credits	Class Hours: 45
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

Course Code: 510151	Marks: 100	3 Credits	Class Hours: 45
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, Willy.

Course Code: 510153	Marks: 100	3 Credits	Class Hours: 45
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, Sell or Process Further, Retain or Replace Equipment, Eliminate an 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.

Course Code: 510155	Marks: 100	3 Credits:	Class Hours: 45
Course Title:	Enterprise Resource Planning		

Part-A: Theory: 80 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

Course Code: 510157	Marks: 100	3 Credits	Class Hours: 45
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.

FOURTH YEAR – MAJOR COURSES

BBA Major in Marketing

Marketing is a very diverse field and it is constantly changing, offering exciting new challenges and opportunities. BBA major in Marketing prepares students in the broad concepts and various strategies, processes, and practical applications involved in meeting market demands and satisfying customer needs. NU BBA major in marketing degree program concentrates on the successful combination of strategic thinking and advanced technology. Through the use of real-world case studies, computer-based simulations, and hands-on projects, students learn to apply marketing principles and evaluate the results of their decisions. Students practice skills in various industries from both domestic and multinational perspectives. Areas of study and marketing applications include marketing strategy formulation and implementation issues, distribution channels management, outcome-based marketing systems, consumer and buyer behavior, and integrated marketing communications. On completion, graduates will acquire skills in general marketing, product and business development, creativity and entrepreneurship, international marketing, advertising and marketing communication, price/channel marketing, and digital marketing. The BBA major in Marketing consists of two semesters (7th and 8th) in which students are required to complete a total of 33 credit hours on specialization areas including internship/project papers.

7th Semester

Course Code	Course Title	Marks	Credits
542301	Customer Relationship Management	100	3
542303	Consumer Behavior	100	3
542305	Brand Management	100	3
542307	E-Marketing	100	3
542309	Service Marketing	100	3
	Total =	500	15

Course Code: 542301	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Customer Relationship Management		

1. **The Concept of Customer Relationship Management:** Customer Relationship Management-Explosion of CRM both in Marketing and IT. Enables for the growth of CRM, The Criticality of Customer Relationship, Why Business should Adopt CRM, Implementing CRM; Conceptual Foundations of CRM-Evolution of customer relationships, Benefits of CRM, Schools of thought on CRM; Building Customer Relationship-Relationship building as a process –Bonding for Customer Relationship, Zero Customer Defections, CRM Framework,; Economics of CRM-Market share vs. Share of Customer, Lifetime value of customers, Activity based Costing for CRM.
2. **CRM Applications in Consumer and Business Markets:** CRM in B2C Market-CRM in Services, Service Recovery; CRM in B2B Markets-Characteristics of Business Markets, Importance of CRM in B2B Markets, Key Account Management, Customer Value Management in Business Markets.
3. **Technological Tools for Customer Relationship Management:** Components of e-CRM Solutions,-Data Warehousing, Data Mining and CRM, Campaign Management, Sales Force Automation, Customer Service and Support, Role of Interactive Technologies. Product Offerings in the CRM Markets Space-Evaluation Technological Solution for CRM, Master ERP CRM Modules for Small and Medium Enterprises. Contact Centers for CRM-Role of a Contract Center in Building Relationships, Components of a Contact Centre, Economics of a Contract Centre.
4. **Implementing CRM:** The CRM Road Map-CRM Implementation Road Map, Developing a Relationship Orientation, Customer Centric Marketing and Processes, Building Organizational Capabilities through Internal Marketing, Issues in Implementing a Technology Solution for CRM. Operational Issues in Implementing CRM: Process View of CRM, Budgeting for Attraction vs. Retention, Learning for Customer Defections, Customer Retention Plans, Evolution Retention Programs.

Recommended Books:

1. Shainesh, G and Jagdish N Sheth (2007). Customer Relationship Management, 2nd Edition, Trinity Press, India
2. Sugandhi, R. K. (2008). *Customer Relationship Management*, 1st Edition, New Age international (P) Limited, Publishers, New Delhi, India.
3. *Peppers, Don and Martha Rogers, (2011) Managing Customer Relationship: A Strategic Framework, 2nd Edition 2008, Wiley, USA.*
4. *Gosney, John W. and Boehm, Thomas P. (2000). Customer Relationship Management Essentials, 6th Edition, Prentice – Hall.*

Course Code: 542303	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Consumer Behavior		

1. **Introduction to Consumer Behavior:** Defining consumer behavior, why study consumer behavior, applying consumer behavior knowledge, consumer decision making, an overview of consumer behavior.
2. **Consumer Behavior Theories:** Psychological, sociological, anthropological and economic concept pertinent to consumption. Theories and models, theory building, theoretical origins of consumer behavior.
3. **Models of Consumer Behavior:** Using models in consumer behavior research, different models of consumer behavior.
4. **Culture and The Consumer Behavior:** Culture, components of culture, useful concepts of cultural analysis, cross-cultural research and multinational marketing, subcultures-nature of subculture, different types of subcultures and their marketing implications.
5. **Socialization, Reference Groups, and Social Change:** Social organizations and reference groups, socialization, reference groups norms and conformity, social change, how social trends affect consumption.
6. **Social Class and Buying Behavior:** Social class, social stratification, research models of social class, social class and buying behavior.
7. **Consumer Behavior and Family:** Family, influences on family decision making, using family concepts in marketing.
8. **An Individual Influence on Consumer Behavior:** Learning, learning theories, behavior modification in psychology and marketing, retention of advertising messages, habit formation and brand loyalty. Perception, theories of perception, modes of perception, factors determining perception, features of perception affecting consumer behavior.
9. **Motivation and Personality Aspects of Consumer Behavior:** Motivation and personality, motivation theories, motivation research methods the concept of personality, personality theories, personality in consumer behavior research.
10. **Consumer Decision Process:** Problem recognition, search and evaluation, purchasing processes, post purchase behavior.

Recommended Books:

1. Islam Chowdury, Md. Asraful (2000). Consumer Behavior, Printing and Publication Department, Bangladesh Open University
2. Berkman, Harold W. and Gilson, Christopher C. (1986). Consumer Behavior: Concepts and Strategies, Kent Publishing Company, Boston.
3. London, David L. & Della Bitta, Albert J. (1993) Consumer Behavior, 4th Edition, McGraw-Hill International Editions, Marketing Series.
4. Schiffman Leon G. and Kanuk, Leslie Lazar (1997). Consumer Behavior, 6th Edition, Prentice-Hall of India.

Course Code: 542305	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Brand Management		

1. **Brands and Brand Management:** Overview about content and organization of the course, history of marketing and branding, why do brands matter, examples of strong brands, elements of strong brands, what can be branded?
2. **Customer-Based Brand Equity and Brand Positioning:** Customer-Based Brand Equity , Making a Brand Strong: Brand Knowledge , Sources of Brand Equity , Identifying and Establishing, Brand Positioning , Positioning Guidelines, Defining a Brand Mantra ,The Marketing Advantages of Strong Brands
3. **Brand Resonance and the Brand Value Chain :** Building a Strong Brand: The Four Steps of Brand Building, Brand Salience, Brand Performance, Brand Imagery Brand Judgments, Brand Feelings, Brand Resonance Brand-Building, Implications, The Brand Value Chain, Value Stages, Implications, Customer Equity
4. **Choosing Brand Elements to Build Brand Equity:** Criteria for Choosing Brand Elements: Memorability, Meaningfulness, Likability, Transferability, Adaptability, Protectability, Options and Tactics for Brand Elements: Brand Names, URLs, Logos and Symbols, Characters, Slogans, Jingles, Packaging, Legal Branding Consideration
5. **Designing Marketing Programs to Build Brand Equity:** The new marketing perspectives, The concept of perceived value and the value chain, managing the customer through the ownership cycle, pricing and price perceptions, value pricing, channel strategies, direct versus indirect Channels, private label strategies.
6. **Integrating Marketing Communications to Build Brand Equity:** The New Media Environment: Challenges in Designing Brand-Building Communications, Role of Multiple Communications, Overview of marketing communication, developing integrated marketing communication, criteria for integrated marketing communication, evaluation and choice of communication options.
7. **Leveraging Secondary Brand Associations to Build Brand Equity:** Effects on existing brand knowledge, country of origin effect, effect of distribution channels, cobranding and ingredient branding, licensing, endorsement.
8. **Developing a Brand Equity Measurement and Management System:** Relevance of measurement in management, link to modern accounting concepts, developing a brand equity measurement system, components and scope of a brand equity measurement systems, reporting and organizational embeddedness.

Recommended Books:

1. Keller, Kevin Lane (2012). Strategic Brand Management, Building Measuring & Managing Brand Equity, 4th Edition, Pearson Prentice Hall
2. Lindemann, Jan (2010). The Economy of Brands, 1st Edition, Palgrave Publications.

Course Code: 542307	Marks: 100	Credits: 3	Class Hours: 45
Paper Title:	E-Marketing		

1. **Introduction:** Understanding marketing, Understanding digital marketing.
2. **Digital and Content Marketing Strategy:** Understanding marketing strategy, The building blocks of marketing strategy, Crafting a digital marketing strategy. *Content Marketing Strategy:* Content marketing, Strategic building blocks, Content creation, Content channel distribution, Tools of the trade, Advantages and challenges.
3. **User Experience Design:** Understanding UX design, Core principles of UX design, Mobile UX, Step-by-step guide to UX design, Tools of the trade,
4. **Web Development and Design:** Web design, Web development, Mobile development, Step-by-step guide to building a website, *Writing for Digital:* Writing for your audience, Types of web copy, HTML for formatting, SEO copywriting, Best practices for online copywriting, *Search Engine Optimization (SEO):* Understanding SEO, Search engine friendly website structure, SEO and key phrases, Link popularity, User insights What not to do.
5. **Advertising:** Advertising in search, The elements of a search ad, Targeting options, Bidding and ranking for search ads, Tracking, Planning and setting up a search advertising campaign. *Online Advertising :* Online advertising objectives, The key differentiator, Types of display adverts, Payment models for display advertising, Getting your ads online, Targeting and optimizing, Tracking, Step-by-step guide to online advertising, The future of online advertising, Advantages and challenges,
6. **Affiliate and Video Marketing:** The building blocks of affiliate marketing, Setting up a campaign. *Video Marketing:* Video content strategy, Video production step by step, Video promotion.
7. **Social Media Channels and Strategy:** Social media channels, Social networking, Content creation, Bookmarking and aggregating, Location and social media, Tracking social media campaigns, *Social media marketing:* Rules of engagement. *Social Media Strategy:* Using social media to solve business challenges, Step-by-step guide to creating a social media strategy, Documents and processes, Dealing with opportunities and threats, Step-by-step guide for recovering from an online brand attack, Social media risks and challenges,
8. **Email and Mobile Marketing:** Email strategy and planning, Step-by-step process. *Mobile Marketing:* The role of mobile in personal communication, Mobile messaging channels, Location and mobile, Mobile commerce, Integrating mobile into online marketing, Augmented reality, Mobile analytics, Advantages and challenges.

Recommended Books:

1. Chaffey, Dave and Others (2008). Internet Marketing, Third Edition, Pearson Education, India
2. Stokes, Rob, (2015). E-Marketing: The essential guide to marketing in a digital world 5th Edition
3. Zimmerman, Jan (2012). Marketing on the Internet, 4th Edition, Maximum Press, Canada

Course Code: 542309	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Service Marketing		

1. **Introduction to Services:** What are services?- Why Service marketing?- Service and Technology- Differences in Goods and services Marketing- Service Marketing mix- The Gaps Model of Service quality.
2. **Consumer Behavior in Service:** Search Versus Experience Versus Credence Properties- Decision Making Process- The Role of culture in service Marketing
3. **Customer Expectations of Service:** Meaning and Types of Service Expectations- Factors that influence customer Expectations of Service- A model of customer Service Expectations- Current Issues Involving Customer Service Expectation
4. **Customers Perceptions of Service:** Customer Perceptions- Customer Satisfaction- Service Quality- Service encounters- Strategies for Influencing Customer perceptions
5. **Building Customer Relationships:** Relationship Marketing- Relationship value of customers- Foundations for Relationship strategies- The customer is not always right- Customer Profitability segments- Level of relationship strategies
6. **Service Recovery:** The impact of service failure and Recovery- How customers respond to service failures? Why do (and don't) people complain? When they complain- what do customers expect- Switching vs. Staging following service recovery- Service recovery strategies- Service guarantees
7. **Service Development and Design:** Challenges for service design- Stages in new service development- Service blueprinting- Quality function deployment- High performance service innovations
8. **Employees' Role Service Delivery:** the critical importance of service employees- Boundary- Spanning Roles- Strategies for closing Gap 3- Service culture
9. **Customers' Role in Service Delivery:** the importance of customers in service delivery- Customers' roles- Self service technologies- Strategies for enhancing customer participation

Recommended Books:

1. Zeithaml, Valarie A. & Bitner, Mary Jo (2012). Services Marketing, 6th Edition, McGraw-Hill
2. Lovelock, Christopher H (2011). Services Marketing, 7th Edition, Prentice Hall, Inc.

8th Semester

Course Code	Course Title	Marks	Credits
542311	Selling and Salesmanship	100	3
542313	Integrated Marketing Communication	100	3
542315	SME Marketing	100	3
542317	International Economics	100	3
542319	Agricultural & Food Marketing	100	3
542320	Internship/Project Paper & Defense (2+1Credits)	100	3
	Total =	600	18

Course Code: 542311	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Selling and Salesmanship		

1. **Personal Selling Basics:** The Role of Personal Selling- Attitude toward Selling-Benefits of Selling-Selling Links the Company to Its Customers-Selling Offers an Attractive Career Learning to Sell; The Job of Personal Selling: Traits and Tasks-The Professional Salesperson-Characteristics Obligation of Salespeople-Duties and Tasks Differ.
2. **Special Types of Selling:** Selling to Organizational Buyers-Features of Buying and Selling Nature of Organizational Buyers-Value Analysis-Securing and Opening Organizational Sales Interviews-Selling to a Group.
3. Selling to Ultimate Consumers, Duties of Retail Salespeople, Sales Personality, Information Needed by Retail Salespeople, Steps in Retail Selling, Post-Sale Behavior, Building Sound Customer Relationships, The Problem of Returned Goods, Techniques of Self-Management.
4. **Knowledge about Product, Price and Distribution:** Company Background-the Industry Company Features, Product Knowledge-Product Research-Terms of Sale-Product Attributes Company Support of the Product-Distribution System-Wholesales-Retailers- Salespeople and the Distribution System-The Salesperson's Roles.
5. **Propelling Activities:** Prospecting for Customers-Techniques for Prospecting-Buying Influences-Need and Use of Prospect Information-Types of Prospect Information-SourcesProspect Information Interns of groups' and entire territory.
6. Planning the Sales Presentation-Steps in Selling-The Preapproach-Five Buying Decisions Adopting Prospects Point of View-Planning for First 'No'-Canned Presentation and Story Plan.
7. **The Selling Process:** Securing and Opening the Sales Interview-Securing an Interview- The Approach-Selling is Solving Buyer's Problems-The First Moment of the Interview Common First Call Difficulties. Delivering the Sales Presentation-The Advantage-Proof-Action Technique-Mechanics of Delivering the Presentation-Difficulties in Sales Presentation-Selling Against Strong Competition. Demonstration-Psychological Value of Demonstrating-When and What to DemonstrateNecessity of Advance Preparation-Principles of Effective Demonstration-Demonstration Instructions- Showmanship in Demonstration. Answering Objections-Art of Frictionless Disagreement- Coping with Prospect Hostility Why Prospects Offer Opposition-Attitude Toward Objections-Excuses Versus Objections Principles of Handling Objections-When to Handle Objections- Preventing Objections. Closing the Sale-Prospects Attitude Toward Close-When to Close the Sale-Techniques of Closing Sale- Post-Sale Activities.
8. **Basic Selling Responsibilities:** Building Sound Customer Relationships-Importance and Scheduling Calls-Building Repeat Business-Increasing Volume of Accounts-Inactive Accounts-Securing Customer Support-Influencing Customer's Merchandising Policies Meeting with Customers-Dealing with Customer Complaints-Cancellation and Returned Goods-Regaining Lost Customers-Handling Credit and Collection Problems-Building goodwill. Self-Management-Essentials-Techniques for Routing Scheduling-Telephone as Time Saver Record Keeping-Self-Evaluation. Legal, Ethical and Social Responsibilities-Legal responsibilities -Law Affecting Salesperson-Applying the Laws; Ethical Responsibilities Improving the Ethics of Salespeople-Social Responsibilities.
9. **Sales Promotion:** Managing Sales Promotion - Activities, Objectives, Relationship with Other Marketing Mix Elements, Factors Influencing the Use and Form of Sales Promotion, Evaluation; Sales Promotion to Consumers - POP, Coupons, Premiums, Sampling, Contests and Sweepstakes, Consumer Deals, Advertising Specialties, Packaging. Sales Promotion to Dealers and Sales Personnel - Trade Deals and Allowances, Cooperative Advertising, Contests, Sales Meeting, Sales Brochures, Trade Shows and Exhibits.

Recommended Books:

1. Kirkpatrick, Charles A. and Russ, Frederick A. (1981).Effective Selling, 7th Edition, South-Western Publishing Co., Ohio.
2. Bholanath Dutta and Girish C., (2015). Salesmanship, 1stHimalaya Publishing House

Course Code: 542313	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Integrated Marketing Communication		

1. **An Introduction to Integrated Marketing Communications (IMC):** The Growth of Advertising and Promotion, The Promotional Planning Process, Perspective and Organization
2. **Role of IMC in the Marketing Process:** The Target Marketing Process, Developing the Marketing Planning Program, The Role of Advertising and Promotion
3. **Organizing for Advertising and Promotion:** Role of AD Agencies and Other Marketing Participants in the Integrated, Organizing for Advertising and Promotion in the Firm, Advertising Agencies, Career Profile, Agency Compensation, Evaluating Agencies, Specialized Services, Collateral Services, and Integrated Marketing Communications.
4. **Establishing Objectives and Budgeting for the Promotional Program:** The Value of Objectives, Determining Promotional Objects, Sales versus Communications Objectives, Problems in Setting Objectives, Establishing and Allocating the Promotional Budget.
5. **Creative Strategy:** Planning and Development The Importance of Creativity in Advertising, Advertising Creativity, Planning Creative Strategy, The Creative Process, Director of Strategic Planning and Research, Creative Strategy Development.
6. **Creative Strategy: Implementation &Evaluation** Appeals and Execution Styles, Creative Tactics, Career Profile, Client Evaluation and Approval of Creative Work,
7. **Media Planning and Strategy:** Market Analysis and Target market Identification, Establishing Media Objectives Development and Implementing Media Strategies, Evaluation and Follow-up Computers in Media Planning, Characteristic of Media.
8. **Evaluation Media:** Evaluation of Broadcast Media: Television, Buying Television Time, Career Profile, Radio, Evaluation of Print Media: The Role of Magazines and Newspapers Magazines, Newspaper.
9. **Direct Marketing and Marketing on the Internet:** Direct Marketing, Defining the Internet, Developing an Internet Program, Audience Measurement on the Internet, Measuring the Effectiveness of Web Advertising, Advantages and Disadvantages of Internet, Combining internet Advertising with IMC Program Elements.
10. **Sales Promotion:** The Scope and Role of Sales Promotions, The Growth of Sales Promotion, Consumer-Oriented Sales Promotion, Consumer-Oriented Sales Promotion Techniques, Career Profile, Trade-Oriented Sales Promotion, Coordinating Sales Promotion and Advertising, Sales Promotion Abuse.

Recommended Books:

1. Tuckwell , Keith J. (2013). Integrated Marketing Communications, 4thEdition, Pearson.
2. Belch, George & Belch, Michael (2014). Advertising and Promotion: An Integrated Marketing Communications Perspective, 10th Edition, McGraw Hill

Course Code: 542315	Marks: 100	3 Credits	Class Hours: 45
Course Title:	SME Marketing		

1. **Introduction:** Meaning of SME & SME marketing- The Nature of the Small and Medium-Sized Enterprise, A taxonomy of small businesses, Factors affecting marketing in SMEs, The effect of size, Availability of resources, Market orientation and marketing intelligence, Marketing orientation and business life cycles.
2. **Small Business Owners and Their Environment:** Two typologies of small business owners, Entrepreneurs and owner-managers, Entrepreneurial culture and personal characteristics, Entrepreneurial orientation. Environment and opportunities, The external environment: institutional factors affecting SMEs, Competitors, suppliers, intermediaries and consumers-
3. **Entrepreneurial Cognition and Learning:** Entrepreneurial cognition and Kolb's experiential learning, Institutions and entrepreneurial behavior, Entrepreneurs' adaptation to the environment.
4. **Growth Strategies within an SME Context:** Factors affecting SMEs' business growth- Owner-manager's culture -Available resources-Business-owner personal characteristics- Company size and life stage-Competition and other marketing constraints-The diversity of the drivers to growth, Differentiation versus 'me-too' strategies, Marketing decision-making and performance: measures available to SMEs, Marketing decision-making influencing factors, Measures to inform marketing decision-making and to monitor performance.
5. **The Role of Structured Marketing Information in SMEs' Decision-Making:** The relationship between business growth and information use, Types, source and frequency of information use Marketing intelligence: SMEs' and owner-managers' characteristics.
6. **Internationalization Strategies:** Internationalisation: enablers, motives and models. Motives of internationalization-Models of internationalization- Internationalisation strategies-Value Propositions-How to Build SMEs' Offering-Understanding the concept of 'Value'- Segmenting the market-Socio-geo-demographic segmentation- Demographic and geo-demographic segmentation methodology-Classification features-Socio-geo-demographic segmentation strengths and weaknesses- Psychographic segmentation. Psychographic segmentation strengths and weaknesses, Behavioral segmentation- Considerations on variables selection and on segmentation use-Targeting and positioning-Targeting-Product concept design-Levels of product manipulation-Types of products.
7. **Pricing and Distribution Decisions in a Context of Low Distribution Capacity:** Pricing strategies- Distribution strategies.
8. **Building Brands in SMEs:** Brands functionality and the branding activity: Differentiating function- Communication function-Relational function-The 'Value' element of branding- Mission statements and consumers' experience-The importance of branding and branding success factors-Why branding is important-Success factors in branding.
9. **Supply Chain Relationships Management:** SMEs' Partners-Different partners- different audiences- Supply chain flows- Creating value through relationships.

Recommended Books:

1. Ruzzier, Maja Konenik; Slovenia, Mitja Ruzzier and D. Hisrich, (2013).Marketing for Entrepreneurs and SMEs: A Global Perspective, Edward Elgar Publishing
2. Cacciolatti, Luca & SooHee Lee (2016), Entrepreneurial Marketing for SMEs, 1st Edition, Palgrave Macmillan, UK.

Course Code: 542317	Marks: 100	3 Credits	Class Hours: 45
Course Title:	International Economics		

- 1. Theory of International Trade:** The basis of international trade; The mercantilist theory; The trade theory of absolute and comparative advantage; Heckscher-Ohlin trade model; Factor-price equalization theorem; The gains from trade and income distribution; Leontief Paradox; Linder's thesis; Technological gap and product cycle theories; Some alternative theories of trade
- 2. Trade Policy:** Instruments of trade policy; The theory of tariffs; The Stolper-Samuelson theorem on tariffs and income distribution; Relationship among tariffs; The terms of trade and domestic price; The optimum tariff; Quotas and quantitative restrictions; Equivalence of tariff and quota; Relative efficiency of tariff; Quota and subsidy; Distortions in the commodity and factor markets due to tariffs and subsidies; The infant industry argument; Effective rates of protection; Import-substitution versus export-push strategy; Tariff and world welfare
- 3. Instruments of Commercial Policy:** Export taxes; Export subsidies; Quantitative restrictions; International cartels; OPEC, Voluntary export restraints; Dumping; Other non-tariff barriers
- 4. Theory of Terms of Trade:** Definition and Classification of Terms of Trade; Terms of Trade of Bangladesh; Optimum Terms of Trade; Terms of Trade and Economic Welfare.
- 5. Theory of Balance of Payments:** Foreign Trade and National Income; National Income Accounting; Balance of Payments and its Components; Balance of Payments Vs. Balance of Trade; Deficit of Balance of Payments and Methods to Balance the Balance of Payments; Balance of Payments is Always in Balance; Balance of Payments Situation of Bangladesh.
- 6. Foreign Exchange Market:** Exchange Rates and Foreign Exchange Market; Demand and Supply of Foreign Exchange; Fixed and Flexible Exchange Rates; Expectations and Equilibrium; Inflation and Exchange Rate Dynamics; Purchasing Power Parity and the Long-run Exchange Rate Model; General Model of Long-run Exchange Rate; International Exchange Rate Differential and the Real Exchange Rate.
- 7. International Trading and Trade Organizations:** Characteristics, Means of Operation and execution of SAPTA, ASEAN, UNCTAD, European Common Market, GATT, TICFA; World Trade Organization (WTO); Role of WTO in Developing Countries; Ministerial Conferences of WTO and Outcomes; WTO and Bangladesh.
- 8. International Finance: Bangladesh Context:** Assessing Investment Climate in Bangladesh; Foreign Private Investment and Bangladesh.

Recommended Books:

1. Krugman, Paul R and Obstfeld, Maurice, (2014). International Economics: Theory and Policy, 10th Edition, Pearson Education.
2. Appleyard, Dennis & Field, Alfred (2016). International Economics, 9th Edition, McGraw Hill.

Course Code: 542319	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Agricultural & Food Marketing		

1. **Introduction:** Concepts of Agricultural and food Marketing, Agricultural Firm, Needs, Importance, Marketing of Agricultural Products, Forms of Marketing of Agricultural Products, Role of farmers in Agricultural Marketing, Major Problems confronting in Agricultural Marketing, Suggestions on the Improvement of Agricultural Marketing in Bangladesh.
2. **Middlemen:** Meaning of Middlemen, Role of Middlemen in Agricultural Marketing, Functions, Importance and Classification of Middlemen.
3. **Standardization:** Meaning, Importance, Standardization Institutions, Problems and Possible solutions of Standardization in Bangladesh.
4. **Pricing and Policies and Strategies:** Meaning, Objectives, Policies, Legality of Pricing Policies, Pricing Strategy, Demand and Supply for Farm Product, Seasonal Pricing Movement, Paradox of Bumper harvest.
5. **Transportation:** Meaning, Importance, Transportation system in Bangladesh, Pricing and Transportation Cost.
6. **Storage:** Meaning, Kinds of Storage, Reasons for Storage, Storage system and facilities in Bangladesh.
7. **Government and Agricultural Marketing** Government Price, Income and Marketing Programs, Food Marketing Regulation.
8. **Marketing System of Agricultural Commodities in Bangladesh:** Rice, Tea, Mango, Poultry, Vegetables, Fish, Sugar, Salt, Milk, Wheat, Processing Foods.

Recommended Books:

1. Acharya, (2016), Agricultural Marketing In India, 5th Edition, Oxford & IBH Publishing Co. Pvt Ltd
2. Richard L. Kohls & Joseph N. Uhi (Latest). *Marketing of Agricultural Products*, Richard Irwin Inc.

BBA Major in Finance & Banking

Finance and Banking is the course of study of fundamentals and concepts used and practiced in the **banking** and **finance** sectors. The objectives of NUBBA major in Finance & Banking is to develop the students in the functional and operational areas of finance & banking assessing and managing risk in organization. It emphasizes the role of information technology in developing problem solving, decision-making skills in effective discharge of responsibilities. Finance being an important area of business with multiple stakeholders, the importance of ethical behavior is adequately emphasized. Objective of the degree is to demonstrate an understanding of the structure and functioning of financial system in the context of local and global perspective. Comprehend and explain the importance of ethics in discharging finance functions. Demonstrate skills of preparing, presenting and analyzing financial statements and the use of technology in the areas of finance and accounting. Analyze financial management issues with respect to the organizational perspective as well as evaluate investment decisions. The ability to analyze capital budgeting, investment decisions, capital structure, capital acquisition, asset pricing, financial statement analysis and analysis of specific investment securities and portfolio management. In sum, the course prepares students for a professional qualification in banking sector and provides a solid base in the field of Banking and Finance thus making it easier to acquire a leadership/managerial role in the banking and financial sector. The BBA major in Finance and Banking consists of two semesters (7th and 8th) in which students are required to complete a total of 33 credit hours on specialization areas including internship/project papers.

7th Semester

Course Code	Course Title	Marks	Credits
542401	Corporate Finance	100	3
542403	Working Capital Management	100	3
542405	Bank Management	100	3
542407	E-Banking	100	3
542409	Fundamentals of Investments	100	3
	Total =	500	15

Course Code: 542401	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Corporate Finance		

- 1. Introduction:** An overview of corporate finance, The goals of Financial management; The agency problem and control of the corporation.
- 2. Risk and Return:** The Capital Asset Pricing Model (CAPM)-The Sharp-Linter and Black versions, Estimating and interpreting beta; the market model.
- 3. Capital investment Decisions:** Estimating project revenues and expenses, estimating after tax incremental operating cash flows, Capital budgeting techniques: Payback Period, Discounted Payback Period, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Multiple IRR, Incremental IRR, and Modified IRR; Elements of risk and uncertainties, Techniques of measuring risks, Approaches of risk evaluation in capital budgeting.
- 4. Cost of Capital, and Capital Structure:** Cost of equity capital, Cost of debt, and Cost of preferred stock, Weighted Average Cost of Capital (WACC), Flotation cost, Weighted Marginal Cost of Capital (WMCC) and Project Evaluation, The capital structure question and the pie theory, Financing choices to firm, The process of raising capital, MM Proposition I and II Without Tax, MM Proposition I and II With Tax, Financial distress costs, The Pecking Order Theory, The effect of personal Tax on Capital Structure.
- 5. Short-Term Finance and Planning:** Working Capital, Importance of Working Capital Management, Measuring & Estimating Working Capital Need, The Working Capital & Net Present Value, Estimating the Optimal Level of Inventory, Credit Management, Operating Cash, Reasons for Holding Operating Cash, Estimating Operating Cash Needs, Near-Cash Investment Choices, Cash versus Near-Cash Investment, Effect of Operating Cash & Near-Cash Investment on Value.
- 6. Dividend Decision:** Dividend, Factors Affecting Dividend Decision, Stock Dividend, Stock Repurchase, Stock Split, Reverse Stock Split, Right Share, Reasons for Stock Dividend, Stock Repurchase, Stock Split, Reverse Stock Split, Right Share, Dividend Irrelevance and Relevance Theory, Bird in the Hand Theory, Tax Effect Theory, Residual Dividend Policy, Dividend Signaling Theory.
- 7. Financial Distress:** Financial Distress, Bankruptcy, Technical Insolvency, Causes of Business Failure, Bankruptcy, Liquidation and Reorganization, Predicting Corporate Bankruptcy.
- 8. Merger, Acquisition, and Divestitures:** Merger, Types of Merger, Reasons of Merger, Acquisition, Different form of acquisition, Synergy, Value Calculation for merger and acquisition, Leverage buyout, and Divestitures.

Recommended Books:

1. Ross, Westerfield and Jordan, (2012). Fundamentals of Corporate Finance, 10th Edition, McGraw Hill
2. Brealey, Richard A.; Myers, Stewart C. & Franklin Allen (2013), Corporate Finance, 11th Edition, McGraw-Hill

Course Code: 542403	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Working Capital Management		

- 1. Introduction:** Concept of Working Capital Management; Importance of Working Capital Management, Working Capital cycle, Risk and financial decision making.
- 2. Approaches to Working Capital Management:** Approaches, Relationship between Current Asset and current Liabilities, Determinants of Working Capital, Measuring Working Capital.
- 3. Managing Cash Inflows and Outflows:** Motives for holding cash and marketable securities, The money market, Flotation and check clearing, The lockbox location problem, Warnings about lockbox location decisions, Cash concentration strategies, Disbursement management.
- 4. Cash forecasting:** Why forecast cash flows, Type of cash forecast, Items to be forecast, Methods of financial forecasting, Forecasting collections from A/R, Sources of Uncertainty in cash forecasting, Problems with the certainty approach, Estimating uncertainty in cash forecast, Hedging cash balance uncertainties.
- 5. Models for the Management of Cash:** The Baumol-Tobin model, The Beranek model, The Miller-Orr model, The Stone Model, Optimization models for short term investment.
- 6. Term of Sale Decision:** Why grant credit? Costs, revenue and credit decision, Terms of sale Decision: Standard approach & Multiperiod approach, Assessing in terms of sale decisions, Strategic aspects in terms of sale policy.
- 7. Management of Account Receivables:** Why monitor accounts receivables? The management of accounts receivables, Monitoring bad debt losses, bias in simple measures of receivables turnover, Tools for monitoring accounts receivables.
- 8. Inventory Management:** Why carry inventory? Costs in inventory systems, The basic EOQ model, Safety stock strategies. The static inventory system, using option-pricing model, Using expected NPV and its coefficient of variation, NPV with risk-adjusted discount rates, The dynamic inventory problem, Monitoring inventory balances.
- 9. Management of A/P (Short term liabilities):** Why use short term financing, Sources of short term financing, Calculating the cost of a source of short term financing, The sequential method of formulating a structure of current debt.

Recommended Books:

- Scherr, Frederick C.(1990), Modern Working Capital Management, International Edition. Prentice Hall
- Scherr, F.C, (1989). Modern Working Capital Management : Text and Cases, Latest Edition, Prentice Hall
- John J. & Cecilia L. Wagner, (1989). Working Capital Management, Latest Edition, Willy.
- Bhalla, V K, (2013). Working Capital Management, 1st Edition, S. Chand & Sons.

Course Code: 542405	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Bank Management		

- 1. Introduction Chapter:** An overview of Banks and the Financial Services Sector; Understanding a Bank's Financial Statements; Evaluating a Bank's Returns, Risk and Overall Performance; Bank management guideline in Bangladesh.
- 2. Asset-Liability Management:** Determining and measuring interest rates and controlling interest-sensitive and duration gaps; Uses of Financial Future, Options, Swaps and Other Hedging Tools in Asset-Liability Management.
- 3. Deposit Management:** Managing and pricing of deposit services; Managing non-deposit liabilities and other sources of borrowed funds.
- 4. Capital Management:** Types of capital, Importance of bank capital, Functions of bank capital, The measures of capital adequacy of a bank, and Test of capital adequacy of bank.
- 5. Managing Loans and Loans Portfolio :** Lending policies and procedures; Lending to business firms and pricing business loans; Consumer loans, credit cards, and real estate lending.
- 6. Bank Risk Management:** Definition of risk, Management perspectives of risk, Rationales of risk management, Bank risk management system.
- 7. Liquidity Management:** Types of liquidity, Traditional measures of liquidity, Considerations in selecting the liquidity sources, Liquidity vs. Profitability, management of day – to – cash management in bank.

Recommended Books:

1. Khan, A. R. (2009). Bank Management, Ruby Publications.
2. Rose, P.S and S. C, Hudgins, (2012). Bank Management & Financial Services. 9th Edition, McGraw-Hill Ney York.
3. Shekhar & Shekhar, (2013). Banking Theory and Practice, 21st Edition, Vikas Publishing House, India

Course Code: 542407	Marks: 100	3 Credits	Class Hours: 45
Course Title:	E-Banking		

- 1. Introduction to Electronic Banking:** The Evolution of online Investment Banking, Guide to online Banking, Finding the right bank, Virtual Banking and the Bottom Line, Banking in the Future, Electronic Money, Electronic Cash, Electronic payment system, Are Banks making the most of it?, Net Banking benefits, Internet Banking in Bangladesh.
- 2. Electronic Banking:** Internet banking, Telephone banking, Desktop banking, Mobile Phone Banking, Automated Teller Machine (ATM) and EFTPOS, Credit cards, Administration features, Accounts balance, Transaction history, Taxes and interest, Ordering a statement, Online security, Data confidentiality and integrity, Authentication, Non-repudiation
- 3. Electronic Banking in Practices:** Electronic Banking Developments, Home Banking without Breaking the Bank, Bringing Remote Banking into the mainstream, Transforming Consumer Banking through Internet Technology.
- 4. Electronic banking for the office:** Advantage, System requirements, Features, EFT to a third party, Exporting and copying data. Impact of electronic banking real time information, Quality of service, Time and cost saving, Business opportunities, Securities and privacy.
- 5. Online Banking:** Meaning of Online Banking, Origin of Online Banking, Virtual Banks, Brick – to- Click Bank, Advantages and Disadvantages of Online Banking, Automated Teller Machine (ATM), ATM access fee, ATM alliance, ATM card fee, Electronic funds transfer.
- 6. Secure Banking:** Security White Paper, A Closer Look, The Solution to Secure Worldwide Banking, Community Banks, Site Certain and Online Banking, Risk and Prevention of in Web Based Financial Applications.
- 7. Internet Banking Products:** Anytime, Anywhere Banking: Dream or Reality? Web-enabled ATMs, Remote Banking Solutions, SWIFT (Society for world wide–inter-bank financial telecommunication), Software and hardware requirements in electronic banking.

Recommended Books:

1. SCN Education B.V (Eds), (2001). Electronic Banking , 1st Edition, XHOTT Guide
2. Hillman, Richard J. & Kane Wong, (2000). Electronic Banking , Diane Pub Co.
3. Shah, Mahmood and Steve Clarke, (2009). E-Banking Management: Issues, Solutions, and Strategies, Information Science Reference.

Course Code: 542409	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Fundamentals of Investments		

1. **Understanding Investments:** Concept Of Investment, The Nature Of Investment, Types Of Financial Decisions, Sources Of Financial Information, Importance ,Investment Decision Process, Basis Of Investment Decision, Structuring The Decision Process, Important Consideration In The Investment Decision Process For Today's Investor. Investment Alternatives; Organizing Financial Assets, non-marketable financial assets and various securities.
2. **An overview of securities market:** Concept, Investment Company, types of Investment Company, types of mutual funds, investment company performance, Primary market, secondary market, Money and capital market instruments, security trading process, Derivatives, options futures, bonds common stock & assets backed securities.
3. **How securities are traded :** Types of underwriter, Market order, Limit order, How securities are traded ,Bid price , ask price, Margin Trading , Short sale ,
4. **Statistical concepts regarding investment decision:** Risk & Return from investing, portfolio and capital market theory, SML, CML, CAPM.
5. **Common stock analysis, valuation and management:** Valuation & Strategy: The present value Approach, Dividend discount model: Zero growth, Constant growth, Supernormal growth, P/E ratio Approach, other approaches, Active & Passive Strategies, Market efficiency, Evidence and Implication of market efficiency.
6. **Security Analysis:** a. **Economy /Market Aspect;** Economy and the stock market, Business cycle, Macro-economic factors of the economy, Understanding the stock market, determinants of stock market price, Valuing the market, Information about the economy. b. **Industry Aspects:** Concepts, Types, Importance of industry analysis, Industry life cycle, Qualitative aspects of industry analysis, Evaluating Future industry prospects. c. **Company Aspects:** Fundamental analysis, Accounting aspects of earnings, problems with reported earnings, Analyzing Company's profitability, ROA, EPS, P/E Ratio, Information regarding estimates of earnings and common stock.
7. **Bond Analysis:** Valuation & Strategy: Why buy bonds? Bond Market, Valuation and Management Strategy etc.
8. **Investment in real assets:** Advantages and Disadvantages of Real Assets, Real Estate as an investment, financing of real estate Types of Mortgages; Fixed, Valuable & Adjustable rate mortgages, Forms of real estate ownership, Real estate financing companies in Bangladesh.

Recommended Books:

1. Jones, Charles P. (2003). Investment Analysis and Management, 9th Edition, Willy
2. Hirt & Block, (2002). Fundamentals of investment Management, 7th Edition, McGraw/Irwin
3. Kevin, S. (2013). Security analysis and Portfolio Management , 2nd Edition, Prentice-Hall of India.

8th Semester

Course Code	Course Title	Marks	Credits
542411	Financial Markets & Institutions	100	3
542413	Financial Analysis and Business Valuation	100	3
542415	Fiscal and Monetary Policy	100	3
542417	Security Analysis and Portfolio Management	100	3
542419	Real Estate Finance	100	3
542420	Internship/Project Paper & Defense (2+1Credits)	100	3
	Total =	600	18

Course Code: 542411	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Financial Markets & Institutions		

- 1. Role of Financial Markets and Institutions:** Meaning of Financial Markets, Types of financial Markets, Securities Traded in Financial Markets, Meaning of Market Efficiency, Types of Market Efficiency, Role of Financial Institutions in Financial Markets.
- 2. Determination of Interest Rates:** Loanable Funds Theory, Supply of loanable Funds, Economic Forces that Affect Interest Rates, Equilibrium interest rate, Relationship between interest rate and security price, Characteristics of debt securities.
- 3. Money markets:** Meaning of Money Markets, More popular Money Market securities- Treasury bills, Commercial Paper, Negotiable Certificates of Deposit, Repurchase Agreements, Federal Funds, Banker's Acceptances, Valuation of Money Market Securities.
- 4. Bond Markets:** Meaning of Bond, Yield to Maturity, Yield to Call, Types of Bond: Treasury/Govt. Bond, Corporate Bond, Mortgage Bond, Debenture, Indexed or Purchasing Power Bond, Floating Rate Bond, Income Bond, Puttable Bond, Savings Bond, Municipal Bonds, Zero Coupon Bond, Junk Bonds, Characteristics of Corporate Bonds.
- 5. Equity Market:** Primary and secondary markets, Definition, role and functions, IPO: Process of going public, Secondary market liquidity, Elements of liquidity, Intermediation, Broker, Dealer, Specialists, Underwriter, Trading arrangements, Margin trading, Short selling, Market disorder-Wash sale, insider trading, Organized exchanges, Third and fourth markets, Regulatory body BSEC.
- 6. Thrift and Finance Operations:** Background on savings institutions, Sources and use of fund, Performance of savings institutions. Types of finance companies, Sources and use of finance companies funds, Risk faced by finance companies, Participation in financial markets.
- 7. Mutual Fund Operations:** Background on mutual funds, Types of funds, Corporate control by mutual funds, Stock mutual fund categories, Specialty funds, Bond mutual fund categories, Growth and size of mutual funds, Money market funds.
- 8. Commercial Bank Operations:** Meaning of Commercial Bank, Bank Sources of Funds, Uses of Funds by Banks, Off-Balance Sheet Activities.
- 9. Financial Institutions:** BSB, BDBL RAKUB, Commercial Banks, ICB, ADB, Stock Exchange, World Bank and IMF.

Recommended Books:

1. Madura, Jeff (2014). Financial Markets and Institutions, 11th Edition, South-Western College Pub
2. Rose, Peter S. (2008), Money and Capital Markets, 10th Edition, McGraw Hill
3. Mishkin & Eakins, (2017) Financial Markets and Institutions, 9th Edition, Pearson.

Course Code: 542413	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Financial Analysis and Business Valuation		

1. **A Framework for Business Analysis and Valuation Using Financial Statements:** Overview of Financial Statement Analysis: Business Analysis, Financial Statement- Basis of Analysis, Financial Statement Analysis Preview ;Financial Reporting and Analysis.
2. **Basic Financial Statement Analysis Techniques:** Broad Guidelines for Financial Statement Analysis, Techniques of Financial Statement Analysis, Absolute Studies: Comparative Statements, Time Series Techniques, Trend Statements, And Supplementary Statements.
3. **Financial Analysis:** Ratio Analysis- Liquidity, Solvency/leverage, Profitability/Efficiency of Assets Ratio, DuPont Analysis,-Assumption and Properties of Financial Ratio; Cash flow analysis.
4. **Business Activities and Financial Statement:** The cash flows, Business Activities, All Stocks and flows, FCF, Disposition of FCF, Drivers of Dividend, Business Profitability.
5. **The Analysis of the statement of shareholders' equity:** Reformulating the statement of owners equity, Dirty Surplus Accounting, Hidden Dirty surplus.
6. **The analysis of balance sheet and Income statement:** Reformulation of balance sheet and income statement, comparative analysis of the balance sheet and income statement, ratio.
7. **The analysis of the cash flow statement:** Calculation of FCF, GAAP Statement of cash flow and reformulated cash flow statement, Cash flow from operation.
8. **The analysis of profitability:** Cutting to the core of operation, First Level, Second Level, Third Level, Break down.
9. **The analysis growth and sustainable earnings:** What is growth, Introduction to growth analysis, The analysis of changing profitability and sustainable earnings, The analysis of growth in shareholder security.

Recommended Books:

1. Palepu, Bernard & Healy, (2000). Business Analysis & Valuation Using Financial Statement,; 3rd edition; South-Western, College Publishing.
2. Subramanyam, K.R. and Wild, John J., (2008). Financial Statement Analysis, 10th Edition, McGraw-Hill
3. Penman,S.H. (2010).Financial Statement Analysis and Security Valuation, 5th Edition, McGraw-Hill.
4. Foster, George (1998). Financial Statement Analysis, 2nd Edition, Prentice Hall.

Course Code: 542415	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Fiscal and Monetary Policy		

Part-A: Fiscal Policy

1. **Evaluation of fiscal policy:** Distinction between monetary policy and fiscal policy. Objectives of fiscal policy. Compensatory fiscal policy. Contra cyclical fiscal policy. Limitation of fiscal policy.
2. **Budgetary Policy:** Budget-kinds of government budget. Deficit budget and deficit financing.
3. **The Fiscal Policy:** Activities of the treasury. Sources of government funds-Government expenditures-Effects of government borrowing and budget deficit on the financial system and the economy-Effects of the retirement of government debt from a budget surplus on the financial system and the economy-Overall impact of government borrowing and spending-The size and growth of the public debt-The composition of public debt-Investors in government securities-Methods of offering treasury securities.

Part-B: Monetary Policy

1. **Barter System:** Nature, Evolution and sanction of money: Some aspects of money-broad money and narrow money, Place of money in the economy.
2. **Quantity theory of money:** Different versions and their criticisms.
3. Value of money: The price level and its fluctuation-Trade cycle: Inflation-Deflation-Effects of price fluctuation.
4. **Money, credit and economic activity:** Importance of credit creation by the banking system-need for credit control.
5. **Central bank:** The goals and channels of Central banking. Function-its role in maintaining internal and external balance-measures of credit control. Reserve and Money-The composition of reserves. Factors supplying reserve-Factors absorbing reserve. The deposit multiplier, the money multiplier. Money market indicators-Interpreting money market indicators. Aims of monetary policy-The Tools of Monetary policy: General versus Selective credit control. Limits to the power of monetary policy in developing countries-efforts towards improving the deficiency of monetary mechanism.
6. **Central bank autonomy regarding monetary policy in Bangladesh:** Current policy and issues related with monetary policy in Bangladesh.

Recommended Books:

1. Walsh, Carl E. (2010). Monetary theory and policy, 3rd Edition, The MIT Press
2. Vaish M C, (2006). Monetary Theory, 16th Edition, Vikas Publishing House, India
3. Kurithara, K K, (2005). Monetary Theory and Public Policy, 3rd Edition.

Course Code: 542417	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Security Analysis and Portfolio Management		

1. **Introduction to Investment:** Introduction to Investment, Securities, Securities Market, Definition of Investment, Measures of returns and Risks, Determinants of Required Rate of Returns, Relationship between Risk and Return.
2. **Introduction to Portfolio Management:** Background Assumptions, Markowitz Portfolio theory, Combining Individual Assets into portfolio.
3. **Introduction to Asset Pricing Model:** Capital Market Theory Capital Asset Pricing Model, Expected Return and risk, Arbitrage Pricing Theory.
4. **Introduction to Security Valuation:** Overview of Valuation Process, Why a Three Step Valuation Process? Theory of Valuation, Valuation of Alternative Investments, Relative Valuation Techniques, Required rate of return and Expected Growth Rate of Valuation, Variables.
5. **Bond Fundamentals and Valuation of Bonds :** Basic Features of a Bond, Global Bond Market Structure, Alternative Bond Issues, Obtaining Information on Bond Prices. Fundamentals of Bond Valuation, Computing Bond Yields, Calculating future Bond Prices, Bond Valuation using Spot Rates.
6. **Stock Market Analysis:** Applying The DDM Valuation Model to the Market, Estimating the Growth Rate of dividends, Valuation Using the relative Valuation Approach, Estimating Expected EPS, Estimating the Earning Multiplier for a Stock Series, Calculating Expected Rate of Return on Common Stocks.
7. **Industry Analysis:** why do Industry Analysis? Business Cycle and Industry Sectors, Structural Economic Changes and Alternative Industries, Estimating Industry Rates of return, Industry Analysis using Relative Valuation Approach, Other Relative Valuation Ratios, Global Industry Analysis.
8. **Company Analysis and stock Selection:** Company Analysis versus Selection of Stock, Economic, Industry and structural Links to Company Analysis, Company Analysis, Estimating Intrinsic Value, Estimating Company Earning per Share.
9. **Equity Portfolio Management Strategies:** Passive versus Active Management, Overview of Passive Equity Portfolio Management Strategies, Overview of Active Portfolio Management Strategies, Value versus Growth Investment.
10. **Evaluation of Portfolio Performance:** What is required of a Portfolio Manager? Composite Portfolio Performance Measures, Evaluation of Bond Portfolio Performance, Reporting Investment Performance.

Recommended Books:

1. Railley and Brown, (2011). Investment Analysis and Portfolio Management, 10th edition, South-Western College Pub.
2. Fisher and Jordan, (1995). Security Analysis and Portfolio Management, 6th Edition, Pearson.
3. Kevin, S. (2015). Securities Analysis and Portfolio Management, 7th Edition, Prentice Hall.

Course Code: 542419	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Real Estate Finance		

1. **An Overview of Real Estate Finance and Legal Issues in Real Estate Finance:** Property rights and estates, Interests and easements, Assurance of title, Methods of title assurance, Limitations on Property rights.
2. **Modes of Financing in Real Estate: Notes,** The mortgage instrument, Acquiring title “Subject to” a mortgage, Other financing sources, Land contracts, Default, Foreclosure, Bankruptcy.
3. **Interest Factor in Real Estate Financing:** Compound interest, Compound and future value, Present value, Compound and future value of an annuity, Present value of an annuity, Determining yields or interest rates of return on investments.
4. **Fixed rate Mortgage Loans:** CAM, CPM, Interest only mortgage.
5. **Adjustable and Variable Payment Mortgages:** PLAM, Different types of ARM.
6. **Residential Financial Analysis:** Incremental borrowing cost, Loan refinancing, Early loan repayment, market value of a loan, Effective cost of two or more loans, Effect of below market financing on house prices, Cash Equivalency.
7. **Financing Corporate Real Estate:** Lease Vs. own analysis, The role real estate in corporate restructuring.
8. **Real Estate Capital Market and Bangladesh Perspective:** Definitions, Current Status, Problems, Prospects, Ways to remove problems.

Recommended Books:

1. Brueggeman and Fisher, (2010). Real Estate Finance and Investments, 14th Edition, McGraw-Hill Irwin.
2. Linneman, Petter (2016). Real Estate Finance and Investments, Risks and opportunities 4th Edition, Linneman Associates
3. Glickman, Edward (2013). An Introduction to Real Estate Finance, 1st Edition, Academic Press.

BBA Major in Accounting & Information Systems (AIS)

An accounting degree provides great flexibility in career opportunities. Employment possibilities in the accounting profession are expected to continue to grow and expand around the world. The objectives of NUBBA major in Accounting & Information Systems is to educate students in the broad concepts and principles governing accounting, auditing and taxation. The program will provide students with sufficient depth in internal and external accounting as well as strong analytical skills to prepare them for entry-level accounting positions in industry and government. It will also provide a background that will serve as the basis for continued graduate study in professions where an accounting background is useful or necessary. This programme will enable students to build the advanced skills and knowledge leading towards a professional qualification with an integrated, global approach. Combining practical experience with the global business and accounting knowledge acquired graduates will be more desirable in taking up professional and managerial positions that require a broader outlook in the workplace. The Accounting degree with AIS major will prepare students to work in public accounting, private accounting, and governmental accounting areas. The BBA major in AIS consists of two semesters (7th and 8th) in which students are required to complete a total of 33 credit hours on specialization areas including internship/project papers.

7th Semester

Paper Code	Course Title	Marks	Credits
542501	Intermediate Accounting	100	3
542503	Advanced Accounting	100	3
542505	Working Capital Management	100	3
542507	Financial Statement Analysis and Business Valuation	100	3
542509	Corporate Governance	100	3
	Total =	500	15

Course Code: 542501	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Intermediate Accounting		

1. **Conceptual Framework Underlying Financial Accounting:** Conceptual Framework, Basic Objectives, Fundamental Concepts Recognition and Measurement Concepts.
2. **Control of Cash:** Internal Control, Characteristics, Necessity, Principles, Limitations, and Components of Internal Control, Responsibility for Internal Control, Internal Control in a Computer Environment, Controlling Cash, Controlling Cash Receipts, Controlling Cash Disbursements, Petty Cash Fund, The Bank Checking Accounts, Bank Reconciliation Statement, Reconciliation Procedure, Practical Problems.
3. **Receivables:** Recognition and Valuation of Accounts Receivable Recognition and Valuation of Notes Receivables, Dispositional of Accounts and Notes Receivables, Presentation and Analysis.
4. **Plant Assets, Natural and Intangible assets:** Determining the Cost of Plant Assets, Depreciation, Factors in computing depreciation, depreciation methods-Straight line, Units-of-activities and Declining balance, Depreciation and Income Taxes, Recording Periodic Depreciation, Expenditure during useful life. Plant Asset disposals. Natural Resources, Accounting for natural resources, Intangible assets, Accounting for Intangible assets, Research and Development Costs, Statement Presentation and Analysis.
5. **Current Liabilities and Contingencies:** Accounting for Current Liabilities-Notes Payable, Sale Taxes Payable, Unearned Revenues, Current maturities of long term debt, Statement Presentation and Analysis, Contingent liabilities, Recording a contingent liability, disclosure of contingent liabilities.
6. **Revenue Recognition:** Guidelines, Revenue Recognition at Point of Sales, Before Delivery and After Delivery.
7. **Accounting for Leases:** Basics of Leasing, Advantages of leasing, Conceptual nature of a lease, Accounting by Lessee and Lessor, Special Accounting Problems.

Recommended Books:

1. Keiso, D.E and Weygandt,J (2013).Intermediate Accounting, 15th Edition, John Wiley and sons Inc.
2. Weygandi, J.; Keiso, D.E.& Kimmel, P.D (2016). *Accounting Principles* 12th Edition, John Wile and sons Inc.

Course Code: 542503	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Advanced Accounting		

1. **Company Accounts:** Share Capital, Types of Shares, Share Issues, Application, Allotment, Calls, Calls in Arrears and in Advance, Forfeiture, Surrender, Reissue of Forfeited Shares, Forfeiture of Shares when there is an over subscription and pro rata allotment, Rights Issue, Bonus Share, Redeemable preference Shares.
2. **Company Financial Statements:** Provisions on Company financial statements in the Companies Act 1994 and the Securities and Exchange Rules 1987; Frequency of Financial Reporting (Interim vs. Annual); Preparation of a complete set of Financial Statements of a company as per IAS1.
3. **Accounting for Stockholders' Equity:** The Corporate Form of Organization, Corporate Capital: Issuance of Share/stock, Reacquisition of Shares, Preferred Stock, Accounting for and Reporting Preferred Stock, Dividend Distributions, Stock Split, Presentation of Stockholders' Equity; Accounting for Share-based Payment (IFRS 2).
4. **Partnership accounts:** Essential Features of Partnership, Capital Accounts, Usual Adjustments in Partnership Accounts, Admission of a Partner, Goodwill, Retirement, Death, Dissolution.
5. **Accounting relating to Bankruptcy and Liquidation:** Bankruptcy of Individual, Partnership Firms and Company under the Bankruptcy Act 1997; Dissolution of a partnership firm to form a company and Liquidation of company.
6. **Accounting for Operating Segments (IFRS 8):** Definition of operating segments, Reportable segments: Defined operating segments, Aggregation criteria, Quantitative thresholds.
7. **Long-Term Liabilities:** Bonds Payable, Issuing Bonds, Types and Ratings of Bonds, Valuation of Bonds payable-Discout and Premium, Costs of issuing bonds, Treasury Bonds. Extinguishment of Debt, Long-Term Loan payable.
8. **Investments:** Investments in debts securities, Investment in Equity securities, financial statement presentation of investments.

Recommended Books:

1. Keiso, Donald E., Waygandt, Jerry J. & Warfield, Terry D. (2013), *Intermediate Accounting*, 16th Edition, John Wiley and sons Inc.
2. Mukherjee & Hanif, (2002). *Modern Accountancy*, 2nd Edition, Tata McGraw-Hill Education.

Course Code: 542505	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Working Capital Management		

1. **Introduction:** Concept of Working Capital, Components of Working Capital, Nature of Working Capital, Kinds of Capital, Importance of Adequate Working Capital, Inadequacy of working Capital, Dangers of Inadequate or Excessive Working Capital, Determinants of Working Capital, Sources of Working Capital, Management of Working Capital, Working Capital Forecasting, Working Capital Cycle.
2. **Estimating working capital requirements:** Trading and manufacturing concerns, Alternative strategies of financing working capital, Hedging policy, Conservative policy, Aggressive policy, Highly aggressive policy.
3. **Management of Cash and Marketable securities:** Motives for holding cash, Cash budgeting, Analysis of cash cycle, Synchronizing cash inflows and outflows, Determining EOQ model, Miter and ORR model. Optimum cash balance, Marketable securities types, Criteria for selecting securities, effects of inflation, managing disbursement.
4. **Management of Receivables:** Credit instrument, Credit standards, Terms of credits, credit analysis, financial ratio analysis, Constructing better risk indices, Extending credit period collection policy, Factoring and credit insurance, Evaluation of changes in credit policy.
5. **Inventory management:** Objectives of inventory management, Determinants of the size of inventories, Inventory generality of inventory analysis, decision models—the EOQ model, Extending the EOQ model, reorder point and stock, Effects of inflation on inventory management, Role of financial manager in inventory management.
6. **Short term financing:** Trade credit, short term financing by commercial banks, commercial paper, banker's acceptance, Secured short-term financing, Accounts receivable financing, Inventory financing.

Recommended Books:

1. Scherr, F.C, (1989). Modern Working Capital Management: Text and Cases, Latest Edition, Prentice Hall.
2. Hampton, John J. & Wagner, Cecilia L. (1989). Working Capital Management, Latest Edition, Willy.
3. Bhalla, V K, (2013). Working Capital Management, 1st Edition, S. Chand & Sons.

Course Code: 542507	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Financial Statement Analysis and Business Valuation		

- 1. Framework for Analysis and Valuation :** Business Environment and Accounting Information- Reporting on Business Activities, Demand for and Supply of Accounting Information, Demand for Information, Supply of Information, International Accounting Standards and Convergence, Review of Financial Statements, Balance Sheet, Income Statement, Statement of Stockholders' Equity, Statement of Cash Flows, Financial Statement Linkages, Information Beyond Financial Statements, Analyzing the Competitive Business Environment, SWOT Analysis of the Business Environment.
- 2. The Analysis of the Statement of Shareholders' Equity:** Interpreting a Statement of Stockholders' Equity; Reformulating the Statement of Owners' Equity; Comprehensive Income Reporting; Financial Analysis- Liquidity Position, Long- Term Solvency, Operating Efficiency, Overall Profitability, Inter-firm Comparison; Case study.
- 3. The Analysis of the Balance Sheet and Income Statement:** Reformulation of the Balance Sheet; Reformulation of the Income Statement; Comparative Analysis of the Balance Sheet and Income Statement; Analysis of Changes in Income; Distress Analysis; Off Balance Sheet Items; Corporate Debt Instrument Analysis (Bond Analysis).
- 4. The Analysis of the Cash Flow Statement:** Framework for Statement of Cash Flows- Operating Activities, Investing Activities, Financing Activities; Analysis of Cash Flow Information- Cash Flow Patterns, Usefulness of the Statement of Cash Flows, Ratio Analyses of Cash Flows- Interest coverage ratio, Debt coverage ratio, Ratio of dividend to operating cash flow, Earning cash flow ratio, Cash return on total assets, Cash return on net worth, Cash flow per share; Quality of earnings and cash flows.
- 5. The Analysis of Profitability:** Du Point Analysis, distinguishing financing and operating activities and the effect of leverage, drivers of operating profitability, profit margin drivers; turnover drivers; borrowing cost driver.
- 6. Business Valuation Basics:** Principles and techniques of valuation – DCF, Multiple methods, Accounting based valuation; Asset Valuation; Earning Valuation; Cash flow valuation; Free Cash Flow Valuation Other valuation basis.
- 7. Valuation in Mergers and Acquisitions:** Assets and Cash Flows – strengths and weaknesses of various valuation method; Recognition of interest of various stakeholders, Shareholder Value Analysis.
- 8. Fair Value in Accounting Measurement:** Concept, Measurement techniques and standards, Challenges, Accounting treatment.
- 9. Valuation of Intangibles:** Intellectual Property; Intangibles - Goodwill, Patents and Copyright.

Recommended Books:

1. Easton, Peter Douglas, McAnally, Mary Lea, Sommers, Gregory A.& Xiao-Jun Zhang, (2015). Financial Statement Analysis and Valuation, 4th edition, Cambridge Business Publishers
2. Study Notes,(2016). Financial Analysis & Business Valuation, 2nd edition, The Institute of Cost Accountants of India.

Course Code: 542509	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Corporate Governance		

- 1. Conceptual Framework of Corporate Governance:** Introduction, Need and Scope, Evolution of Corporate Governance, Developments in Corporate Governance – A Global Perspective, Elements of Good Corporate Governance.
- 2. Board Effectiveness - Issues and Challenges:** Board Composition; Diversity in Board Room; Types of Directors; Board's Role and Responsibilities, Chairman, CEO, Separation of Roles, Relationship between Directors and Executives, Visionary Leadership, Board Charter, Meetings and Processes, Directors' Training and Development, Performance Evaluation of Board and Directors.
- 3. Corporate Governance and Shareholder Rights:** Rights of Shareholders, Challenges in Exercising Shareholders Rights, Corporate Governance issues with regard to Related Party Transactions, Role of Investor Associations in Securing Shareholders Rights, Role of Institutional Investors in Corporate Governance.
- 4. Corporate Governance and Other Stakeholders:** Employees, Customers, Lenders, Vendors, Government, and Society.
- 5. New approaches to corporate governance:** Golden rules, Strategic process, Internal and external analysis, Stakeholder analysis, Formulating strategy and implementation; Legal framework.
- 6. Business Ethics:** Introduction, The moral purposes and limits of business activity, Key moral relationships in business, Ethics in the public sector, conflicts of interest, Ethics based on religion and tradition and ethics based on science and philosophy.
- 7. Agency Theory:** Management and shareholders, management executives, agency costs.
- 8. Performance Related pay:** Executive remuneration, employee profit-sharing, share ownership and share options.
- 9. Nonexecutive Directors:** Role, Qualities, independence, remuneration.
- 10. Ownership:** Individual shareholders, institutional shareholders, monitoring of management by shareholders.
- 11. Regulations :** Companies Act, 1994, Securities and Exchange Commission Regulations, Banking Companies Act, 1991
- 12. Competition:** Competitive environment, market mechanism, concentration ratio, competition commission or regulatory authority, intellectual property rights, subsidies.
- 13. Knowledge-based corporate governance:** Theory of knowledge, reasons, epistemic reasons, belief versus knowledge, imperativeness of knowledge.

Recommended Books:

1. Tricker, R. I. (Bob), Tricker, Robert Ian (2012). *Corporate Governance: Principles, Policies, and Practices*, 3rd Edition, Oxford University Press, UK.
2. Kendall, N and Kendall, (2013). *A Real-world Corporate Governance*, Pitman Publishing.
3. Chowdhury, Dhiman, (2010). *Incentives, Control and Development: Governance in Private and Public Sector*, Dhaka University.

8th Semester

Course Code	Course Title	Marks	Credits
542511	Accounting and Information Systems	100	3
542513	Auditing	100	3
542515	Advanced Cost & Management Accounting	100	3
542517	Accounting Theory	100	3
542519	Accounting for Government and Non-Profit Organization	100	3
542520	Internship/Project Paper & Defense (2+1 Credits)	100	3
	Total =	600	18

Course Code: 542511	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Accounting and Information Systems		

Part One-Theory (70 Marks)

1. **The Information System:** An Accountant's Perspective - The information environment; Framework of AIS and the various sub systems; Organizational structure;- Role of the accountant; Accounting information systems; AIS vs. MIS; Accounting as a System; Users of accounting information system; Management structure information technology and corporate strategy; AIS and corporate strategy; How AIS can add value to an organization – Models of decision making, Human aspect of the AIS, Computer hardware and software in AIS-, Computerized accounting systems – Tools to implement accounting system.
2. **Introduction to Transaction Processing:** An overview of transaction processing; transaction cycles; the expenditure cycle, accounting record keeping, audit trail, the chart of accounts, different methods coding, documentation techniques, computer based accounting systems.
3. **E-business:** Definition of E-business; E-business models; Categories of e-business; E-business effects on business processes; Recent EDI facilitators; Integrated electronic data interchange (EDI); E-business effects on value chain; Information flows in e-commerce; Financial electronic data interchange (FEDI); Factors to consider in evaluating application service providers (ASPs); E-business success factors;
4. **Enterprise System:** Enterprise resource planning (ERP) system, the value of system integration, enterprise systems support for organizational processes, major ERP modules, enterprise systems support for major business event processes.
5. **Data Processing and Data Based Management System (DBMS):** Data input, data storage, data processing, information output, file-oriented approach, data base approach, logical and physical views of data, schemas, data dictionary, DBMS languages, relational data bases, data base management systems (DBMS), data modeling and data base design, introduction to E-business.
6. **Documenting AIS :** Importance of documentation, documentation techniques: Narratives, document flow charts (DFC), system flow chart, data flow diagram (DFD), system flow chart, program flow chart, decision table, case tool
7. **Ethics, Fraud and Internal Control :** Ethical issues in business, fraud and accountants, Internal control concepts and procedures, COSO Framework, Assessing and managing risk related to AIS, computer fraud and security, general control and application control.
8. **Auditing of AIS:** Concept, Audit risk, Audit engagement, Objectives, Procedures, Testing, Compliance testing, Substantive testing, Approaches to EDP audit, Functions of generalized audit software.
9. **Overview of Revenue, Expenditure, Production Human Resource Management and Payroll Cycles:** Objectives and functions of individual cycles; Input-process-output of all the cycles; Different cycles under both manual and computerized systems; Linking all the cycles with the main systems; Threats, exposures, and control procedures in all the cycles.

Part Two- Practical lab class (30 Marks)

Practical Demonstration: Contemporary accounting and business software like “TALLY”, “ACCPACK”, “QUICKBOOK”, “Master ERP software” and others.

Recommended Books:

1. Marshall B. Romney & Paul J. Steinbart, (2014). Accounting Information Systems, 13th Edition, Pearson.
2. Wilkinson, Joseph W., Cerullo, Michael J., VasantRava, & Bernard Wong-On-Wing, (2000). Accounting Information Systems: Essential Concepts and Applications, 4th Edition, Willy.
3. Moscovice, Stephen, Mark Simkin, Nancy Bagranoff, (2005). Core Concepts of Accounting Information Systems, 7th Edition, John Wiley & Sons, Inc.

Course Code: 542513	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Auditing		

- 1. An Overview of Auditing:** Nature of Auditing, Distinction between Auditing and Accounting, Types of Audit, Types of Auditor, Economics of Auditing, Scope of audit, Audit objectives, Activities of CPA Firms, Generally Accepted Auditing Standards, Quality control, Elements of quality control.
- 2. Audit Reports:** Standard Unqualified Audit Report, Parts standard unqualified audit report, Unqualified Audit Report with explanatory Paragraph or Modified wording, Conditions Requiring Departure, Audit Report other than Unqualified, Materiality.
- 3. Professional Ethics:** Need for Ethics, Parts of the Code, Independence, Integrity and Objectivity, Competence and Technical Standards, Responsibility to Clients-Confidentiality, Responsibility to Clients-Contingent Fees, Responsibility to Colleagues.
- 4. Legal liabilities:** Changed Legal Environment, Distinction between Business Failure, Audit Failure and Audit Risk, Legal Concept Affecting Liability, Definitions, Liability to Clients, Liability to Third Parties under Common Law, Responsibilities for Confidentiality, The profession's response to legal liability, Protecting individual from legal liability.
- 5. Audit Responsibility and Objectives:** Management responsibilities, Auditor's responsibilities, Assessing risk of fraud, Risk factor for financial reporting, Risk factor for misappropriation of assets, Auditor's responsibilities for discovering illegal acts, Management assertion, Transaction-Related audit objectives, Balance-Related audit objectives, General balance-related audit objectives, Specific balance-related audit objectives, How audit objectives are met, Phases of an audit.
- 6. Audit Evidence:** Nature of evidence, Audit evidence decisions, Persuasiveness of evidence, Types of audit evidence, Cost of types of evidence, Analytical procedure, Types of analytical procedures.
- 7. Audit Planning and Documentation:** Planning, Preplan the Audit, Obtain Background Information, Obtain Information about Client's Legal Obligations, Working papers, Purposes of working papers.
- 8. Materiality and Risk:** Materiality, Set primary judgment about materiality, Estimate error, Risk, Desired audit risk, Inherent risk, Control risk, Detection risk.
- 9. Internal Control and Control Risk:** Client concerns, Auditor concerns, Components of internal control: The control environment, Risk assessment, Control activities, Information and communication, Monitoring, Procedures to obtain an understanding of internal control.

Recommended Books:

1. Arens, Alvin A., Loebbecke, James L. (1998). Auditing -An Integrated Approach 8th Edition, Prentice Hall
2. Bangladesh Standards on Auditing – ICAB.
3. Tandon, B N, S Sudharsnam & S Sundharabahu, A Handbook of practical Auditing, 15th Edition, S. Chand and Company Ltd, New Delhi, India,

Course Code: 542515	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Advanced Cost & Management Accounting		

- 1. Process costing:** Process costing, Scope and Uses of Process costing, Steps of process costing, Per unit cost calculation Under process costing, Cost of Production report, FIFO and Weighted Average Method for process costing, Spoilage, Defective units, Scrap, Waste materials.
- 2. Activity Based costing and Activity Based Management:** Activity based costing, How cost are treated Under ABC, Designing an ABC, Steps of ABC, Comparison of traditional and ABC products costs, ABC and External Reports, Limitations of ABC, Activity based Management, Steps in ABM
- 3. Joint and By Products:** Joint products, Joint costs and split off point, Accounting for joint products, By products, Accounting for By products. Effects of joint cost and By products costs upon decision making.
- 4. Assigning Resources Costs to Production Cost Centers:** Attribution-Estimation- Allocation indirect costs to production centers Primary and Secondary Activities Relevant Information for Decision Making
- 5. Cost Based Decision Making:** Target Costing, Target Costing Process, Value engineering reengineering, life-cycle costing.
- 6. Decentralization:** Reasons of Decentralization Types of Decentralization Units (Centers)
- 7. Financial Measurement of Performance:** Flexible and Static Budget variances -Transfer pricing Facility-Sustaining Costs Return On Investment, Economic Value Added, Expenses Vs. Capitalize
- 8. Incentives to Develop Future Capabilities Technology:** Alternative to New Investment Incremental Vs. Global Analysis Measuring Benefits from New Process Investing in Organizational Capitalization.

Recommended Books:

1. Horngreen, C. T., & Datar, Foster, (2008) Cost Accounting:, 13th Edition, Prentice-Hall of India.
2. Kaplan, Robert S. & Anthony A. Atkinson, (1998). Advanced Management Accounting, 3rd edition, Prentice Hall of India.

Course Code: 542517	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Accounting Theory		

1. **Evolution of Accounting Theory: FASB Framework:** Early history of accounting, Origin and growth of accounting knowledge, Double entry system, Industrial Revolution and Development of Accounting, Development of accounting in the 20th century, Accounting accountability and economic development.
2. **The Structure of Accounting Theory:** Accounting theory, Types of accounting theory, formulation of accounting theory, Foundation of accounting theory
3. **Conceptual Framework for Accounting and Reporting:** Basic Objectives, Subsidiary objectives, Information Needs, Qualitative characteristics of Information needs, Qualitative characteristics of information fundamentals of accounting and reporting standards, Objectives of Financial Statements, Introduction to statement of financial accounting concepts
4. **Income concepts:** The nature of Income, Income recognition, Income Recipients, Accounting and economic concepts of Business income, concepts of Capital Maintenance
5. **Current value and General Purchasing power Accounting:** Current Value Accounting, Financial reporting in units of general purchasing power, valuation Methods.
6. **Human Resources Accounting:** Meaning of HRA, Uses and Objectives of HRA, Important Facts in developing HRA, Measurement and Appraisal Of Human Resources in an organization.
7. **Accounting standards and Related Documents:** Various committees and associations for farming standards, principles on Accounting, IASs, IFRSs, GAAP, GAAP house, AAA, AICPA, SEC, FASB
8. **Financial Reporting Disclosure Requirements and Ethical Responsibilities:** Disclosure requirements, Authoritative bodies, integrated disclosure system, disclosure of Fraud, Duties of Public Accountants, Ethical responsibilities, The professional code of conduct.
9. **Earnings Management:** Smoothing of earnings, Big Bath theory, earnings management models.
10. **Free Cash Flow:** Michael Jensen's free cash flow problem, equity-financing versus debt-financing, debt covenants.
11. Information contents of accounting data, capital asset pricing model

Recommended Books:

1. Ahmed, RiahiBelkaoui (2011). Accounting Theory, Latest Edition, Harcourt.
2. Porwal, L.S., (2010). Accounting Theory, 3rd Edition, Tata McGraw Hill, India.

Course Code: 542501	Marks: 100	3 Credits	Class Hours: 45
Course Title	Accounting for Government, Non-Profit Organization and NGO		

1. **Government Accounting and Reporting:** Accounting Principles of Government Units, The Fund Structure, Integration of Budgetary Accounts, The Basis of Accounting.
2. **Government Budgeting:** Budget for Resource Management, Program Budget, Budget Preparation and Budget Administration.
3. **General Fund and Special Revenue Funds:** Journalizing, Ledger Posting, Preparation of interim and Year-end Financial Statements.
4. **Operation and Accounting Procedures:** Capital Project Funds, Debt Service Funds, Special Assessment Funds, Internal Service Funds, Enterprise Funds, Trust and Agency Funds.
5. **Non-Profit Organization and its Accounts:** Accounting for Clubs, Hospitals, Educational Institutes, Capital Fund, Receipts and Payments Accounts, Income and Expenditure Statement, Balance Sheet.
6. **Account for NGO:** System of keeping Accounts by NGO, Project-wise Accounting.
7. **Comptroller and Auditor General:** chief accounts officer, government audit, parliamentary standing committees, public accounts committee.
8. **Annual reports of the government:** various ministries, Secretary's reports versus CEO's reports.

Recommended Books:

1. Wilson, Earl R.; Kattelus, Susan C.; Hay, Leon E., (1994). Accounting for Governmental and Non-profit Entities, 12th Edition, McGraw-Hill Irwin, 1994
2. Edwards S. Lynn and Robert J., Freeman, (1983), *Fund Accounting Theory and Practice*, 2nd Edition, Prentice Hall.

BBA Major in Management Studies

Mission for the BBA major in Management Studies is to prepare students to be leaders and innovators in analyzing and solving managerial problems that every organization faces in its day-to-day operations. To be effective, managers must be able to design organizations that can compete in complex and volatile business environments and to execute their strategies within these organizations. Effective managers also must be ethical leaders and competent decision-makers who formulate goals and long-term plans, build effective teams, and motivate their employees. On completion of BBA major in Management Studies Students learn about decision-making and planning, organizing resources and work processes, leading groups, and managing technology. The Management Major provides a broad perspective that allows graduates the opportunity to move across functional lines within organizations to assume these roles. Business organizations around the world require managerial competence. Students will learn how to set goals and plan how to achieve them, determine tasks, motivate and communicate with others, and set targets to ensure organizational goals are met. The courses focus on how managers resolve the behavioral and organizational problems found in the workplace. The BBA major in Management Studies consists of two semesters (7th and 8th) in which students are required to complete a total of 33 credit hours on specialization areas including internship/project papers.

7th Semester

Course Code	Course Title	Marks	Credits
542601	Organization Development	100	3
542603	Global Management	100	3
542605	Conflict Management	100	3
542607	Management Thought	100	3
542609	Career Planning and Development	100	3
	Total =	500	15

Course Code: 542601	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Organization Development		

1. **An Introduction to Organization Development:** The field of Organization Development, Definitions of Organization Development , History of Organization Development, Values, Assumptions and beliefs in Organization Development.
2. **Foundation of Organization Development:** Models and Theories of Planned Change, System Theory, Participation and Empowerment, Teams and Teamwork, Applied Behavioral Science, Action Research, Parallel Learning Structure.
3. **Action Research and Organization Development:** Action Research : A process and an approach, History and Varieties of Action Research, Examples of Action Research in Organization Development.
4. **Organization Development Interventions:** Overview, Inter-Group and Third Party Interventions; Personal, Inter-personal and Group Process Interventions, Comprehensive Interventions, Structural Interventions, Conditions for Optimal Success.
5. **Team Interventions in Organization Development:** Team and Groups: Strategic Units of Organization, Broad team Building Interventions, The Formal Group Team- Building Meeting, Process Consultation Interventions, Gestalt Approach to Team Building.
6. **Structured Interventions in Organization Development:** Socio technical Systems, Work Redesign, MBO and Appraisal, Quality Circle, Quality of Work Projects, TQM, Reengineering, The Self Design Strategy.
7. **Training Experiences:** T-Groups, Behavioral Modeling, Life and Career Planning, Coaching and Mentoring, Instrumented Training.
8. **Power Politics and Organization Development:** Definition of Power, Source of Social Power, Definition Organizational of Politics, The Role of Power and Politics in the Practice of OD.
9. **The Future and Organization Development:** The Changing Environment, Fundamental Strengths of OD, OD's Future.

Recommended Books:

1. Wendell L. French & Cecil H. Bell, JR. (2017). *Organization Development*, 6th Edition, Prentice -Hall
2. Stogdill R M, (1974). *Handbook of Leadership: A Survey of Theory and Research*. New York: Free press.

Course Code: 542603	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Global Management		

1. **Globalization and Worldwide Development:** Introduction, Globalization and Internationalization, Trends in Global Investment and Trade, Economic Performance and Issues of The Major Regions.
2. **Political, Legal and Technological Environment:** Political Environment, Legal and Regulatory Environment, Technological Environment.
3. **Managing Across Cultures:** Nature of Culture and Cultural Diversity, Strategy for Managing Across Cultures, Similarities and Dissimilarities Across Cultures, Cultural Differences in Some Countries And Regions.
4. **Organizational Cultures and Diversity:** Organizational Cultures in MNCs, Managing Multiculturalism and Diversity, Communication Barriers, and Managing Cross Cultural Negotiations.
5. **Strategy Formulation And Implementation:** Strategic Management, Basic Steps in Formulating Strategy, Strategy Implementation, and Specialized Strategies.
6. **Strategies And Organizational Structures:** Entry Strategies and Ownership Strategies, Organizational Challenges, Basic Organizational Structures, Non-Traditional Organizational Arrangements, Organizational Characteristics of MNCs.
7. **Management Decision and Control:** Managing Political Risk and Government Relations, Decision and Control Linkages, Decision Making Process and Challenges, Controlling Process, Control Techniques.
8. **Human Resource Selection and Development Across Cultures:** Sources of Human Resource, Selection Criteria for International Assignments, International Human Resource Selection Procedures, Compensation, Repatriation of Expatriates, Training in Global Management, and Types of Training Programs.
9. **Global Alliances and Strategy Implementation:** Meaning of Strategic Alliances, Joint Ventures, Equity Strategic Alliances, Non- Equity Strategic Alliances, Global Strategic Alliances, Challenges of Global Strategic Alliances, Implementation of Global Sourcing Strategy, Government & Cultural Influences on Strategic Implementations.

Recommended Books:

1. Richard Hodgetts, et al. (2015), *International Management: Culture, Strategy and Behavior*, 6th Edition, Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Deresky, Helen (2013). *International Management: Managing Across Borders and Cultures* 8th Edition, Pearson Education Inc.

Course Code: 542605	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Conflict Management		

1. **Nature of Conflict:** Definitions of Conflict, Threshold of Conflict, Conflict & Competition, Classification of Conflict, Style of Handling Interpersonal Conflict.
2. **Measurement of Conflict:** Development of the ROCI-I, Development of the ROCI-II.
3. **Conflict Management Design:** Defining Conflict Management, Conflict Management Techniques, Strategies, Skills, Contingency Approach, Conflict Management Process.
4. **Organizational Learning & Effectiveness:** Definition of Organizational Learning, Types of Learning, Organizational Effectiveness, Characteristics of the Old Paradigm, Conflict Management in the New Paradigm.
5. **Type of Conflicts:** Interpersonal and intrapersonal, inter group and intra group conflicts, ethics in conflict management.
6. **Conflicts in Organizations:** Nature, Levels, and Sources of Conflicts, Classification and Effects of Conflicts.
7. **Conflict Resolution Process/Styles of Handling Interpersonal Conflict:** Diagnostic Model of Interpersonal Conflict, Strategic Ingredients Supporting Productive Dialogue, Techniques of Managing Dialogue, Third Party Attributes.
8. **Measurement of Conflict:** Measurement Through Various Qualitative and Other Techniques.

Recommended Books:

1. Afzal A Rahim,,(2010). *Managing Conflict in Organizations*, 4th Edition, Connecticut: Quorum Books.
2. Lewicki, (2000). *Essentials of Negotiation*, 2nd Edition, McGraw Hill.

Course Code: 542607	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Management Thought		

1. **Era of Unorganized Management:** Prehistoric era, ancient civilization, Medieval period, Feudal organizations, early writings.
2. **Management in Transition:** Industrial revolution, organizing for production, early managerial practices and concepts.
3. **Era of Systematic Management:** Classical management, neo-classical management and modern management.
4. **Classical Management:** Scientific management, bureaucratic management and universal process or administrative management school.
5. **Neo-Classical Management:** Human relations approach and behavioral science approach.
6. Quantitative or Mathematical School: Operations research or management sciences and operations management.
7. **Modern Management:** Systems approach and contingency or situational approach.
8. **Great Management Thinkers and their Contributions:** Socrates, Plato, Aristotle, Confucius, Sun Tzu, Kautilaya, Al-farabi, Imam Gazzali, Luca-De-Pacioli, Nicollo Machiavelli, Sir James Steawart, Adam smith, Robert Owen, Charles Babage, Henry Fetcalf, Henry R. Towne, Fredick Halsey, Joseph Wharton, Henry Poor, F. W. Taylor, Henry L. Gantt, Frank B. Bilbreth and Lilian M. Gilbreth, Max Weber, Richard Hall, Michael Crozier, Robert Marton, Henri Foyal, Chester Barnard, Joan Woodward, James D. Mooney, Luther Gulick Elton Mayo, F. J. Roethlis Berg, Hugo Munsterberg, Mary Parket Follett, Abraham Maslow, Douglas McGregor, James March Herbert Simon, Peter F. Drucker etc.

Recommended Books:

1. Claude s George, Jr., (1972). *The History of Management Thought*, 2nd Edition, Prentice – Hall, New Delhi.
2. Herbett G. Hicks, (1977). *Organization: theory and Behavior*, Latest Edition, McGraw-Hill Education,
3. James A. F. Stoner et al, (2010). *Management*, 6th Edition, Prentice Hall, New Delhi.

Course Code: 542609	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Career Planning and Development		

1. **Introduction:** The changing landscape of career, Definition of Career, Career Management & Career Development, Need to Understand Career Management.
2. **Model of Career Management:** Overview of the Career Management Model, Career Management Process, Indicators of Effective Career Management.
3. **Application of the Career Management Model:** Types of Career Exploration, Career Goal Setting, Career Strategies, Career Appraisal.
4. **Career Development:** Adult Life Development: Erickson's and Levinson's Approach, Stages of Career Development.
5. **Occupational Choice:** Theories of Occupational Choice, Guidelines for effective Occupational Decision Making.
6. **Organizational Entry:** Theories of Organizational Choice, Role of Expectation in Organizational Entry, Organization's Actions During the Entry the Process, Individual's Actions During the Entry the Process.
7. **Early Career:** Establishment Period, Organization's Actions During the Establishment Period, Individual's Actions During the Establishment Period, Achievement Period, Individual's Actions During the Achievement Period.
8. **Middle and Late Career:** Middle Career Years, Organization's Actions During the Middle Career, Individual's Actions During the Middle Career, Late Career, Organization's Actions During the Late Career.
9. **Entrepreneurial Career:** Overview, Reasons to Choose the Entrepreneurial Career, Support for the Entrepreneurial Career, Characteristics & Experiences of Female & Minority Entrepreneurs.

Recommended Book:

1. Greenhaus, Jeffrey H., Callanan, Gerard A. & Veronica Godshalk, (2009). Career Management, 4th Edition, SAGE Publications, Inc.

8th Semester

Course Code	Course Title	Marks	Credits
542611	Industrial Relations	100	3
542613	Management Information Systems	100	3
542615	Operations Management	100	3
542617	Strategic Management	100	3
542619	Total Quality Management	100	3
542620	Internship/Project Paper & Defense (2+ Credits)	100	3
	Total =	600	18

Course Code: 542611	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Industrial Relations		

1. **Industrial Relations:** Concepts, importance, constituents of industrial relations, dimensions of industrial relation at work, factors affecting industrial relations, grievances.
2. **Labour Management:** Conditions of service and employment, Employment of adolescent, maternity benefits, health and hygiene, safety, welfare, working hours and leave, wages and payment, wages board.
3. **Industrial Conflict:** Nature, process, reasons, institutional methods of resolution, factors affecting resolution.
4. **Workers and their Union:** Concept of workers and their unions, evolution of trade union, evolution of workers in Bangladesh, characteristics and problems of trade unionism in Bangladesh.
5. **Industrial Dispute:** Causes, disputes, prevention, tripartite bodies, work committee, conciliation, labor court, industrial democracy.
6. **Dispute Settlement Mechanism:** Conciliation, role of conciliator, arbitrator, procedure of arbitration, settlement method-under the law.
7. **Collective Bargaining:** Concept, main features, process of negotiation, scope, forms, agreements, operation of collective bargaining in Bangladesh.
8. **Workers Profit Participatory Fund:** Establishment of participation and welfare fund, management of funds, investment and utilization of participation fund, accounts and audit of funds.
9. **IR and ILO:** ILO structure and operation system, impact of ILO on the industrial relations of Bangladesh.

Recommended Books:

1. The Bangladesh Labor Code 2006
2. Salamon, Michael, (2001). Industrial Relations, 4th Edition, Prentice Hall, New York.
3. PramodVerma, (1991). Management of Industrial Relations, Latest Edition, Oxford and IBH Publishing.

Course Code: 542613	Marks: 100	Credits: 3	Class Hours: 45
Course Title:	Management Information Systems		

- 1. Information Systems:** Definitions, importance, objectives, components and dimensions of information systems, how information system works, Contemporary Approaches to Information Systems management of information systems, Business Processes and Information Systems.
- 2. Information Systems, Organizations and Strategy:** Business Process, how information technology improves business process, Systems for different management group, Systems for Linking the enterprise, e-business, e-commerce, and e-government, role of information systems function in a business, Porter's Competitive Forces Model, the value chain model.
- 3. Ethical and Social Issues in Information Systems:** A Model for Thinking about Ethical, Social, and Political Issues, The Five Moral Dimensions of Information Systems, Ethics in an Information Society, computer crime and abuses.
- 4. Information Technology Infrastructure and Emerging Technologies:** IT Infrastructure, Components of IT Infrastructure, current trends in hardware platform, challenges of managing IT infrastructure.
- 5. Foundations of Business Intelligence-Databases and Information Management:** Data management, file organization, problems with traditional file environment, database management systems (DBMS), the challenges of big data, data Warehouses and data marts, data mining, business intelligence, database and the web.
- 6. Telecommunications, the Internet, and Wireless Technology:** Computer network, types of network, components of telecommunication networks, networking topologies, internet, ISP, IP, DNS, WWW, internet architecture and governance, FTP, VoIP, VPN, HTTP, URL, Wi-Fi and wireless internet access.
- 7. Securing Information Systems:** System vulnerability and abuse, malicious software: viruses, worms, trojans, and spyware, hackers and computer Crime, internal threats, employees, software vulnerability, access control: firewalls, antivirus software, biometric authentication disaster recovery management.

Recommended Books:

1. Laudon K. C. and Jane P. Laudon, (2014). Management Information Systems: Managing the Digital Firm, 13th Edition, Pearson Prentice Hall, India.
2. O'Brien, James A. (2006). Management Information Systems, 8th Edition, McGraw-Hill.
3. Gordon B. Davis and M. H. Olson, (1985). Management Information Systems, Latest Edition, McGraw Hill Company, N. J. USA.

Course Code: 542615	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Operations Management		

- 1. Operations as a Competitive Weapon:** Definition of Operations Management, Process, Service and Manufacturing Process, Core and Supportive Process, Productivity Improvement, Global Competition, Rapid Technological Change, Ethical, Workforce Diversity and Environmental Issues, Challenges in Operations Management, Break-Even Analysis, Decision Theory, Decision Making under Certainty and Uncertainty, Decision Trees.
- 2. Operations Strategy:** Operations Strategy, Corporate Strategy, Global Strategy, Market Analysis, Competitive Priorities and Capabilities: Cost, Quality, Time and Flexibility, Product or Service Development Strategies, Product or Service Development Process.
- 3. Process Strategy:** Definition, Principles Concerning Process Decisions, Major Process Decisions, Customer Contract, Service Process Structuring, Product Process Mix, Manufacturing Process Structuring, Production and Inventory Strategy, Customer Involvement: Advantages and Disadvantages, Resource Flexibility: Workforce and Equipment, Automating Manufacturing and Service Process, Economies of Scale.
- 4. Process Analysis:** Definition, Steps in Process Analysis, Techniques in Documenting the Process, Flowchart, Service Blue Prints and Process Charts, Histograms and Bar Charts, Scattered Diagram, Cause-and-Effect Diagram, Problem Solving.
- 5. Constraint Management:** Definition of Constraints, Capacity and Bottlenecks, The Theory of Constraints (TOC), Capacity Utilization and Performance Measurement in TOC, Key Principles of TOC, Economies of Scale, Diseconomies of Scale.
- 6. Process Layout: Layout Planning,** Economic Activity Center, Layout Types, Performance Criteria, Hybrid Layout Techniques, Steps in Flexible-Flow Layout, Line0-Flow Layout.
- 7. Inventory Management:** Definition, Low Inventories and High inventories, Types of Inventory, Inventory Reduction Tactics, ABC Analysis, Economic Order Quantity (EOQ), Calculating EOQ.

Recommended Books:

- 1.** Krajewski, Titzman, Malhotra, (2006). Operations Management Process and Value Chains, 8th Edition. Printice-Hall of India
- 2.** Chase, Jacobs & Aquilano (2004), *Operations Management for Competitive Advantage*, 10th Edition, McGraw-Hill Publications.
- 3.** Lee J. Krajewski & Larry P. Ritzman, (2009). Operations Management: Strategy and Analysis, 9th Edition, Pearson Education, Inc.

Course Code: 542617	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Strategic Management		

- 1. Strategic Management Process: An Overview:** Definition, Strategic Vision and Mission, Tasks of Strategic Management, Importance, Strategy and Entrepreneurship, Strategic Plans.
- 2. Establishing Company Direction:** Elements of Strategic Vision, Financial Strategies and Financial Objectives, Short-range and Long-range Objectives, Top-down and Bottom-up Objectives, Corporate Strategy, Business Strategy, Functional Strategy, Operating Strategy, Factors that Shape Company's Strategy, Company's Market Opportunities and External Threats, Company Resource Strengths, Competencies and Competitive Capabilities.
- 3. Industry and Competitive Capabilities:** The Five Forces of Competition, Driving Forces, Strategic Groups, Key Factors for Competitive Success.
- 4. Evaluating Company Resources and Competitive Capabilities:** Identifying Company Strengths and Resource Capabilities, Identifying Company Weakness and Resource Deficiencies, Real Value of SWOT Analysis, Value Chain Model.
- 5. Strategy and Competitive Advantage:** The Five Generic Competitive Strategies, Ways to Achieve Cost Advantage, key to success in achieving low-cost leadership, when a low-cost provider strategy works best, differentiation strategies, Best Cost Provider Strategies, Big Risk of a Best Cost Provider Strategy. Importance of Strategic Alliance. Merger and Acquisition Strategy, Vertical Integration, Advantages of Vertical Integration.
- 6. Strategies for Competing Global Markets:** Global Competition, Strategy in Foreign Markets, Cross-country Differences in Cultural, Demographic and Market Conditions; Strategic Alliance and Joint venture with Foreign Partners.
- 7. Strategy and Competitive Advantage in Diversified Companies:** When to diversify, Risk of Concentrating on a Single Business, Three Tests for Judging a Diversified Move, Related and Unrelated Diversification, Pros and Cons of Unrelated Diversification, Strategies for Entering New Business.

Recommended Books:

1. Thompson, Arthur A. and Strickland III A. J. & Gamble John E. ,(2013). Crafting and Executing Strategy, 19th Edition, McGraw Hill Irwin.
2. Hill, Charles W.L and Jones Gareth R., (2012). Strategic Management: An Integrated Approach, 10th Edition, Houghton Mifflin Company.
3. Fred R. David, (2004). Strategic Management: Concepts and Cases, 10th Edition, Pearson Prentice Hall.

Course Code: 542619	Marks: 100	3 Credits	Class Hours: 45
Course Title:	Total Quality Management		

- 1. Introduction:** Definition, Basic Approaches, Gurus of Total Quality Management, TQM Frameworks, Defining Quality, Obstacles, Benefits of TQM.
- 2. Leadership:** Definition, Characteristics of Quality Leaders, Leadership, Concepts, The 7 Habits of Highly Effective People, Ethics, The Demanding Philosophy, Role of TQM Leaders.
- 3. Customer Satisfaction:** Introduction, Customer, Customer Perception of Quality, Feedback, Service Quality, Customer Retention.
- 4. Employee Involvement:** Maslow's Hierarchy of Needs, Herzberg's two-factor theory, Achieving a motivated Workforce, Empowerment, Teams, Types of Teams, Characteristics of Successful Teams, Role of Team Members, Decision Making Method, Common Barriers to Team Progress, Recognition and Reward, Suggestion, Gain sharing, Performance Appraisal, Benefits of Employee Involvement.
- 5. Continuous Process Improvement:** Process, The Juran Trilogy, Improvement Strategies, Types of Problems, The PDCA Cycle, Problem Solving, Method, Six-Sigma.
- 6. Benchmarking:** Definition, Reasons to Benchmarking, Deciding what to Benchmark, Understanding Current Performance, Planning, Studying others, Learning from The Data, Using Findings, Plaintiff and Criticism of Benchmarking.
- 7. Quality Function Deployment:** Definition of Quality Function Deployment (QFD), Benefits of QFD, Quality Function Deployment Team, Affinity Diagram, Quality Function Deployment Process.

Recommended Books:

1. Besterfield, Dale H., Carol Besterfield-Michna, Glen H. Besterfield, Mary Besterfield –Sacre, (2014). Total Quality Management; 3rd Edition, Prentice-Hall of India.
2. Goetsch, David L. and Davis, Stanley B., (1996). Introduction to Total Quality, 2nd Edition, Prentice- Hall New Jersey.
3. James R. Evans, James W. Dean, Jr, (1999). Total Quality: Management, Organization, and Strategy, 2nd Edition, Southwestern, Thomson Learning.