

At the beginning of making this pdf I thought that I would actually make a complete guideline but due to lack of time I later decided to just give the examples and topic names which FZM sir covered in class. Read Do read all definitions from slides ~~one~~ and go through ~~the entire~~ slides. while reading each slide take help from this pdf. (for appropriate examples) Memorize the points in the slide for broad questions. And try to make up as many examples as you can in the exam Hall. Try to understand each ~~topic~~ keyword. (Take help from Book) and Good luck :)

— Amanat Ullah

1st suggestion ta follow korlei hobe. you can disregard the later ones. just read according to this suggestion. Amanat

Chap 1

definition - goods, service, entrepreneurship. Revenue, loss, profit.

- * five factors of production with example
- * basic environment

Chap 2

- * Capitalism, communism, 4 basic rights.
- * How do you determine price? → with graph
- * 4 degrees of competition.

Chap 4

- * CSR, Ethics, dimension of CSR.

Chap 5

- * All definition
- * Sole proprietor, partners, corporation [advantage + disadvantage]
- * Mergers - [adv and disadv]
- * franchise - [difference]
- * Difference between general and limited partner.

Chap 7

definition: management, skills, planning . management -

- * function, types of leadership, swot ,
- * objectives, goals ,
- * 5 step of controlling .

Chap 11

definition: HRM,

- * 2 parts of job analysis, selection process, training, developing activities with example .
- * Steps of permanent appraisal ,
- * different forms of employee retention .

Chap 13

def: Marketing,

- * 4 Ps with exm, promotion, primary/secondary data, environment scanning, steps in consumer decision, making process, segmentation consumer market (ex), niches of mass marketing -(define difference) , consumer decision making process with explanation, 7D, B2B .

Chap 17

- definition' Accounting, cycle, financial accounting.
managerial accounting, owner equity, retained earning
- * basics equal, accounting system.
 - * 4 key of financial accounting,

Chap 18

- * Finance, Finance management, debt & equity [difference]
financing [short term & long term]

Suggestions

- Chap 01 - Vertical, Horizontal, Free market,
Definition
Production
- Chap 2 - Invisible Hand theory
Capitalism, Socialism, Communism
Free market , four degrees of competition
- Chap 4: Virtue ethics , How we set ethical standards
- Chap 5: Definition, Advantages , Disadvantages,
Difference between general and limited partnership.
- Chap 7: Planning, Organizing — Functions of
4 types of planning - skills, management
5 steps of controlling , Decision making model,
Managerial skills , types of leadership.
- Chap 11: Definition, Job analysis, Selection process, Training and development activities, Performance appraisal steps, Employee Retention.
- Chap 13: Definition,
segmentation [See book]
consumer decision making process
- Chap 17: A counts system cycle
Financial statements
- Chap 18: Debt Financing, Equity financing,

Suggestions

5fac env

5fac production

decision making

mkt env

Training method

compensation system

Equity finance

fac = factors

env = environment

mkt = marketing

Vendor, Retailer
Free market

Chapter - 01 Definition Important Production (real life example)?

Chapter 2 - Invisible Hand Theory

Capitalism, socialism, communism

Price Market

Four degrees of competition
(With examples)

Chapter 4: What's Ethics, How do we set ethical standards

Chapter 5: Definition, Advantages, Disadvantage

Difference between general vs Limited Partnership

Chapter 7: Planning, organizing, - functioning of management.

4 types of planning, Skills.

5 steps of controlling

Decision making model, managerial skills, types of leadership

Chapter 11: Definition, Job analysis, selection process, training and dev activities with examples, Performance appraisal steps.
Employee Retention.

Chapter 13: Definition, example, marketing mix, segmentation, See Book, Segments

[Ignore Err]

Consumer decision making process

KHAN ACCESSORIES & PACKAGING CO. LTD.





Chapter 17:

Definition,
3

Identifying
communicating
Reporting

Accounting cycle ~~and~~

Financial statements.

Chapters 18:

Debt financing, Equity financing Differences
financial management, short & long
term financing.

Chapter 11

Human Resource Management:

Finding and keeping the best employees.

def: HRM: Process of determining human resource needs and then recruiting, selecting, developing, motivating, evaluating, compensating and scheduling employees to achieve organizational goals.

Example: Xubayer is a HR manager for A B company. He works with people, he is involved in the company planning, record keeping and other administrative duties. Because it is his job to make sure the best person is recruited and kept for A B company.

EEOC - Equal Employment Opportunity Commission.

Read challenges of finding high level workers from slide.

def: Affirmative action Policy to "right past wrongs" by employing minorities. Example: Blacks get employed over white.

Use African-American in Exam. Local Americans

Reverse Discrimination: Discrimination against whites or males in hiring or promoting. Example: A company of tribal people does this discrimination to Ban Local Bangladeshis.

ADA act → accommodation - give reasonable consideration for employment and provide additional service.

Read this * HR Planning process:

- Preparing HR inventory
- Preparing Job analysis
- Assessing future HR demand
- Assessing future labor supply
- Establishing a strategic plan

def: Job Analysis: A study of what employees who holds various job titles do. Example: It is the responsibility of the HR sector in a company to do Job analysis... where the has a database: make it up.

def: Job Description: Specifies objectives of the job, the type of work, the responsibilities and duties, working conditions and relationship to other jobs. Example: 'X' company has a database of its worker's job. . . . make it up.

def: Job specifications: A summary of the minimal education and skills needed to do a particular job.

Example: 'X' company's HR team has a database.... make it up.

def: Recruitment: The set of activities for obtaining the right number of qualified people at the right time.

Example: 'X' company gave a job advertisement that they will hire 3 junior managers.

selection: The process of gathering information and deciding who should be hired, under legal guidelines to fit the needs of the organization and individuals. Example: X company takes a test to employ one employee.

Recruit step of selection process (from slides).

Contingent worker: Not full time (part time, temporary, seasonal, independent). X is a freelance graphic designer.

Contractors, interns, co-workers, Example: X is a freelance graphic designer. * Why employ contingent worker (slide read from)

Subject:

Def:

Management Development: The process of training and educating employees to become good managers and tracking the progress of their skills overtime.
 Ex: 'X' company organizes workshop for employees who get managerial posts.
 Read what Management training includes from slide

Job rotation: Assigning to different jobs of the office for the manager to get overall knowledge.

Def:

Networking: Establishing and maintaining contacts with key managers in and out of the organization and using those contacts to develop relationships.

Ex: Jashim works in 'X' company but keeps contact with managers of 'Y' company.

Mentors: Managers who supervise, coach and guide selected lower-level employees by acting as corporate sponsors.

Ex: Rahi is a mentor for 'X' company who . . .

Def: Training and development: Eff attempts to increase performance by increasing an employee's ability to perform. Example: 'X' company arranges workshops for newly hired employees.

training vs Development

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. short-term 2. teaches Skills (Example: teach different programming language) 3. usually physical | <ol style="list-style-type: none"> 1. long-term 2. develops ability (Example: leadership, management) 3. mental cognition |
|---|--|

3 steps of training and development

1. Assessing organizationan needs and employee skills to develop appropriate training need.
2. Designing training activities to meet identified need
3. Evaluating training training's effectiveness.

Read Commonly used Training and Dev activities

from slides

Vestibule Training - replicate work environment
(may not be exact) (Ex - space training)

Job simulation → replicate exact same work environment.

Date:

Subject: _____

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Performance Appraisal: An evaluation that measures

employee performance against established standards in order to take decisions about promotions, compensation training or termination. Ex - 'X' company takes an annual evaluation of employees for the purpose of promotion.

6 Steps of Performance Appraisals

1. Establishing performance standards that are understandable, measurable and reasonable.
(Read from slide)

Major uses of Performance Appraisals

(Read from slide.)

Performance Appraisal mistakes:

Contrast effect: A বিভিন্ন সূর্যের মধ্যে তার পরিপন্থ পরিবর্তন দেখা যায়।

Halo/Horn Effect: ex - Math এর কোর্সের শ্রেষ্ঠ ও অন্য শ্রেষ্ঠ ছাত্র হলে তার প্রতি অনেক সুন্দর প্রতিক্রিয়া দেওয়া হবে।

Similar to me: Ex- কোর্সের শ্রেষ্ঠ ছাত্র প্রতি অনেক সুন্দর প্রতিক্রিয়া দেওয়া হবে।

Compensation programs: (slide)

Types of pay System: (Slide)

Piece work system: pay for per unit product produced.

Commission Plans: Example: 10% commission on profit.

Bonus Plan: When a employee meets standard he gets bonus.

Gain and sharing Plans: Team based pay system.

~~Stock~~ Stock option - Usually the CEOs of a company gets the benefit of buying a share for less money than the actual price.

Compensating Teams: (slide)

skill based: pay depends on the amount of skills a team has.

Fringe benefits (slide)

Cafeteria - Style Benefit: (slide)

Concierge services - Example bus ticket for that

Core time: ^{time during an employee} Can't leave desk

flexible time → Ex-can come to office ~~7~~^{to} 10am
(slide) and can leave ~~5~~^{to} 7pm

(~~example~~ - he has to work 10 hours but time not ~~fix~~ completely fixed)

Compressed Work-week - Example: Rahim has to work 40 hours a month but the time is not specified.

Work sharing: (slide)

Using flextime Plans (slide)

Compressed work weeks (slide)

Job sharing benefits (slide)

Movement of Employees (slide)

Terminating Employees (slide)

Chapter 17

Accounting

Accounting: Ex - Ba Tisnat works in the accounting sector for X company; she works to keep record of all purchases and sales and summarizes them to a report.

AIS - Accounting Information System

The Accounting System

In journal we enter or record Debit (All income) and credit (All expense).

Managerial Accounting Ex: Amarat reports to the manager about cost of production, cost of marketing etc.

Financial Accounting

Ex - The financial report ^{by Amarat} are viewed by company owner, managers, employees, govt. agencies, lenders etc.

Annual Report

Ex - Can be viewed by external users like Rakib to decide if he wants to invest in that company.

Auditing

Ex - Rahim does an internal audit to make sure all accounting procedures and financial reports are correct. In case of independent audit Rahim gives an unbiased audit evaluation.

CIA - Certified International Auditors
 CA in Bangladesh in USA

Tax accountants: Ex - Rahim is a tax accountant who prepares tax returns and tax ~~strater~~ strategies of 'X' company.

Accounting Cycle

~~ledger~~ → ~~the person who works for~~ ~~classifies~~ information

→ requires a bookkeeper and a accountant

Bookkeeper Sabby records business transactions creates journal and provide them to accountant Farhan

ledger - A accounting book or computer program used by book keepers to classify info. so it can be easy to find specific info. Ex - X company has a ledger

Financial Statement: Ex - By looking 'X' company's financial state we can know the company's growth, health and stability by looking through all its

Date:

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basis of balance sheet

Fundamental Accounting Equation

$$(10,000 + 5,000) \text{ taka} \\ = 15,000 \text{ taka}$$

$$\text{Assets} = \text{Liabilities} + \text{Owner's equity}$$

the amount the owner invests

Ex - 10,000 taka invested by Younsra

Anything in
the company that has value

Capital in bank - ORI

Bank debt

Ex - 5,000 taka

loan from bank

Assets

Tangible

Intangible

Ex - goodwill
education
patience
trademark
patents

Balance sheet: is a financial statement that reports a firm's financial condition at a specific moment. It is composed of Assets, Liabilities, and Owner's equity.

Current Assets: Ex - cash, account receivable and inventory.

Accounts Payable: Ex - grocery store credit or car, etc.
Br sast is the account.

Notes Payable: Ex - ~~Buy~~ Buy on credit (draft) with proper date of payback

Retained Earnings profit reinvested

Gross Profit = Revenue - Cost of goods sold

Net income before tax = Gross profit - Operating expenses

Net income/ Net loss = Net income before taxes - taxes

Subject:

Depreciation: ~~Fir~~ Tangible asset lose their value each year. ~~This~~ This loss of value is called depreciation.

Ex - A table worth 10,000 taka became ~~worth~~ worth 8000 taka after a year.

FIFO - First-In First-Out

LIFO - Last-In First-Out

Cash-flow

Ratio analysis

Liquidity and Leverage ratio requires balance sheet
Profitability and Activity ratio requires balance sheet and income statement.

Subject:

Chapter 13 Marketing

Date:

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Marketing

Creating and retaining customer through creating value.

Example: A 'X' company builds good relation with its customers because & because they want their customers to ~~only~~ buy that ~~pro~~ particular product from them only (X comp)

Four eras of Marketing

↳ Production era

Marketing concept

Service orientation - customer care

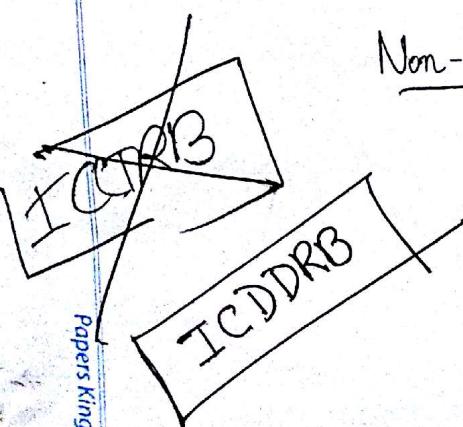
CRM Longer relationship

Non-profit Marketing

Market
Product = Demand

Test marketing - Free sample
Branding - ~~over~~ cowboy branding
cows / separate product

- Clint Eastwood



Subject:

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Price

High or low price stra

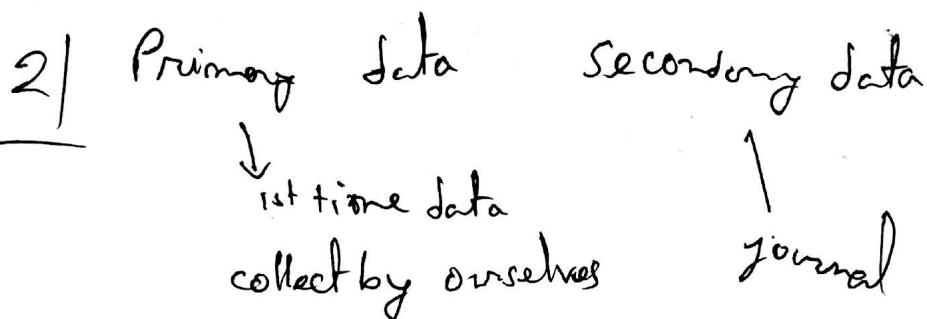
Middleman → wholeseller, reseller, retailers

Promotion

Market research

Process

11



31

~~31~~

41

previously
Marketers called
consumers are

Black

Benefit of marketing research

box

What consumers think

[phantom customers]

→

you go to
your own shop
posing as
a customer.

Environmental Scanning

Factors

Re marketing Environment

Ex- ~~Information~~ ~~Cost~~ ~~CEAS~~
 Mobile phone

B2B market

Resell / ^{create}
 New product

(Rational buying)

Consumer market Buy for own use.

Market Segmentation

Segmentation

benefit segmentation: divide according to
 benefit customer want

Volume Segmentation: Buy high volume
 based on usage.

Niche Marketing: Small segment but profitable.

One to One marketing: Tailoring

Mass Marketing -

Relationship marketing - Ex Buy phone from carrier of Japan ~~and company 'X'~~ and you ~~can~~ cannot use ~~from~~ the phone with any other company's ~~other sim~~ sim card except company 'X'

Effective Relationship marketing

Consumer decision making

Post purchase evaluation

cognitive dissonance basically
to solve offer → Buyer's remorse. Ex- feels sad after buying address. Thinking it was too costly or not high quality.

Key factors in decision making

- Learning
-
-

B2B market differences

Chapter 18

Financial Management

Financial Management

~~Finance~~: Br-Awko is a financial manager at

'Y' company. He takes information from the accountants' reports to make financial strategies.

Finance

-
- Cash flow analysis
-

Project into the future

Finance Manager

- Pay bills as late as possible.
- collect money as early as possible.

Why firms fail financially

Financial Planning

Budget:

Financial planning

Budget guide for financial control

Capital Budget : Engages with Audit -

Cash Budget

Financial planning

short forecast

long term forecast

Operating
(master
budget)

Capital
Budget
major
asset purchase
Ex: buy building

Cash budget

Financial
control

Feedback

Feedback

Operational funds

Small business improve cash flow.

Alternative

Debt financing . taking loans

Equity financing : sell ~~out~~ shares

Trade credit:

Supplier from dabo

Promissory note

and from fcr

arre (center)

Secure d. loan

backed by mortgage

not guaranteed Line of credit: Extend loan instead of giving new credit.

guaranteed Revolving credit Agreement: Pay Fee

Commercial Paper

Unsecured promissory

notes or bond ?? to company
(or loan ch-30%)

long term debt financing

→ Term Loan Agreement:

housing long - 20 lakh annual
monthly in installments.

~~Foreign Government~~
(SWFs)
keeping country need in
world bank

Securing Equity Financing

Raise money through:

Attracting venture capital

* Leverage: ~~Raise funds~~

rate of return increase
more are investing more levering more
competition / shareholders leverage over

Cost of Capital: Rate of return

minimum

related to share.



holders

investor

New class

Chap - 7

Management

Planning

Organizing

Leading

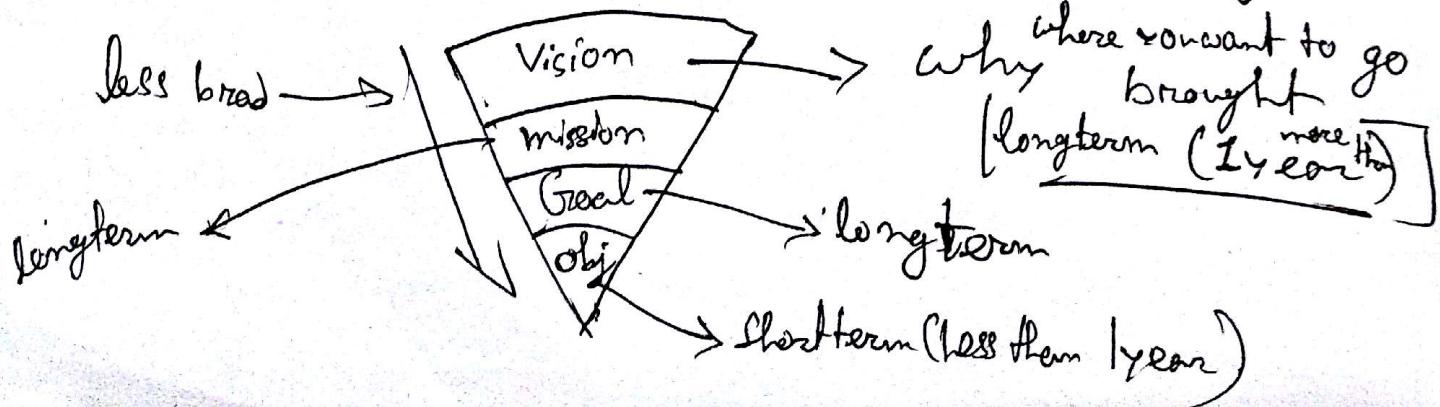
Controlling

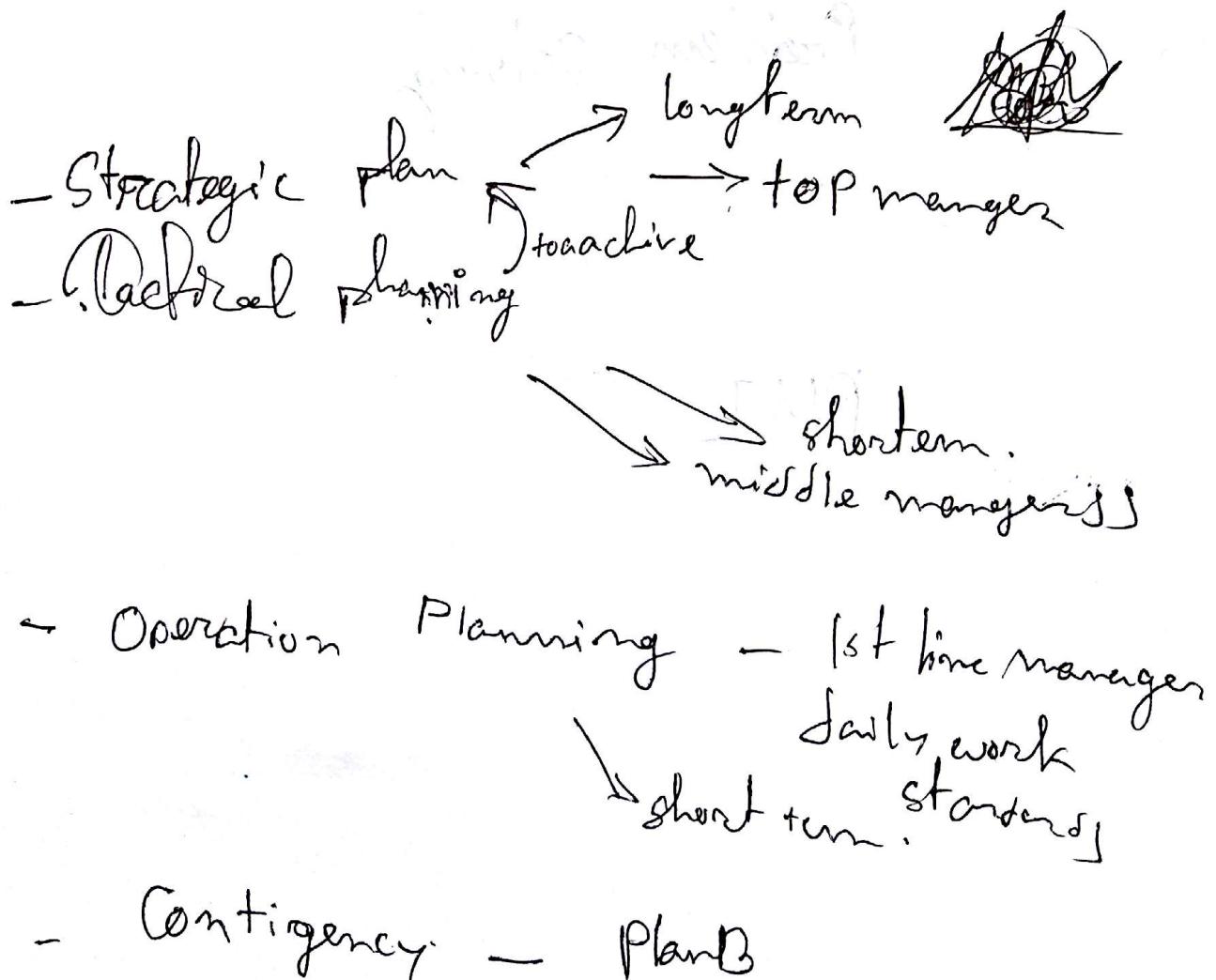
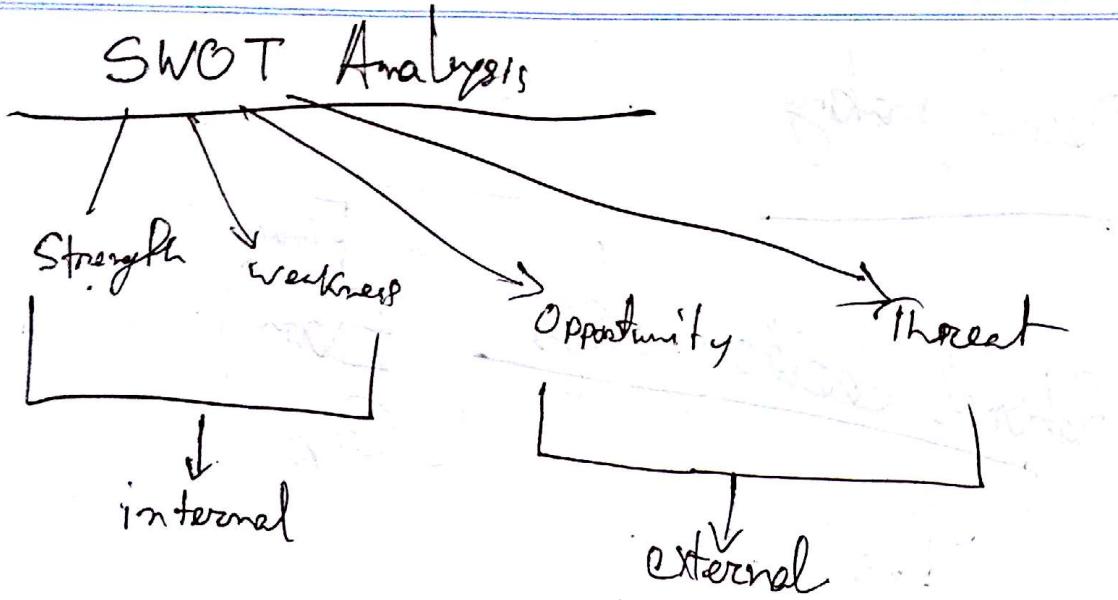
Today's Manager

Func of Manager

Control

seeing every thing is on track
if off track bring on track





Subject:

Date:

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Decision making

Rational decision making

(Final Exam Days)

Problem Solving

PMI

Subject:

Date:

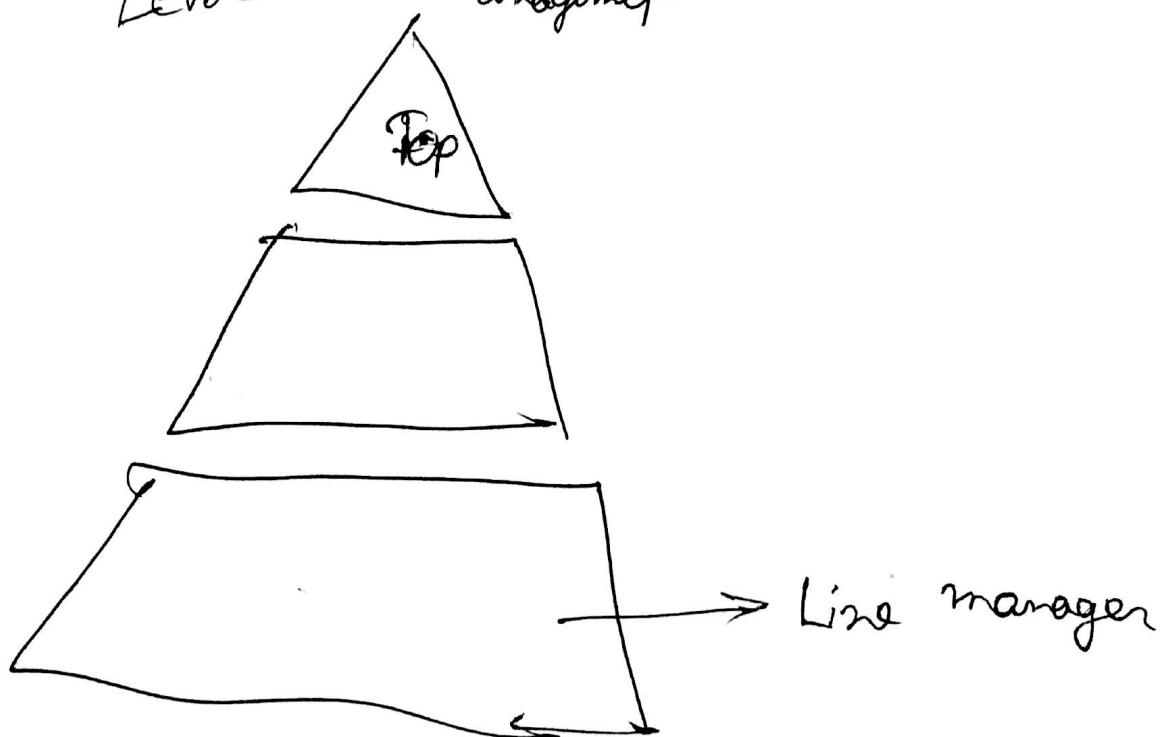
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ORG Charts

Organization Chart

- who reports who
- relationship chart

Levels of Management



Managerial Skills

Staffing

Leaders - motivate

Manager -

Transparency:

Autocratic Leadership: [Eg → Singapore)
 one of the least corrupted country.
 Libya (Bad example)]

Democratic Leadership:

Free-Rein Leadership: Controlling the result.

Eg → R&Ds (Result & Development)

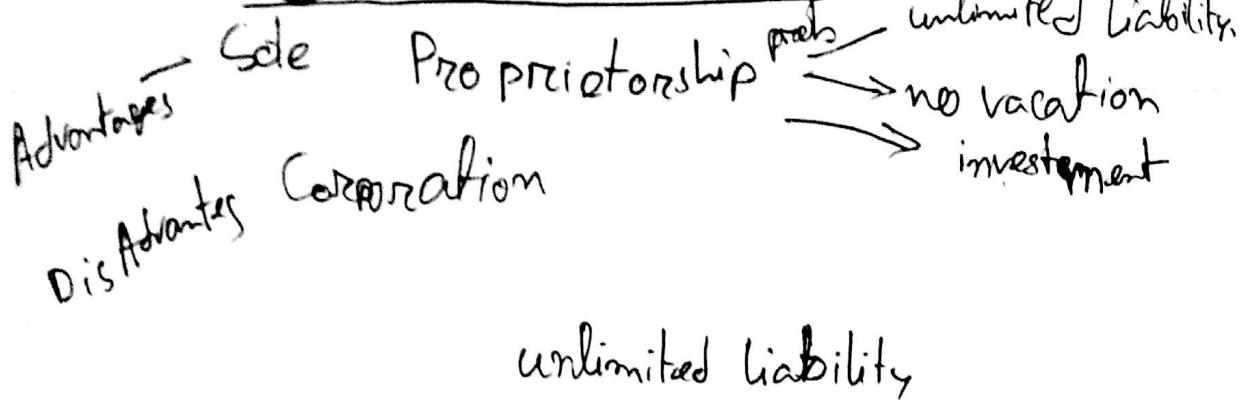
Empowerment: Training them and

Good manager → employs and enables.

Knowledge management → usis.bracu.ac.bd.

Internal customer → employee.

Chap-05



fringe benefit
→ benefit apart from salary.

Major types partnership

2. Limited Partnership not std.

1. General Partnership: all partners unlimited liability.

Master Limited Partnership

Partnership only income tax

Subject:

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There are two types of business entities:
1. Proprietary entity
2. Corporation

Proprietary entity - US

LTD, PVT - private limited company.

Public Limited company

C Corp =

(contd)

Advantages of Corp

Perpetual life - company lives

Disadvantages of corp

document of earning
and tax end of the year
and other tax
or get return.

Tax return

S corp

(contd)

New class

looks like a corps

acts like sole proprietorship.

(can issue share but no corp tax)

Qualifications

2 classes of stock/share

General share

Preferred share (with priority)

Subject:

Date:

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Stockholder - shareholder - buys share
(Google)

passive sources - ~~BRAC~~ Convention Hall
@ NY Fair

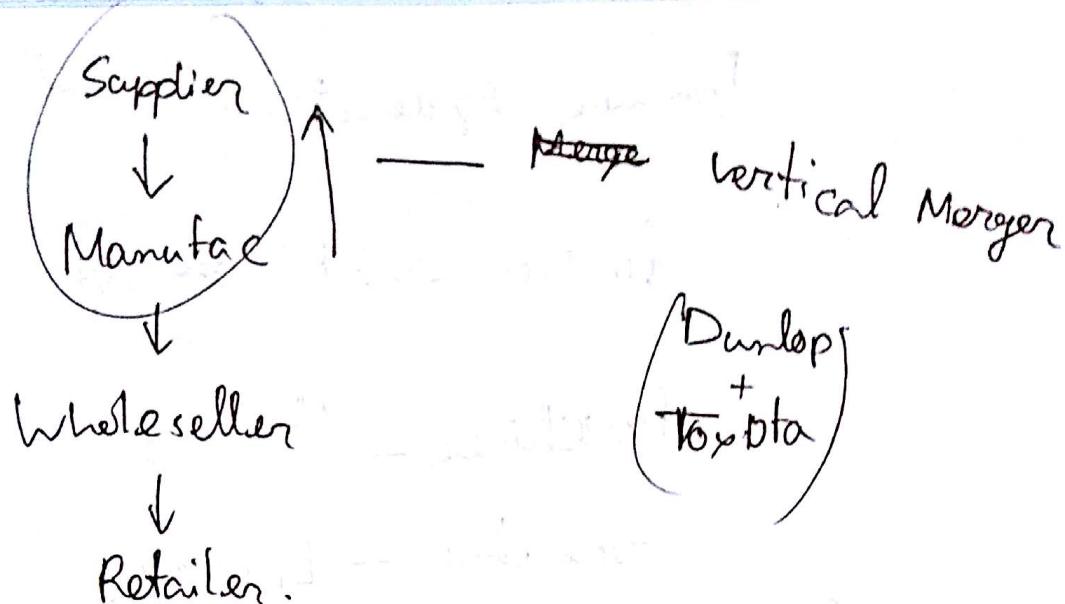
Advantage Disadvantage

LLC

Benefits of S corp
but no Qualification

Mergers - Two company join
Parent + RFI =

Acquisition - Buy another company.



Horizontal (Robit + Airtel)

Conglomerate (Piram + RFL)

LEVERAGED BUYOUT

Something a person needs

Big company 20% share of small company to control management

Subject:

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Franchise Agreement

franchisor → KFC ~~in~~ USA

franchisee - TransCom

franchise - Licensee

1. marketing done

2. Risk less

3.

4 advice

Disadvantage

- share profit
- high expense
- certain standard

- Coattail effect → Ex-

Banta
Jewel
Safeway
Albertsons
Cirrus

Home based franchise

- No competition

- family time

- Low expenses

- Isolation (No social interaction)

Cooperatives

Customers are owners

Milkvita

Subject:

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Insert

Footnote

Variety of source

Chap: 4

Ethics

Facing ethical Dilemmas

~~TRUST~~(~~Y~~)~~(X)~~

Ethics start at the top

Ethics Code → Guidelines

Compliance based

Integrity based

How to Improve Business Ethics

Prevent Unethical Behavior

Corporate Social Responsibility.

Corporate Responsibility and Policy.

~~int x = 6
double p = x;~~

~~char c = 'a'~~

~~char c = 'a'
int num = a;
float f = 3.5
double d = 6.0~~

~~double p = 6
int x = p~~

~~int a = 3
int 3 - a
int - 03
int - 3a~~

~~Corporate~~ Philanthropy and Social Initiatives

~~Corporate~~ Responsibility

KENNEDY
Rights of consumers

IPO - Abbreviation
Initial Public Office

Insider Trading - use info from company
for own benefit.

Green Greed

Audit: to evaluate.

Social Audit: evaluate if good for society

Four types of Watchdogs.

Subject:

Date:

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Compliance:

✓ Staff training

✓ Update before CA

✓ Check for updates in software and hardware

MUHAMMAD YUNNUS

Grameen Bank

-Nobel Prize 2006

Chap 2

Economics → how to distribute
scarce resources

→ to fulfill the need of people

Macro economics - deals with country's economy as ~~also~~ a whole

Micro economics - Not part of macro economics

how resources
are distributed in companies
like Grameen Bank,
Mohakhali Bazar

Resource development - study how to increase
resource (Find new)
or create condition to
efficient use.

Toyota Prius

Biofuel - ethanol

Thomas Malthus
and the Dismal Sciences

→ population is a burden.
answer is radical birth control.

ADAM SMITH the Father of Economics.

- believed
 - freedom is ~~at~~ important.
 - ~~free~~ people will work hard for reward.

Invisible hand theory

by helping myself it helps the community.
for self gain

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Capitalism

and

not
Rising

most factories owned by individual
and operated for profit

-

Rights

Additional Rights

Free market

Buyers and Seller
Seller

Demand
Supplies

and the decision is determined by
and no one else interferes.

Circular flow

Household

factor of prod

Supply Curves

price increase Tk 500 - 20 | demand decrease
 Tk 700 - 10 | - 600

- when ~~selling~~ supplier.

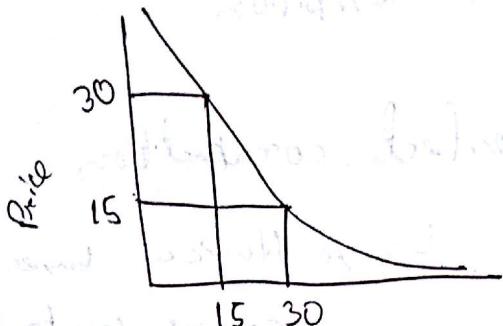
price increase Tk 500 - 20 | supply increases
 Tk 700 - 40 | - 600

equilibrium point

^{wire} supply curve meets demand curve

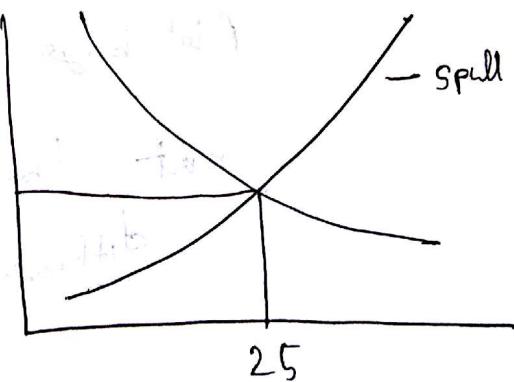


Demand Curve



Quantity of demand

Market price



Write 3 graphs with explanation *

Subject:

Class

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Quiz Cheap

Four Degree of competition

1. No Real Perfect competition

Large Number buyer seller
no one controls price

2. Monopolistic Competition

A lot buyer and seller

but the products are viewed
differently through branding.

3. Oligopoly

Few service provider control market
large

4. Monopoly

Only

Only one service provider
WASA

Free market Benefit And

- work opportunity,
- competition among companies

Limitation

- greed driven

Socialism

basic factor of production owned by govt.

- Entrepreneurs run smaller business.
- High tax

Socialism benefits

Negatives of Socialism

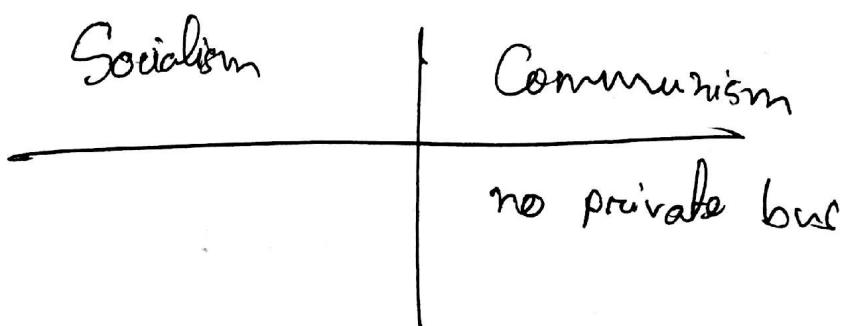
Communism

North Korea

Cuba

China

Russia



Two Major eco System

Mixed eco

GDP



UnEmployment rate

16 years old

recession

1. Frictional: Had a job ~~but~~ found another job after 1 month.
2. Structural: Type writer lost job
3. Cyclical: ~~Terrible~~ in the eco environment.
recession.
4. Seasonal: Winter clothing,

Date:

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Inflation

Disinflation: inflation rate declining

Deflation

Stagflation

Price Index

CPI

Business Cycles

- 1.
2. Two or more (quarter of a year) GDP declining.
- 3.
- 4.

Fiscal policy

control economy through Tax
and Govt spending

Subject:

Date:

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Monetary policy

control eco through interest rate

National Deficits . Debt ^{go toward} , surpluses

Subject: _____ Date: _____

Subject:

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Sat ☐ Sun ☐ Mon ☐ Tue ☐

Chap 1

Understanding business 9th ed

- Nickles

Taking risks and

never

Entrepreneurship

Entrepreneurship

new new new

Good - Tangible product

Service - Intangible

Success is based on finding a need and
filling it

Business - Any activity that seeks
to provide goods and service to others
while making profit

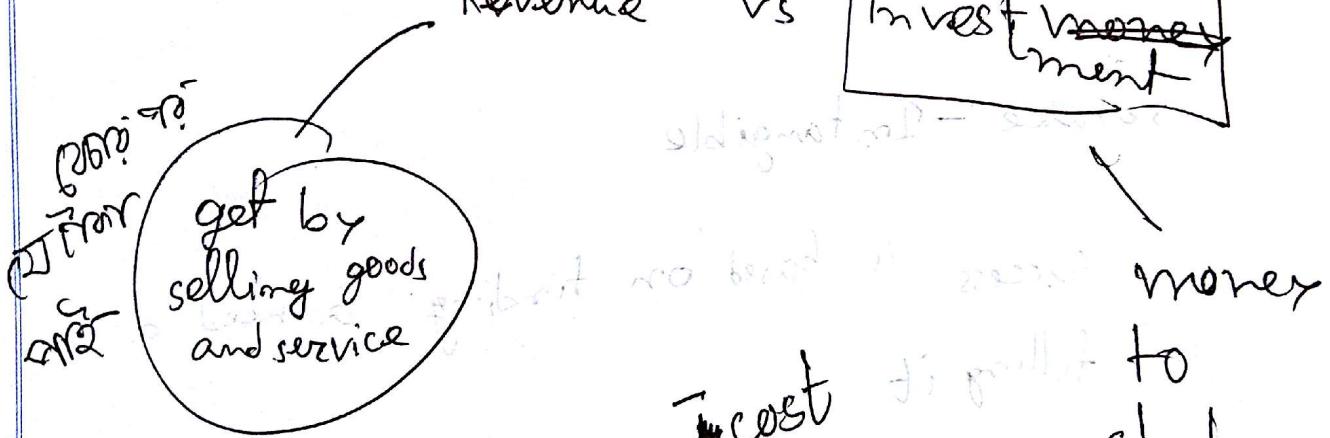
Entrepreneur: A person who risks time
and money to start and manage a business

- Successfully filling a market need means

~~You make money~~

Revenue - The total amount of money a business takes in during a given period.

Revenue vs Investment



$$\text{Profit} = \frac{\text{Revenue} - \text{Cost}}{\text{Investment}}$$

Risk

Concepts applied on countries

- > general well being of a society
 in terms of its → edu, Political freedom,
 natural env, safety, that
 add to the satisfaction and joy that
~~#~~ other goods and services provide.
- Ex- Sweden has a better healthcare, political
 freedom, safety etc than Bangladesh.
 so, the Quality of life is better in
 Sweden.
- Related HDI

standard of living
 - with the money you get how much things you can buy
 1\$ beer in US
 3\$ same beer in Russia
 US is better Standard of living.

Stakeholders

Company → Outsourcing - contracting
 diff people → outside org

Sirjet Insourcing

Assigning a work to the people in the same company.

5 factors of Production

most important
Entrepreneurship : risk money to start a new business
Knowledge

5 factor of Bus env

Govt role in Bus

Tech

Productivity - least time

Same amount input and how much output

Efficiency - least amount input and most output

Bikroy.com → B2C

Consumer buy for use
customer buy to resale

Subject: _____

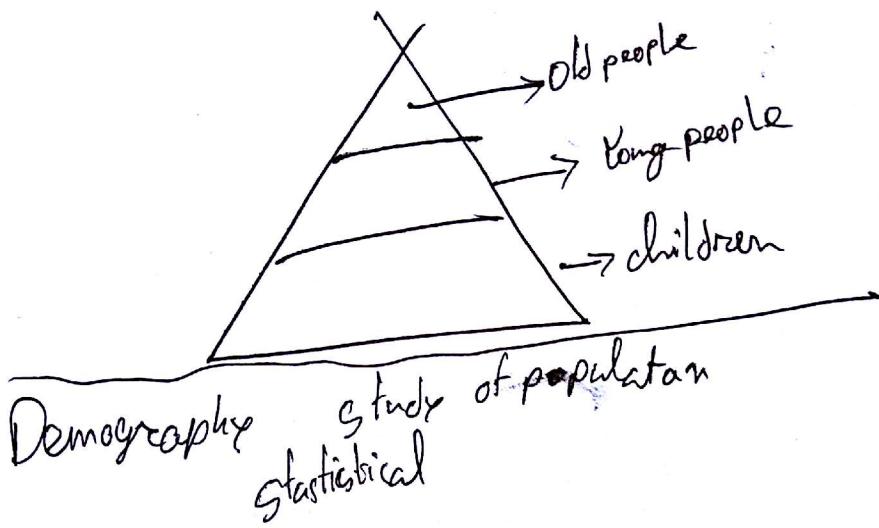
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Empowerment

enough freedom to make own decisions.

Population



Global environment.

Climate change.

Evo of Bus
Eras