Category of Courses: The courses are distributed in 4 areas which are explained below:

i. General Education Courses (GED: 17 GED courses are:

SI. No.	Course Code	Title of the Courses	Credits
1.	GED-1131	Basic English	02
2.	GED-1122	Basic Computer Applications	02
3.	GED-1101	Bangla Language and Literature	02
4.	GED 1231	Functional English	02
5.	GED-1291	Introduction to Sociology	02
6.	GED-2181	Introduction to Economics	02
7.	GED-1145	Bangladesh Studies	02
8.	GED-3114	Development Studies	02
9.	GED-3211	Smart Village Studies	03
10.	GED-1261	Sustainable Development	02
11.	GED-3213	Research Methodology	02
12.	GED- 4251	Professional Practices and Ethics	02
13.	GED-1117	History of the Emergence of Bangladesh	02
14.	GED-4112	Advanced Research Methodology	02
15.	GED-2115	Macro Economics	02
16.	GED-1216	Fundamentals of Psychology	02
17.	GED-2193	Tourism and Hospitality Management	02
		Total	35

ii. Core Courses: 27 core courses are:

SL No	Course Code	Course Title	Credits
1.	BUS-1111	Introduction to Business	03
2.	BUS-1122	Principles of Management	03
3.	BUS-1133	Principles of Accounting	03
4.	BUS-1251	Principles of Marketing	03
5.	BUS-1212	Business Communication	03
6.	BUS-2141	Principles of Finance	03
7.	BUS-1273	Business Mathematics	03
8.	BUS-2215	Business Law	03
9.	BUS-2162	Fundamentals of MIS	03
10.	BUS-2133	Intermediate Accounting	03
11.	BUS-2211	Entrepreneurship Development	03
12.	BUS-2222	Organizational Behavior	03
13.	BUS-2273	Mathematics for Business Decisions	03
14.	BUS-3126	Human Resource Management	03
15.	BUS-3131	Cost and Management Accounting	03
16.	BUS-3172	Business Statistics	03
17.	BUS-2114	International Business	03
18.	BUS-3163	Digital Business and E-commerce	03
19.	BUS-3144	Bank Management	03
20.	BUS-4172	Operations Management	03
21.	BUS-3155	Marketing Management	03
22.	BUS-2234	Auditing and Taxation	03
23.	BUS-3241	Financial Management	03
24.	BUS-3242	Insurance and Risk Management	03
25.	BUS-3273	Supply Chain Management	03
26.	BUS-4171	Project Management	03
27.	BUS-4123	Strategic Management	03
		Total	81

iii. Elective Courses/ Major Area Courses

Accounting and Information System: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3237	Advanced Financial Accounting	03
2.	BUS-4137	Advanced Auditing	03
3.	BUS-4138	Corporate Taxation	03
4.	BUS-3238	Advanced Cost Accounting	03
5.	BUS-4139	Advanced Management Accounting	03
6.	BUS-3239	Accounting Theory	03

Finance and Banking: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3247	Financial Markets and Institutions	03
2.	BUS-3248	Credit Management	03
3.	BUS-3249	Investment Theory	03
4.	BUS-4147	Islamic Banking & Finance	03
5.	BUS-4148	Corporate Finance	03
6.	BUS-4149	Central Banking	03

Human Resource Management: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3227	Human Resource Planning	03
2.	BUS-3228	Compensation Management	03
3.	BUS-3229	Industrial Relations	03
4.	BUS-4127	International Human Resource Management	03
5.	BUS-4128	Leadership Development	03
6.	BUS-4129	Human Resource Management Practices in Bangladesh	03

Marketing: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3257	Services Marketing	03
2.	BUS-3258	International Marketing	03
3.	BUS-3259	Consumer Behavior	03
4.	BUS-4157	Marketing Communications	03
5.	BUS-4158	Marketing Research	03

6.	BUS-4159	Strategic Marketing	03
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Management Information System: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3267	Database Management Systems	03
2.	BUS-3268	Systems Analysis and Design	03
3.	BUS-3269	Data Communications and Networking	03
4.	BUS-4167	Web Design and Development	03
5.	BUS-4168	Computer Based Simulation Systems	03
6.	BUS-4169	Computer Programming	03

Supply Chain Management: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3277	Supply Chain Planning	03
2.	BUS-3278	Supply Chain Inventory Management	03
3.	BUS-3279	Supplier Relationship Management	03
4.	BUS-4177	Warehouse Management	03
5.	BUS-4178	Transportation and Distribution Management	03
6.	BUS-4179	Supply Chain Information System	03

Entrepreneurship Development: Students have to study following six courses in the major area; three credits each, total 6x3=18 credits.

SI. No.	Course Code	Title of the Courses	Credits
1.	BUS-3287	Business Plan Preparation	03
2.	BUS-3288	New Product Development	03
3.	BUS-3289	Social Entrepreneurship for Emerging Markets	03
4.	BUS-4187	Environmental Entrepreneurship	03
5.	BUS-4188	Management of Organizational Change and Innovation	03
6.	BUS-4189	Digital Entrepreneurship	03

iv. Internship/Research Project

6 credits, report will be submitted by the student based on the thesis work / internship and have to face defense board after submission of report.

Semester-wise Distribution of the Courses

BBA Program Semester wise distribution of the courses

	Semester wise distribution of the courses					
Year	Semester	Course Code	Course Title	Credits		
1 st	1 st	GED-1131	Basic English	02		
Year		BUS-1111	Introduction to Business	03		
		BUS-1122	Principles of Management	03		
		GED-1122	Basic Computer Applications	02		
		BUS-1133	Principles of Accounting	03		
		GED-1101	Bangla Language and Literature	02		
		GED-1117	History of the Emergence of Bangladesh	02		
		022 111,	Indicate of the smergeness of smarghands	17		
	2 nd	BUS-1251	Principles of Marketing	03		
	_	BUS-1212	Business Communication	03		
		GED 1231	Functional English	02		
		GED-2181	Introduction to Economics	02		
		GED-1291	Introduction to Sociology	02		
		BUS-1273	Business Mathematics	03		
		GED-1216	Fundamentals of Psychology	02		
		GED 1210	Tundamentals of Tayonology	17		
2 nd	3 rd	GED-1261	Sustainable Development	02		
- Year		BUS-2141	Principles of Finance	03		
1 0011		BUS-2162	Fundamentals of MIS	03		
		GED-1145	Bangladesh Studies	02		
		BUS-2133	Intermediate Accounting	03		
		BUS-2114	International Business	03		
		GED-2115	Macro Economics	02		
		022 2110	Tracto Decitorines	18		
	4 th	BUS-2211	Entrepreneurship Development	03		
	_	GED-3211	Smart Village Studies	03		
		BUS-2222	Organizational Behavior	03		
		BUS-2273	Mathematics for Business Decisions	03		
		BUS-2234	Auditing and Taxation	03		
		BUS-2215	Business Law	03		
		GED-2193	Tourism and Hospitality Management	02		
		GED 2173	Tourism and Hospitanty Management	20		
3rd	5 th	BUS-3131	Cost and Management Accounting	03		
Year		BUS-3172	Business Statistics	03		
		GED-3114	Development Studies	02		
		BUS-3163	Digital Business and E-commerce	03		
		BUS-3144	Bank Management	03		
		GED- 4251	Professional Practices and Ethics	02		

_			Tota	d 140
	8 th	BUS-4299	Internship/Research Project	06
				20
		Major 6	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		Major 5	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		Major 4	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		BUS-4123	Strategic Management	03
		BUS-4172	Operations Management	03
Year		GED-4112	Advanced Research Methodology	03
4 th	7 th	BUS-4171	Project Management	02
		-		20
		Major 3	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		Major 2	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		Major 1	AIS/F&B/HRM/MIS/MKT/SCM/ENT	03
		BUS-3273	Supply Chain Management	03
		BUS-3242	Insurance and Risk Management	03
		BUS-3241	Financial Management	03
	6 th	GED-3213	Research Methodology	02
				22
		BUS-3126	Human Resource Management	03
		BUS-3155	Marketing Management	03

Methods of determining the course code: The course code of the Department of Business Administration starts with BUS, then first digit indicates the year where the course is assigned, second digit indicates the semester. The third digit is the stream of the course where, Business Core Courses=1, Management and HRM=2, Accounting=3, Finance and Banking=4, Marketing=5, MIS=6, SCM/OM/Others/Analytical=7, ENT=8 and GED courses code starts with GED and then first digit indicates the year where the course is assigned, second digit indicates the semester. After this, the third digit is the Departmental Code 1. Finally the forth digit is the course number.

Description of the Courses

Course Code: GED 1131 Credits: 02 Semester: 1st Year: Fir	st
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Course Title: Basic English

Rationale: The course intends to familiarise the students with the basic rules/patterns of English language and fundamental principles of grammar and notions to communicate effectively.

Course Objectives: This course has been offered for the students

- to develop an understanding about the basic patterns of English sentence construction,
- to introduce to them the techniques of how to apply conversational materials in day to day life communications,
- to enable them to write correct sentences,
- to enable them to express their regular notions, feelings and intentions in English,
- to make them know how to enrich vocabulary and to develop skills to use English.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

- ILO-1: improve essential concepts of English grammar,
- ILO-2: develop an understanding of different sentence structures and patterns,
- ILO-3: be familiar with strategies and techniques of expressions used in English,
- ILO-4: write grammatically correct sentences on given topics,
- ILO-5: interact with teachers and professionals with a sense of confidence in English.

Course Contents:

Part-A

Reading fiction texts: fractions of various modern fictions written in easy language, short stories etc.; Skills: making inference, understanding how impressions are created, examining impact of words, examining points of view and reaching a conclusion etc. Reading non-fiction texts: newspapers, prose relating to history, geography, science and technology; Skills: summarizing a text, understanding use of words and their effects, comparing the style of fiction and non-fiction texts etc.Comprehension Practice, Parts of Speech/ Modals/Notions/Functions, Discussion on Tense and Practice, Number/Gender, Causative Verbs & Subjunctive/ Infinitive, Use of Articles, Voice and Speech Change, Phrases and Structures, Adjectives and its Various Usage, Conditional Sentences, Subject-verb Agreement, Transformation of Sentences, etc.

Part-B

Writing practice on particular topics, Prepositions and adverbs, Use of Punctuations, Sentence Construction, Uses of English Expressions, Dialogues/Monologues, problem

Solving Tasks, Simulations, Games, Pair Discussions, Open-ended Writing on Specific Topics. **Unit-1:Skills;** Making requests, Giving commands, Inviting people, Giving advice, Giving suggestions, Agreeing and disagreeing, Asking questions, Giving opinion, Making comments, Presenting a paper, Addressing an audience, etc.

Recommended Books:

- Raymond Murphy: Intermediate English Grammar
- Barron's TOEFL
- E. L. Tibbitts: Exercises in Reading Comprehension
- Michael Swan: Practical English Usage
- A J Glover: Build up Your English
- Cambridge Practice Test for IELTS (1-12) complied by Cambridge University Press.

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Course Title: Introduction to Business

Rationale of the Course: The course has been designed to impart fundamental knowledge on the introductory issues of business. It intends to familiarize the students about the types, ownership, functions, modes and environments of business. It also entails business facilities, opportunities, and practices of business at home and in abroad.

Course Objectives: The objectives of the course are:

- 1. To know about trade practices in Bangladesh.
- 2. To learn how to start up a new business.
- 3. To develop a basic understanding of the forms of business ownership and functional areas of business.
- 4. To gain a basic understanding of the required business documents and facilitating agencies of business in Bangladesh.

Intended Learning Outcomes(ILOs):

On successful completion of this course, students will be able to:

- **ILO-1:** Understand different issues relating to starting up a new business in Bangladesh.
- **ILO-2:** Know the forms of business ownership and functional areas of business.
- **ILO-3**: prepare different business documents required to doing business home and abroad.
- **ILO-4**: Learn about the agencies from where they can get facilities to doing business in Bangladesh.

Course Contents:

Part-A

- 1. **Introduction:** Meaning, Foundation, Importance, Principles, Functions and Objectives of Business, Business Process, Environment of Business, Present Scenario of Business in Bangladesh, Problems of Doing Business in Bangladesh.
- 2. **Start up a Business:** Preliminary steps, The roadmap, Business plan, Deciding the forms and types of business, Procedures for starting a business in Bangladesh with the time and cost, Problems in the existing business, Alternative measures to solve the problems, Organization of startup cost of business, Acts governing business in Bangladesh.
- **3. Business Ownerships and Combination:** Meaning, Characteristics, Advantages and Disadvantages of various forms of business ownership including Sole-trader ship, Partnership, Joint stock company, Cooperative society and State owned enterprise, Factors influencing the selection of forms of business, Concept of business combination, Causes, Advantages, Disadvantages of different types of business combination.
- **4. Functional areas of business:** Tasks performed by functional department of business, Finance function, Production function, Human resource function, Accounting function, Marketing function, ICT Function, Relationships among the functional departments.

5. Part-B

6. Business Documentations: Procedure and documents required to get trade license, Factory inspection licensee, Bonded warehouse license, BSTI license, TIN and VAT

registration, Patent and trade mark registration, Import registration certificate, Export registration certificate, BOI registration, Permission from Department of environment, utility: Gas, electricity and T&T connection, Membership of trade organization, Opening bank account for business.

- 7. Support Institutions and Facilitating Agencies of Business: Introduction, Required services to start up a business, Support services of government institutions, Chamber of Commerce and Industry, Trade Associations, Federation of Chamber of Commerce and Industry, Board of Investment, Export Promotion Bureau, Bangladesh Small and Cottage Industries Corporation (BSCIC), Bangladesh Development Bank Limited (BDBL), Bangladesh Export Processing Zone Authority (BEPZA), EPZ, Port Authority, Bangladesh Garment Manufacturers and Exporters Association (BGMEA), Bangladesh Knitwear Manufacturers & Exporters Association (BKMEA), Bangladesh Standards and Testing Institution (BSTI), SME foundation.
- **8. Trade Practices in Bangladesh:** Economic System, Bangladesh Economy, Introduction to Trade Policy, Objectives of Trade Policy, Trade Policy Management in Bangladesh, Formulation and Administration of Trade Policy, Trade Policy objective (Bangladesh perspective), Industrial Policy, Objectives of Industrial Policy, Trade agreement and arrangement, Competition Policy, Commercial Advice, Business Practices in Bangladesh Economy, Foreign Trade in Bangladesh, Features of Foreign Trade in Bangladesh, Problems of Foreign Trade.
- **9. Modes of International Business:** Introduction, Globalization, Meaning of International Business, Objectives of International Business, Importance of International Business, Forms of Entering International Business: Export, Import, Franchising, Licensing, Joint Ventures, FDI. Turnkey projects, wholly owned subsidiaries, Strategic alliance, Challenges of International Business, Management of International Business.
- **10. Contemporary Issues of Business:** Introduction, Communicating in contemporary business environments, Social Business, Green Business, E-business, Virtual Business/organization, Boundary less organization, Corporate governance, Business ethics and CSR, Ethical decision-making, Public—Private Partnership (PPP),**Economic analyses of contemporary issues in Bangladesh,** Labor issues in Bangladesh's RMG sector, Contemporary Business Ideas.

Basic Text:

- 1. Hoque, M. Ziaul (2016), Introduction to Business, 1st edition, Zohair Publications
- 2. Mahamud, MM and Selimuddin, Doing business in Bangladesh, Padma prokashoni
- 3. Skinner and Ivanchvich, Business in 21st Century.

Reference Books:

- 1. O.C. Farrell, G.A. Hart, L Ferrell Business: A Changing world McGraw Hill win New Delhi Current Edition.
- 2. C.E. Booue& D.L Kurtz Contemporary Business, Dryden Press, Current Edition.
- 3. AdulKashemHaider, Business Administration: Import Export Manual.

Course Code:BUS-1122	Credits: 03	Semester: 1 st	Year: 1st

Course Title: Principles of Management

Rationale: The course is designed to provide students with an understanding of the management functions, skills required by managers and its role in organizations and society. The course aims to provide students with the basic managerial knowledge necessary for Business students. The course focuses on providing students with analytical, developmental, managerial and technical skills that relate to managerial positions in organizations. It providesstudents an introduction to the critical management skills involved in planning, organizing, leading, controlling and decision making in an organization. Through this course students will be able to understand a framework in managing and to play an active role for effective contributions in the organizations. This course helps to develop a "systems" view of organizations that integrate organizations as part of a greater environment to make develop effective and efficient strategy, structure and tasks integrated with the people and outputs.

Course Objectives: This course has been designed for the students to:

- 1. Provides knowledge on basic concepts and issues of management, personal attributes and skills set as well as competencies need to be acquired by the managers in performing their jobs.
- 2. Outline historical evolution of management theories and practices and their applications in solving managerial problems and contemporary issues in management development.
- 3. Provides an overview on the four management functions: planning, organizing, leading, and controlling.
- 4. Relate the basic concepts of planning and decision making: the importance of planning, strategic planning, and the types of objectives and plans and decisions made by organizations, relationship between planning and decision making.
- 5. Define, classify and explain various forms of structure available to an organization. How to make structuring the organization.
- 6. Helps acquiring and applying knowledge of motivation and leadership, theories of leadership and motivation, recognizing employee contribution.
- 7. Describe the control process including: the importance of control, tools for measuring organizational performance, various types of control mechanism and managerial actions.
- 8. Develop critical ways of thinking (analysis and synthesis) for evaluating and applying a variety of concepts and techniques in managerial decision making situations through case discussions and other experiential assignments.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to learn:

ILO-1: how to define management, the skills and competencies they should possess for discharging their roles effectively and efficiently as a future manager, provides an overview on the ethics and social responsibility of management as well as challenges to be faced by the future managers.

ILO-2: issues on the historical evolution of management and contemporary development in the managerial practices and development.

ILO-3: how to plan and take decisions, different types of planning, goal setting and decision

making organize/design the job fitting with strategy, motivate and lead employees to tap into their full potential and above all control work activities properly.

ILO-4: concepts, theories of performance management, direction, supervision, compensation and control of the organization

Course Contents:

Part-A

- 1. Foundation of Management and organization: Management and Managers, Management Functions, Management Process, Managerial Roles and Skills, Rewards and Challenges of Being a Manager. Management: science or art? The Role of Theory and History in Management, Management Approaches: Classical, Quantitative, Behavioral, and Contemporary.
- 2. Constraints and Challenges for the Global Managers: The managers: Omnipotent or symbolic? The external environment: Constraints and Challenges, Organizational culture: Constraints and Challenges, Current issues in organizational culture
- **3. Social Responsibility and Ethics in management:** What are social responsibility, Green management and sustainability, managers and ethical behavior, encouraging ethical behavior, social responsibility and ethics issues in today's world?
- **4. Historical Evolution of Management:** Major contributors to the field of management, F.W. Taylor and his associates' contribution in Scientific management, Henry Fayol's administrative management, Bureaucratic management and Max Weber, human relations movement and Hawthorne experiments, contemporary issues in management: systems approach to management, contingency approach, operations management and management by objectives.
- **5. Foundations of Planning and Environmental Analysis:** The what and why of planning, goals and plans, setting goals and developing plans, contemporary issues in planning,

Part-B

- 6. Foundations of Organizational Design: Designing organizational structure, Mechanistic and Organic structures, Contingency factors affecting structural choice, Traditional organizational design, contemporary organizational design, organizing for collaboration, Flexible work arrangements, contingent workforce, today's organizational design challenges.
- **7. Decision Making:** The decision-making process, Mangers making decisions, Types of decision and decision making conditions, Decision making styles, Effectives decision making in today's world.
- **8. Motivation:** Definition of motivation, Early theories of motivation, Contemporary theories of motivation, Current issues in motivation.
- **9. Leadership:**Leader and leadership, Early theories of leadership, contingency theories of leadership, contemporary views of leadership issues in twenty-first century.
- **10. Foundations of Control:** What is controlling and why is it important? Control process, Controlling for organizational and employee performance, Tools for measuring organizational performance, Contemporary issues in controlling.

11. Comprehensive Cases of managerial practices and application of concepts.

Recommended Text:

Management, 12th Edition (or latest), by S.P Robbins, M.Coulter

Reference text:

Management, 11th Edition (or latest), by H.Weihrich, H. Koontz

Ricky W. Griffin, Management: Principles and Application, Current edition. Cengage Learning, India Pvt. Ltd.

Course Code: GED-1122	Credits: 02	Semester: 1 st	Year: 1st

Course Title: Basic Computer Applications

Rationale: As digitization is touching our lives in almost all spheres, computer is omnipresent due to this. Computers are present everywhere from schools to colleges to banks to post offices to professional world. There is a lot of uses of computers in the universities. Many of our daily tasks are done on the computer too. This course is one prominent core courses that is concerned of the basics of using a computer. This course has been designed for the newly admitted students with little to no computer experience and gives an overview on Computer Systems, Digital Systems, Computer Hardware and Software, Operating System, Microsoft Excel, Microsoft Office and Microsoft PowerPoint.

Course Objectives: This course has been assigned for the students

- to introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.
- to understand the basics of computers and digital computing.
- to be familiar with different number systems used in computer.
- to develop working skills with productivity tools, graphics designing and Internet.

Intended Learning Outcomes(ILOs):

At the end of this course, students are expected to

- ILO-1: Converse in basic computer terminology
- ILO-2: Formulate opinions about the impact of computers on society
- ILO-3: Possess the knowledge of basic hardware peripherals
- ILO-4: Develop skills for productivity software and OS
- ILO-5: Develop interests in using computers for professional work

Course Contents:

Part-A

- 1. Background and Basic Concepts: Introduction, Features of Computer, Uses of Computers, History of Computers, Types of Computers, Generation of Computers, Computer Systems
- 2. Digital Systems : Number System, Conversion of Numbers, Binary
 Addition/Subtraction, Addition/Subtraction in Octal/Hexa Boolean Algebra, Logic Circuit, Logic
 Circuit from Logic Function, Microprocessor
- **3.** Computer Hardware : Input Devices, Output Devices, Memory and Storage Devices, Processing Devices
- **4.** Operating Systems : Concept of Operating Systems, Types of Operating Systems,

Operating Systems Components, Example of Operating Systems

Part-B

5. Application Programs : Word Processors, Spreadsheet Programs, Presentation Programs

6. Programming Languages and Tools : Concept of Programming Languages, Need for Programming Languages, Programming Paradigm

7. Computer Network and Internet: Introduction, An Example Network, Types of Network
8. Multimedia. : Elements of Multimedia, Application of Multimedia

Recommended Books:

Mohammed Alamgir : Introduction to Computers
 Peter Norton : Introduction to Computers
 Pradeep K.Sinha : Computer Fundamentals

Course Code: BUS-1133	Credits: 03	Semester: 1 st	Year: 1 st

Course Title: Principles of Accounting

Rationale of the Course: This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization.

Course Objectives:

- 1. To understand the purpose of accounting
- 2. To understand the accounting process and the accounting equation
- 3. To understand debits and credits
- 4. To prepare the trial balance
- 5. To understand the balance sheet and income statement
- 6. To prepare the general ledger and general journal

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:** explain the concepts that underlie the preparation of general purpose financial reports;
- **ILO-2:** analyze financial statements;
- **ILO-3:**explain the information needs of management;
- ILO-4: identify and explain the various components of budgets; and
- **ILO-5:**apply various management accounting techniques to analyze decisions faced by Management.
- **ILO-6:** develop an understanding of the 'language' of accounting.
- ILO-7: develop the skills to read and understand company annual reports
- **ILO-8:**develop the skills to identify and record accounting transactions
- **ILO-9:**develop the skills to prepare basic financial statements including the statement of financial position, statement of comprehensive income, and statement of changes in Equity.

Course Contents:

Part - A

- 1. **Introduction to Accounting:** Definition of Accounting-as an information system. Accounting and bookkeeping, the accounting professions-public, private and not-for profit, the basic accounting equation, how does it come? Assets, Liabilities and owner's equity, impact of transactions on the accounting equation.
- 2. **Accounting the language of business:** Golden Rules of Accounting Purpose and nature of accounting information, users and uses of accounting information, Qualitative Characteristics of accounting information.
- 3. **3.The Recording Process:** The account, debit and credit ,expansion of Basic Equation, Steps in the recording process-journalizing, posting, trial balance, limitations of trial balance.
- 4. **Adjusting the Accounts**: Timing issues, the basics of adjusting entries, types of adjusting entries, the adjusted trial balance and financial statements.

Part - B

5. Completing the Accounting Cycle: Work Sheet, Steps in preparing a work sheet, Preparing financial Statements from a work Sheet, Closing the books, preparing closing entries, preparing post-closing trial balance, reversing entries, the accounting

- cycle, correcting entries and classified balance Sheet.
- 6. **Accounting for Merchandising Operations:** The operating cycle, inventory, Systems, Recording purchase and sales of merchandise, Adjusting entries and closing entries, Multiple-step and Single –step income Statements and Classified Balances Sheet, Determining cost of goods sold under a periodic inventory system, Work Sheet for Merchandising Company.
- 7. **Accounting for Receivables:** Types of receivables: accounts receivables, notes receivables, statement presentations and analysis of receivables.
- 8. **Accounting Information Systems:** what is Accounting information Systems? Principles of an effective and efficient Accounting Information Systems, Subsidiary Ledger, Special journal sales journal ,purchase journal, Cash Receipt journal ,Cash Payment journal.

Text Book:

1. Accounting Principles, jerry J. Weygandt, Donald E. Kieso and paul D. Kimmel (John Willey &Sons,Inc)

Reference Books:

- 2. Intermediate Accounting, Donald E. Kieso, Jerry J. Weygandt, and Tessy D. Warfield (john Willey & Sons, Lns)
- 3. Accounting Principles,Roger H. Hermanson,jamesD.Edwards,and Michael W.Maher (Irwin,Boston)

Course Code:GED-1101 Credits: 02 Semester: 1^{st} Year: 1^{st}

Course Title: Bangla Language and Culture

Rationale of the Course:evsjv fvlv, evsjv e"vKiY Ges evsjv mvwn‡Z"i wewfbœ avivi cÖwZwbwaZ¡kxj mvwnwZ"K I Zvu‡'i mvwnZ"Kg© m¤ú‡K© aviYv cÖ'v‡bi ga" w'‡q wkÿv_©x‡'i m,,Rbxkw³i weKvk NUv‡bv GB †Kv‡m©i jÿ"| evsjv fvlv I mvwn‡Z"i cÖavb aviv m¤ú‡K© AewnZ n‡j Gi ga" w'‡q Dwbk †kv evqv‡bœv mv‡ji ivóafvlv Av‡>`vjb I Dwbk †kv GKvËi mv‡ji gyw³hy‡×i gva"‡g AwR©Z evsjv‡'‡ki BwZnvm I Zvi mvs¯<...wZK ^ewkó" m¤ú‡K©I aviYv cvIqv hv‡e|

Course Objectives:

wkÿv ©x‡`i evsjv e"vKiY m¤c‡K© mg"K Ávb jv‡f AvMÖnx K‡i †Zvjv;

ï× I cÖwgZ evsjv wjLb-†KŠkj wel‡q Rvbvi AvMÖn m,,wó Kiv;

wkÿv_©x‡`i evsjv fvlv I mvwnZ" cV‡b AvMÖnx K‡i †Zvjv, evsjv mvwnZ" wel‡q M‡elYvi Øvi D‡b¥vPb Kiv;

evsjv fvlv I mvwnZ"i we‡kl we‡kl avivi †jLK I Zv‡`i iPbvi cwiPq m¤c‡K© Rvbv

Intended Learning Outcomes(ILOs):

GB †Kvm©wU Aa¨q‡bi d‡j wkÿv_©xiv †h mKj wel‡q mg¨K Ávb I `ÿZv AR©b Ki‡e–ILO-1:evsjv aŸwb, eY©, Aÿi, kã I c` cÖf...wZ;

ILO-2: cÖwgZ evsjv evbvbixwZ, evsjv fvlvixwZ, cwifvlv I cÖwZeY©xKiY;

ILO-3: evsjv KweZv, †QvUMí, cÖe‡Üi welq‰ewPÎ" I wkícÖKiY;

ILO-4: mvwnZ"i ifc I cÖK...wZ wel‡q

Course Contents:

Part-A fvlv I wbwg©wZ

fvlvv

Nevsiv aŸwb I eY©

Ñ-^i I e"Äb

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Nevsjy e"ÄbaŸwb I e"Äbe‡Y©i D"PviY

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Ñmvay I PwjZ (cÖwgZ) fvlv

Nevsjv evbv‡bi wbqg

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Ñe³e" †¡Lb

NcOwZ‡e`b ev wi‡cvU©

N^e-WvK ev B-†gBj Ges ÿz‡'evZv© ev GmGgGm

NgyL‡jL ev †dmeyK

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Ñÿz‡`Mí †jLv

Ne envwiK evsjv: mswÿß Av‡jvPbv

K. GKz‡k †de³æqvwi; L. gyw³hy³; M. evsjv beel©; N. evsjv Drme; O. loFZz; P. evsjv fvlv; Q. evsjvi †jvKms¯<...wZ;; R. gvbeZv I ^bwZKZv; S. wek¦vqb. wek¦vqb; T. AvaywbK Z_"cÖhyw³|

Part-B mvwnZ"

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Ñjvjb mvuB : LvuPvi †fZi AwPb cvwL Ñiex>`abv VvKzi : wbS©‡ii ^cœf½

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Ñ ew¹/₄gP>`a P‡Ævcva¨vq : ev¹/₂vjv fvlv

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bvUK

Ñ gybxi †PŠayix : Kei

cvVm~Î:

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- evsjv‡`k wek¦we`"vjq gÄyix Kwgkb, XvKv, RyjvB, 2018|
- 2. evsjv GKv‡Wwg cÖwgZ evsjv e"vKiY, iwdKzj Bmjvg, cwel miKvi I gvneyeyj nK m¤úvw`Z, evsjv GKv‡Wwg, XvKv, Rvbyqvwi, 2014|
- 3. cvVmswkøó †jLK‡`i MÖš'mg~n|

Course Code: GED-1117	Credits: 02	Semester: 1 st	Year: 1 st

Course Title: History of the Emergence of Bangladesh

Rationale of the Course: This course includes topics like historical background, issues and approaches in the contemporary geography of Bangladesh. It also includes the popularization of tourism, modes and history of travel industry etc. It also brings together a wide panorama of materials from a number of different disciplines and accompanies this with informative original maps and diagrams spanning a period from the 16th century up to the 21st century.

Course Objectives: The objectives of this course are:

- to develop an understanding about history of the emergence of Bangladeshi history, culture and geography.
- to gain knowledge about the Independence of modern Bangladesh. Geographical patterns of tourism and the tourism characteristics of selected regions

Intended Learning Outcomes: On successful completion of this course, students will be able to:

- ILO-1:learn History of Bangladesh
- **ILO-2:** understand the nature of geography, language, literature and architectural beauty of Bangladesh
- **ILO-4:** Bangladeshi urban and rural culture
- ILO-5: learn about Liberation War and Modern Bangladesh
- **ILO-6:** the impact of industrialization in Bangladesh

Course Contents:

Part-A

- 1. Introduction: Origin of Bengali's, early settlements of Bengal (Pal and Sen era).
- 2. The Mughal Era: A brief history of Mughal Bengal (1126-1757): Bhuyan's of Bengal, Bengal under Suja, administration of Shaista Khan, Reforms by MurshidKuli Khan, and European merchants in Bengal. Mughal Structure and Architecture.
- 3. Sirij-ud-Daulah and the battle of Plassey.
- 4. Bengal Under the British: Boxar Battle, Indigo revolt, Sepoy revolt, Titumir fort, Forayezi revolt. Bangavanga, Sucrose Lahore resolution.

Part-B

- 5. Political Movement and independence of India& Pakistan
- 6. Pakistan Era: Language movement, and Six Points movement: 1966
- 7. Liberation war and Independence of Bangladesh
- 8. The History of Development of modern Bangladesh

Recommended Text Book:

Lonely Planet Bangladesh by R. Plunkett, A. Newton, and B. Wagenhauser

Cambridge O Level- Bangladesh Studies(History, Culture, Environment and Development)

Course Code: BUS-1251	Credits: 03	Semester: 2 nd	Year: 1 st

Course Title: Principles of Marketing

Rationale of the Course: This course has been designed to give an introduction of basic marketing concepts and enables students to acquire knowledge about marketing mix, new product development, consumer behavior, customer relationship management, marketing channel and pricing and marketing communication.

Course Objectives: The objectives of this course are:

- 1. To know the basic concepts of marketing and environments of marketing.
- 2. To know the consumer decision making process and factors influencing consumer behavior.
- 3. To know the process of new product development and pricing strategies.
- 4. To know about marketing channels and communications and to be familiar with customer relationship management process.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

ILO-1: assess marketing's role in discovering and satisfying consumer's needs, wants and behaviors

ILO-2: utilize environmental scanning to identify opportunities and threats in the marketing environment.

ILO-3: to comprehend marketing decisions, basedupon the combination of product, price, promotion, and distribution elements.

ILO-4: to understand consumer behavior and customer relationship management process.

Course Contents:

Part-A

- **1.** Marketing-Managing Profitable Customer Relationships: What is Marketing Marketing Defined; Needs, Wants and Demands; Marketing Offers, Products, Services and Experiences; Value and Satisfaction; Exchange, and Relationships; Markets; Marketing.
- 2. **Designing Customer Driven Marketing Strategy**: Selecting customers to serve, choosing a Value Proposition, Marketing Management Orientations (Philosophies).
- **3.** Building Customer Relationships-Customer Relationship Management: Relationship Building Blocks; Customer Relationship Levels and Tools, Changing Nature of Marketing.
- **4.** Company and Marketing Strategy-Partnering to Build Customer Relationships: Strategic Planning Defining a Market Oriented Mission; Setting Company Objectives and Goals; Designing the Business Portfolio.
- **5.** Marketing Strategy and the Marketing Mix Customer-Centered Marketing Strategy; Developing the Marketing Mix. Managing the Marketing Efforts- Marketing analysis; Marketing planning and implementation
- **6.** The Marketing Environment: The Company's Micro-environment The Company; Suppliers; Marketing Intermediaries; Customers; Competitors; Publics. The Company's Macro-environment Demographic Environment, Economic Environment; Natural Environment; Technological Environment; Political Environment, Cultural Environment.
- **7. Consumer and Buyer Behavior:** Model of Consumer Behavior. **Characteristics affecting Consumer Behavior** Cultural Factors; Social Factors; Personal Factors; Psychological Factors. **Types of Buying Decision Behavior** Complex Buying Behavior; Dissonance-Reducing Buying Behavior; Habitual Buying Behavior; Variety-Seeking Buying Behavior. **The Buyer Decision Process** Need Recognition; Information Search;

- Evaluation of Alternatives; Purchase Decision; Post purchase Behavior.
- **8.** Business Markets Characteristics of Business Markets.Business Buyer Behavior Major Types of Buying Situations; Participants in the BusinesBuying Process.

Part-B

- 9. Segmentation, Targeting and Positioning: Market Segmentation Segmenting Consumer Markets; Segmenting Business Markets; Segmenting International Markets; Requirements for Effective Segmentation. Target Marketing Evaluating Market Segments; Selecting Target Market Segments. Positioning for Competitive Advantage Choosing a Positioning Strategy: Identifying possible Competitive Advantages; choosing the right Competitive Advantages; Selecting an Overall Positioning Strategies.
- **10. Product, Services and Brands-Building Customer Value:** Levels and Classifications of products and services; Products Services decisions; Branding strategy-Building strong brands; Nature and Characteristics of services, New products Development Process and Product Life Cycle Steps involved in new product development;, Stages of product life cycle and marketing strategies.
- 11. Pricing Considerations and Approaches: What is a Price? Factors to Consider When Setting Prices Internal Factors Affecting Pricing Decisions; External Factors Affecting Pricing Decisions., General Pricing Approaches Cost-Based Pricing; Value-Based Pricing; Competition-Based Pricing., New-Product Pricing Strategies Market-Skimming Pricing; Market-Penetration Pricing., Product Mix Pricing Strategies Product Line Pricing; Optional-Product Pricing; Captive-Product Pricing; By-Product Pricing; Product Bundle Pricing., Price Adjustment Strategies Discount and Allowance Pricing; Segmented Pricing; Psychological Pricing; Promotional Pricing; Geographical Pricing; International Pricing., Price Changes Initiating Price Changes; Responding to Price Changes.
- **12. Marketing Channels :** The Nature and Importance of Marketing Channels –Number of Channel Levels; Multichannel Distribution Systems, Channel Design Decisions Analyzing Consumer Needs; Setting Channel Objectives; Identifying Major Alternatives; Evaluating the Major Alternatives., Channel Management Decisions Selecting Channel Members; Managing and Motivating Channel Members; Evaluating Channel Members.
- **13. Marketing Communication:** Marketing Communication mix: Advertising, Sales promotion, personal selling, public relation, direct marketing.
- **14. Sustainable Marketing and Social Responsibility and Ethics:** Sustainable Marketing-Sustainable marketing principles; Marketing ethics, Social Criticism of Marketing-Impact on individual consumers. Society and other business

Recommended Text Book:

Principles of Marketing (15th Edition) 15th Edition by Philip T. Kotler (Author), Gary Armstrong (Author)

Reference Book:

Philip Kotler, HermawanKartajaya&IwanSetiawan, Marketing 3.0 from products to customers to the human spirit. John Wiley and Sons.

Course Title: Business Communication		Course Code:	BUS-1212
Credits: 03	Semester: 2 nd		Year: 1 st

Rationale: This course is designed to enable the students to learn effective business communication techniques to manage business professionally and get acquainted with different mechanisms of communication and develop mastery over communication.

Course Objectives: The objectives of this course are as follows:

- 1. Use communication model and critical thinking to identify objectives, analyze audiences, and choose the most effective way of communication.
- 2. Practice effective business writings and document designs.
- 3. Design and deliver a persuasive presentation that convinces the audience of the topic's relevance and overcomes resistance, using appropriate visual support and adhering to a specified time limit.
- 4. Build an understanding of different organizational cultures, business practices, and social norms to communicate more effectively in domestic and cross-cultural business contexts.

Intended Learning Outcomes (ILOs): Upon successful completion of this course, students will be able to:

- **ILO-1**: To develop effective messages and deliver them to target audience.
- **ILO-2:** To develop skills to write effective business documents.
- **ILO-3:** To train with techniques to maintain a proper culture of good communication in a group or in an organization.

Course Contents:

Part-A

- 1. Foundations of Business Communication: Defining communication, Process of communication, Models of communication, Understanding the unique challenges of business communication, Defining business communication, Differences between traditional and interactive communication, Selecting the right medium of communication, Ethics in business communication
- 2. Types of Communication: Verbal communication, Oral communication, Written communication, Non-verbal communication, Different categories of non-verbal communication, Improving non-verbal communication skills, Formal communication, Vertical communication : Upward and downward, Horizontal communication, Informal communication, Grapevine, Internal and external communication, Mass communication.
- **3. Barriers to Communication:** Language, Cultural barrier, Physical barrier, Psychological, Organizational/structural barrier, Interpersonal barrier
- **4. Writing Business Messages:** Planning business message, Writing business message, Completing business message.

5. Part-B

- **6. Writing Business Letters:** Types of business letters, Positive letters, Negative letters, Persuasive letters
- **7.** Writing Memos, Reports, and Proposals: Formats and types of memos, Different types of reports, Formats of reports, Types of proposals, Referencing styles
- **8. Job Search Communication:** Preparing CV, Job-interview techniques, Different types of job interview, Business etiquettes and organizational socialization, Basics of Meeting

Basic Text:

1. Business Communication Today, C.L. Bovee, J.V. Thill, and A. Chatterjee, 2011, 10th Edition.

Reference Books:

1. Taylor, S., Model Business letters, E-mails, 6th Ed., Pearson Education Delhi, 2006.

Course Code: GED 1231	Credits: 02	Semester: 2 nd	Year: 1st
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Course Title: Functional English

Rationale: The course broadens scopes for developing skills of fundamental writing and critical approaches for effective communication.

Course Objectives: This course has been projected for the students

- to improve skills in writing to use practical life,
- to help enhance techniques of writing in everyday life,
- to enable them to write insightful approaches in writing.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

- ILO-1: demonstrate styles of writing,
- ILO-2: learn and disseminate techniques of functional English,
- ILO-3: be familiar with types of writing for academic, non-academic and need-based effective functions of English language,
- ILO-4: write compositions and essays on various topics and issues,
- ILO-5: communicate professionally and obtain ethics of writing.

Course Contents:

Part-A

understanding academic writing: features of academic writing; elements of academic writing; approaches to writing: product and process; generating ideas for a writing task; logically synthesizing and organizing diverse information; developing focus in academic writing; drafting and supporting ideas with evidence; integrating data and graphics in texts; maintaining academic style; revising, critiquing and evaluating texts, modes of writing: descriptive writing, argumentative writing, narrative writing, comparative and contrastive writing.

Part-B

Writing tasks: paragraph, essay, summary, précis, abstract, letter of application, assignments, writing the thesis statement, writing the outline, writing contents, examination paper writing and writing & designing presentation slide, writing essays on theme, character, plot, structure, etc.; article and book review; sequencing of information into a thematic pattern; documentation: MLA and APA style-sheets; ethics in writing, email etiquettes, business writing, IELTS writing and writing for communication, levels of Usage, wordiness, clichés, jargon, slang, abusage, mechanics. Skills: Listening to individual phoneme and word pronunciation, listening to monologue, listening to dialogue and conversation. Listening for specific information, listening for an overall idea etc.

Recommended Books: Page 27 of 204

• James A. W. Heffernon & John E. Lincoln: Writings: A College Handbook

- Bazerman Weiner: Writing Skills Handbook, Fourth Edition, Houghton Mifflin 1998
- Maurice Imphoof & Herman Hudson: From Paragraph to Essay, Longman 1975
- Sheridan Baker: The Practical Stylist
- Sarah Norton and Brain Green: The Bare Essentials
- E Whitten and J C Hodges: Harbrace College Handbook
- Barnet and Stubbs : Practical Guide to Writing
- Schwegler: *Patterns in Action*

Course Code: GED-2181	Credits: 02	Semester: 2 nd	Year: 1st

Course Title: Introduction to Economics

Rationale: The ideas, theories, and analytical methods of economics are explored in detail in this course. This course design to examine both microeconomics and macroeconomics, with a particular emphasis on the analysis of individual decision-making units in both cases (households and businesses).

Course Objectives: This course has been offered for the students

- to develop an understanding about the basic principles of Economics,
- to acquire knowledge about different micro & macroeconomics concepts,
- to enable them to focus on the function of individual decision making, nature and functions of product markets,
- to make them know how to work the theory of the firm under different types of market as well as savings, investment, unemployment, national income analysis, inflation, monetary & fiscal policy.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

- ILO-1: develop an understanding about the principles of micro & macroeconomics.
- ILO-2: apply cost-benefit analysis to take any marginal decision,
- ILO-3: measures of economic activity, focusing on variables and data at the national level within a specific period of time,
- ILO-4: demonstrate basic skills to solve critical problems in Economics,
- ILO-5: analyze the market structures, specific economic issues, and policy alternatives.
- ILO-6: know the role of government policy to address microeconomic market failures and to achieve macroeconomic goals.

Course Contents:

Part-A

- Introductory lessons related to basic concepts such as definition of Economics, utility, good vs. bad, Scarcity, Choice, Opportunity cost, Difference between Microeconomics and Macroeconomics
- Utility Theory analysis
- Total utility and Marginal Utility, The law of Diminishing marginal Utility
- Theory of Demand and Supply
- Law of Demand, Determinants of demand, Law of Supply, Determinants of Supply
- Theory of Cost and Production
- Explicit cost, Implicit Cost, Accounting Profit Economic profit, Short Run, Long Run, Returns to Scale, Three stages of Production, The law of Diminishing Returns.

Part-B

- Market Structure of Perfect competition, Monopolistic Competition, Monopoly and Oligopoly.
- Overview of Macroeconomics
- Aggregate Supply and Aggregate demand, Macroeconomic Equilibrium
- Macroeconomic Measurements: Prices and Unemployment
- CPI, Types of Inflation, Labor force, Types of Unemployment, Business Cycle
- Macroeconomic Measurements: GDP and Real GDP
- Policy application to boost up Economic Growth

Recommended Books:

- Roger A. Arnold: Economics, West Publishing Company, 1989
- Samuelson, Paul A. and Nordhaus, William D. (2008). Economics. 18th Edition. Boston, McGraw Hill
- Campbell R. McConnell and Stanley L. Brue .Economics. Latest Edition McGraw-Hill Irwin

Course Code: GED-12	O1 Credits: 02	Semester:	Year:

Course Title: Introduction to Sociology

The rationale of the Course: The course is organized to see the basic concepts and importance of Sociology for which it is necessary to know about Sociology as a discipline, Sociological Theory, Sociological research, Culture and diversity of society, Social structure and functional interaction Self and socialization, Groups, organizations and media, Social stratification and social mobility, Inequality in global scale, Social control and agencies, Social relations and intimacy, and various Social Processes. The study of sociology helps students to know about society, traditions, culture, customs, and institutions.

Course Objectives:

- 1) they will be able to understand society and social relationship
- 2) they will be able to solve practical social problems
- 3) It keeps students up-to-date on modern social situations and developments

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:** Able to understand the importance and emergence of sociology
- **ILO-2** Knowing the depth of Perspectives of Sociology;
- **ILO-3:**Able to know about social culture and social structure;
- ILO-4: Overall knowledge about social mobility
- **ILO-5:**Generalizations about Group and Communities
- ILO-6: Develop an understanding about social processes
- **ILO-7:** Able to understand the importance of Social Institutions
- ILO-8: Obtain an idea on Self and Socialization
- **ILO-9:**Overall knowledge about Rights, Duties and Responsibility

Course Contents:

Part-A

- 1. **Introduction:** Definition, Nature, Scope, and Uses of Sociology
- 2. **The perspective of sociology:** Functionalist Perspective, Interactionist perspective and Conflict Perspective
- 3. **Methods of Sociology:** Comparative method, Historical method, Statistical method. Case study method, Functional method, and scientific method, Techniques of social research: Observation, Questionnaire, Interview, and Social Survey
- 4. **Basic concepts of Sociology:** Society, Community, Institutions Social systems, and social action.
- 5. **Social Processes:** Meaning and types of social Processes, Social Interaction, Cooperation, Competition, Conflict, Accommodation. Assimilation
- 6. Social Norms, values, Roles and Status: Definition, and Characteristics of Social Norms

Functional importance of social norms, Institutionalization, Meaning and Functions of social values, various aspects of social values. Concept of Social Role, Meaning, and Nature of social status, and Interrelationship between Roles and Statuses.

Part-B

- 7. **Social Change:** Definition, and Types of Social Change, Nature and Characteristics of social change, Causes sand sources of social change, and resistance of social change
- 8. **Social Conformity and deviance:** meaning and causes of conformity, social control, and conformity, Meaning and types of Social deviance, factors facilitating social deviance, and social significance and deviant behavior
- 9. **Sociology of gender study:** Concept of Gender study, Theories of gender studies, Gender discrimination, Feminization of Poverty, Women Empowerment
- 10. **Social Differentiation:** Meaning, and causes of social differentiation, Meaning and Characteristics, and Functions of Social stratification and Social mobility.
- 11. **Individual and Community:** Definition and benefits of community life, Rural community, and Urban Community
- 12. **Social Problems:** Meaning of social Problems. Poverty, Unemployment, child labor, gender discrimination, and environmental degradation

Basic Text:

Sociology-Primary Principles, C.N. Shankar Rao

Reference Books:

- 1. Alex Inkels , What is Sociology?
- 2. Pascal Gisbert, *Introduction to Sociology*
- 3. T.B. Bottomore, Sociology: A guide to problems and literature.
- 4. J.E. Gold Thrope, Sociology of the Third World.
- 5. J.E. Goldthrope, An Introduction to Sociology.
- 6. Metta Spencer, Foundation of Modern Sociology.
- 7. P.B. Horton and C.L. Hunt, *Sociology*.
- 8. R.T. Schaefer and R.P. Lamm, *Introducing Sociology*
- 9. M.S. Bassis, R.J. Gelles and Levine, *Sociology*
- 10. G. Lenski, J. Lenski and P. Nolan, Human Societies
- 11. E.W. Steward & J.A. Glynn, Introduction to Sociology
- 12. F.R. Scarpitti& M.L. Andersen, Social Problems
- 13. Robertson, Sociology
- 14. Giddens, Sociology
- 15. Vander Zanden, Sociology: The Core

Course Code: BUS-1273 | Credits: 03 | Semester: 2nd | Year: 1st

Course Title: Business Mathematics

Rationale: This course is designed keeping in view the basic needs of the students of business administration. This will help to know the basic mathematical concept of set, equation, function, progression, matrix and coordinate geometry. In each topic, students learn how to apply the basic mathematics concepts to solve the problems in business.

Course Objectives: This course has been projected for the students to,

- 1. To define different terms in mathematics for business decision.
- 2. To discuss different mathematical theories of set, equation and function.
- 3. To identify different applications of business mathematics in business areas.
- 4. To understand different concepts relating to progression, matrix, coordinate geometry.
- 5. To demonstrate basic skills to solve critical problems in business mathematics.

Intended Learning Outcomes(ILOs):On successful completion of this course, students will be able to:

- ILO1: Define different terms in business mathematics.
- ILO2: Discuss different mathematical theories of set, equation and function.
- ILO3: Identifying different applications of business mathematics in business areas.
- ILO4: Understand different concepts relating to progression, matrix, and coordinate geometry.

ILO5: Demonstrate basic skills to solve critical problems in business mathematics.

Course Contents:

Part-A

- 1. **Set Theory:** Definition of different types of set, Venn diagram, set operations, laws of set operations, business applications of set theory.
- 2. **Function, Limit, Continuity:** Definition of different types of functions, graph of functions, limits and continuity of different functions.
- **3. Equation:** Defining equation, different types of equation solving, demand, supply equations, business applications of equation.

Part-B

- 4. **Progression:** Arithmetic progression, sum of series in arithmetic progression, geometric progression, sum of series in geometric progression.
- 5. Matrices: Definition of matrix, types of matrices, addition, subtraction and multiplication of matrices, transpose of a matrix, determinant of a matrix, fundamental properties of determinants, adjoint of a matrix, inverse of a matrix, crammer's rule, business applications of matrices.
- 6. **Coordinate Geometry:** Coordinates and its midpoints, distance between two points, the equation of a straight line, slope of a straight line, business applications.

Basic Text:

1. M. A. Taher, Business Mathematics, 3rd Edition

Reference Books:

- 1. D.C. Sancheti and V.K. Kapoor, Business Mathematics,3rd Edition
 - ♦ Thomas and Finney, Calculus and Analytic Geometry

Course Code:GED-1216	Credits: 02	Semester: 2 nd	Year: 1st
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Course Title: Fundamentals of Psychology

Rationale: This course focuses on the science of the human mind and behavior. The main purpose of this course is to provide students with an overview of the study of Psychology, or the study of human behavior and mental processes. The course will examine the different models upon which modern psychology has been built, along with such things as the history and origins of psychology, research methods, biological aspects of psychology, human development, perception, consciousness, learning, personality theory, and psychological disorders.

Course Objectives: This course has been designed for the students to:

- To discuss the basic concepts of psychology.
- To focus on the science of the human mind and behavior.
- To examine the different models upon which modern psychology has been built.
- To examine the history and origins of psychology, research methods, biological aspects of psychology
- To discuss human development, perception, consciousness, learning, personality theory, and psychological disorders.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- **ILO-1:** To discuss the basic concepts of psychology.
- **ILO-2:** To focus on the science of the human mind and behaviour.
- **ILO-3:** To examine the different models upon which modern psychology has been built,
- **ILO-4:** To examine the history and origins of psychology, research methods, biological aspects of psychology
- **ILO-5:** To discuss human development, perception, consciousness, learning, personality theory, and psychological disorders.

Course Contents

Part-A

- 1. Psychology as a Scientific and Humanistic Endeavor: The nature of Psychology: conceptual approaches to psychology, Scope of contemporary Psychology, Fields of psychology, research methods, measurement in psychology.
- 2. Biological and Developmental Process: Biological basis of behavior, basic units of the nervous system, Psychological development, factors governing development, early development, cognitive development, personality and social development.
- **3. Perception and Consciousness:** Sensory Processes: Some general properties of senses, the visuals sense, the auditory sense, the other senses.
- **4. Perception:** object perception and perceptual constancies, organization and perceptions, perceptual hypothesis, movement perception, Depth perception, Role of learning in perception, Attention and perception, Extrasensory perception.

Part-B

- **5. Motivation and Emotion:** Theories of motivation: Motivational factors in aggression, Emotion, Psychological responses in emotion, theories of emotion, Arousal and emotion, Emotional expression, Emotion as adaptive and disruptive.
- **6. Learning:** Classical conditioning, operant conditioning, Principle of reinforcement, multiple response learning, Models of learning.
- **7. Personality:** Personality and its assessment: Shaping of personality, Trait approach, Social learning approach, psychoanalytic approach, Phenomenological approach, Personality assessment, Consistency of personality.
- **8.** Conflict and Adjustment: Frustration, Reactions to frustration, anxiety, theories of anxiety,

Defense mechanisms, Defense mechanisms and adjustments.

Textbook: Ernst R. Hilgard, Rita L. Atkinson and Richard C. Atkinson. *Introduction to Psychology*, Cengage Learning. (15th Edition)

Reference Book: Clifford T. Morgan, Richard A King, John R Weisz, John Schopler, *Introduction to Psychology.* (8th Edition)

Course Code: GED-1261 | Credits: 02 | Semester: 3rd | Year: 2nd

Course Title: Sustainable Development

Rationale: The course aims on diverse understanding of sustainability and development and interactions between human development and environmental life support systems.

Course Objectives:

- Diverse understandings of sustainability and development,
- Changing planetary conditions and the growing human population,
- What the future might look like, and the potential for technology to save us.

Intended Learning Outcomes:

- Critically review diverse perspectives of sustainable development
- Investigate how interactions between human development and environmental life support systems are/have been managed in real world cases
- Identify the characteristics and be able to differentiate between development, sustainability and sustainable development

Course Contents:

Part-A

Sustainable Development-explains and critically evaluates the concept of sustainable development, Environmental degradation and poverty Sustainable development: its main principles, the evolution of ideas about sustainability, strategies for promoting sustainable development, resistances to the concept, and some alternative approaches. Examine some important current issues and areas of debate in relation to sustainable development. Innovation for sustainable development- Environmental management and innovation strategies.

Part-B

Societal transformations. Institutional theory. Governance for sustainable development. Policy responses to environmental degradation. Capacity development for innovation. Social aspects of engineering construction and development, social structure and social system, the user community, types of community, stages of development, community involvement, community management, examples of community management, involvement in water supply and sanitation sector.

Text/Reference Books:

1. Harris, J.M. (2204) Basic Principles for Sustainable Development, Global Development and Environment

Institute, working paper 00-04. Available at http://ase.tufts.edu/gdae/publications/Working_Papers/Sustainable%20Development.PDF

- 2. Robinson, J. (2004) Squaring the circle? Some thoughts on the idea of sustainable development Ecological Economics 48(4): 369-384.
- 3. Hjorth, P. and A. Bagheri (2006) Navigating towards Sustainable Development: A System Dynamics Approach, Futures 38: 74-92.
 - 4. Douthwaite, B. (2002) Enabling Innovation. A practical guide to understanding and fostering innovation, London, Zed Books.

Course Code: BUS-2141	Credits: 03	Semester: 3 rd	Year: 2 nd
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Course Title: Principles of Finance

Rationale of the Course: This course has been designed to introduce fundamental concepts of finance in business to the students.

Course Objectives: The objectives of this course are:

- 1. To know the importance of finance in business.
- 2. To know the basic knowledge about the financial market and institutions.
- 3. To know the time value of money.
- 4. To understand the debt and equity securities.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1**: explain the scope of finance in business.
- **ILO-2:** identify the different types of financial market and institutions.
- **ILO-3:** Measure the time value of money.
- **ILO-4**: Determine the value of debt and equity securities.

Course Contents:

Part-A

- 1. An Overview of Financial Management: Career Opportunities in Finance, Financial Management in the New Millennium, Alternative Forms of Business Organization, Finance in the Organizational Structure of the Firm, The Financial Staff's Responsibilities, The Goal of the Corporation, Agency Relationships, Managerial Actions to Maximize shareholders wealth.
- 2. The Financial Environment-Markets, Institutions, and Interest Rate: The Financial Markets, The Purpose of Financial Markets, Different Types of Financial Markets, Financial Institutions, The Stock Market, The Cost of Money, Interest Rate Levels, The Determinants of Market Interest Rates, Interest Rates and Business Decisions.
- 3. The Time Value of Money: Time Lines, Future Value, Present Value, Solving for Interest Rate and Time Period, Annuity and its types, Future Value of an Annuity, Present Value of an Annuity, Perpetuities, Future and Present value of Uneven Cash Flow Streams, Semiannual and Other Compounding Periods, Compounding of Different Types of Interest Rates, Fractional Time Periods, Amortized Loans. Problems Solving on the Time Value of Money. Application of Microsoft Excel for Problems Solving.

Part-B

4. Risk and Return: Defining Risk and Return –Types of Risk and Return, Using Probability Distributions to Measure Risk and Return- Attitudes Toward Risk and Return

- Risk and Return in a Portfolio Context, Diversification The Capital-Asset Pricing Model (CAPM), Problem Solving on Risk and Return. Application of Microsoft Excel for Problems Solving.
- **5. Bond and Their Valuation:** Who Issue Bonds, Key Characteristics of Bond, Bond Valuation, Bond Yields, Bonds with Semiannual Coupons, Default Risk, Bond Markets. Problem Solving on Bond Valuation. Application of Microsoft Excel for Problems Solving.
- **6. Stocks and Their Valuation:** Legal Rights and Privileges of Common Stockholders, Types of Common Stock, The Market for Common Stock, Common Stock Common Stock Valuation, Constant Growth Stocks, Expected Rate of Return on a Constant Growth Stocks, Valuing Stocks that have a Non-constant Growth Rate, Preferred Stock. Problem Solving. Application of Microsoft Excel for Problems Solving.

Text Book:

1. Essentials of Managerial Finance – Scott Besley, Eugene F. Brigham

Reference Book:

2. Fundamentals of Financial Management: James C.Van Horn and John M. Wachowicz, Jr

Course Code: BUS-2162 Credits: 03 Semester: 3 rd Year: 2 nd

Course Title: Fundamentals of MIS

Rationale of the Course: This course has been designed to introduce the students with fundamental concepts of MIS and its applications in business.

Course Objectives: The objectives of this course are:

- 1. To evaluate the role of information systems in transforming business and their relationship to globalization.
- 2. To know about the significance of systems inimproving organizational performance.
- 3. To understand ethical, social, and political issues are raised by information systems.
- 4. To know the principal tools and technologies for accessing information from databases to improve business performance and decision making.
- 5. To know the functions of Internet and Internet technology and their support in communication and e-business.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:** Understand management information systems and their role in today's organizations.
- **ILO-2:** identify how MIS shapes and controls current business world and improve the performances of organizations.
- **ILO-3**: Become familiar with the major trends in MIS infrastructures and how these evolutions will affect workplaces and business strategies.
- **ILO-4**: Understand the different ethical issues raised by information systems and their remedy.

Course Contents:

Part - A

- 1. Managing the Digital Firm: System, Types of system, Information Systems (IS), Activities of IS, Importance of IS, Data and Information, Information Technology (IT), Role of IT in organizations, Positive and Negative impacts of IS, Challenges of IS, IS framework for business professionals, IS resources and products. Business functions, Business model, Business processes, Complementary assets, Contemporary approaches to information systems.
- 2. Information Systems in the Enterprise: Major types of Systems of organizations, six major types of systems, stages of TPS, interrelationships among systems, knowledge workers, data workers, systems from a functional perspective, Online order fulfillment process, a TPS payroll system, how MIS collects data from TPS, Enterprise systems, benefits and challenges of enterprise systems, systems in Supply/associates chain management (SCM/ACM), Customer relationship management (CRM), knowledge management.
- 3. Information Systems, Organization, Management, and Strategy: Organizations and IT relationship, challenging role of IS in the organization, How IS affect the organization (Economic theory, Behavioral theory), Decision making process, Stages of decision making, Strategic information systems, Value chain model, Business level, Firm level, Industry level strategy.
- **4. Decision Support System:** Business and Decision support, Decision support trends, Management Information Systems, Online analytical processing, Decision support systems, DSS components, Knowledge management systems

5. Ethical and social issues in the digital firm: Ethics, moral dimensions of the information age, ethical principles, information rights, property rights, computer crime and abuse, spamming.

Part - B

- **6. Managing hardware and software assets:** Computer systems, CPU and primary storage, computer processing, secondary storage, input and output devices, categories of computers, software types.
- **7. Managing data resources:** Drawback of traditional file, field, record, file, database, attribute, key field, database management systems, data warehouse, data mining.
- 8. Telecommunications and Networks: Telecommunication and telecommunication systems, components of telecommunication systems, types of signals, communication channels, network topology, types of network, EDI, WIFI, WIMAX, Hotspot, Android, Application server, Apps, Autonomic computing, Blade servers, Chrome OS, Clients, Client/server computing, Cloud computing, Hybrid cloud, Consumerization of IT, Extensible Markup Language (XML), Green computing, Grid computing, On-demand computing, Open source software, Operating system, Outsourcing, Private cloud, Public cloud, SaaS, Utility computing, Virtualization, Moore's Law.
- **9.** The internet and the new IT infrastructure: Models of connectivity for networks, OSI model, TCP/IP, ISP, IP, Domain name, Telnet, VOIP, VPN, FTP, WWW, home page, webmaster, URL, HTTP, HTML, firewall, WAP, search engine
- **10. Managing knowledge for the digital firm:** Artificial intelligence (AI), AI and human knowledge, expert systems, neural networks, neural vs. expert systems

Text Book:

1. Management Information Systems; Managing the Digital Firm" By: Kenneth C. Laudon and Jane P. Laudon

Reference Books:

- 1. James O'Brien: "Management Information Systems"
- 2. Gordon B. Davis: "Management Information Systems: Conceptual Foundations, Structure and Development"

Course Code: GED-1145	Credits: 02	Semester: 3 rd	Year: 2 nd

Course Title: Bangladesh Studies

Rationale: The course will try to conceptualize the evolution of society, cultural and ethnic diversity, art, language and literature, political history, philosophy, religious practice and economy along with major productions of Bangladesh from prehistoric date to present. The consequences of the study will also include geography, climate, flora and fauna. Moreover, notable intellectuals will be discussed for their contribution. The goal of this course is to familiarize students with overall speculation about our nation in a nutshell.

Course Objectives: This course has been offered for the students

- To facilitate the necessary information about the emergence of Bangladesh including its location, climate, topography, bio diversity and environment, anthropologic ancestry, linguistic and literary evidence, archaeology, indigenous knowledge, notable personalities etc.
- To recognize the importance's of long cherished freedom through movements and eventually got freedom which is essential base to unite as a nation.
- To illustrate the scientific, philosophical, artistic and intellectual progress of Bengal in every stages of our history.
- To understand the economic and productivity pattern of the country.
- To provide the knowledge of govt. system, constitution and legislation system with abiding laws.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

ILO-1: Understand the importance's of unity what we were able to show through the historical advancements of ancient Bengal.

ILO-2: Know the depth of movement specially 1947, 1952,1954,1966,1969 and 1971 and its utilization to the development of nationalism.

ILO-3: Obtain the idea on every aspects our rich culture.

ILO-4: Provide overall knowledge about socio economic prospects and potentiality of our nation.

ILO-5: Generalize our Govt. system and adapt various social problems in the broad social spectrum and oblige the laws to be a good citizen.

Course Contents:

Part-A

Anthropology of main stream Bengali population. Minor ethnicities. Language and linguistics. Selected Literatures (Charyapad to contemporary), Performing art (Music, Jatra, Dance, puppetry, films) Visual art (painting, sculpture, pottery, crafts, archaeology and

architecture, textile). Culture (food, festivals, clothing and sports). Notable intellectuals (ancient to contemporary). Philosophy (ancient, folk, Bengal renaissance to present days)

Part-B

Geography (land formation, Delta character, hill tracts, coast formation, swamp basin and mangroves) Climate and environment (weathers, seasons, natural calamities and future threats). Flora and fauna. Political history (an overall study from ancient to 1971 and recent events). Economy and production (agriculture, other industries, foreign remittance, RMG). Bangladesh's constitution and government system.

Recommended Books:

- Brammer, Hugh., <u>Bangladesh: Landscapes</u>, <u>Soil Fertility and Climate Change</u>, December 2016, The University Press Limited (UPL)
- Giddens, Anthony., Sociology, 2010, McGraw Hill Publications
- <u>Haque, Mahmudul</u>., Bangladesh: <u>History, Politics, Economy, Society and Culture</u>
 <u>Essays in Honor of Professor Alamgir Muhammad Serajuddin</u>, 2016, The University
 Press Limited (UPL)
- Society and social structure of Bangladesh, Richard, T. Schaefer., Sociology, 2010, McGraw Hill Publications, Chapter five. pp 103--110 p, Chapter three p 53.
- Culture and diversity of Bangladesh: Schaefer and Giddens, Sociology: chapters of Culture p 55
- History of Bangladesh: 1905-2005, chapter one p 1-25 and chapter four p 187

Course Code: BUS-2133	Credits: 03	Semester: 3 rd	Year: 2 nd

Course Title: Intermediate Accounting

Rationale: This course has been designed to provide knowledge about the concept, elements and preparation of financial statement of an organization.

Course Objectives: The objectives of this course are to:

- 1. Provide students with the fundamental concepts and techniques in preparing and interpreting corporate financial reports.
- 2. Enable students to integrate and apply their knowledge in decision-making scenarios.
- 3. Prepare students for their understanding the ethical issues in accounting.

Intended Learning Outcomes (ILOs):

Upon completion of this course, students will be able to:

- **ILO-1:** explain and discuss the conceptual framework of financial reporting.
- **ILO-2**: apply the techniques and methods in the preparation and presentation of financial statements in accordance with prescribed accounting standards.
- **ILO-3:** apply their acquired knowledge of theories in assessing the financial position of business entities.
- **ILO-4:** identify and discuss ethical issues in accounting.
- **ILO-5:** develop their professionalism by presenting their accounting knowledge in case analysis and by participating in discussions during lectures, tutorials and group meetings.

Course Contents:

Part - A

- **1.** The Conceptual Framework of Accounting: Overview of conceptual framework its need and importance, accounting standards and accounting information system.
- 2. Income Statement and Related information: Importance of measuring and reporting income; preparation of income statement; reporting changes in retained earnings.
- **3.** Balance Sheet and Statement of Cash Flows: Purpose and limitations of Balance sheet and Cash flow; contents and preparation of balance sheet and cash flow statement.
- **4.** Cash and temporary investments: Definition; Composition; Controlling of cash; reporting and controlling of cash and components of temporary investments, valuation and reporting of temporary investments.
- 5. Inventories and Valuation of Inventories

Part - B

- **6. Accounts Receivable:** Nature and composition of receivables, accounts receivables, recognition and reporting considerations, valuations of accounts receivable, notes receivable, valuation of notes receivable, discounting notes receivable and presentation of receivable in the balance sheet.
- **7.** Property, Plant and Equipment and Intangible Asset Acquisition and Disposition: Classification of Plant and Intangible Assets, Capital and Revenue expenditure, recording the acquisition of plant and intangible assets, utilization of Plant and intangible assets.
- **8.** Long-term Investments: Nature and classification of long term investments and presentation of long term investments in Balance Sheet.
- **9.** Current and Contingent Liabilities: Definition, Classification, measurement of current and contingent liabilities, and presentation of current and contingent liabilities in the Balance sheet.
- **10. Partnership Account:** Basic concepts- changes in partnership structure: admission, retirement: treatment of goodwill, revaluation of assets and liabilities; determination of claims of retired partners. Liquidation of partnership: No capital deficiency- capital deficiency- Garner VS Murray principles
- **11. Accounting for Consignment:** Consignment account, preparation of consignment account, Joint venture account, preparation of joint venture account.
- **12. Full disclosure in Financial Reporting:** New vignette on quality financial reporting and accounting policy with related party transactions.

Text Book:

1. Accounting Principles, (13th Edition) by Weygandt, kieso, and Kimmel.

Reference book:

- 1. Advanced Accounting, MM Khan
- 2. Intermediate Accounting (13th Edition) by Smith and Skousen

Course Code: BUS-2114	Credit: 03	Semester: 3 rd	Year: 2 nd

Course Title: International Business

Rationale: The course has been designed to provide the strategies and techniques required to manage a business internationally including the impacts of cultural, economic, legal and sociopolitical issues.

Course Objectives: The objectives of this course are:

- 1. To provide a clear idea about international business activities
- 2. To introduce with environmental differences under which International Business operates.
- 3. To understand the different strategies and techniques in international business

Intended Learning Outcomes (ILOs):

At the end of this course, students will be able to:

ILO-1: Define and understand International Business and the impact of environmental differences.

ILO-2: Describe the trade and investment theories in international context.

ILO-3: Analyze a foreign market; choose appropriate strategies and modes to enter in it.

ILO-4: Assess the current issues in international business

Course Contents:

Part - A

- 1. An Overview of International Business: Introduction to the field of International Business (IB), Why companies engage in International Business?, Domestic Business VS International Business, Why study IB, Modes of IB: Merchandize exports and imports, Service Exports and Imports, International Investments, Other forms IB, Globalization and its impacts on society, Contemporary reasons of Globalization/Reasons for recent growth in IB and Emerging Markets.
- 2. Cultural Environment for International Business: Culture and its importance in IB, Compares the most important cultural values of the United States, Japan and Arab countries, Culture of a society can directly affect management approaches/Styles, Characteristics of culture, Elements of Culture, Social Structure, Communication, Language, Religion, Values and Attitudes, Hall's Low context-High context Approach, Hofstede's Five Dimensions of culture, International Management and cultural differences, behavioral practices affecting business, Strategies for dealing with cultural differences.
- 3. The Political, Legal and Technological Environments: Impact of nationalism feeling on global business, political risks of global business, politically sensitive products and services, strategies to reduce political vulnerability, Assessing political and economic structures for entering a new market, the impact of political system on management decisions, Formulating and implementing political strategies; The legal environment, Differences in legal systems, Domestically oriented laws, Laws directing against international business transactions, Laws directed against foreign ownership; Technological Environment in IB.

- **4. The Economic Environment:** An economic description of countries: Countries classified by income, region and economic system; Key macroeconomic issues affecting business strategy: Economic growth, inflation, surpluses and deficits; Transition to a Market Economy: The process and feature of transition.
- **5. International Trade and Investment Theories:** Introduction, Mercantilism, Absolute advantage, Natural advantage, Acquired advantage, comparative advantage, some assumptions and limitations of the theories of specialization, Factor proportions theory, the product life cycle theory of trade, National competitive advantage theory and International Investment theories.
- **6. International Strategic Management:** International Strategic Management and its challenges, three sources of competitive advantage, Strategic Alternatives, Components of an international strategy, Developing international strategies, Levels of international strategies.

Part - B

- 7. Strategies for Analyzing and Entering Foreign Markets: Foreign market analysis, choosing a mode of entry, Exporting, International licensing, International franchising, Specialized entry modes for IB, Foreign direct investment.
- **8. International Strategic Alliances:** Strategic alliances, Joint venture, three ways to manage joint venture, Benefits of Strategic alliances, Scope of Strategic alliances, Implementation of Strategic alliances, Pitfalls of Strategic alliances
- **9. Foreign Direct Investment:** Why production factors move: Effects of factor movements, trade and factor mobility, FDI and Control, Companies' motives to acquire resources through FDI, Direct Investment patterns
- 10. **Multinational and Transnational Corporations:** Meaning, Definition and Features of Multinationals How Multinationals Expand their Business Activities? Advantages and Dangers of Multinationals Changing Attitude of Multinationals to Developing Countries Reviews of Multinationals in Bangladesh Meaning and Features of Transnational, Transnational and Global Economy Present Position of transnational, Multinationals Vs. Transnational
- **11. Formulation of National Trade Policies:** Rationale for trade intervention, Barriers to international trade, promotion of international trade, controlling unfair trade practices.
- **12. International Cooperation among Nations:** Regional economic integration and their effects; Major Regional Trading Blocs, The European Union, The single European Market, North American Free trade agreement (NAFTA), Regional economic groups in Latin America, Asia and Africa, Commodity agreements.
- 13. Case problems

Textbooks / Recommended Books:

- 1. *International Business*, Ricky W. Griffin and Michael W. Pustay, Eighth edition, Pearson Global Edition
- 2. *International Business: Environments and Operations*, John D. Daniels, Lee H. Radebaugh and Daniel P. Sullivan, Tenth edition, Pearson Education

Course Code:GED-2115	Credits: 02	Semester: 3 rd	Year: 2 nd
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Course Title: Macro Economics

Rationale: Macroeconomics studies the aggregate behavior of the economy. This course provides an introduction to the economic analysis of key macroeconomic variables such as output, employment, inflation, interest rates and exchange rates. The important elements of the course include measurement of macroeconomic variables, the development of models and theories to explain the behavior of macroeconomic variables, the use of empirical evidence in evaluating different models, and the role of government policy in seeking to influence macroeconomic outcomes. The course will provide students with a framework for understanding the workings of the whole economy and the various interactions among households, business and governments.

Course Objectives: This course has been designed for the students to:

- To discuss the basic concepts of macroeconomics.
- To provide an introduction to the economic analysis of key macroeconomic variables such as output, employment, inflation, interest rates and exchange rates.
- To measure macroeconomic variables and the development of models and theories to explain the behavior of macroeconomic variables.
- To use of empirical evidence in evaluating different models, and the role of government policy in seeking to influence macroeconomic outcomes.
- To provide students with a framework for understanding the workings of the whole economy and the various interactions among households, business and governments.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- **ILO-1:** To discuss the basic concepts of macroeconomics.
- **ILO-2:** To provide an introduction to the economic analysis of key macroeconomic variables such as output, employment, inflation, interest rates and exchange rates.
- **ILO-3:** To measure macroeconomic variables and the development of models and theories to explain the behavior of macroeconomic variables.
- **ILO-4:** To use of empirical evidence in evaluating different models, and the role of government policy in seeking to influence macroeconomic outcomes.
- **ILO-5:** To provide students with a framework for understanding the workings of the whole economy and the various interactions among households, business and governments.

Course Contents

Introduction: Definition of macroeconomics - Meaning of economic models - Goals of economic policy - Definition of macro-economic variables: inflation, unemployment, Productivity, production capacity, input, output, business cycle - Aggregate demand and aggregate supply.

National Income accounting: Gross National Income (GNP) - Circular flow of income – The expenditure approach - The income approach - The output approach - Other income concepts -Real Vs nominal GNP - Limitation of GNP as measure of human welfare.

Market Economy: Determination of AD, AS, Markets and prices - Operation of Market economy- Economic decisions in market economy.

Income Determination: Savings and investment - Consumption schedule: household and

national- Average and marginal propensity to consume - Multiplier effect - Impact of government tax and expenditure.

Inflation: Measures of inflation - Causes of inflation - Source of inflationary pressure - Consequences of inflation - deflation.

Money and Monetary Policy: Meaning of money - Different concepts of money (M1, M2, M3)- Credit creation by banking system - Function of money - Demand for and supply of money - Velocity of money - Long-run impact of money on prices - Short-run impact of money on output, Changes in income velocity - Monetary policy.

Fiscal Policy: Theory of fiscal policy - Relationship of fiscal policy to monetary policy – Problems in implementing fiscal policy.

Employment: Labor demand schedule - Real wage rate and aggregate demand for and supply of labor - Inflation and the equilibrium - real wage rate and employment - Impact of market power on employment and prices - The effect of aggregate demand and supply on output and prices, Phillips Curves - Price and wage control - Unemployment and its types - Removing unemployment.

Open Economy: Exchange rate regimes, Balance of payments, Fiscal and monetary policy.

Textbook: Samuelson P. and W. Nordhaus, *Economics*, McGraw Hill Book Co., New York, USA.(19th Edition)

Reference Books:

- (1) N Gregory Mankiw, Principles of Macroeconomics, Macmillan Press, UK.
- (2) David C. Klingaman, *Principles of Macroeconomics*, Wordsworth Publishing company, USA.
- (3) K. K. Dewett, Modern Economics Theory, S. Lac Charitable Trust, New Delhi.
- (4) H. L. Ahuza, Modern Economics, S. Chand & Co. Ltd. New Delhi, India.

Course Code: BUS-2211	Credits:03	Semester: 4 th	Year: 2 nd
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Course Title: Entrepreneurship Development

Rationale: This course has been designed to provide ideas about the different aspects entrepreneur and entrepreneurship development.

Objectives: The objectives of this course are:

- 1. To acquire knowledge and develop skills and abilities necessary to entrepreneurship development and SME management.
- 2. To develop a comprehensive business plan
- 3. To develop an understanding of entrepreneurial environment and the potential opportunities they offer
- 4. To introduce the facilitating intuitions and their activities regarding entrepreneurship development in Bangladesh.

Intended Learning Outcomes(ILOs): After successful completion of this course, students will be able to:

- **ILO-1**: Understand the importance of entrepreneurship development and SME management;
- **ILO-2**: Analyze the entrepreneurship environment and determine start-up, growth and continuation strategies;
- **ILO-3**: Understand and development of the business plan.
- **ILO-4:** Know the institutional support services for the entrepreneurship development in Bangladesh.

Course Contents:

Part - A

- **1. Introduction:** Definition of Entrepreneurship, Historical Background of the concept of Entrepreneurship, Difference between Entrepreneurship and Entrepreneur, Classification of Entrepreneurs, types of Entrepreneurship, Functions and Required qualities of an Entrepreneur, Entrepreneurial process, Role of Entrepreneurs in Developing Countries.
- **2. Theories of Entrepreneurship**: Psychological Theories, Socio-Psychological theory & Cultural Theories, other Theories and Models of Entrepreneurship.
- **3.** Entrepreneurial Environment and Business Opportunity Identification: Factors of Entrepreneurial Environment, Business Environment, Political, Economic, Legal and Technical aspects of Environment, Environmental Scanning Procedure, SWOT analysis, Techniques of Environment Analysis.
- **4. Entrepreneurial Strategies:** Entrepreneurship and strategy, Entry wedges, Resource based strategies, Isolating mechanism and firs-mover advantages, strategy and industry environments, Evaluating strategy and entrepreneurial opportunities.
- **5.** Challenges for Entrepreneurs: Risk and Entrepreneur, Stress and Entrepreneurs, Innovation, Creativity and Entrepreneur

Part - B

- **6. Entrepreneurship Development:** Entrepreneurship Development Factors-Process of Developing Entrepreneurship-Entrepreneurship Development Cycle-Need for Entrepreneurship Development Programs (EDPs)-Objectives of EDPs-Courses Courses Contents and Curriculum of EDPs-Phase of EDPs-Evaluation of EDPs Problem Faced by EDPs.
- 7. Entrepreneurship and Small Business: Definition of Small Business, Its Comparison with

Large Business, Features of Small Business, Stages of Small Business Development, Role of Small Business, Reasons for success and Failure in Small business.

- **8. Business Plan**: Definition, Importance, Uses and Features of a Business Plan. Element of the Business Plan, Steps of Develop of Business Plan, Pitfalls to avoid in making Business Plan.
- **9. Corporate Venturing, Networking, and Franchising:** Entrepreneurship- the need for entrepreneurship, comparison with entrepreneurship, the process of entrepreneurship, opportunities and barriers of entrepreneurship; Networking and alliances- benefits and motivations for networking, types of networks, alliance behaviors, partner selection criteria, process of reciprocity; The franchise alternative- theoretical foundation, franchisor considerations, franchisee consideration.
- **10.** Entrepreneurship and Small Business Development in Bangladesh: Entrepreneurship Development Potentiality in Bangladesh, Need for Training and Development, Problems of Organizing entrepreneurship Development Training Role of BSCIC and other Organization in the Entrepreneurship and Small Business development in Bangladesh.

Basic Texts:

- 1. Donald F. Kuratco and Richard M. Hodgetts, Entrepreneurship: A Contemporary Approach, Latest Edition, theDryden Press, Orlando, USA.
- 2. Marc J. Dollinger, Entrepreneurship: Strategies and Resources, Pearson Education, Singapore, India.
- 3. Dr. A.R, Khan, Entrepreneurship, Small Business and Lives of Successful Entrepreneurs, Rubi Publication, Dhaka, Bangladesh.
- 4. S.S. Khanka, Entrepreneurial Development, S. Chand & Company Ltd. New Delhi, Inida

Reference Books:

- 1. .Ahmed, S.U "Entrepreneurship: A Behavioral Analysis" CEMD (Centre for Entrepreneurship and Management Development, Dhaka, Bangladesh, 2005.
- 2. Harris, JR. "Some Problems in Identifying the Role of Entrepreneurship in Economic Development" (Histon, Vol 7, No, 3, 1970)

Course Code: GED-3211	Course Title: Smart Village	Semester: 4 th	Year: 2 nd
	Studies (Credits: 2+1=3)		

Rationale: The main objective of this course is to understand the concepts, context and stakeholders of the rural people and areas of Bangladesh. Their living patterns and relationship, needs, challenges, assets and opportunities available. Determine strategies and applying action plans for the development of the smart communities. All these issues will acquaint the students with rural community and development of the smart village in Bangladesh. This is considered a complimentary course of GED-215: Bangladesh Studies.

Course Objectives: By studying this course students will be able to:

- 1. Understand the concept of Village, context and stakeholders of rural community and issues prevailing in the rural areas.
- 2. Acquaint living patterns, local support systems and relationships among them.
- 3. Identify challenges, needs, assets and opportunities available in village areas of Bangladesh.
- 4. Explore alternative solutions and smart village strategies for rural development.
- 5. Determining action plans, applying the strategies and plans for Smart Village Development.

Intended Learning Outcomes:

- ILO 1: To get ideas on the concepts of village, rural areas and rural development including patterns of living. Differentiate between the concept of village and smart village To get ideas on the concepts of village, rural areas and rural development including patterns of living. Differentiate between the concept of village and smart village.
- ILO 2: Providing ideas on the assets, and resources available in the rural economy of Bangladesh including their nature and patterns of distribution. Social facilities and amenities available: educational and religious institutions, different social monuments and social institutions, legal aspects and settlement of disputes.
- ILO 3: Discussing sources of occupation and income generating activities including amenities and enterprising in the rural areas of Bangladesh.
- ILO 4: Studying on the supplying the availability of input factors, utility services: electricity, gas, mobile and internet facilities, including human and information resources.
- ILO 5: Introducing and Analyzing technological and financial factors availability for rural development, institutional infrastructures. GOs and NGOs operating for rural development in Bangladesh.
- ILO 6: Comprehensive, holistic and integrated process for the smart village development and applying strategies as well as action plans for smart rural development.

Course Contents:

Part - A

- 1. Concepts and Evolution of Smart Village: The concept of village, nature, origins and growth of smart village, people of the smart village, culture, different stakeholders in the rural areas, their nature of participation, nature and types of family relationships and their living patterns in rural Bangladesh. The difference between village and smart village. Taking examples of smart village concepts from case of the developed and developing countries such EU, ASEAN and our neighboring countries India.
- 2. Legal practices, Landowning Patterns, Resource Structure and Using Electronic Technology in Different Functions: Land owning, their patterns of distributions,

- different types of household considering the possession of resources, water bodies, forestry and forest resources, public properties including heritage assets that may provide the potentials of sustenance, cooperation, interdependence, footings of economic activities and occupational variations in the society. Legal issues and dispute settlements, sustainability issue of using the resources including e-health, e-legal services and e-land settlements, e- educational services should be discussed etc.
- 3. **Rural Agricultures and Rural Industries:** Digital agriculture, irrigation systems, modern tools for harvesting, horticulture, fishing, tourism, arts and crafts, cultural and heritage industries, local products and processing, renewable industry and social enterprise, micro, small, cottage and medium enterprise, demands for retail and house hold products, education, personal, communication and services, IT and software firms.
- 4. Housing pattern, Healthcare and Sanitary System of Smart Village: E-health services, focusing discussion on all of the supply factors and services, process of obtaining services, using services as per as needs of the clients and enterprises. Human resource development including training facilities available. Focusing on the e-transportation and e-distribution systems.

Part – B

- 5. Using Technology, Institutional Support Services and Smart Money Services: Applications and impacts of technology in making smart village, defining technology in local consideration, components of technology and opportunities created from them; institutions providing the technological support. Activities of BSCIC, BRDB, BARD, Cooperative Department of Bangladesh, Department of Youth Development, Some of the NGOs operating in Bangladesh for village development, use e-banking and smart financial services such as bkash, Rocket, Nagad etc. for smart village development.
- 6. Smart Village Development Process: Getting started through designing roadmap consulting with local representatives, activists, NGOs; mapping context and stakeholders; Engaging stakeholders; Designing Strategies: integrated set of interventions, including overall, specific and operational objectives, planning activities in response to challenges and needs, building on assets and opportunities available in the locality; Smart Village Strategy for innovative solutions (digital, technological, social or other); Planning actions: detailed process of setting out of expected costs and resources to finance these, timing, identification of potential risks and barriers, planning community involvement etc.; Generating actions: allocating local human and financial resources, external resources, generating projects with the community, Monitoring and evaluation.
- 7. **Problems Identifications:** Chalking out problems in the practical course developing, designing and implementing smart village projects influencing by above mentioned issues, factors, processes and perspective.
- 8. **Using ICT and Social Marketing Tools:** Alternative frameworks may be presented to the students to use the ICT and Internet as well as social marketing tools such as Facebook, Instagram, whatsApp, e-mail and e-commerce can be used for smart village development focusing smart institutional networks, smart distribution, smart utility and smart energy services development.
- 9. **Residency Requirements:** Students will complete the residency under supervision by the teacher and will prepare, submit as well as present the report. Participatory meeting on specific issue.

Books Recommended:

1. Rural Development in the Era of Globalization in Bangladesh: Economic Issues, Problems and

- Perspectives, JannatulFerdous, November 06, 2020, Nove Science Publishers, DOI: 10.52305/YPUV4547
- 2. Smart Development for Rural Areas, Edited By André Torre, Stefano Corsi, Michael Steiner, Frédéric Wallet, Hans Westlund; 2020, published by Routledge ISBN 9780367374792
- 3. Rural Transformation: Insights from Bangladesh, By Abdul Bayes and Mahabub Hossain, 2018, The University Press Limited, ISBN: 978 984 506 2602
- 4. Leading Issues in Rural Development: Bangladesh Perspective, 2015, Edited by Mahabub Hossain and Abdul Bayes, A H Development Publishing House, ISBN-10: 9849146702, ISBN-13: 978-9849146704
- 5. Rural Development by NGOs in Bangladesh, by Aka Firowz Ahmad, 2013, Osder Publications, ASIN: B00GPSBI98.
- 6. Rural Economy & Livelihoods: Insights from Bangladesh, Mahabub Hossain, 2009, A H Development Publishing House, ISBN-10: 9848810064, ISBN-13: 978-9848810064
- 7. Differentiation, Polarization and Confrontation in Rural Bangladesh, B.K. Jahangir, 1979, (Dhaka: Centre for Social Studies, DU). S.A. Qadir (1960), Village Dhanishwar: Three Generations of Man-land Adjustment in a BangladeshVillage, Comilla: Bangladesh Academy for Rural Development.
- 8. A BangladeshVillage: AStudy of Social Stratification, A. Chowdhury, 1978, Dhaka: Centre for Social Sciences, DU.

Course Code: BUS-2222	Credit: 03	Semester: 4 th	Year: 2 nd
Course Title: Organizational I	Rahaviar		

Rationale: This course has been designed to acquaint students with the knowledge of behavior in organizations.

Course Objectives: The objectives of this course are:

- 1. Identify the basic determinants of individual behavior, group dynamics and organizational processes, and explain how they impact on organizational performance.
- 2. Identify, explain and critically evaluate varied managerial approaches and organizational behavioral theories.
- 3. Understand and commitment in leadership and team building.
- 4. Understand the organizational culture and change.

Intended Learning Outcomes (ILOs): By the successful end of the course, students will be able

- **ILO-1**: identify theories of organizations and organizational behavior;
- **ILO-2:** explain essential aspects of the behavior of individuals in organizations
- **ILO-3**: explain how to motivate and develop individuals, group and team
- **ILO-4**: identify and explain the theories of leadership and organizational change.

Course Contents

Part - A

- 1. Introduction to Organization: Organizations and Organization theory, Definition and types of organization, Importance of organization, Perspectives on Organizations, Dimensions of Organization Design, Performance and effectiveness Outcomes, the evolution of organization theory and design, Efficient performance vs. learning organization
- 2. Organizational Behavior Model: What is an Organizational Behavior: What managers do? Enter organizational behavior, replacing intuition with systematic study, contributing disciplines to OB field, Absolutes, challenges and opportunities for OB, developing an OB Model.
- 3. Foundations of Individual Behavior Biographical characteristics: age, gender, marital status; and Tenure; Ability: Intellectual ability, physical ability, the ability job-fit; Learning: definition of learning, theories of learning, shaping: a managerial tool, specific organizational application, case studies
- 4. Values, attitudes and job satisfaction Values: importance; types of values; values, loyalty and ethical behavior; values across culture; Attitude: types of attitudes; cognitive dissonance theory and its application; Job Satisfaction: measuring job satisfaction, effect of job satisfaction on employee performance, how employees can express job satisfaction. Case study.
- **5. Personality and Emotions:** What is personality? Personality determinants, traits, major personality attributes influencing OB, personality and national culture, achieving

- personality fit; Emotions: What are emotions? Can people be emotionless? Gender and emotions; external constrains on emotions.
- 6. Perceptions and Individual Decision Making: Definition and importance of perception, factors influencing perception, making judgments about others: attribution theory, judgmental shortcuts, the link between perception and individual decision making. The rational decision making process, bounded rationality and intuition in decision making, ethics decision making.

Part - B

- 7. **Foundations of Group Behavior:** Defining and classifying group, stages in group development, Sociometry: analyzing group interaction, external conditions imposed on the group, group member resources, group structure, group decision making.
- 8. **Understanding Work Team:**steams vs. groups, types of teams, creating an effective team, contemporary issues in managing teams.
- 9. **Leadership and Trust:** What is leadership? Trait, Behavioral and Contingency theories of leadership; contemporary issues in leadership, Trust and leadership.
- 10. **Power, Politics, Conflict and Negotiation:** Defining power, Bases of power, power tactics, coalitions; Politics: power in action, factors contributing to political behavior, Defining conflict, transitions in conflict thought, functional vs. dysfunctional conflict, conflict process and negotiation.
- 11. **Organizational Culture:** Institutionalization: A Forerunner of culture, what is organizational culture? How to read an organization's culture? What do cultures do? Creating and sustaining a culture, how employees learn culture? Matching people with cultures.
- 12. **Organizational Change, Development and Stress Management:** Nature of Change in an organization; Sources of resistance to change; Types of resistance; Suggestions to remove the resistance and to adopt the change; Lewin's Three Step Model; Organizational Development: Definition and values of OD, Various techniques of OD, OD process; Work Stress: Causes of stress, Managing stress in an organization

Books Recommended:

- 1. **Organizational Behavior**: Stephen P. Robbins, Latest Edition
- 2. **Organization Theory and Design**, Raichard L. Daft, Latest Edition, South Western College Publishing

BUS-2273 Credit: 03 Hours Semester	:: 4 th	Year: 2 nd
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Course Title: Mathematics for Business Decisions

Rationale of the Course: This course focuses to fulfill the advanced needs of the students of business administration for making appropriate decisions in business. This will help to know the advanced mathematical concept of permutation, combination, integration, differentiation, mathematics of finance and linear programming. In each topic, students learn how to apply the advanced mathematics concepts to solve the problems in business and make effective business decision.

Course Objectives:

- 1. To define different terms in mathematics for effective business decisions.
- 2. To discuss different mathematical theories of permutation, combination and integration.
- 3. To identify different applications of mathematics in business areas.
- 4. To understand different concepts relating to differentiation, mathematics of finance and linear programming.
- 5. To demonstrate basic skills to solve critical problems in business decisions.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- ILO1: Define different terms in mathematics for effective business decisions.
- ILO2: Discuss different mathematical theories of permutation, combination and integration.
- ILO3: Identifying different applications of mathematics in business areas.
- ILO4: Understand different concepts relating to differentiation, mathematics of finance and linear programming.
- ILO5: Demonstrate basic skills to solve critical problems in business decisions.

Course Contents:

Part - A

- 1. **Differentiation:** Differentiation, derivative of functions, derivative of algebraic functions, maxima and minima, business application of differential calculus.
- 2. **Integration:** Indefinite integrals, methods of substitution, integration by parts, integration of rational fraction, definite integrals, rules of definite integral, properties of definite integral, business applications of integral calculus.
- 3. **Permutations:** Permutations, to find the no of permutations of r things chosen out of n dissimilar things, to find the no. of permutations of r things chosen out of n dissimilar things when a particular thing is to be always included in each argument., business applications of permutation

Part - B

4. **Combinations:** Combination, identifying the formula of combination, difference between permutation and combination, business applications of combination.

- 5. **Mathematics of Finance:** Mathematics of finance, simple and compound interests, depreciation, annuities.
- 6. **Linear Programming**: Linear programming model, solving linear programming problem graphically and simplex method.

Basic Text:

1. M. A. Taher, Business Mathematics, 3rd Edition

Reference Books:

2. D.C. Sancheti and V.K. Kapoor, Business Mathematics,3rd Edition Thomas and Finney, Calculus and Analytic Geometry

Course Code: BUS-2234	Credits: 03	Semester: 4 th	Year: 2 nd
Course Title: Auditing and Taxation			

Rationale: The course is intended to introduce principles and practices of auditing and taxation in Bangladesh.

Course Objectives: The objectives of the this course are to:

- 1. Introduce the systems and techniques of auditing process
- 2. Know the procedures of preparing audit report
- 3. Get the idea of the principles of personal and business taxation
- 4. Know the assessment procedures of individuals
- 5. Know the VAT determination process.

Intended Learning Outcomes (ILOs): After successful completion of this course, students will be able to:

- **ILO-1:** apply different audit procedures and techniques.
- **ILO-2**: prepare audit reports
- **ILO-3**: Know and calculate the different types of income.
- ILO-4: Assess the various tax liabilities and VAT

Course Contents:

Part - A

Auditing

- 1. **Introduction:**Definition, objects and advantages, Errors and Frauds- Conduct of Audit, various classes of Audit, audit planning and control, audit program and working papers, auditor's quality, auditor's duty, preventive measures.
- 2. **Internal Audit Planning and Materiality:** Internal check, internal control and internal audit, objectives, procedure and auditors position.
- 3. **Vouching and Verification:** Vouching of cash, trading transactions and impersonal ledger, verification and valuation of assets and liabilities.
- 4. **Auditors Report and Systems Approach:** Meaning, importance, types of auditors' report, auditors' report Vs auditors' certificate, grounds for qualification of auditors' report.
- 5. Auditing Standard and Standard Practice in Auditing: Auditing standards, organization influencing auditing standards, international auditing standards and guidelines, auditing profession in Bangladesh, standard practice in auditing, techniques in auditing.

Part - B

Taxation

- 1. **Introduction:** Definition & characteristics of Tax- objectives of tax- Principles of Taxation Kinds of taxes in Bangladesh.
- 2. **Income and its classification:** Definition & Characteristics of Income classification of income Non- assessable- tax credit & tax free income capital & revenue receipts and expenditures Role of income tax in economic development of Bangladesh.
- 3. **Income Tax:** Meaning & Definition- characteristics Arguments for and against IT-constituents of income Tax law in Bangladesh Role of income tax in the economic -development of Bangladesh.
- 4. **Assessee and Residential Status:** Definition and types of assesses, importance, residential status of assesses and its importance, methods of determining residential status, Assessment procedure types of assessment collection of tax tax deduction

- at source refund of tax income year & assessment year e-TIN & its uses.
- 5. **Income- Tax Authorities in Bangladesh:** Administrative and Judicial authorities-Appeal, Revision.
- 6. **Different Heads of Income:** Income from Salaries Interest on Securities House Property Agriculture Business & Professions Capital gains & income from Other sources.
- 7. **Assessment of Individuals:** Preparation of tax return Assessment and payment of tax regular, advance & tax deducted at source.
- 8. **Tax-evasion & Avoidance:** Methods & Techniques Prevention Offences and Penalties
- 9. **Value Added Tax:** Definition Arguments for & against –VAT registration Books to be maintained Tax authorities & assessment procedure Computation of VAT.
- **10. Gift Tax :** Definition Characteristics- Assessable & non- assessable gifts valuation of gift Computation of gift tax

References:

- 1. Sundharabahu, S, Sudharsnam, S, Tandon, B N, A Hand Book of Practical Auditing.
- 2. F.R.DePuala, **Principles of Auditing.**
- 3. Contemporary Auditing- MonjurMorshed Mahmud. & others.
- 4. Institute of Chartered Accountants of Bangladesh(ICAB), Accounting Standards and Auditing Guidelines
- 5. GOB- Income Tax Ordinance 1984, Value added Tax Act, Gift Tax Act & Finance Acts SROs.
- 6. MonjurMorshed Mahmud & Others Income Tax : Law and practice

Course Code: BUS-2215 Credits: 03 Semester: 4th Year: 2nd

Course Title: Business Law

Rationale: The aim of this course is to provide knowledge about the legal aspects of business to the students.

Course Objectives: The objectives of this course are:

- 1. To provide specific knowledge on law of contract, Companies Act, Labor codes, Negotiable Instruments and sale of goods and others.
- 2. To help the students familiarize with the legal frameworks used to make business decisions in the public and private sectors.
- 3. To help the students identify the legal problems they may encounter in their career.

Intended Learning Outcomes (ILOs): After successful completion of this course, students will be able to:

- **ILO 1:** Define basic concepts of business law
- **ILO 2:** Use negotiation skills in national and international business contracts.
- **ILO 3:** Able to know the procedures to form company business.
- **ILO 4:** Demonstrate their knowledge and employ the skills in the area of law and practices

Course Contents:

Part - A

- **1. Introduction:** Defining and understanding law & Business Law, Society/Community and Rule of law, Commercial or Mercantile law. Limitations and Challenges of Commercial Law.
- **2. Law of Contract:** Concept of contract, objective and scope. Essential elements of Contract Classification of Contract, Offer and Acceptance Revocation, Void and Voidable Agreements, Free Consent, Bailment & Pledge, Law of Agency, Termination or Discharge of Contracts, Case Studies.

3.0Law Relating to Company.

- **1.1 Introduction**: Definition of Company origin of Company Law, Company Act 1994, Essential elements of company, Types of Company, How to convert Private limited company to Public Limited Company.
- **1.2 Formation**: Who are promoters? Stages of Company Formation, Various documents of Company Formation Preparing to Memorandum of Association and Articles of Association-Prospectus etc.
- **1.3 Management and Administration** Directors, Managing Directors or Company Secretary Meeting and Resolutions Accounts and Audit.
- **1.4 Winding up:** Winding up of companies compulsory winding up by the court voluntary winding up by the members themselves and Voluntary winding up by the Creditors voluntary winding up under the supervision of the court.

Part - B

- 4. Law relating to Negotiable Instruments: Definitions of Bill of Exchange (B/E), Promissory Note (P/N) and cheques Acceptance and Negotiations. Rights and Liabilities of parties Dishonor of Negotiable Instruments.
- 5. **Sale of Goods Act:** Definition & types of goods Goods sale & Agreement to sell Essential elements Condition & warranty Doctrine of Caveat Emptor Transfer of ownership Performance of contract of sale.

- 6. Consumers Right Protection Act 2009 Case Study
- 7. Laws Related to Carriages

Basic Texts:

- 1. A.K. Sen. and I.K. Mitra Commercial law and Industrial law World Press Ltd, Calcutta
- 2. Bangladesh Company's Act.
- 3. A.A. Khan Bangladesh Labor and Industrial Law.

Reference Books:

- 1. TejpalSheth -Business law (Pearson Edition)
- 2. Bangladesh Labor Law (Code)- 2006
- 3. Dr. M. Jahir- Companies & Securities law.

	Course Code: GED-2193	Credits: 02	Semester: 4 th	Year: 2 nd
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Course Title: Fundamentals of Tourism and Hospitality

Rationale of the Course:

This course has been designed to emphasize the conceptual, tactical and strategic aspects of Tourism and Hospitality Industry. This course will provide a comprehensive understanding about the tourism and hospitality sector.

Course Objectives: This course is designed to achieve the following objectives.

- 1. To understand the concepts of tourism and its contribution.
- 2. To learn the different components of tourism and supply.
- 3. To acquire the leadership skills in tourism sector.
- 4. To gain the overall introduction of tourism and all products, service, amenities and marketing.

Intended Learning Outcomes (ILOs):

On successful completion of this course, students will be able to:

ILO-1: Acquire a comprehensive understanding of the tourism and hospitality industry

ILO-2:Understand the impact and contribution of tourism

ILO-3:Identify the tourism market and different products

ILO-4: Understand the value of planned tourism

ILO-5:Understand the scope travel and tour operation

ILO-6: Develop event organizing skills

Course Contents:

Part-A

- **1. Introduction to Tourism:** Definition of tourism, Classification of Tourism, Perspectives of Tourism, Components of Tourism, Goals for Tourism, Different Approaches to Tourism Study, Economic Significance of Tourism, Travel and Tourism Economic Contribution: Bangladesh Perspective.
- **2. Tourism Through the Ages:** Early Beginnings, Early (and Later) Tourist Attractions, Early Economic References, The First Travel Agents, Historic Transportation, Accommodations, Attractions, Entertainment, Recreation and Other, History of Tourism & Travel of Bangladesh.
- **3. Tourism Impacts, Trends, And Future:** Economic Impacts of Tourism, Tourism Contribution in Global Economy, Direct, Indirect and Induced Effects, Environmental Impacts of Tourism, Tourism's Main Impact Area on Environment, Social and Cultural Impact, Community Attitude, Services, Tourism Trends and Future, Digital Technology in Tourism, New Trends in Tourism, Future of Tourism.
- 4. **Tourism Marketing and Promotion:** The Significance of Market Environment, Tourism Consumer Behavior, Tourist Activity Cycle, Tourism Market Segmentation, Characteristics of Tourism Product, How Tourism Marketing Is Different, Marketing

- Mix, Tourism Promotion, Tourism Promotional Objectives, and Tools of Promotional Mix.
- **5. Attractions, Entertainment and Recreation Industry:** Attractions and its types, Cultural Attractions, Natural Attractions, Entertainment, and Recreation.
- **6. Tourism Planning and Development:** The Importance of Tourism Planning, Tourism Planning as an Integrated System, Planning for Sustainable Development, Level of Tourism planning, Long-range and Strategic Planning for Tourism, Process for Tourism Planning, Major Elements in Tourism Destination Planning, Stages of Destination Development, Tourism Supply Components, Key Players in Tourism Management.

Part-B

- **7. Tourism and Hospitality Related Services:** Accommodation, Food and Beverage Service, Front Office Operation, Housekeeping Operation, Transportation, Adventure Tourism and Recreation, Tourist Attraction.
- **8.** Lodging: Lodging facilities, including hotels/motels/bed & breakfast inns, and full-service resorts. Front of the house and back of the house operations. Food and Beverage operations.
- **9. Restaurants/Food and Beverage:** History and trends; service, procurement and storage; knowledge and control of wines and fermented/distilled beverages; and non-alcoholic beverages, coffees, and teas. Restaurant business and restaurant operations. Food service industry. Food Service management and managed services.
- **10. Travel and Tour Operation:** Difference between travel agency and tour operation, Types of travel agency and tour operators and their Functions, Distribution channel, Package development, Tour Itineraries, Global Distribution System (GDS).
- 11. **Event Management:** Types of events, Concept and Design of Event, Feasibility Study & Legal Compliance, Event proposal, Make use of planning tool, Protocol and staging, Process of risk management, Crowd Management, safety and security, evaluation and control, MICE market.
- **12. Tourism in Bangladesh:** Overview of Tourism of Bangladesh, Different Tourism Products in Bangladesh, Present State of Tourism and Its Prospect, National Tourism Organization (NTOs)
- 13. Career in Tourism in Hospitality Industry:

Recommended Books:

- 1. Tourism and Hospitality Management by Lucius Walker (2017)
- 2. Introduction to Hospitality Management, John R. Walker, Josielyn T. Walker, fifth Edition (2017). Pearson.
- 3. An introduction to Tourism, (2011), Robert W. Wylliy, Venture Publishing Inc.

Course Code: BUS-3131 | Credits: 03 | Semester: 5th | Year: 3rd

Course Title: Cost and Management Accounting

Rationale of the Course: This course has been designed to provide idea about cost and management accounting.

Course Objectives: The objectives of this course are

- 1. Apply different cost accounting systems to account for product and service costs;
- 2. Identify and use appropriate information for planning and decision-making.
- 3. Prepare budgets, calculate and interpret variances;

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

ILO-1: explain the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making.

ILO-2: apply traditional and contemporary approaches to product, service and operations costing.

ILO-3: use standard costs to prepare budgets for planning and control purposes.

Course Contents:

Part - A

- 1. **Introduction:** Definition, Process and Techniques of costing, Objectives, Difference between cost accounting and financial accounting, Cost center, Cost unit, Advantages of Cost Accounting, Criticisms against cost accounting, Prerequisites of a good costing system.
 - 2. **Cost Sheet/Statement of Cost:** Introduction of cost sheet, Cost of production, Unit cost, Cost of goods sold, Prime cost, Work cost or Factory cost, Calculation of total cost of goods sold, Selling and administrative expenses, Problem and solution
 - 3. **Material Costing:** Introduction, Material control, Purchase procedure, Bill of material, Level of stock, ABC system, Economic-order-quantity (EOQ), Store ledger, Inventory turnover, Pricing the issue of material, LIFO, FIFO, Simple average, Weighted average method, etc
 - 4. **Labor Costing:** Introduction, Time keeping, Job card, Idle time, Labor turnover, Workers' remuneration, Factors considered in selecting method of remuneration, Methods of remuneration, Group bonus plans, Bonus for indirect workers, Other incentive schemes, Pay-roll or wage sheet, Accounting for wages
 - 5. **Overhead Costing:** Introduction, Definition, Classification, Production or Factory overhead, Administration, Selling and distribution overhead, Factors to be considered in selecting overhead rates, Overhead rate

i. Part - B

- 6. **Introduction to Management Accounting:** Definition, Characteristics of management accounting, Scope of management accounting, Objectives and purposes of management accounting, Techniques of management accounting, Distinction between management accounting and cost accounting and financial accounting, Planning and control cycle, Expanding role of management accounting.
- 7. Cost Concepts, Classification and Behavior: The cost concept, General cost classification, Product cost versus period cost, Cost classification on financial statements, Cost classification for predicting cost behavior, Cost classification for assigning cost to

- cost objects, Cost classification for decision making
- 8. **Relevant Costs for Decision-making**: Cost concepts for decision-making, Identifying relevant costs and benefits, Different cost for different purpose, Sunk costs and future costs are not relevant, The make or buy decision, Strategic aspects of the make or buy decision, The matter of opportunity cost, Special orders, Joint product costs and the contribution approach, The pitfalls of allocation, sell or process further decision, Problem and solution
- 9. **Cost-Volume-Profit Analysis:** Introduction, Uses of CVP analysis, Marginal cost and costing, Features, Advantages and Disadvantages of marginal costing, Break even analysis, Contribution, Profit/volume ratio, Break-even point and chart, Margin of safety and angle of incidence, Profit-volume graph, Assumptions and limitations of break-even analysis, Problems and solutions.
- 10. **Capital Budgeting:** Introduction, Meaning and features of capital budgeting, Methods of evaluating investment proposals, Payback period, Accounting rate of return, Discounting techniques, Methods of discounted cash-flow, Net present value, Internal rate of return, Profitability index, Problems and solutions

Text Book:

1. Cost Accounting – A Managerial Emphasis (10th edition) – Horngren, Foster and Datar. Managerial Accounting (9th edition) – Garrison and Noreen.

Reference Book:

2. Introduction to Management Accounting (11th Edition) – Horngren, Sundem, Stratton. Cost Accounting (8th Edition)- MatzUsry (Planning and Control)

Course Code: BUS-3172	Credits: 03	Semester: 5 th	Year: 3 rd

Course Title: Business Statistics

Rationale of the Course:

This course will enable the students to acquire the knowledge about different tools and techniques of Statistics and its implications in business decisions.

Course Objectives: The objectives of this course are:

- 1. To know the statistical concepts to apply in business.
- 2. To apply probability concept in business decisions.
- 3. To understand the data analysis process in business.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- **ILO-1:** Define and understand different concepts of Statistics related to Business.
- **ILO-2**: To acquire knowledge about statistical tools used in business research.
- **ILO-3**: To learn how to interpret outcomes of statistical findings in business analysis.

Course Contents:

Part-A

- 1. Introduction: Concept of Population, Finite and Infinite Population, Population Size, Sample, Parameter, Statistic, Estimator and Estimate, Concept of Variable and Constant, Types of Variables, Definition of Statistics, Functions, Limitations and Applications of Statistics.
- 2. Collection and Presentation of Data: Concept of Data, Types of Data, Sources of Data (Primary, Secondary and Internal Data), Methods of Collecting Data, Classification of Data, Types of Classification, Tabulation of Data, Essential Parts of a Table, Definition of Frequency and Frequency Distribution, Construction of Frequency Distribution, Diagrammatical and Graphical Presentation of Data (Drawing Bar Diagram, Pie-chart, Histogram, Frequency Polygon and Cumulative Frequency Curve or Ogive).
- 3. Measures of Central Tendency: Concept of Central Tendency, Objectives of Averaging, Criteria of a Good Average, Definition of Arithmetic Mean (AM), Calculation of AM from Grouped and Ungrouped Data, Properties of AM, Weighted AM, Merits and Demerits of AM, Median, Calculation of Median from Grouped and Ungrouped Data, Merits and Demerits of Median, Quantiles (Quartile, Decile and Percentile), Uses of Quantiles, Mode, Calculation of Mode from Grouped and Ungrouped Data, Merits and Demerits of Mode, Geometric Mean (GM), Calculation of GM from Grouped and Ungrouped Data, Combined GM, Applications of GM, Merits and Demerits of GM, Harmonic Mean (HM), Calculation of HM from Grouped and Ungrouped Data, Uses of HM, Merits and Demerits of HM.
- **4. Measures of Dispersion:** Concept of Dispersion, Significance of Measuring Dispersion, Properties of a Good Measure of Dispersion, Methods of Measuring Dispersion, Range, Merits and Demerits of Range, Quartile Deviation, Merits and Demerits of Quartile Deviation, Mean Deviation, Merits and Demerits of Mean Deviation, Standard Deviation, Properties, Merits and Demerits of Standard Deviation, Concept of Coefficient of Variation, Related Math.
- **5.** Moments, Skewness and Kurtosis: Concept of Moments and Skewness, Types of Skewness, Measures of Skewness, Differences between Skewness and Variation,

Concept of Kurtosis, Types of Kurtosis, Measures of kurtosis.

Part-B

- **6. Correlation Analysis:** Concept of Correlation, Significance of the Study of Correlation, Types of Correlation, Methods of Studying Correlation, Assumptions of the Pearson's Correlation Coefficient, Properties of Correlation Coefficient, Rank Correlation.
- **7. Regression Analysis:** Concept of Regression, Difference between Correlation and Regression, Assumptions of a Linear bi-variate Regression Model, Regression Line and Regression Equation, Estimation of Parameter by Least Square Method, Regression Coefficient, Properties of Regression Coefficient.
- **8. Probability:** Meaning-addition and multiplication theorems-sample space-events-marginal-conditional probability-statistical independents of events-Baye's theorem-expected value.
- **9. Index Number:** Concept of Index Number, Classification of Index Number, Problems Involved in Constructing Index Number, Importance and Limitations of Index number, Methods of Constructing Index Number, Several Tests for Index Number, Weighted Index Number, distinguish between Weighted and Un-weighted Index Number, Cost of Living Index Number, Steps Involved in Constructing a Cost-of-Living Index Number, Uses of Cost-of-Living Index Number.
- **10. Time Series Analysis:** Concept of Time Series, Role of Time Series, Components of a Time Series, Problems and Mathematical Models for Time Series, Methods of Measuring Trend, Methods of Measuring Seasonal Variation, Methods of Measuring Cyclic Variation.
- **11. Sampling and sampling distribution:** Sampling and Census-advantages and disadvantages of sampling over complete counting- different types of sampling. Social surveys-planning surveys- different methods of securing information- schedule-questionnaire-published statistics in Bangladesh.

Recommended Book:

Gupta, S.P & M.P. Gupta, Business Statistics (New Edition).

Reference Books:

- 1. Rubin and Levin: Statistics for Management, Latest Edition.
- 2. Roy M.K and J.C Paul, Business Statistics, Prime Book Depot, Chittagong.
- 3. Islam M.N., An Introduction to Statistics and Probability (3rd edition).
- 4. Gupta and Kapoor, Fundamentals of Applied Statistics.
- 5. Mostafa M.G. Methods of statistics.
- 6. SPSS/PC Reference Manual.

Cours	se Code:GED-3114	Credits: 02	Semester: 5 th	Year: 3 rd

Course Title: Development Studies

Rationale: The course is social science oriented and multi-disciplinary in nature. The course is appropriate for students keen to pursue a career in policy formulation and in the local and international development organizations. Students from this course will be able to conceptualize development problems, design need-oriented development projects, negotiate development funds with donors and manage development projects with confidence.

Course Objectives: This course has been designed for the students to:

- Students will be able to learn different economical concept and relate it to the inflation unemployment sector of Bangladesh.
- Students will be able to learn different theories, discourses and approaches to development.
- Students will be able to understand the relation between Governance and Development.

Intended Learning Outcomes (ILOs):

On successful competition of this course students will be able to:

ILO-1: Students will be able to learn different economical concept and relate it to the inflation unemployment sector of Bangladesh.

ILO-2:Students will be able to learn different theories, discourses and approaches to development.

ILO-3:Students will be able to understand the relation between Governance and Development.

Course Contents

Part-A

- Micro and Macro Economics
 - o Demand, Supply and Market.
 - o Theory of Consumer Behavior.
 - Determination of national income.
 - o Inflation and Unemployment.
- Life and Society of Bangladesh
 - o Basic concepts about society, community, association, institution, role and status, culture and civilization, rituals and beliefs.
 - Evolution of community and society
 - Economy of Bangladesh, Natural resources of Bangladesh and its future prospects.
- Theories, Discourses and Approaches to Development.
 - Definition and Indices of Development; Economic Development;
 Development and Underdevelopment.
 - Modernization Theory.
 - Dependency Theory
 - o Neo-Marxism.
- Rural Development.
 - o Introduction: Concepts, Prospects and Problems of rural development in

- Bangladesh.
- o Rural Social Structure and Organization.
- o Rural Development Institution: BARD, IRDP, Local level planning.
- Economics and Development.
 - Structure and Characteristics of Developing Countries.
 - o Growth, Poverty and Income Distribution.
 - o Foreign Aid and Investment.

Part-B

- Microfinance and Development.
 - o Micro Finance Policy.
 - o Micro Finance and Women Empowerment.
 - Micro finance strategy of poverty alleviation.
- The Global political Economy of Development.
 - o Role of International Monetary Fund, World Bank, World Trade Organization.
- Climate Change and Global Development.
 - o Basic Concepts: Ecology and Environment.
 - o Environmental Theories: Classical and Modern theoretical perspective.
- Management of Development Programs.
 - Concepts and Models: definition, features and types of project, elements and functions of development programs.
 - Steps in project planning
 - o Project Monitoring.
- Governance and Development.
 - Understanding Governance
- Bureaucracy, Issues of Accountability, Transperency.

Textbook:

- 1. Micro and Macro Economics.
- 2. Life and Society of Bangladesh.
- 3. Theories, Discourses and Approaches to Development.
- 4. Rural Development
- 5. Economics and Development.
- 6. Microfinance and Development.
- 7. The Global Political Economy of Development.
- 8. Climate Change and Global Development.
- 9. Management of Development Programs.
- 10. Governance and Development.

Recommended Books:

- 1. Arnold, Roger A (2007): Economics, South Western Publishing Company, English Edition.
- 2. Giddens, Anthony, Sociology, Polity Press, Cambridge, 1994.
- 3. Frank, Capitalism and the underdevelopment of Latin America
- 4. Weltz, R.-Rural Development in Changing World.
- 5. Meier, G.M. (1989): Leading Issues in Economic Development, Oxford University Press, UK.
- 6. Muhammad Yunus, Banker to the poor, The University Press Limited, Public Affairs Books, New York, USA.
- 7. Arun Bose, Marxian & Post- Marxian Political Economy, Penguin Books.
- 8. G, Taylor Miller- Living in the Environment.
- 9. Chanda, Skylark (1989) Managing Projects in Bangladesh, The University Press Ltd, Dhaka.

Panandiker, PV. (ed) Problemsof Governance in South Asia. UPL-2000.

Course Code: BUS-3163	Credits: 03	Semester: 5 th	Year: 3 rd
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Course Title: Digital Business and E-Commerce

Rationale of the Course: The course will develop students' abilities to analyze and evaluate electronic business applications, as well as design of electronic business models.

Course objectives:

- 1. Demonstrate contemporary knowledge related to E-Business and E-business Infrastructure.
- 2. Identify modern technologies for globally distributed teams and able to develop different e-business models for real world business solution.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

ILO 1: Demonstrate contemporary knowledge related to E-Business

ILO2: Describe the key features of web server architecture

ILO3: Evaluate Mobile Business and related technologies

ILO4: Identify modern technologies for globally distributed teams and able to develop different e-business models for real world business solution.

Course Contents:

Part - A

- 1. **Introduction to digital business and E-commerce**, E-commerce, The impact of electronic communications on traditional businesses, Inbound marketing, Social media marketing, Trends update: Social media usage, Mobile commerce, What is the difference between digital business and e-commerce? E-commerce defined, Digital business defined, Intranets and extranets, Different types of sell-side e-commerce, Digital marketing, Options for companies to reach their audience online, Owned, earned and paid media options, The six key types of digital media channels, Web 2.0 and user-generated content, Supply chain management, Business or consumer models of e-commerce, Transactions, E-government defined, Digital business opportunities, Drivers of digital technology adoption.
- 2. **Marketplace analysis for e-commerce:** Business and revenue models for e-commerce, Online marketplace analysis, Strategic agility, A process for online marketplace analysis, Location of trading in the marketplace, Review of marketplace channel structures, Location of trading in the marketplace, The importance of multichannel marketplace models, Commercial arrangement for transactions, Different types of online intermediary and influencers, The importance of search engines, Business models for e-commerce, Revenue models, Online publisher and intermediary revenue models, Calculating revenue for an online business.
- 3. **Managing digital business infrastructure:** Supporting the growing range of digital business technology platforms, Digital business infrastructure components, Management issues in creating a new customer-facing digital service, Managing internal digital communications through intranets and extranets, Intranet applications, Extranet applications.

Part – B

4. **E-environment:** Social and legal factors, Factors governing e-commerce service adoption, Understanding users' access requirements, Consumers influenced by using the online channel, Motivation for use of online services, Purchased online, Business demand for digital business services, B2B profiles, Adoption of digital business by businesses, Privacy and trust

- in e-commerce, Privacy legislation, Why personal data are valuable for digital businesses, Anti-spam legislation, Regulations on privacy and electronic Communications, Worldwide regulations on privacy and electronic communications, Other e-commerce legislation, Environmental and green issues related to Internet usage.
- 5. **Digital business strategy:** Digital business strategy, The imperative for digital business strategy, Digital channel strategies, Strategy process models for digital business, Strategic analysis, Resource and process analysis, Stage models of digital business development, Application portfolio analysis, Organizational and IS SWOT analysis, Human and financial resources, Competitive environment analysis, Demand analysis, Assessing competitive threats, Competitive threats, Sell-side threats, Buy-side threats, Co-opetition, Competitor analysis, Resource-advantage mapping, Strategic objectives, Defining vision and mission, How can digital business create business value?
- 6. **Digital business service implementation and optimization:** Optimization of digital business services, Alternatives for acquiring digital business systems, Managing web content, Web application frameworks and application Servers, Content management systems, Selecting e-commerce servers, Testing, The testing process, Testing environments, Changeover, Database creation and data migration, Deployment planning Content management and maintenance, Managing a content marketing strategy, Frequency and scope of content and site Updating, Maintenance process and responsibilities, Process for routine content changes, Frequency of content updates, Process for major changes, Initiatives to keep content fresh, Managing content for a global site Focus on Web analytics: measuring and improving performance of digital business services, Principles of performance management and improvement

Basic Text:

1. Dave Chaffey, Digital Business and E-Commerce Management Strategy, Implementation and Practice; 6th edition, (New York: Pearson Education Limited, 2000).

Reference Books:

- 2. Raisinghani, M. S. (2002). Cases on worldwide e-commerce: theory in action. M. S. Raisinghani (Ed.). Idea Group Pub.
- 3. Phillips, P. A. (2003). E-business strategy: Text and cases. McGraw-Hill, Maidenhead.

Course Code: BUS-3144	Credits:03	Semester: 5 th	Year: 3 rd

Course Title: Bank Management

Rationale: This course is designed to understand how to manage banks and its functions including assets liability management in compliance with the directions of central bank.

Objectives: The objectives of this course are:

- 1. To acquire knowledge, skills and abilities to manage banks
- 2. Toprovide overall idea of bank management and its services.
- 3. Creating ability to use, information-communication technology in bank operation and management.
- 4. To gain knowledge on the management of assets and liabilities of a bank.
- 5. To provide a comprehensive knowledge about the directives of central bank regarding the management of commercial banks.

Intended Learning Outcomes(ILOs): After successful completion of this course, students will be able to:

ILO1: Understand the basic issues of bank management.

ILO2:Know the various types of services provided by the banks.

ILO3:Manage assets and liabilities of banks efficiently

ILO 4: Comply with the directives of central bank.

Course Contents:

Part - A

- **1. An overview of banks and their services:** What is a bank? Types of bank. The services banks offer the public. Services banks have developed more recently. Role of commercial banks in economic development.
- **2. Central Banking:** Meaning of central bank, Functions of central bank, Role of central bank in developing countries, Credit control, Bank rate policy, Open market operation, Bangladesh bank and its operation.
- **3. Bank-Customer Relationship:** Who is banker, who is the customers of bank, Relationship between bank and customer, some related acts and laws in banker customer relationship, Banker's rights, what is customer service, what is cheques, Types of cheques, Endorsement of cheques, Payment of cheques, Dishonor or return of cheques, crossing of cheques.
- **4.** Banking Companies Act -1991 (with Amendments 2013, 2018) and main Section of the Financial Act -1993.
- **5. Islamic Banking:** Concept, Objectives, Functions, Deposit, Investment of Islamic banking.
- **6. Import and Export Procedure:** Import procedure, what is L/C, Type of L/C, L/C parties, Terms and Condition of L/C, How L/C works- the stages.
- 7. Managing the bank's investment portfolio and liquidity position: Investment

function in banking, investment instrument available to banks, Money market instrument, Capital market instrument, Factors affecting the bankers choice among investment securities, Investment maturities strategies, The demand for and supply of bank liquidity, Strategies for liquidity managers, Estimating a banks liquidity needs.

8. Managing Bank Sources of Fund: Types of deposit offered by Banks, Interest rate offered on different types of deposit, pricing deposit- related services, Non deposit investment products in banking.

Part - B

- **9. Reserve Management:** Concept regarding reserve, types of reserve, primary reserve and elements, functions and types of primary reserve, Secondary reserve-components, factors determining secondary reserve, primary vs. secondary reserve.
- **10. Management of a Bank's Equity Position:** Bank capital and risk, Types of bank capital, Measuring the size of bank capital, Current pressure to raise more capital, Planning to meet a bank's capital needs.
- **11. Providing Loans to Businesses and Consumers:** Types of loan meet by banks, Factors determining the growth and mix of bank's loan, Regulation of lending, Steps in the lending process, Credit analysis, Sources of information about loan customers.
- **12. Pricing Business Loan:** The cost plus loan pricing method, the price leadership model, The markup model, Loans bearing maximum interest rate, Customer profitability analysis.
- **13. Bank risk Management**: Definition of risk and risk management, Classification of risk, Rationale of risk management, Steps to risk management, financial derivatives and risk management.
- **14. Foreign Exchange Market:** Definition, Functions of foreign exchange market, Exchange rate, Exchange rate quotations, Buying and selling rate, Spot rate, forward rate, Cross rate, Different foreign exchange market operation, Different types of foreign exchange market.

Text Book:

1. Bank Management: A Fund Approach-A.R. Khan.

Reference Books:

2. Commercial Bank Management- Peter S. Rose

Course Code:GED-4251	Credits: 03	Semester: 5 th	Year: 3 rd

Course Title: Professional Practices and Ethics

Rationale: It is essential for professionals in any field to have an understanding of the ethical problems and principles in their field. But anyone, no matter what their job, must deal with many other professions as well. Part of professional ethics is the understanding of the ethics of other professions: how they interact and what can be expected from them as correct ethical behavior. In turn, any professional will benefit from a critical scrutiny of their own ethics by those from other professions. The general principles of professional ethics will be examined, as well as the distinctive problems of the different fields.

Course Objectives:

- 1. The objectives of this course are to provide students with:
- 2. An understanding of their duties and responsibilities as professionals through gaining knowledge of the philosophies of ethics, professional practice, and world culture.
- 3. Basic knowledge to make informed ethical decisions when confronted with problems in the working environment.
- 4. Improved awareness of potential ethical issues within different context.
- 5. Team skills through working in teams on assignments and in-class assignments.
- 6. Subjective analytical skills through investigation and evaluation of ethical problems in different settings using accepted tests for moral problem solving.
- 7. An understanding of how societal morals vary with culture and how this influences ethical thought and action.
- 8. Improved communications skills with regard to ethical and professional issues
- 9. Know some of the classic cases as well as contemporary issues in different ethics.

Intended Learning Outcomes (ILOs):

At the end of this course, students are expected to

- ILO 1 Ability to engage in informed critical reflection on the nature of professionalism and ethical challenges inherent in professionalism
- ILO 2 Knowledge of prominent normative ethics frameworks consequentialist, deontological, virtue, and contractualism
- ILO 3 Awareness of types of ethical challenges and dilemmas confronting members of a range of professions (business, media, police, law, medicine, research)
- ILO 4 Ability to bring to bear ethical analysis and reasoning in the light of normative ethics frameworks on a selection of ethical challenges and dilemmas across the chosen range of professions
- ILO 5 Ability to relate ethical concepts and materials to ethical problems in specific professions and professionalism
- ILO 6 Ability to research appropriate material in relation to set questions in writing essays

meeting the highest standards of rigor and clarity

Course Contents:

Part - A

- 1. Courseintroductionandoverview
- 2. Moralsandethics
- 3. Sources of ethics, Contour of ethics, cross-cutting issues in Ethics
- 4. Comparisonofethics of professions
- 5. Ethicsatpersonalandstudentlevel
- 6. The concept of professions
- 7. Theimportance of ethics in different professions
- 8. Theroleofcodes ofethics
- 9. Professional responsibilities of professionals
- 10. The concept of morality
- 11. Theimportanceofcorevalues
- 12. Moral/ethicaldilemmasandhierarchyofmoralvalues
- 13. Factors affecting moral responsibility, and degrees of responsibility

Part - B

- 1. Overview of ethical theories and applications
- 2. Basics of ethical analyses and decision-making
- 3. Theimportance of intention
- 4. Truth(personalandsocial)
- 5. The concept of whistleblowing
- 6. Ethicalleadershipinprofessions and society
- 7. Conflicts of interests
- 8. Intellectual property
- 9. Code of conduct of Professions, Professional misconduct
- 10. Common Unethical Practice in Professions
- 11. Ethical challenges and the future.
- 12. Professionals inorganizations
- 13. Ethicsintheworkplace
- 14. Fairness (personal and social)

Recommended Books:

- 1. Ethics for the Professions. John Rowan & Samuel Zinaich, Jnr. Wadsworth. 2003Rene Welleck
- 2. Joan C. Callahan, Ethical issues in professional life, Oxford University Press, 1988.
- 3. Alan H. Goldman, The moral foundations of professional ethics, Rowman and Littlefield, 1980
- 4. Ruth F. Chadwick, (ed.) Ethics and the professions, Avebury, 1994.
- 5. Justin Oakley, Dean Cocking, Virtue ethics and professional roles. Cambridge University Press, 2001

Course Code: BUS-3155	Credits: 03	Semester: 5 th	Year: 3 rd

Course Title: Marketing Management

Rationale of the Course: This course has been designed to give idea about different aspects, functions and strategies to achieve a firm's marketing objectives.

Course Objectives: The objectives of this course are to:

- 1. To explore the need, want and demands of customer by conducting marketing research
- 2. To know Create new customers
- 3. To understand the process of satisfying the needs of customers
- 4. To enhance the profitability of business
- 5. Raising the standards of living people and determining the marketing programs to be offered and executed effectively and efficiently

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:** apply contemporary marketing issues relating to business.
- **ILO-2**: find and generate informationneededforsolving in marketing problems using appropriate methodology.
- **ILO-3**: formulate product, price and distribution strategies effectively
- **ILO-4**: Use right promotional strategies for success of the organization.

Course Contents:

Part - A

- 1. Defining Marketing for the 21st Century: Definition of Marketing Management; Exchange & Transaction; What is Marketed?; Eight Demand States; Consumer Market Vs Business Market; how Business & Marketing are Changing; Company Orientation Towards the "Marketing Environment); Marketplace(The Production Concept, The Product Concept, The Selling Concept, The Marketing Concept, The Holistic Marketing Concept); 4P's Vs 4 C's; Fundamental Marketing Concepts, Trends, & Tasks(Needs, Wants, & Demands, Target Market, Positioning, & Segmentation, Marketing Offerings, Brands, Customer Value & Customer Satisfaction, Marketing Channel, Supply Chain); Marketing Management Tasks.
- 2. Developing Marketing Strategies & Plans: The Value Chain; Core Competencies; The Central Role of Strategic Planning(Corporate Level, Division Level, Business Unit Level,& The Product Level);Corporate & Division Strategic Planning; Three Intensive Growth Strategies(Ansoff's Product-Market Expansion Grid);SWOT Analysis; Goal Formulation; Strategic Formulation(Porter's Generic Strategies, Strategic Alliances);Marketing Planning; Steps for Marketing Planning; Contents of the Marketing Plan; The Problems with Marketing Planning(Bangladesh Perspective).
- **3. Gathering Information & Scanning the Environment:** Marketing Information System (MIS); Internal Records & Marketing Intelligence; Analyzing the Macroenvironment (PESTEL); Distinctions among Fads, Trends, & Mega trends.
- **4. Conducting Marketing Research:** The Marketing Research; The Marketing Research Process; Overcoming Barriers to the Use of Marketing Research.

- **5.** Analyzing Consumer Market & Business Market: What Influences Consumer Behavior; The Buying Decision Process; The Business Market Vs the Consumer Market; Buying Situation; Seven Roles in the Purchase Decision Process; Stages in the Business Buying Process.
- **6. Identifying Market Segments & Targets:** Niche Marketing; Segmenting Consumer Markets Effective Segmentation Criteria.
- 7. Creating Brand Equity, Crafting the Brand Positioning: Brand Equity; The Role of Brands;4 key components of Brand Equity; Building Brand Equity; Brand Element Choice Criteria; Brand Extension, Brand Line Brand Dilution; Brand Portfolios; Pops Vs Pods; Product Life Cycle Marketing Strategies; Style, Fashion, & Fad Life Cycles;

Part - B

- **8. Dealing with Competition:**Competitive Forces; Competitive Strategies for Market Leaders; Market Challenger Strategies; Choosing A General Attack Strategy; Market Follower Strategies; Market Niche Strategies.
- **9. Setting Product Strategy:** What is Product?; The Levels of Product; Product Classifications; The Product Hierarchy; Co-Branding; Product Mixes & Product Lines; Packaging & Labeling.
- 10. Designing & Managing Services: The Nature of Services; Managing Service Quality.
- **11. Developing Pricing Strategies & Programs:** Understanding Pricing; Setting the Price; Experience Curve; Price Discrimination; Promotional Pricing.
- 12. **Designing & Managing Value Networks & Channels**: Marketing Channels; Consumer Marketing Channel; Industrial Marketing Channel; Channel Management Decision; VMS; HMS; Causes of Channel Conflict.
- **13. Designing & Managing Integrated Marketing Communications:** The Role of Marketing Communications; The Communications Process Models; Developing Effective Communications; Deciding on the Marketing Communication Mix; Characteristics of the Marketing Communication Mix; Factors in Setting Marketing Communication Mix.
- **14. Advertising, Sales Promotions, Events, & Public Relations:** Developing & Managing Advertising Program; Deciding on the Advertising Budget; Deciding on Media & Measuring Effectiveness; Sales Promotion; Events & Experiences; Public Relations; Marketing Public Relations, Direct Marketing.
- **15. Introducing New Market Offerings:** Challenges in New Product Development; the New Product Development Decision Process; the Consumer Adoption Process.
- 16. **Strategic Control:** The Marketing Audit; Characteristics of Marketing Audit; Steps in Marketing Audit.

Text Book:

1. Marketing Management: A south Asian Perspective: Philip Kotler& Others, Prentice Hall.

Reference text:

- 2. Principles of Marketing: Philip Kotler& Others, Prentice Hall
- 3. Philip Kotler, HermawanKartajaya&IwanSetiawan Marketing 4.0: Moving from Traditional to Digital, John Wiley and Sons.
- 4. GouravBhalla, Collaboration and Co-Creation: New Platform for Marketing and Innovation, Springer

BUS-3126	Course Title: Human Resource Management	Semester: 5 th	Year: 3 rd
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Course Title: Human Resources Management

Rationale: The course has been designed to teach the basic principles of human resource management - how an organization acquires, rewards, motivates, uses, and generally manages its people effectively.

Course Objectives: The objectives of this course are:

- 1. To develop an understanding about the fundamentals of human resource management.
- 2. To make students learn about HRM practices and techniques how to design, implement and evaluate HRM interventions effectively.
- 3. To acquaint them with the contemporary work place skills and competencies which they can equip through various training and development programs.
- 4. To make students aware about their career management and development opportunities and challenges.

Intended Learning Outcomes (ILOs):

At the end of this course, students will be able to:

- **ILO-1:** Define HRM, address the functions and challenges of HR managers.
- **ILO-2:** Understand the techniques of managing a satisfied and satisfactory level ofworkforce.
- **ILO-3**: Apply the various HRM interventions in their professional life efficiently and effectively.
- **ILO-4:** Manage and develop their career successfully.

Course Contents:

Part - A

- 1. **Introduction to HRM:** What is HRM, Why it is important, Models of HRM, Equal Employment Opportunity (EEO). Trends in HRM
- 2. **Job Analysis:** Basics of job analysis, Methods for collecting job analysis information, writing job descriptions, writing job specifications, Job analysis in a worker-empowered world.
- 3. **Human Resource Planning and Recruiting:** Recruitment and selection process, Planning and forecasting, Need for effective recruiting, Internal sources of candidates, Outside sources of candidates, Managing HR in challenging times, Recruiting a more diverse workforce, Developing and using application forms.
- 4. **Selection and Interviewing:** Why careful selection is important, Basic testing concepts, Types of tests, Work samples and simulations, Background investigations and other selection methods, Basic types of interviews, What factors can undermine an interview's usefulness, How to design and conduct an effective interview.
- 5. **Training and Development:** Introduction to orienting and training employees, Analyzing training needs and designing the program, Implementing training programs, Implementing management development programs, Managing organizational change programs, Evaluating the training effort.

Part - B

6. **Performance Management and Appraisal:** Basic concepts in performance management and appraisal, Techniques for appraising performance, Dealing with

- performance appraisal problems, Appraisal interview, Performance Management.
- 7. **Compensation Management:** Basic factors in determining pay rates, Establishing pay rates, Pricing managerial and professional jobs, Competency-based pay, Money and motivation, Individual employee incentive and recognition programs, Incentivesfor salespeople, Team and organization-wide incentive plans.
- 8. **Industrial Relations:** Definition of IR, Nature of IR, Factors affecting IR, how managers use personnel methods to promote ethics and fair treatment, managing employee discipline and privacy, employee grievances, why is workplace safety important? What causes workplace accidents and how to prevent them, workplace health hazards: problems and remedies, occupational security and safety.
- 9. **Managing Global Human Resources:** HR and internationalization of business, Staffing the global organization, Training and maintaining expatriate employees, How to implement a global HR system.

10. Case Analysis

Text:

1. Dessler, G., &Varkkey, B., (2011). Human Resource Management, 12th Edition. New Delhi, Pearson.

References:

- 1. Denisi, A.S., & Griffin, R.W., (2008). Human Resource Management. Boston, Houghton Mifflin Company.
- 2. DeCenzo, D. A., & Robbins, S.P., (2005). Fundamentals of Human Resource Management, 8th Edition. New Delhi, John Willey and Sons.
- 3. Fisher, C.D., Schoenfeldt, L.F., & Shaw, J.A., (2009). Human Resource Management. Boston, Houghton Mifflin Company.
- 4. Mondy, W.W., &Noe, R.M., (2007). Human Resource Management. New Delhi, Pearson.
- 5. H.T. Graham-Human Resources Management
- 6. William B. Werther Jr. and Keith Davis, Personnel Management and Human Resources.
- 7. Edwin B. Flippo. Personnel Management.
- 8. M.J. Jucius, Personnel Management.
- A.A Khan & M.A. Taher. Human Resource Management: Industrial Relations.

Course Code: GED-3213 Credits: 02 Semester: 6 th Year: 3 rd

Course Title: Research Methods

Rationale of the Course: students acquire some practical research skills;help students understand the principles of research; and enable students to link the research process with theories of their specialist areas. By becoming familiar with the research process in practice, students should be more confident and competent in evaluating and using research results in their specialist areas. The proposed research course has two separate but closely related components research principles and research skills applications

course objectives: The objectives of the course are

- 4) Enable the student to use research tools and techniques
- 5) To solve practical research problems
- 6) To learn comprehensive knowledge on designing, implementing and conducting research projects

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1**: compare and contrast qualitative and quantitative research methods and the suitability of different methods of gathering data.
- **ILO-2**: describe the advantages and disadvantages of survey research.
- **ILO-3**: assess measurement and scaling options to determine appropriate measures required to address specific research questions.
- **ILO-4**: apply proper sampling designs and procedures to business research.
- **ILO-5**: transform data into information, and calculate and interpret basic descriptive statistics.
- **ILO-6**: apply and interpret the different types of quantitative methods of analysis.
- **ILO-7**: effectively communicate research in a written report and presentation.

Course Contents:

Part – A

- 1. **Introduction:** Definition Objective-Types -Criteria of Good Research-Role of Business Research in Decision making- Approaches to research. Theory building process-Research process-Problems encountered by the researcher in Bangladesh.
- 2. **Research Problem:** Definition, Process of defining research problem Research Proposal meaning, types of research proposal, and contents of research proposal. Prepares sample Research Proposal
- 3. **Research Design:** Meaning, importance, Types of Research Design, Features of good research design, Steps in research design process.
- 4. **Sampling design:** Definition, Importance, Type of Sampling, Sampling Process, Steps in sampling design, criteria of selecting a sample procedure, Determine sample Size, Specify sampling plan –select the samples.
- 2. **Measurement and Scaling Techniques:** Meaning of measurement, types of measurement scales, role of measurement scales in decision making, sources of errors in measurement, test of sound measurement, techniques of developing measurement tools, Primary scale of measurements comparative scale of measurement.
- 3. **Hypothesis:** Definition, Characteristics, Test of Hypothesis, Techniques of developing hypothesis-Variable and types of variables.

i. **Part - B**

- 4. **Questionnaire Design:** Definition, Types of hypothesis, Types of questionnaire, Objective-Questionnaire Design Process Pre-Testing. Prepare a sample questionnaire, validity and reliability of questionnaire.
- 5. **Methods of Data Collection:** meaning, types of data, sources of Primary data, editing of primary data and secondary data, editing, coding.
- 6. **Field Work:** Nature, objectives, Process Field work management.
- 7. **Data Tabulation and Data Processing:** Meaning, steps of data tabulation and processing.
- 8. **Data Analysis and Interpretation:** Definition, tools of data analysis, Uni-variate Data Analysis- Bivariate Data Analysis-Multivariate Data Analysis, techniques of interpretation.
- 9. **Preparation and Presentation of Research Report:** meaning of research report, guidelines of writing research report, different steps in report writing –Report preparation-Report format-Report writing-Guidelines for tables, Graphs and final report, Documentation and referencing methods and presentation of reports.

Basic Text:

1. William G. Zikmund, Business Research Methods; 6th edition, (New York: The Dryden Press, 2000).

Reference Books:

- 2. Cooper and Schindler, BRM.
- 3. Doing Case Study: Research for Business, Dawson and Bob
- 4. Mark Saunders and others, Research Methods for Business Students

Course Code:BUS-3241	Credits:03	Semester: 6 th	Year: 3 rd

Course Title: Financial Management

Rationale: This course is designed to introduce the concepts and tools that financial managers use in decision making.

Objectives: The objectives of this course are:

- 1. To learn how to analyze the financial statements such as balance sheets, income statements, and statements of cash flow.
- 2. To discover what analytical tools can be applied to select profitable project
- 3. To discover ways of assessing both the return and the risk involved in a firm's financial decisions and estimate the components of cost of capital
- 4. To manage the components of working capital to minimize the cost of carrying current assets and the cost of short-term borrowing.

Intended Learning Outcomes(ILOs): At the end of this course, students should be able to:

ILO1: analyze the financial statements in details

ILO2: select the profitable project(s) by applying different types of capital budgeting techniques

ILO3: determine the cost of funds

ILO4: manage optimal capital structure and working capital

Course Contents

Part - A

- 1. **Financial Management Decisions:** Financial, Investment and Dividend Decisions-Financial Management Organization-Financial Management & Its Related Subjects: Accounting, Economics & Statistics.
- 2. **Financial Statements Analysis**: Financial Statements and Financial Reports, Financial Statements Analysis-Ratios, Comparative Ratios (Benchmarking), Use and Limitations of Ratio Analysis.
- 3. **Funds Analysis**: Flow of Funds (Sources and Uses) Statement, Statement of Cash Flows, and Statement of Retained Earnings, Operating Capital, Operating Cash Flow, Free Cash Flow, And Economic Value Added (EVA).
- 4. Capital Budgeting Techniques: Importance of Capital Budgeting, Generating Ideas of Capital Projects, Project Classifications, Capital Budgeting and asset valuation, net present value(NPV), Internal Rate of Return(IRR), Comparison of the NPV and IRR Methods, Cash Flow Patterns and Multiple IRRs, Modified Internal Rate of Return(MIRR), Payback Period-Non discounted and Discounted, Capital Budgeting Methods Used in Practice.

Part - B

- 5. **The cost of Capital:** Basic definitions, Cost of Debt, Cost of Preference Shares, Cost of Retained Earnings, Cost of Newly Issued Common Shares or External Equity, Weighted Average Cost of Capital (WACC), Marginal Cost of Capital (MCC), Combining the MCC and Investment Opportunity Schedule (IOS), Multinational Capital Budgeting.
- 6. **Working Capital Policy:** Working Capital Terminology, Requirement for Working Capital Financing, Relationships Among Working Capital Accounts, Cash Conversion Cycle, Working Capital Investment and Financing Policies, Advantages and Disadvantages of Short-Term Financing, Multinational Working Capital Management.

- 7. **Capital Structure and Leverage:** Target Capital Structure, Business and Financial Risk, Determining the Optimal Capital Structure, Degree of Leverage, Capital Structure Theories.
- 8. **Dividend Policy:** Dividend Policy Theories-Factors Influencing Dividend Policy-Declaration of Dividend-Stock Dividend and Stock Split.

Reference Book:

- 1. Brigham and Houstom, Fundamentals of Financial Management. 10th Edition.
- 2. S.B. Bloke & G.A Hirt: Foundation of Financial Management. 13th Edition.
- 3. I.M Pandy, Financial Management

Course Code: BUS-3242	Credits:03	Semester: 6 th	Year: 3 rd
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Course Title: Insurance and Risk Management

Rationale: The course is intended to provide the students with a broad understanding of risk and insurance that explores the multi-faceted world of risk management and reflects the growing interplay between insurance, risk management and financial services.

Objectives: The basic objectives of this course are as follows:

- 1. To equip the students with the all-round skills necessary to succeed in a constantly developing business environment.
- 2. To understand the importance of risk management in personal life and business arena.
- 3. To know the risk management tools with references to its role, functions and basic principles as applicable to different classes of insurance.
- 4. To help students realize, understand, and master on various state-of-the-art risk management theories and practices as well as their advancement in the future.

Intended Learning Outcomes(ILOs): At the end of this course, students should be able to:

ILO1: understand the importance of risk management in personal life and business arena.

ILO2: analyze the structure of insurance industryanditsusefulness.

ILO3: calculate the amount of life insurance by using various recognized methods.

ILO4: identify and use of various risk management methods.

Course Contents:

Part - A

- 1. **Risk and Society:** Meaning of risk, Chance of loss, peril and hazard, basic categories of risk, types of pure risk, burden of risk on society and methods of handling of risk.
- 2. **2.Introduction to Insurance:** Definition, Characteristics, types and nature of insurance, Requirements of an insurable risk, Insurance and gambling compared, Insurance and hedging compared, benefits and cost of insurance to society.
- **3. Introduction to Risk Management** Meaning, objectives of risks, steps in the risks management process, Identifying and analyzing the loss exposure, Appropriate techniques for treating the loss exposures, benefits of risk management and personal risk management.
- **4. Insurance company operations-** Rate making, underwriting, production, Claim settlement, Reinsurance, alternatives to traditional reinsurance, investments and other functions of insurance companies.
- 5. **Legal principles in risk and insurance**: Principles of indemnity, insurable interest, subrogation, utmost good faith, requirements of an insurance contract, distinct legal characteristics of an insurance contract.
- 6. **6.Life Insurance** premature death, financial impact of premature death on different types of families, Amount of life insurance to own, types of life insurance, variations of whole life insurance, other types of life insurance.

i. Part - B

7. **Life insurance contractual provision-** Dividend options, non-forfeiture options, settlement options and additional life insurance benefits, measurement of risk and mortality table, calculation of premium.

- 8. **Buying Life Insurance-** Determining the cost of life insurance, rate of return on saving component, shopping for life insurance. Individual annuities, types of annuities, Group insurance.
- 9. **9.Marine Insurance:** Nature of marine insurance contract- marine insurance policies-marine perils-act of God- policy conditions-premium calculation-marines losses-total and partial loss-general average and particular average- claims documents for various types of losses-settlement of claims-warranties and borrowings-clauses in general use.
- 10. **Fire Insurance:** Nature of fire insurance-fire insurance contract-fire wastes-physical hazards and moral hazards-policy conditions-kinds of policies-fire insurance rates-reinsurances-types of reinsurance-payment of claim.
- 11. **Miscellaneous form of insurance**: Personal accident insurance-crop insurance-export credits guarantee insurance-livestock insurance-Automobile insurance, group insurance, fidelity insurance.
- **12. Insurance Business in Bangladesh**: Development of insurance in Bangladesh-contribution of insurance-Problems and prospects of insurance business in Bangladesh, Insurance Act-2008, formation and function of Insurance Development and Regulatory Authority (IDRA).

Text Book:

- 1. Principles of Risk Management and Insurance by George E.Rejda **Reference book:**
- 2. Insurance by M N Mishra

Course Code: BUS-3273 Cr	redits: 03	Semester: 6 th	Year: 3 rd
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Course Title: Supply Chain Management

Rationale of the Course: This course is designed with fundamental concepts and techniques necessary for attaining world class performance in operations and supply chain management. Prerequisites for this course are knowledge on fundamentals of management, statistical analysis tools, linear programming, differential calculus etc.

Course Objectives: The objectives of this course are:

- 1. To understand supply chain processes
- 2. To forecast independent and dependent demand
- 3. To design distribution system
- 4. To design supply chain network system and select proper location
- 5. Togetherknowledgeontransportationforms,modes,costsanddecision making process
- 6. Tosource, select supplier, develops, and makes shrewd supply contracts.
- 7. Tomeasuresupplychainperformance,conceptover it uses in supply chain etc.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- ILO-1: Explain Supply Chain Processes
- **ILO-2:** forecast independent and dependent demand
- **ILO-3:** Design Distribution System
- **ILO-4:** Design Supply Chain Network System and Select Proper Location
- **ILO-5:** Know about TransportationForms,Modes,CostsandDecision Making Process
- **ILO-6:** Source, select supplier, develop, and make shrewd supply contracts.
- **ILO-7:** Measure Supply Chain Performance, Conceptover IT uses in Supply Chain etc.

Course Contents:

Part - A

- 1. **Understanding the Supply Chain:** What is a supply chain? Objective of a supply chain, importance of supply chain decisions, decision phases in a supply chain, process view of a supply chain, examples of supply chains.
- 2. **Supply Chain Performance:** Achieving Strategic Fit and Scope: Competitive and supply chain strategies, achieving strategic fit, and expanding strategic scope.
- 3. **Supply Chain Drivers and Metrics:** Drivers of supply chain performance, framework for structuring drivers, facilities, inventory, transportation information, and sourcing, pricing, obstacles to achieving fit.
- 4. **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, distribution networks in practice.
- 5. **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 and capacity allocation, the role of it in network design, making network design decisions in practice.

Part - B

- 6. **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 at Tahoe salt, the role of it in forecasting, risk management in forecasting, forecasting in practice.
- 7. **Transportation in a Supply Chain:** The role of transportation in a supply chain, modes of transportation and their performance characteristics, transportation infrastructure and policies, design options for a transportation network, trade-offs in transportation design, tailored transportation, the role of it in transportation, risk management in transportation, making transportation decisions in practice.
- 8. **Sourcing Decisions in a Supply Chain:** The role of sourcing in a supply chain, in-house or outsource, third- and fourth-party logistics providers, supplier scoring and assessment, supplier selection-auctions and negotiations, contracts and supply chain performance, design collaboration, the procurement process, sourcing planning and analysis, the role of it in sourcing, risk management in sourcing, making sourcing decisions in practice.
- 9. **Information Technology and the Supply Chain:** The role of it in a supply chain, the supply chain it framework, customer relationship management, internal supply chain management, supplier relationship management, the transaction management foundation, the future of it in the supply chain, risk management in it, supply chain it in practice.
- 10. **Co-ordination ina Supply Chain:** Lack of supply chain co-ordination and the bullwhip effect, the effect on performance of lack of co-ordination, obstacles to co-ordination in a supply chain, managerial levers to achieve co-ordination, building strategic partnerships and trust within a supply chain, continuous replenishment and vendor-managed inventories, collaborative planning, forecasting, and replenishment (CPFR), the role of it in co-ordination, achieving co-ordination in practice.

Text:

1. Chopra S., MeindlP.,andKalra D. V., Supply Chain Management– Pearson Education Asia

References:

- 2. Simchi-Levi, Designing and Managing Supply Chain Management
- 3. J. D. Wisner, G.K. Leong, K. C. Tan, Principles of supply chain management.

Course Title: Project Management Course Code: BUS-4171

Credits:03	Semester: 7 th	Year: 4 th

Rationale: This course is designed to learn the use of project management techniques especially planning, organizing, controlling, documentation, evaluation and implementation the projects successfully with minimum risk.

Course Objectives: The objectives of this are:

- 1. To know about the planning process of new projects.
- 2. To know about the different tools and technics for feasibility analysis of projects.
- 3. To know the ways of implementation and performance evaluation of projects

Intended Learning Outcomes (ILOs): After successful completion of this course, students will be able to:

- **ILO-1:** Explain project management and principles of project management practices.
- **ILO-2:** Develop knowledge of project management tools and techniques.
- **ILO-3**: Critically appraise and evaluate for successful implementation of projects.

Course Contents

Part - A

- 1. **Introduction:** Project, Project Management, Characteristics, Objectives, Role of Project Manager, Social-Institutional and Organizational Framework of Project.
- 2. **Project Initiation**: Project Identification, Project Planning by Objectives (PPO), Logical Framework.
- 3. **Project Appraisal:** Qualitative and Quantitative techniques. Financial and Economic CBA: Investment analysis, Shadow wage, shadow exchange, Risk, Decision Rules in Project Selection.
- 4. **Feasibility Study**: Initiation, Plan, Stakeholder analysis, Defining client's need, Evaluating constraints, Analyzing major aspects to be studies, Preparing report.

i. Part - B

- **5. Project Planning:** Work break down structure (WBS), Time Scheduling (PERT), Cost Estimation (CPM).
- 6. **Project Implementation:** Monitoring and Information System: Designing monitoring system. Data collection, Information need and reporting process. Project control: Elements of control, control purposes, Designing control system, Types of control process.
- 7. **Project Evaluation and Termination:** Evaluation: Project audit and its construction, audit life cycle. Termination: Causes of termination, Varieties of termination, Termination process.
- 8. **Project Management in Bangladesh:** Project classification, Authorities involved in management of development projects. Appraisal procedures. Monitoring and evaluation, problems in project management and probable suggestion.

Basic Text:

1. Jack R Meredith & Samuel J. Mantel, Jr. Project Management-A Managerial approach, Latest edition.

References Books:

- 2. H. Coudere-Management of development projects
- 3. S Chowdhury-Project Management
- 4. Skylark Chada-Managing Projects in Bangladesh

Course Code:GED-4112	Credits: 02	Semester: 7 th	Year: 4th
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Course Title: Advanced Research Methodology

Rationale: This course covers model building, applications of advanced tools and techniques of data analysis including factor analysis, multiple regressions, conjoint analysis, discriminant analysis, MANOVA, structural equations modeling, etc. and decision making process. On completion of this course, students will be able to conduct any research to identify the problems orderive the solutions to the problems a business organization faces.

Course Objectives: This course has been designed for the students to:

- To cover model building, applications of advanced tools and techniques of data analysis
- To cover factor analysis, multiple regressions, conjoint analysis, discriminant analysis, MANOVA, structural equations modeling, etc. and decision making process.
- To conduct researchin practice.
- To identify the problems orderive the solutions to the problems a business organization faces.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- ILO-1: Cover model building, applications of advanced tools and techniques of data analysis
- ILO-2: Cover factor analysis, multiple regressions, conjoint analysis, discriminant analysis, MANOVA, structural equations modeling, etc. and decision making process.
- ILO-3: Conduct researchin practice.
- ILO-4: Identify the problems or derive the solutions to the problems a business organization faces.

Course Contents:

Part-A

- **1. Review of Research Theory and Practice** Research basics, Understanding Research Philosophies and Approaches, Structuring the ResearchProject, Research ethics, Finding and reviewing the literature, Questionnaire and Form Design.
- 2. Methods and Model Building: What Is Multivariate Analysis? Multivariate Analysis in Statistical Terms, Some Basic Concepts of Multivariate Analysis, Statistical Significance Versus Statistical Power, A Classification of Multivariate Techniques, Types of Multivariate Techniques, Guidelines for Multivariate Analyses and Interpretation, A Structured Approach to Multivariate Model Building, Key Terms.
- **3.** Cleaning and Transforming Data: Introduction, Graphical Examination of the Data, Missing Data, Outliers, Testing the Assumptions of Multivariate Analysis, Incorporating Non metric Data with Dummy Variables, Key Terms.
- **4. Factor Analysis:** What Is Factor Analysis? A Hypothetical Example of Factor Analysis, Factor Analysis Decision Process, Objectives of Factor Analysis, Designing a Factor Analysis, Assumptions in Factor Analysis, Deriving Factors and Assessing Overall Fit, Interpreting the Factors, Validation of Factor Analysis, Additional Uses of Factor Analysis Results, An Illustrative Example, Key Terms.

5. Simple and Multiple Regressions: What Is Multiple Regression Analysis? An Example of Simple and Multiple Regressions, A Decision Process for Multiple Regression Analysis, Objectives of Multiple Regressions, Research Design of a Multiple Regression Analysis, Assumptions in Multiple Regression Analysis, Estimating the Regression Model and Assessing Overall, Interpreting the Regression Variate, Validation of the Results, Illustration of a Regression Analysis, Key Terms.

Part-B

- 6. Multiple Discriminant Analysis and Logistic Regression: What Are Discriminant Analysis and Logistic Regression? Analogy with Regression and MANOVA, Hypothetical Example of Discriminant Analysis, The Decision Process for Discriminant Analysis, Objectives of Discriminant Analysis, Research Design for Discriminant, Analysis, Assumptions of Discriminant Analysis, Estimation of the Discriminant Model and Assessing, Interpretation of the Results, Validation of the Results, A Two-Group IllustrativeExample, A Managerial Overview, A Three-Group Illustrative Example, Logistic Regression:Regression with a Binary Dependent Variable, An Illustrative Example of Logistic Regression, AManagerial Overview, Key Terms.
- 7. MANOVA: MANOVA: Extending Univariate Methods for Assessing Group Differences, A Hypothetical Illustration of MANOVA, A Decision Process for MANOVA, Objectives of MANOVA, Issues inthe Research Design of MANOVA, Assumptions of ANOVA and MANOVA, Estimation of the MANOVA Model and Assessing Overall Fit, Interpretation of the MANOVA Results, Validation of the Results, Illustration of a MANOVA Analysis, Example 2: Difference Between KIndependent Groups, Example 3: A Factorial Design for MANOVA with Two IndependentVariables, A Managerial Overview of the Results, Key Terms.
- 8. Grouping Data with Cluster Analysis: What Is Cluster Analysis? How Does Cluster Analysis Work? Cluster Analysis Decision ProcessObjectives of Cluster Analysis, Research Design in Cluster Analysis, Assumptions in ClusterAnalysis, Deriving Clusters and Assessing Overall Fit, Interpretation of the Clusters, Validationand Profiling of the Clusters, An Illustrative Example, Employing Hierarchical andNonhierarchical Methods, Key Terms.
- 9. MDS and Correspondence Analysis: What Is Multidimensional Scaling? A Simplified Look at How MDS Works, Comparing MDS toOther Interdependence Techniques, A Decision Framework for Perceptual Mapping, Objectivesof MDS, Research Design of MDS, Assumptions of MDS Analysis, Deriving the MDS Solutionand Assessing, Interpreting the MDS Results, Validating the MDS Results, Issues in Validation,Overview of multidimensional Scaling, A Simple Example of CA, A Decision Framework forCorrespondence Analysis, Overview of Correspondence Analysis, Illustrations of MDS andCorrespondence Analysis, A Managerial Overview of MDS Results, Key Terms.
- **10. SEM: An Introduction:** What Is Structural Equation Modelling? SEM and Other Multivariate Techniques, The Role of Theory in Structural Equation Modelling, A

Simple Example of SEM, Six Stages in Structural Equation Modelling, Defining Individual Constructs, Developing and Specifying the Measurement Creating the Measurement Model, Designing a Study to Produce Empirical Results Assessing Measurement Model Validity, Specifying the Structural Model, Assessing the Structural Model Validity, Key Terms. Confirmatory Factor Analysis

CFA and Exploratory Factor Analysis, A Simple Example of CFA and SEM A Visual Diagrams Stages for Testing Measurement Theory Validation with CFA, Defining Individual Constructs, Developing the Overall Measurement Model, Designing a Study to Produce Empirical Results, Assessing Measurement Model Validity, CFA Illustration. What Is a Structural Model? A Simple Example of a Structural Model, An Overview of Theory Testing with SEM, Stages in Testing Structural Theory, Specifying the Structural Model, Assessing the Structural Model Validity, SEM Illustration. Extensions and Applications of SEM Multiple Groups Analysis, Measurement Bias, Relationship Types: Mediation and Moderation Longitudinal Data, Partial Least Squares.

Textbook: Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Multivariate dataanalysis: A Global Perspective*. Pearson Global Edition. (7th Edition)

Reference Books/Materials:

- (1) Walliman, N. (2017). *Research methods: The basics*. Routledge. (Routledge is an imprint ofthe Taylor & Francis Group)
- (2) Malhotra, N. K., & Peterson, M. (2001). Research in the new millennium: emerging issues and trends. Marketing Intelligence & Planning, 19(4), 216-232.
- (3) Joseph Hair, Jr., Robert Bush, and David Ortinau, *Research*, McGraw-Hill/Irwin.(4th Edition)

Course Code: BUS-4172	Credit: 03	Semester: 7 th	Year: 4 th

Course Title: Operations Management

Rationale: This course is designed to familiarize with the operational problems faced by the managers and provides an integrated management framework and strategies for managing the field of operations management.

Course Objectives: The objectives of this course are:

- 1. To give idea about operations function of an organization
- 2. To understand operations manager's roles in an organization
- 3. To introduce operational decisions faces by an organization
- 4. To equip with the technical knowledge of different operational decisions

Intended Learning Outcomes (ILOs):

At the end of this course, students will be able to:

- **ILO-1:** know operations management and its relation with other business functions and overall business strategies.
- **ILO-2:** Forecast effectively for capacity planning of an operations system.
- **ILO-3**: Select operational process of an organization
- **ILO-4**: Plan effectively for inventory, quality control and supply chain issues of an organization.

Course Contents:

Part - A

- **1. Introduction:** Introduction to Operations Management, Why Study Operations Management, The scope of operations Management, Operations manager and the management process, Historical evolutions of operations management, Major trends in business.
- **2.** Competitiveness, Strategy and Productivity: Introduction, Competitiveness and Strategy, Strategy formulation, Quality and time strategies, Productivity, Computing productivity, Factors that affect productivity, Improving productivity, Productivity versus Efficiency.
- **3. Forecasting:** Features common to all forecasts, Elements of a good forecast, Steps in the forecasting process, various approaches to forecasting: Forecasts based on judgments and opinions and time series data, Associative forecasting techniques, Practices on the problems of forecasting.
- 4. **Product and Service Design:** Introduction; Legal, ethical, and environmental issues; Other issues in product and service design; Phases in the Product Design and Development; Designing for manufacturing; Quality Function Deployment, The Kano Model, Service Design.
- 5. **Strategic Capacity Planning for Products and Services:** Defining and measuring capacity, Determinants of effective capacity, Strategy formulation, Determining capacity requirements, Make or buy decisions, Developing capacity alternatives, The challenges of planning service

Part - B

6. Process Selection and Facility Layout: Introduction; Process Selection, Facilities

- Layout, Designing Product Layouts: Line Balancing; Designing Process Layouts.
- 7. **Location Planning and Analysis:** The need for Location Decisions; Nature of Location Decisions; Procedure for making location decisions; Factors affecting location decisions; Evaluating location alternatives.
- **8.** Management of Quality: The evolution of quality management, The foundations of modern quality management: The Gurus, Quality Certification, Total Quality Management and Statistical Quality Control Process: Inspection, Control Chart for variables and Control Chart for attributes
- **9. Inventory Management:** Introduction, The nature and importance of inventories, Requirements for effective inventory management, Economic Order Quantity Models: Reorder point with EOQ, Fixed Order Interval Model and The Single Period Model capacity, evaluating alternatives.

Cases, Problems and Solutions

Textbooks / Recommended Books:

- **1. Operations Management**, William J. Stevenson, 11th Edition, McGraw-Hill Irwin **Reference Text Books:**
- 2. **Operations Management,** Roberta S. Russel and Bernard W. Taylor, 4th Edtion, Prentice Hall of India
- **3. Production and Operations Management for Competitive Advantage**, Chase, Aquilano and Jacobs; 10th Edition, TATA McGraw-Hill Edition

Course Code: BUS-4123	Credits: 03	Semester:7 th	Year:4th

Course Title: Strategic Management

Rationale: This course has been designed to introduce about various concepts of strategy formulation and implementation of an organization.

Course Objectives: The objectives of this course are:

- 1. To know about the core concepts and analytical tools of strategic management.
- 2. To develop strategic vision of an organization
- 3. To learn about the process of designing, executing, evaluating the strategies.
- 4. To provide knowledge for solving business problems as a strategic manager.

Intended Learning Outcomes (ILOs): At the end of this course, students will be able to:

- ILO-1: Know Strategy and Strategic management
- **ILO-2:** Understand the process of crafting and executing the strategy.
- **ILO-3**: Apply the appropriate strategic options.
- **ILO-4**: Create conducive culture, organizational designandleadershippractices for good strategy execution.

Course Contents:

Part - A

- 1. Introduction and Overview of Strategic Management: Define Strategy and Strategic Management, Strategy is about competing differently, identifying a company's strategy, Strategy and the quest for competitive advantage, a company's strategy is partly proactive and partly reactive, what makes a strategy a winner? Why are crafting and executing strategies important? The relationship between a company's strategy and its business model.
- 2. Crafting a Company's Direction: Its Vision, Mission, Objectives and Strategy: Five-phase managerial process of crafting and executing strategy. Developing the company's strategic vision Features of an effectively worded vision statement (the dos and don'ts). How is strategic vision different from a mission statement? Expressing the essence of the vision in a slogan, why a sound, well-communicated strategic vision matters, linking the vision with company values. Setting objectives, the kinds of objectives to set, the need for a balanced approach to objective setting, Strategy making pyramid/ hierarchy, Principal aspects in strategy execution process
- 3. Evaluating a Company's External Environment: Strategically relevant components of a company's external environment, thinking strategically about a company's industry and competitive environment, competitive forces that industry participants face, five forces competitive model, weapons for competing and factors affecting the strength of rivalry, factors affecting the strength or threat of entry,

factors affecting competition from substitute products, factors affecting the bargaining power of suppliers, matching strategy and competitive conditions, factors driving industry change and the impact they have, strategic group mapping, assessing market position of key competitors using group maps, considerations to assess the competitors move, Key success factors (KSFs),

- 4. Evaluating a Company's Resources, Capabilities and Competitiveness: Indicators of how well the firm's present strategy is working, SWOT analysis, identifying company resource strengths and competitive capabilities, company competencies and competitive capabilities, competitive power of a resource strengths, Value chain model, benchmarking the costs of key value chain activities, strategic options for remedying a cost disadvantages, translating company performance of value chain activities into competitive advantages.
- 5. The Five Generic Competitive Strategies: Low cost provider strategies, two major avenues for achieving a cost advantage, controlling the cost drivers, revamping the value chain, when a low cost strategy works best and worst, differentiating strategy, where along the value chain to create differentiating attributes, when a differentiation strategy works best and worst, focus strategy.

Part - B

- **6. Strengthening a Company's Competitive Position:** Choosing the basis for competitive attack, principal offensive strategy options, choosing which rivals to attack, defensive strategies, blocking the avenues open to challengers, the potential for first mover advantages, merger and acquisition strategies, vertical integration strategy, outsourcing strategies, its pros and cons, Strategic alliance and collaborative arrangement.
- 7. Strategies for Competing in International Markets: Why competing across national borders makes strategy making more complex,porter's diamond of national competitive advantage, strategic options for entering and competing in global markets, three main strategic approaches, strategy options for competing indeveloping —country markets. Strategies for local companies against global giant in developing country.
- 8. **Corporate Strategy: Diversification and the Multibusiness Company**: What does crafting a diversification strategy entails? Factors that signals it is time to diversify, Approaches to diversifying the business lineup, related vs unrelated diversification,

- Diversifying into related businesses, cross business strategic fits along the value chain, merits and demerits of unrelated diversification, A nine-cell industry attractiveness competitive strengh matrix,
- 9. Managing Internal Operations: Action that Promote Better Strategy Execution: Instituting policies and procedures that facilitate strategy execution, Adopting best practices and striving for continuous improvement, TQM, BPR and six sigma quality programs: tools for promoting operational exellence, Tying rewards and incentives to strategy execution, Incentives and motivational practices that facilitate good strategy execution.
- 10. Corporate Culture and Leadership: Keys to Good Strategy Execution:Instituting acorporate culture conducive to good strategy execution, why corporate culture matters to the strategy execution process, Healthy cultures that aid good strategy execution, Unhealthy cultures that impede good strategy execution, Leading the strategy execution process.
- 11. Case Analysis in Strategic Management

Text book:

1. Crafting and Executing strategy, Text and Readings- By A.A. Thompson Jr., Strickland and Gamble

Reference Books:

- 2. C.W.L.HillandG.R.Jones, Strategic Management, South-Western International Edition
- 3. Gregory G. DessandG. T. Lumpkin, Strategic Management, McGraw-Hill International Edition
- **4.** Mason A Carpenter and W.M. Gerald Sanders- Strategic Management- Pearson International, Current Edition.

Major in Accounting and Information Systems (AIS)

Course Code: BUS-3237 Credits: 03 Semester: 6th Year: 3rd

Course Title: Advanced Financial Accounting

Rationale: This course has been designed with an overview of the IASB conceptual framework for the preparation and presentation of financial statements.

Course Objectives: This course will strive to balance between international accounting standards, which are more conceptual, and their applications in the preparation and presentation of financial statements and consolidated balance sheet.

Intended Learning Outcomes (ILOs):

After successful completion of this course, students willbeableto:

ILO-1:Understand of IASB

ILO-2: Gather knowledge about group accounts.

ILO-3: Be familiar with strategies and techniques of financial instruments and derivatives business.

ILO-4: Prepare and present consolidated financial statement as per requirements of IFRS.

Course Contents

Part - A

- 1. **Accounting for Issuance of Stock**: Accounting for issuance of par value and No par Value Stock—Accounting for Stock Premium& Discount-Accounting for Treasury Stock—Cost Method and par value Stock—Accounting for no par Treasury Stock—Treasury Stock—received by donation-Formal Retirement of Treasury Stock—Restriction of retained Earnings for Treasury stock.
- 2. Company accounts Consolidation/Business combination (IFRS-3): Amalgamation and absorption of Company Accounts (Merger& Acquisition) Reorganization and Reconstruction of Companies.
- 3. Consolidated Financial Statements/Group Financial Statements(IAS-27):
 Preparation of Consolidated Balance Sheet-Consolidated profit and Loss accountsConsolidated Statement of changes in Shareholders Equity-Consolidated cash Flow
 Statement(IAS-27)

Part - B

- 4. **Bankruptcy Accounts:** Statement of Affairs and Deficiency Accounts.
- 5. **Lease Accounting:** Substance over form-Operating Lease-Capital Lease-Sale and Lease Back(IAS-17),
- 6. **Tax Accounting**-Temporary Difference-Permanent Deference-Deferred Tax Assets-Deferred Tax Liability (IAS-12) VAT Accounting.
- 7. **Accounting for investment in Associates (IAS28):** Identifying associates-Equity method of Accounting for investment in associates: Accounting for jointly controlled entities(IAS31)-Proportionate consolidation Vs. Equity method; Special Purpose Entities(SPEs)

Text Book:

1. Smith, J.M. & Skousen, K.F: Intermediate Accounting

Reference Book

2. Keiso, Weygandt3. Khan.M.Principles of AccountingAdvanced Accounting

4. International Accounting Standard Board (IASB): International Financial Reporting Standards(IFRS)

Course Code: BUS-3238	Credits:03	Semester:6 th	Year: 3 rd
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Course Title: Advanced Cost Accounting

Rationale: This course consists of a discussion of cost accounting concepts and an in-depth study of cost accounting systems and accumulation procedures. It focuses on how cost accountant can measures the cost of a product or service and how materials, labor, and overhead cost are calculated.

Course Objectives: This course has been designed for the students

- 1. To explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.
- 2. To define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.
- 3. Use accounting methods of cost calculation.
- 4. To identify costs relevant for decision making and those which are irrelevant?
- 5. To carry out evaluation of performance and be able to take appropriate actions.

Intended Learning Outcomes (ILOs):

On successful completion of this course, students will be able to:

- **ILO-1:** Explain the basic concept of cost and how costs are presented in financial Statements.
- **ILO-2:** Demonstrate costing methods and techniques appropriate to a variety of different Undertakings.
- **ILO-3:** Differentiate between cost accounting and financial accounting.
- **ILO-4:** Demonstrate how materials, labor and overhead costs are added to a product at each Stage of the production cycle.

Course Contents:

Part - A

- 1. Introduction: Definition, Process and Techniques of costing, Objectives, Difference between cost accounting and financial accounting, Cost center, Cost unit, Advantages of Cost Accounting, Criticisms against cost accounting, Prerequisites of a good costing system
- **2. Activity Based Costing:** Traditional Approach; Problem of under costing/over costing; Activity Based Costing Approach; Terms used in ABC; Steps in ABC Costing; Advantages of ABC; Practical problem solution.
- **3. Process Costing:** Application of the Method-Process loss, Scrap and Wastage-Inter-Process profit and its accounting implications. Preparation of process cost sheet (General & Inter process).
- **4. Service Costing:** Meaning, Classification, Characteristics and Application of the method.
- **5. Job, Batch and Contract Costing:** Meaning; Characteristics; Advantages & Disadvantages of Job Costing; Application of Job Costing, Batch Costing Procedure; Economic Batch Quantity, Contract Costing and Job Costing- Distinction; Features of Contract Costing; Contract Costing Procedure; Cost plus Contract; Problem Solution.

Part - B

6. Double Entry System for Cost Accounting: Cost Ledger control accounts-Costing profit and loss Accounting-Reconciliation with financial accounts.

- **7. Integrated Accounting System:** Meaning, features and advantages-its practice in Jute, Cotton and other industries in Bangladesh.
- **8. Standard Costing:** Setting standard computation of material, labor and overhead variances.
- **9. Measurement of Profitability and Productivity:** Project profitability and Enterprise Productivity Preparation of Profitability statement- Productivity measurement.
- **10. Cost control and Cost Reduction Techniques:** Meaning, Methods, Differences-Usefulness and practices in the industrial enterprises in Bangladesh.
- **11. Cost Audit:** Definition-Objectives-Advantages and Disadvantages-Distinction between cost audit and financial audit, Status of Cost audit in Bangladesh-Management Audit and its practices.

Text Books:

- 1. Theory and Practice of Costing –Basu and Das.
- 2. Cost Accounting (Planning and Control MatzUsry

Reference Books:

- 1. Cost Accounting A Managerial Emphasis Horngren, Foster and Datar.
- 2. Introduction to Management Accounting –Horngren, Sundem, Stratton.
- 3. Cost Accounting Bobotosh Banerjee.
- 4. Cost and Management Accounting-M N Arora.

Course Title: Accounting Theory

Rationale: The course will enable the students to recognize the different issues regarding the theoretical aspects of accounting including historical development of accounting theory, criteria for choices among income-determination and asset-valuation rules and to obtain a sound knowledge of normative, positive and critical theories of accounting.

Course objectives: This course has been projected for the students

- 1. To develop an understanding about the place of accounting as an academic discipline within the social sciences
- 2. To introduce to them the development of accounting thought from its origins to current practice,
- 3. To use authoritative literature of accounting as a tool in making accounting policy decisions.
- 4. To evaluate accounting policy alternatives with respect to the Conceptual Framework of the FASB, other accounting paradigms, and the point of view of the various accounting constituencies.

Intended Learning Outcomes (ILOs):

Upon successful completion of this course, students will be able to:

ILO-1:Develop an understanding of accounting policy choices available or under consideration for application within International Financial Reporting Standards;

ILO-2:Be able to think critically about underlying theories, concepts, assumptions and arguments in accounting;

ILO-3: Be able to apply understanding of accounting principles and knowledge of accounting techniques to solve financial reporting problems;

ILO-4: Be able to effectively utilize oral and written communication skills to further learning and impart understanding of accounting issues to others; and

ILO-5: Appreciate the importance of ethical reasoning and social and cultural considerations in Professional accounting practice.

Course Contents:

Part - A

- 1. Introduction to Accounting Theory: Accounting theory-meaning, historical development, importance, characteristics, formation of accounting theory, classification or levels of accounting theory, roots of accounting theory, etc.
- 2. Approaches to Accounting Theory and Human Information Processing:
- **3.** Traditional approaches, new approaches, forms of efficient capital markets, capital market research, human information processing, approaches to human information processing, etc.
- **4.** The Structure of Accounting Theory and Conceptual Framework: Elements of the structure, theoretical concepts of accounting, basic accounting principles, conceptual framework of accounting and reporting, elements, advantages, GAAP, sources of GAAP, etc
- **5.** Accounting Policy and Accounting Standards: Accounting policy, objectives, nature, importance, disclosure in financial reporting, criteria of sound accounting policy, etc. Accounting standards-meaning, importance, process of developing accounting standards, Bangladesh accounting standards, etc.

Part – B

- **6.** Concepts in Financial Reporting: Income, expense, asset, liability, measurement, gains, losses, financial statements forms, Problems and solutions, etc.
- **7.** Corporate Social Performance: Meaning, social accounting, social auditing, objectives and standards, etc.
- **8. Disclosure in Financial Reporting:** Meaning, importance, problems of disclosure, what should be disclosed, form and arrangement of financial statements, international harmonization of accounting and reporting, etc.
- **9. Human Resource Measurement:** Human resource accounting, needs, meaning, objective, significance of HRA, factors to develop HRA, etc.
- **10. Inflation Accounting. (Accounting for Price level Changes.) :** Meaning of Accounting for price level changes- Advantages and Disadvantages of inflation accounting, Approaches to inflation accounting-Current Purchasing Power Accounting(CPPA)- Current Cost Accounting(CCA)- Specific and General Price Level Accounting(SGPLA)- Periodic Revaluation of fixed Assets along with the adoption of LIFO method of inventory, CCA- Important Characteristics of CCA, Advantages of CCA, Limitations of CCA, Limitation of Historical Accounting, International Accounting Standard 15(Information Reflecting the Effect of Changing Prices)

Text Books:

- 1. Accounting Theory, Latest edition Eldon S. Hendriksen. Reference Books:
- 2. Accounting Standards in Bangladesh
- 3. Accounting Theory (An Introduction), Latest edition L S Porwal

Course Code: BUS-4137	Credits:03	Semester: 7 th	Year: 4 th

Course Title: Advanced Auditing

Rationale: This course has been designed to focus contemporary auditing aims to provide the principles and practices of auditing standards and assurance.

Course Objectives: The objectives of this course are:

- 1. To provide an understanding of the contemporary auditing and auditing standards and assurance as accepted in Bangladesh.
- 2. To understand the techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information.
- 3. To develop idea about ethical and legal aspects and consideration regarding audit.

Intended Learning Outcomes (ILOs):

On successful completion of this course, students will be able to:

- **ILO-1:** Articulate knowledge of fundamental audit concepts.
- **ILO-2:** Describe, in general terms the processes involved in auditing and other assurance services.
- ILO-3: Apply critical thinking skill and solve auditing problems through the use of case studies.
- **ILO-4**: Explain the legal framework under which Bangladeshi Company audit are conducted and apply the professional code of conduct.
- **ILO-5**: Prepare audit report.

Course Contents:

Part - B

- 1. **Auditing:** Definition, Objects and advantages, Errors and Frauds- Conduct of Audit, Various classes of audit- Internal check- Internal Audit and Internal Control- Audit testing. Audit Program and Statistical sampling technique.
- 2. **Vouching:** Vouching of cash and Trading Transactions.
- 3. **Verification:** Verification and Valuation of Assets and Liability.
- 4. **Reserves:** Meaning-General Reserve-Specific Reserve or Provision-Difference between General Reserve and Specific Reserve-Sinking Fund-Capital Reserve-Duties of an Auditor in connection with the Capital Reserve-Secret Reserve-Definition-How secret Reserve is Created-Objects of Creating Secret Reserve-Duties of an Auditor in connection with the Secret Reserve.
- 5. **Appointment of Auditors:** Appointment- Remuneration and Removal of Auditors- The Qualifications- Rights, Duties, and Liabilities of an Auditors under the Company Act and other Statutes- Auditors' liabilities to third parties- Unlawful acts of clients' Leading Cases.

Part – B

- Ascertainment of Profit: Divisible Profit and Dividends- Capital Profit- Leading Cases: The Audit of Limited Companies- Legal and Accounting Standards requirements, Investigation under the Companies Act.
- 7. **Specialized Audit:** Audit of Banks Insurance Companies- State Corporations- Co-Operative Societies- Educational Institutions and Local Authorities- Audit under EDI systems.

- 8. **Government Audit:** Legal framework and Practices- Pre and Post Audit Functions of Director General of Audit.
- 9. **Accounting Profession in Bangladesh:** Rules and Regulations Governing the Profession Institutes of Chartered Accountants of Bangladesh and England and Wales, AICFA Professional Ethics. Auditors Independence Financial and Accounting Responsibilities of Directors.
- 10. Auditing Guidelines: Issued by the ICAB and IFAC.
- 11. **Auditors Report and Certificates:** Concept of Truth and Fairness, Concept of Materiality and Going Concern Concept, Qualifications in Auditors Report.

Basic Texts:

1. B.N. Tandon- Auditing.

Reference Books:

- 2. Contemporary Auditing-Dr. MunjorMorshed Mahmud and others.
- 3. Kamal Gupta- Contemporary Auditing.
- 4. Publication of ICAB and IFAC.
- 5. Spicer and Peglar- Practical Auditing.
- 6. Chakrabotry and Bhattacharya- Practical Approach to Auditing.

Course Code: BUS-4138	Credits: 03	Semester: 7 th	Year: 4 th
Course Title: Corporate Taxation			

Rationale: The course has been designed to formulate tax policy and determination of a tax for corporate organization.

Course Objectives: The objectives of this course are to:

- 1. Provide knowledge on the systems approach to tax planning;
- 2. Determine the tax liability of an organization

Intended Learning Outcomes (ILOs):

After successful completion of this course, the students will be able to:

- 1. Formulate corporate tax policy.
- 2. Prepare the tax return

Course Contents:

Part - A

- 1. **Tax Planning:** Definition, principles-advantages-disadvantages-methods of tax planning.
- 2. **Administration and Tribunal :** Various income tax authorities, Appointment of income tax authorities, NBR and its functions, subordination and control of income tax authorities, taxes appellate tribunal and alternate dispute resolution (ADR)
- 3. **Heads of Income:** Under section 20.
- 4. Assessment of Partnership
- 5. Assessment of Corporation

Part - B

- 6. **Customs Duty and others taxes:** The concept customs duty, customs procedure, customs authorities in Bangladesh, prohibited goods, goods dutiable, travel tax rates and exemptions, baggage rules and narcotics duty etc.
- 7. Assessment of Insurance Company
- 8. Value Added Tax (VAT) system in Bangladesh: Introduction, VAT authorities & organization, statutory definitions as per VAT Act 1991, evaluation and economic rationality of VAT, imposition of VAT, Application of tax rate, tax exemptions, turnover tax, supplementary duty, VAT at trade level, VAT registration, Input tax credit mechanism, determination of value cost for calculation of VAT, method and time of payment, books and documents required to be maintained, submission of VAT return, VAT deduction and collection at source, return & duty drawback etc.
- **9. Penalty and appeal:** Penalty provisions for noncompliance with different laws of income tax ground for appeal. Procedures form and limitations of appeal-appeal to the appellate tribunal- reference and decision of the high court division,-appeal to the appellate division.

Text Book:

- 1. Taxation in Bangladesh: Theory and Practice by Dr. Monjur Morshed Mahmud and others
- 2. Bangladesh Income Tax: theory & Practice by Nikhil Chandra Shil& others

References:

- 1. The Income Tax Ordinance 1984 and the Income Tax Rules 1984 (updated).
- 2. The Value Added Tax Act and Rules 1991.
- 3. The Finance Acts/Ordinances.

	Course Code: BUS-4139	Credits:03	Semester:7 th	Year: 4 th
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Course Title: Advanced Management Accounting

Rationale: The course provide the students with an in-depth knowledge of advanced approaches of management accounting to enable them to apply different methods and techniques to assists management for taking appropriate decisions.

Course Objectives: This course has been designed:

- 1. To understand the concept of traditional and contemporary management accounting practices.
- 2. To identify how accounting data can be interpreted and used by management in planning and controlling business activities.
- 3. To develop techniques and skill for analysis and making good reports which support for decision-making.
- 4. To be able to analyze and interpret cost information and present this information in a form that is usable by management.

Intended Learning Outcomes (ILOs):

On successful completion of this course, students will be able to:

- **ILO-1:** Articulate knowledge of fundamental management accounting concept.
- **ILO-2:** Understand the idea that management accounting exists within any firm primarily to facilitate the development and implementation of business policy.
- **ILO-3:** Understand the process of strategy formulation, communication, implementation and control.
- **ILO-4:** Evaluate the role of advanced management accounting techniques in decision making process.
- **ILO-5:** Differentiate between traditional and modern management accounting techniques.
- **ILO-6**: Apply management accounting techniques as a tool for controlling cost.

Course Contents:

Part - A

- 1. **Relevant Costs for Decision Making:** Cost concepts for decision making: Identifying relevant costs and benefits, Different cost for different purpose; Sunk costs are not relevant costs; Future costs that do not differ are not relevant costs; The make or buy decision: Strategic aspects of the make or buy decision, The matter of opportunity cost; Special orders; Joint product costs & the contribution approach: The pitfalls of allocation
- 2. **Investment appraisal techniques/Capital Budgeting:** The investment decision making process, the Payback period, advantages and disadvantages of pay back, the accounting rate of return(ARR),advantages and disadvantages of ARR, the NPV, advantages and disadvantages of NPV, discounted Pay back, IRR, NPV vs. IRR.
- **3. Segment Reporting, Profitability Analysis and Decentralization:** Decentralization in Organization; Segment reporting and profitability analysis; Hindrances to proper cost assignment; Rate of return for measuring managerial performance; Controlling the rate of return; Residual income another measure of performance; Exercise.
- **4. Variable Costing A Tool for Management:** Overview of absorption and variable costing; Income comparison of absorption and variable costing; Extended comparison of income data; Effect of changes in production on net income; Choosing a costing method; Impact of JIT inventory methods; Exercise.

Part - B

- **5. Standard Costs and the Balance Scorecard:** Standard costs management by exception; Setting standard costs; Setting direct materials standards; Setting direct labour standards; Setting variable manufacturing overhead standards; A comprehensive review problem on direct material, direct labour and variable manufacturing overhead variances; Balance scorecard and its measures; Exercise.
- **6. Economic Order Quantity (EOQ) and the Reorder Point:** Costs associated with inventory; Computing the EOQ: The tabular approach; The formula approach; JIT and EOQ; Production lot size: Production lot size and the theory of constrains; Reorder point and safety stock: Constant usage during the lead time; Variable usage during the lead time; Exercise.
- 7. Transfer pricing and Throughput Accounting
- **8.** Cash Flow Analysis: The main sources and uses of cash; Preparing a cash flow statement; Pro-forma of cash flow statement; Importance and usefulness of cash flow statement; Difference between funds flow statement and cash flow statement; Revised accounting standard cash flow statement; Exercise.

Text Books:

- 1. **Managerial Accounting (Latest edition)** Garrison and Noreen.
- 2. Cost Accounting A Managerial Emphasis (Latest edition) Horngren, Foster and Datar.

Reference Books:

- 3. **Introduction to Management Accounting (Latest Edition)** Horngren, Sundem, Stratton
- 4. **Practice in Management Accounting (Latest Edition)-** Monilal Das
- 5. Cost and Management Accounting-M N Arora.

Major in Finance and Banking (F&B)

Course Code: BUS-3247 | Credits:03 | Semester: 6th | Year: 3rd

Course Title: Financial Markets and Institutions

Rationale: The course has been designed to enable to understand the theory and practice of financial markets and institutions.

Objectives: The objectives of the course are:

- 1. To provide an overview of the role of financial markets and institutions in the economy.
- 2. To examine the basic issues related to the operations of financial markets and institutions
- 3. To present the main characteristics of financial markets and instruments.
- 4. To develop the analytical skills in the field of finance.

Intended Learning Outcomes(ILOs): At the end of this course, students will be able to:

ILO1:Know the role of financial institutions in the economy

.ILO2: Identify different areas of Financial Markets, Financial assets and Financial institutions.

ILO3: Understand from a risk perspective in the theory and practice of financial markets and institutions

ILO4:Demonsrate the analytical skills in the field of finance

Course Contents:

Part - A

- 1. Functions and Roles of the Financial System in the Global Economy: Introduction to the financial system, the global economy and the financial system, flows within the global economic system, Types of market, The financial markets and the financial system: channel for savings and investment, Economic functions performed by the global financial system and the financial market. Types of financial market.
- 2. **Financial assets, Money, Financial Transactions, and Financial Institutions:** Creations of financial assets, characteristics of financial assets, different types of financial assets. How financial assets are created, what is money, functions of money, the evolution of financial transactions, classification of financial institution, disintermediation.
- 3. **Interest Rates and the Prices of financial Assets:** Interest rates and the price of credit, functions of the rate of interest in the economy, the classical theory of interest rates, the equilibrium rate of interest in the classical theory of interest, the loan able funds theory of interest, the equilibrium rate of interest in the loan able funds theory, measures of the rate of return, or yield, on a loan, security, or other financial assets.
- 4. **Inflation and deflation, Yield Curves, and Duration: Impact on Interest Rates and Asset Prices:** Inflation and interest rates, the correlation between inflation and interest rates, nominal and real interest rates, the fisher effect. The maturity of a loan, the yield curve and the term structure of interest rates, types of yield curve.

Part - B

- 5. Introduction to the Money Market and the Roles Played by Governments and security Dealers: introduction, characteristics of the money market, need for a money market, borrowers and lenders in the money market, types of investment risk that investors face, the goals and instruments of the money market, Eurocurrency deposits in international banks, bankers' acceptances, and commercial paper.
- 6. **The Capital market:** Characteristics of capital market, capital market securities, and organized security exchange: DSE & CSE, OTC, Third &fourth market, Mutual funds, Insurance companies, investment banks, and other financial firms.
- 7. **Business Borrowing:** Corporate Bonds, asset-backed securities, bank loans, and other

forms of debt: introduction, factors affecting business activity in the money and capital market, characteristics of corporate notes and bonds, asset-backed securities issued by corporations, corporate debt, commercial mortgages.

8. **Major financial institutions in Bangladesh, Securities and Exchange Commission:** Ordinance, issuance of capital, registration and regulations of stock exchanges, prohibitions and restrictions, enquiries, penalties order and appeals, miscellaneous &review of chapters for final examinations.

Text Book:

1. Peter s. rose, Milton H. Marquis-Money and capital market (Financial Institutions and Instruments in a Global Marketplace).

Reference Books:

- 2. Jeff Madura- Financial Markets and Institutions.
- 3. F. J. Fabozzi, F. Modigliani, F.J. Jones and M.G. Ferri- Foundations of Financial Markets & Institution.

Course Code: BUS-3248 Credits:03 Ser	nester: 6 th Year: 3 rd
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Course Title: Credit Management

Rationale: This course is designed to help understand about the credit and loan, how to manage credit & loan, process of issuing, monitoring and collecting loan, pricing of loan, different risk exposure to loan, factors affecting loan decision. It also includes ALM, Money Laundering and Basel-II.

Objectives: The objectives of this course are to:

CourseLearningOutcomes: After completion of this course students will be able to:

ILO1: analyze the loan proposal

ILO 2: use different types of tools for selecting loan proposal

ILO 3: pricing business loans

Course Contents:

Part - A

- **1. Introduction to Credit Management:** what is credit? Types of credit facilities, principles of sound lending, modern concept of lending principles, different stages of credit operation.
- 2. Concepts and Classifications of Loan and Investments: introduction, what is meant by loan?, loan vs. investment, Characteristics of bank loan, Functions of bank loans, classification of bank loan, important of bank loan, sources of credit information, characteristics of business who usually get loan, examples of acceptable and unacceptable loan request of commercial bank.
- **3. LoanPolicy and Administration:** introduction, bank loan policy, what is bank loan policy? Structure of loan administration, steps in loan operation, credit analysis, documentation of bank loans, loan supervision activities, frequently used security in bank loan, guidelines for bank loan for Bangladesh
- 4. **Good Loans vs. Problem Loans detailing:** introduction, what is problem loan?, good loan vs. problem loan, review and identification of problem loans, indicators of problem loans, causes of problem loans, handling of problem loans, consideration for loan review, loan grading, loan sales, credit derivatives.
- 5. **Credit Risk Management:** Credit risk, Default risk, Goal of credit risk management Steps for controlling credit risk, Appraisal and other records, Renewals, reviews and branch visits.

Part - B

- 6. Asset-Liability Management: Determining and Measuring Interest Rates and Controlling a Bank's Interest Sensitive Gap
- 7. **Asset-Liability Management and Interest Rate Strategy:**Introduction, Asset-Liability Management Strategies, Forces Determining Interest Rates, The Measurement of Interest Rates, The Components of Interest Rates, Bankers' response to Interest Rate Risk, Interest-Sensitive Gap Management, Mathematical Problems
- 8. Asset-Liability Management: The Concept of Duration and Managing a Bank's Duration Gap:Introduction, The Concept of Duration, Using Duration to Hedge Against Interest Rate Risk, The Limitations of Duration Gap Management, Mathematical Problems
- 9. **Pricing Business Loans:** Introduction, The Cost-Plus Loan Pricing Method, The Price

- Leadership Model, Below-Prime Market Pricing (The Makeup Model), Loans Bearing Maximum Interest Rates (Caps), Customer Profitability Analysis.
- 10. **Basel Accord II:** Rationale behind Enactment of Basel Accord II, Basel Accord II Overview, Weaknesses of Basel Accord II, Comparison between Basel Accord I & II, Nature of Application of Basel Accord, Crises to Overcome in the Developing Countries, Application of Basel Accord II in Bangladesh.
- **11. Money Laundering:** Introduction, What is Money Laundering, Why Money Laundering is done, Why we must combat Money Laundering, Stages of Money Laundering, Vulnerability of the Financial System to Money Laundering, How Financial Institutions Can Combat Money Laundering, International Anti-Money Laundering Initiatives, The Offence of Money Laundering, Penalties for Money Laundering, etc.

Texts:

- 1. Bank Management: A Fund Emphasis Dr. A R Khan
- 2. Commercial Bank Management Peter S. Rose

Recommended Books:

3. Credit Operation and Risk Management in Commercial Banks – M. A. Matin

Course Code: BUS-3249 | Credits:03 | Semester: 6th | Year: 3rd

Course Title: Investment Theory

Rationale: In this course students are introduced to concepts and tools that enable them to think critically about investment.

Objectives: The purposes of this course are:

- 1. To acquaint the students with the basic investment arena
- 2. To analyze financial statement from investors' view point
- 3. To explore different types of valuation model
- 4. To introduce different types portfolio theory
- 5. To know how to construct and manage portfolio

Intended Learning Outcomes(ILOs): At the end of this course, students will be able to:

ILO1:identifyinvestment avenues

ILO2: analyze economic condition

ILO3: pricing different types of investment instruments

ILO4: select the best alternatives

ILO5: construct and manage portfolio

Course Contents

Part - A

- 1. **The Investment Environment:** Real Assets versus Financial Assets; Financial Markets and the Economy; Clients of the Financial System; the Environmental Responds to Clientele Demands; Markets and Market Structure; Ongoing Trends.
- 2. **The Investment Setting:** Markets and Instruments; How securities are Traded, Mutual Funds and other Investment Companies; History of Interest Rates and Risk Premiums.
- 3. **Economy and Industry Analysis:** The Global Economy; the Domestic Macro Economy; Government Policies; Business Cycles; Industry Analysis.
- 4. **Equity Valuation Models:** Balance Sheet Valuation Methods; Intrinsic Value versus Market Price; Dividend Discount Models; Price-Earnings Ratio; the Free Cash Flow Approach.
- 5. **Financial Statement Analysis:** Return on Equity; Ratio Analysis; Economic Value Added; Comparability Problems.

Part - B

- 6. Bond Prices and Yields: Bond Characteristics, Bond Pricing, Bond Yields.
- 7. The Term Structure of Interest Rates
- 8. **Managing Bond Portfolios:** Interest Rate Sensitivity, Duration, and Interest Immunization.
- 9. **Portfolio Theory:** Risk and Risk Aversion; Capital Allocation between the Risky Assets and Risk-Free Assets; Optimal Risky Portfolios
- 10. **Equilibrium in Capital Markets:** The Capital Asset Pricing Model; Single-Index Model; Arbitrage Pricing Theory; Market Efficiency.
- 11. **Portfolio Performance Evaluation:** The Jensen Index, The Sharpe Index, The Treynor Index, Other performance evaluation methods.

Text Book:

1. William F. Sharpe, Gordon J. Alexander and Jeffrey V. Bailey, Investments, Prentice Hall

Other References:

2. ZvBodie, Alex Kane and Alan J. Marcus, Investments, 5th edition, McGraw Hill Irwin

3.	RB Hard	Frank court B	Reilly & race& Co.,	Keith 5th edi	Brown, ition (HO	Investmen G4521.R362	t Analysis	and	Portfolio	Management,
Ourc	e Co	do: RII	S_A1A7	Cred	lite:03	Semes	ter: 7 th		Year: 4 ^t	h

Course Title: Islamic Banking and Finance

Rationale: The course has been designed to focus on the aspects of Islamic banking and finance as an alternative system of financial intermediation.

Objectives: The objectives of this course are to:

- 1. Explain the origins and the most important principles and concepts of Islamic Banking & Finance
- 2. Introduce different types of Deposit products of Islamic banking
- 3. Analyze Islamic Modes of Investment
- 4. Apply of insurance in Islamic framework
- 5. Make comparative study between Islamic banking and conventional banking

Intended Learning Outcomes(ILOs): At the end of this course, students will be able to:

- **ILO 1:**Know the origins of the Islamic Banking and Finance;
- **ILO 2:** Develop an appropriate level of understanding of the main principles of Islamic banking and finance
- **ILO 3:**Be able to assess the nature and scope of the Islamic finance industry in relation to its conventional counterpart;
- **ILO 4:** Acquire essential knowledge about the key Islamic financial contracts, as used by the industry;

ILO 5:Understand the modes of Islamic investment and Takaful insurance

Course Contents:

Part - A

- 1. **Foundation and Evolution of Islamic Banking and Financial Institutions:** Perspective of Islamic Bank, Attitude of Islam Towards Interest, Riba and Interest, Islamic Motives to or Rational for prohibition of Riba, Arguments of elimination of Riba, Islamic Attitudes Towards profit, Legal forms of Islamic business enterprise, The First Attempt, The Second Attempt: The MitGhamr Experience of Islamic Bank, Complete islamization efforts of banking at national level: Iran and Pakistan, Islamic Banking in Bangladesh.
- 2. Islamic Banking Concept, Basic Features and Objectives: What is Islamic Banking? Theoretical Basis of the concept of Islamic Banking, evaluation of the concept of Islamic Banking: initial two-tire model, distinguishing features of Islamic Banking systems compared to conventional system, objective of Islamic Banking, Islamic Banking and promotion of productive activities, investment decision model, conventional and Islamic banking, dimensions of productive activity promotion by Islamic banks, efficient allocation of resources and Islamic Banking, distributive justice under Islamic Banking, economic stability and Islamic Banking.
- 3. **Mobilization of deposits:** Introduction, Al-Wadiyah, General Mudarabah Accounts, Term Mudharabah Account, Special Mudharabah Account, Special Term Mudharabah Account.
- 4. **Islamic Modes of Investment:** Introduction, Bai-Murabaha: its types, important features, steps, its application and economic analysis, Musharaka: its meaning and types, application, steps and economic analysis. Mudaraba: its definition and types, rules, steps and economic analysis. Bai-Salam: its definition and types, rules, steps and economic analysis, Istisna'a Sale: its definition and types, rules, steps and economic analysis, Qardal-Hasana, bai-muajjal: meaning and definition,important features and feasibility study, Ijara:itsdefinition,features and classification, Hire-purchase under ShirkatulMelk.
- 5. Comparative Feature of Conventional and Islamic Modes of Financing: Modes of

advances conventional banks, modes of investment financing under Islamic banks, financing modes of conventional banks vs. investment modes of Islamic banks.

Part - B

- 6. **Issues and problems of Islamic banking:** An overview in the review of problems, issues and problems in the implementation of an interest free banking, issue related to macro operation of Islamic banking system, Valuation of banks assets, credit creation and monetary policy, lack of capital market and financial instruments, issue relating micro operation of Islamic banks, problems of Islamic banks operating under conventional banking system, constraints faced by Islamic banks in Bangladesh, future policy direction, conclusion.
- 7. **ShariahCouncil:**Definition, origin of concept of shariah council or religious board, functions of the higher religious board of IAIB, shariah council of Islamic Bank Bangladesh Ltd., need for shariah advisory board, powers and functions of shariah council in Pakistan, powers and functions of shariah council in Iran.
- **8. Islamic Insurance** (**Takaful**):Insurance its meaning and principle, importance of insurance in Islamic framework, modes operandi of Islamic insurance company, historical perspective of conventional and Islamic insurance, distinguishing features between conventional and Islamic insurance, Types of policies: general policy, life insurance policy, investment of premium under Islamic insurance
- 9. **Central Banking in Islamic Framework:** Objectives of monetary policy in Islam stability in the value of money economic growth and employment distributive justice functions of the central bank:sources of monetary expansion, instruments of monetary policy an Islamic framework, financial assistance by the central bank, Islamic banks' regulation and supervision inspection of Islamic banks.
- **10. Rules and Regulations Issued by Bangladesh Bank for Islamic Banking:** Criteria for setting up full-fledged Islamic Bank Terms & conditions for the conventional Banks to obtain License for opening Islamic Banking Branch(es) Conversion of a Conventional Bank to an Islamic Bank, Responsibility for Shariah Compliance Fit and proper criteria for selection of Members of Shariah Supervisory Committee

Basic Text:

1. TEXT BOOK ON ISLAMIC BANKING, Chief Editor M. Kabir Hassan, Ph.D.(Islamic Economic Research Bureau), 2017

Reference Book:

- 2. Introduction to Islamic banking and finance; Brian Kettell; John Wiley & Sons Ltd., 2011, ISBN 978-0-470-97804-7
- 3. Introduction to Islamic Banking and Finance: Principles and Practice; M. KabirHasan, Rasem N. Kayed, and Umar A. Oseni,

Course Code: BUS-4148	Credits:03	Semester:7 th	Year: 4 th			
Course Title: Corporate Finance						

Rationale: This course has been designed to equip students with the tools and techniques needed for making corporate financial decisions.

Objectives: The purposes of this course are:

- 1. To acquaint the students with the basic tools and concepts of corporate finance
- 2. To analyze capital investment decisions
- 3. To explore different types of dividends and other payouts
- 4. To deal with corporation's return and risk
- 5. To know about short-term finance.

Intended Learning Outcomes(ILOs): At the end of this course, students will be able to:

ILO1: understand corporate financial environment

ILO2:make Capital Investment Decisions

ILO3: analyze Return and Risk of corporations

ILO4:apply Dividends Policies

ILO5:manage Short-Term Finance

Course Contents:

Part - A

- 1. **Introduction to Corporate Finance:** What Is Corporate Finance? The Balance Sheet Model of the Firm, The Financial Manager, The Corporate Firm, The Sole Proprietorship, The Partnership, The Corporation, A Corporation by Another Name, The Importance of Cash, Flows, The Goal of Financial Management, Possible Goals, The Goal of Financial Management, A More General Goal, The Agency Problem and Control of the Corporation, Agency Relationships, Management Goals, Do Managers Act in the Stockholders' Interests?, Stakeholders
- 2. **Financial Statements and Cash Flow:** The Balance Sheet: Liquidity, Debt versus Equity, Value versus Cost, The Income Statement: Generally Accepted Accounting Principles, Noncash Items, Time and Costs, Taxes: Corporate Tax Rates, Average versus Marginal Tax Rates, Net Working Capital, Financial Cash Flow, The Accounting Statement of Cash Flows: Cash Flow from Operating Activities, Cash Flow from Investing Activities, Cash Flow from Financing Activities, Cash Flow Management, Summary and Conclusions, Excel Master, Mini Case: Cash Flows.
- 3. **Financial Statements Analysis and Financial Models:** Financial Statements Analysis: Standardizing Statements, Common-Size Balance Sheets, Common-Size Income Statements, Ratio Analysis: Short-Term Solvency or Liquidity Measures, Long-Term Solvency Measures, Asset Management or Turnover Measures, Profitability Measures, Market Value Measures, The DuPont Identity: A Closer Look at ROE, Problems with Financial Statement Analysis, Financial Models: A Simple Financial Planning Model, The Percentage of Sales Approach, External Financing and Growth: EFN and Growth, Financial Policy and Growth, A Note about Sustainable Growth Rate Calculations, Some Caveats Regarding Financial: Planning Models, Summary and Conclusions, Excel Master, Mini Case.
- 4. **Making Capital Investment Decisions:** Incremental Cash Flows: The Key to Capital Budgeting, Cash Flows—Not Accounting Income, Sunk Costs, Opportunity Costs, Side Effects, Allocated Costs, The Baldwin Company: An Example, An Analysis of the Project, Which Set of Books? A Note about Net Working Capital, A Note about Depreciation, Interest Expense, Inflation and Capital Budgeting: Interest Rates and Inflation, Cash Flow

- and Inflation, Discounting: Nominal or Real?, Alternative Definitions of Operating Cash Flow: The Top-Down Approach, The Bottom-Up Approach, The Tax Shield Approach, Conclusion, Some Special Cases of Discounted Cash Flow Analysis: Evaluating Cost-Cutting Proposals, Setting the Bid Price, Investments of Unequal Lives: The Equivalent Annual Cost Method, Summary and Conclusions, Excel Master, Mini Cases.
- 5. **Risk Analysis, Real Options, and Capital Budgeting:** Sensitivity Analysis, Scenario Analysis and Break-Even Analysis: Sensitivity Analysis and Scenario Analysis, Break-Even Analysis, Monte Carlo Simulation: Step 1: Specify the Basic Model, Step 2: Specify a Distribution for Each Variable in the Model, Step 3: The Computer Draws One Outcome, Step 4: Repeat the Procedure, Step 5: Calculate NPV, Real Options: The Option to Expand, The Option to Abandon, Timing Options, Decision Trees, Summary and Conclusions, Excel Master, Mini Case.

Part - B

- 6. Return and Risk: The Capital Asset Pricing Model (CAPM): Individual Securities, Expected Return, Variance, and Covariance: Expected Return and Variance, Covariance and Correlation, The Return and Risk for Portfolios: The Expected Return on a Portfolio, Variance and Standard Deviation of a Portfolio, The Efficient Set for Two Assets, The Efficient Set for Many Securities: Variance and Standard Deviation in a Portfolio of Many Assets, Diversification: The Anticipated and Unanticipated Components of News, Risk: Systematic and Unsystematic, The Essence of Diversification, Riskless Borrowing and Lending: The Optimal Portfolio, Market Equilibrium: Definition of the Market Equilibrium Portfolio, Definition of Risk When Investors Hold the Market Portfolio, The Formula for Beta, A Test. Relationship between Risk and Expected Return (CAPM): Expected Return on Market, Expected Return on Individual Security, Summary and Conclusions, Excel Master, Mini Case.
- 7. An Alternative View of Risk and Return: The Arbitrage Pricing Theory: Introduction, Systematic Risk and Betas, Portfolios and Factor Models: Portfolios and Diversification, Betas, Arbitrage, and Expected Returns: The Linear Relationship, The Market Portfolio and the Single Factor, The Capital Asset Pricing Model and the Arbitrage Pricing Theory: Differences in Pedagogy, Differences in Application, Empirical Approaches to Asset Pricing: Empirical Models, Style Portfolios, Summary and Conclusions, Excel Master, Mini Case.
- 8. Capital Structure: Basic Concepts, The Capital Structure Question and the Pie Theory, Maximizing Firm Value versus Maximizing Stockholder Interests, Financial Leverage and Firm Value: An Example: Leverage and Returns to Shareholders, The Choice between Debt and Equity, A Key Assumption, Modigliani and Miller: Proposition II (No Taxes). Risk to Equity holders Rises with Leverage, Proposition II: Required Return to Equity holders Rises with Leverage, MM: An Interpretation, Taxes: The Basic Insight, Present Value of the Tax Shield, Value of the Levered Firm, Expected Return and Leverage under Corporate Taxes, The Weighted Average Cost of Capital, R_{WACC}, and Corporate Taxes, Stock Price and Leverage under Corporate Taxes, Summary and Conclusions, Mini Case.
- 9. **Dividends and Other Payouts:** Different Types of Payouts, Standard Method of Cash Dividend Payment, The Benchmark Case: An Illustration of the Irrelevance of Dividend Policy, Current Policy: Dividends Set Equal to Cash Flow, Alternative Policy: Initial

Dividend Is Greater Than Cash Flow, The Indifference Proposition, Homemade Dividends, A Test, Dividends and Investment Policy, Repurchase of Stock, Dividend versus Repurchase: Conceptual Example, Dividends versus Repurchases: Real-World Considerations, Personal Taxes, Dividends, and Stock Repurchases, Firms without Sufficient Cash to Pay a Dividend, Firms with Sufficient Cash to Pay a Dividend, Summary of Personal Taxes, Real-World Factors Favoring a High-Dividend Policy, Desire for Current Income, Behavioral Finance, Agency Costs, Information Content of Dividends and Dividend Signaling, The Clientele Effect: A Resolution of Real-World Factors?, What We Know and Do Not Know about Dividend Policy, Corporate Dividends Are Substantial, Fewer Companies Pay Dividends, Corporations Smooth Dividends, Some Survey Evidence about Dividends, Putting It All Together, Stock Dividends and Stock Splits, Some Details about Stock Splits and Stock Dividends, Value of Stock Splits and Stock Dividends, Reverse Splits, Summary and Conclusions, Mini Case.

10. **Short-Term Finance and Planning:** Tracing Cash and Net Working Capital, The Operating Cycle and the Cash Cycle, Defining the Operating and Cash Cycles, The Operating Cycle and the Firm's Organization Chart, Calculating the Operating and Cash Cycles, Interpreting the Cash Cycle, A Look at Operating and Cash Cycles, Some Aspects of Short-Term Financial Policy, The Size of the Firm's Investment in Current Assets, Alternative Financing Policies for Current Assets, Which Is Best?, Cash Budgeting, Cash Outflow, The Cash Balance, The Short-Term Financial Plan, Unsecured Loans, Secured Loans, Other Sources, Summary and Conclusions, Excel Master, Mini Case.

Basic Text:

1. Fundamentals of Corporate Finance: A. Ross; Randolph W. WesterField&Bradfor D. Jordan.

Reference Book:

- 2. Principles of Corporate Finance: Richard A. Brealey and Stewart C Myers
- 3. Khan and Jain, Financial Management, 5th Edition

Course Code: BUS-4149	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Central Banking

Rationale of the Course: This course studies the purpose and the functions of central banks and monetary policies and how they have evolved over time. Students are introduced to the tools of monetary policy and to the rules that central banks follow, with special attention to inflation targets. At the end of the course students know the effects of the main policy tools and understand how central banks affect the financial system and the economy more generally and the role they have played in the recent financial crisis.

Course Objectives:

- 1. To nurture and educate central bankers of the future, enhancing their expertise in maintaining monetary and financial stability
- 2. To apply state of the art theories and management practices to complex banking issues.
- 3. To reviews the functions of modern central banks.
- 4. To familiar with modern central bank mandates,
- 5. discusses how central banks might prepare themselves to meet future challenges
- 6. To teach students to apply critical and analytical methods, to evaluate central bank models, tools and strategies in a variety of contexts.
- 7. reviews the major forces that will likely shape the economic and financial landscape that central banks will be operating in, in the near future

Intended Learning Outcomes:

- **ILO-1: To** analyzes and describes the long-term and short-term social goals of central bank policy makers.
- **ILO-2:** To read central bank policy documents and evaluate the immediate impacts of central bank policy changes on financial markets
- **ILO-3:** Reviews the theoretical foundations of monetary policy, the policy that a central bank uses in regulating monetary conditions in the economy in order to achieve monetary stability.
- **ILO-4**: Focuses on financial stability, another key central banking mandate
- **ILO-5:** Examines various tools that central banks might use to identify and monitor risks to financial stability.
- **ILO-6** How the intensification of globalization might pose challenges to central banking in the future.

Part-A

- 1. Central Banking History: Historical roles and functions of central banks, various central banking roles and functions, money and its relation to central banking. Key commonalities and differences of modern central banks.
- 2. Modern Central Banking Roles and Functions: Various roles and functions of modern central banks, money creation process. The use of monetary policy to regulate monetary conditions in the economy. The role of central banks in payment systems oversight and provision, role of central banks as lenders of last resort. Role of central banks as bank supervisors.
- **3. Modern Central Banking Mandates:** Identify and distinguish different mandates of modern central banks. The monetary stability mandate. The financial stability mandate. The full employment mandate. The interlink ages among monetary, financial stability, and employment mandates in the short and long run.
- **4. Monetary Policy and Implementation:** Distinguish between the financial sector and the real sector. Money market. How central banks can influence conditions and interest rates in the money market. How changes in money market interest rates can affect long-term interest rates.
- 5. Monetary Policy Transmission Mechanism: how changes in interest rates can affect unemployment and inflation through households' behavior. How changes in interest rates can affect unemployment and inflation through firms' behavior. How changes in interest rates can affect unemployment and inflation through behavior of financial institutions. Why might there be uncertainty and time lags in the monetary policy transmission mechanism.

Part-B

- **6.** The Exchange Rate and Central Banking: How movements in the exchange rate can affect monetary stability, financial stability, and unemployment. Distinguish between a rigid peg, a free-float, and a managed float exchange rate regimes. Key theories that attempt to explain exchange rate determination. Factors that can affect the exchange rate. The way in which the central bank can influence the exchange rate.
- **7. Financial Stability Analytical Framework and Theoretical Foundation**: Financial stability. Why financial stability is important as a central banking mandate. How weaknesses in the balance sheets of households, firms, and the government could affect financial stability. The risks facing a financial institution. The risks facing a network of financial institutions. Why information asymmetry could lead to instability in financial markets.

- **8. Financial Stability Monitoring and Identifying Risks:** Key indicators that central banks use in monitoring risks in the macro economy that are threats to financial stability. Key indicators that central banks use in monitoring risks in the financial institutions system that are threats to financial stability. Key indicators that central banks use in monitoring risks in financial markets that are threats to financial stability
- **9. Future Challenges for Central Banking:** How the intensification of globalization might pose challenges to central banking in the future. How the recent evolution in financial activities might pose challenges to central banking in the future, Key features of financial reforms instituted after the 2007–2010 global financial crises.
- **10. Future Central Banking Strategy and Its Execution:** The concept of central banking strategy. What might have proven to be bad central banking strategies? How central banking strategies might have changed in the wake of the 2007–2010 global financial crises. How a central bank might better meet future challenges by improving its analytical capacity. How a central bank might better meet future challenges by improving its organizational capacity. How a central bank might better meet future challenges by improving its political capacity.

Reference text:

- 1. Central Banking: Theory and Practice in Sustaining Monetary and Financial Stability-THAMMARAK MOENJAK
- 2. The Economics of Central Banking By Livio Stracca

Major in Human Resource Management (HRM)

Course Title: Human Resource Planning		Course Code:BUS-3227	
Credits: 03	Semester: 6 th		Year: 3 rd

Rationale: This course has been designed to provide the knowledge needed to participate in the development and implementation of a strategic Human Resource Planning of an organization.

Course Objectives: The objectives of this course are:

- 1. To familiarize with various issues of human resource policy and planning
- 2. To know various strategies that are used by organizations in HR planning
- 3. To identify the components of policy and procedure that supports the HR planning process.

Intended Learning Outcomes (ILOs)

Upon successful completion of this course, students will be able to:

- **ILO 1:**Outline the steps involved in the development and implementation of HR planning
- **ILO 2:** Discuss the roles and responsibilities of Human Resources in the planning functions and on the success of an organization's strategy.
- **ILO 3:** Develop appropriate strategies to address the over and/or undersupply of critical human resources.
- **ILO 4:** Differentiate between short term and long term responses to the challenges of balancing human resource needs.
- **ILO 5:** Evaluate the effectiveness of an organization's Human Resources planning activities.

Course Contents

Part - A

- **1. Concepts of strategy and planning:** A need for strategic human resources management, Strategic types, The strategic planning process, Benefits of strategy formulation
- **2. Aligning HR with Strategy:** Strategic HRM and its theories, Linking HR processes to strategy, Strategic partnering, HR strategy differentiation, Characteristics of an effective HRM strategy
- **3. Environmental Influences on HRM:** Environmental scanning sources and methods, Methods of forecasting, Challenges in environmental scanning, Environmental factors, Stakeholders that influence HR strategy and practices
- **4. The HR Forecasting Process:** Forecasting activity categories, Environmental and organizational factors affecting HR forecasting, Determining net HR requirements

Part – B

- **5. Determining HR Demand:** Methods of forecasting, Qualitative forecasting techniques, HR budgets: Staffing table
- **6. Ascertaining HR Supply:** Skills and management inventories, HR supply and retention programs
- **7. Succession** Management: Importance of succession management, Succession management process, Employee role in succession management, Managing talent: The HR role
- **8. Downsizing and Restructuring:** The downsizing phenomenon, In placement and outplacement issues, The survivors of downsizing, Financial performance and downsizing, The "new deal" in employment and psychological contract

Text Book:

1. Belcourt, M., McBey, K., Strategic Human Resources Planning, 6th edition, Nelson Education Series, 2016.

Reference Book:

- 2. <u>Bottom Line Results from Strategic Human Resource Planning</u>, N. W. Green (auth.), Richard J. Niehaus, Karl F. Price (eds.), Springer US
- 3. <u>Human Resource Planning: Solutions to Key Business Issues Selected Articles</u>, Carol T. Schreiber (auth.), David M. Schweiger, Klaus Papenfuß (eds.), GablerVerlag

Course	Code	: BUS-322	8	Credits: 03	Semester: 6 th	Year: 3 rd	
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Course Title: Compensation Management

Rationale: This course has been designed to make the students familiar with the contemporary compensation management literatures and thereby uphold their understanding towards the process of managing compensation, structuring compensation system, strategic choices of compensation system, the issues governing compensation system, context of compensation practices, challenges of compensating key strategic employee groups, which will help them know better about how to plan ,implement, and evaluate compensation system as a professional.

Course Objectives: The objectives of this course are:

- 1. To develop an understanding about the basic compensation concepts and the context of compensation practices.
- 2. To familiar them with the incentives and benefits packages that will enhance the competitive capability of firms.
- 3. To equip students with the skills in formulating, administering and reviewing the compensation system properly.
- 4. To address the contemporary strategic compensation challenges.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- **ILO-1:** Understand compensation and compensation management and how it can be strategically used to attract and retain the best talents in the organization.
- **ILO-2**: Formulate, manage and control the compensation structure efficiently and effectively.
- **ILO-3**: Design the benefits and service programs that will ensure high employee satisfaction and productivity.
- **ILO-4**: Integrate and apply fundamental compensation issues into a variety of situations to Enjoy competitive advantages over rivals.

Course Contents:

Part - A

- 1. Strategic Compensation: A component of HR system: Exploring and defining compensation context, Define compensation, Classification of compensation, The influence of core job characteristics of intrinsic compensation & subsequent benefits to employers, A Historical perspective on Compensation: The road toward strategic compensation, Strategic VS tactical decisions regarding compensation, Competitive strategy choices and employee roles associated with competitive strategies How the compensation function fits into HR departments, The compensation department's main goals, stakeholder of the compensation system, compensation and social good.
- 2. **Incentive Pay:** Define incentive Pay, Assumptions of incentive pay, contrasting incentive pay with traditional pay, Classification of incentive Pay, Typical performance measures of Individual, group & companywide incentive plan, Conditions under which individual incentive plans are most effective, Classification of individual incentive pay, Pros and cons of individual incentive pay, Group incentive pay, Classification of GIP, Ways of allocating rewards in team-based pay system, Gain sharing plan: The Scanlon plan and the Rucker planImproshare, Pros and cons of group incentive plan, Companywide incentive plan, Designing incentive pay Programs.

- 3. **Traditional Bases for Pay:** Seniority & longevity pay, their distinction, Advantages & disadvantages of Seniority pay, Fitting Seniority pay with competitive strategy, Merit payElements of Merit pay, Performance appraisal & its types, Four activities to promote Non-discriminatory performance appraisal practices, Sources of performances appraisal information, Errors in performance appraisal Process, strengthening the link between pay and performance, possible limitations of merit pay programs.
- 4. **Person focused pay:** Define & distinguish between Person focused pay ,Pay for Knowledge, skill based pay ,Levels of Skills required by employees to perform the job, Reasons to adopt pay-for knowledge pay programs, Contrasting person focused pay with job based pay, Varieties of pay-for knowledge pay programs, Advantages & disadvantages of pay for knowledge pay programs.
- 5. **Benefits & services:** Define benefits & services, Causes of rapid expansion of benefits programs, Benefits administration, Critical issues in benefits planning, Costing Benefits, Flexible /Cafeteria benefits plan& its goal, three major groups participating in designing flexible Benefits plan, forms of Flexible /Cafeteria benefits plan. Components of discretionary benefits: protection programs- income protection program, health protection programs, paid-time off, and services- employee assistance programs, family assistance programs, flexible scheduling and leave, tuition reimbursement, transportation services, outplacement assistance, wellness programs

i. Part - B

- 6. **Building Internally Consistent Compensation Systems:** Define internally consistent compensation system, Job analysis, steps in job analysis process, Job analysis techniques, Job evaluation, Job evaluation process, Job evaluation techniques, point method of job evaluation, limitation of internally consistent compensation system,
- 7. **Building Market- Competitive Compensation Systems:** Define market competitive pay system, Compensation survey- preliminary consideration, Using published compensation data, Strategic consideration in compensation survey, integrating internal job structures with external market pay rates, Compensation policies and strategic mandates.
- 8. **Building Pay structures that Recognize Employee Contributions:** Constructing a pay structure, Designing merit pay systems, Designing sales incentive compensation plans, Designing pay –for knowledge programs, pay structures variations: broad banding, two-tier pay structures.
- 9. Contemporary Strategic Compensation Challenges: Compensating Executives and Flexible/ Contingent workforce: Contrasting executive pay with pay for non-executive employees, Principles of executive compensation: implications for competitive strategy, executive status, Executive compensation packages, Principles and processes for setting executive compensation, Who are contingent workforce, reasons for increased reliance on contingent workers, Pay and employee benefits for contingent workers, Flexible work schedules: flextime, compressed workweeks, and telecommuting, pay and employee benefits for flexible employees, Union reactions to contingent workers and flexible work schedules, Strategic issues and choices in using

contingent and flexible workers.

10. International pay Systems: Managing variations: the global guide, comparing pay systems, strategic market mindsets, expatriate pay.

Basic Text

1. Martocchio, J.J. (2011). Strategic Compensation: A Human Resource Management Approach, 6th Edition, Pearson Education

Reference Text Books:

- **2.** Henderson, R.I. (2012). Compensation Management in a Knowledge-Based World, 9th Edition, Pearson Education
- **3.** Milkovich, G.T. & Newman, J.M. (2008). Compensation, 9th edition, McGraw-Hill, Singapore
- **4.** Bangladesh Labor Law 2010.

Course Title: Industrial Relations Course Code: BUS-3229

Credits: 03 Semester: 6th Year: 3rd

Rationale: This course has been designed to familiarize the students with different issues and concepts of labor-management relations which are instrumental to ensure and sustain peaceful industrial relations.

Course Objectives: The objectives of this course are:

- 1. To identify the factors shaping industrial relations.
- 2. To help students understand different issues in trade unionism.
- 3. To explore the models of IR, causes and consequences of industrial conflict and method of settlement.
- 4. To examine the role of various actors of IR.
- 5. To know about ILO and International Labor Standards and their implications in effective industrial relations.

Intended Learning Outcomes (ILOs): At the end of this course, students should be able to:

- **ILO-1** Understand about industry, industrial work and industrial relations.
- **ILO-2** Develop skills for handling grievances and industrial conflict issues.
- ILO-3 Know the importance and functions of trade union
- **ILO-4** Recognize significance of Tri-partism, Social Dialogue and Industrial Democracy

Course Contents

Part - A

- **1. Introduction**: Definition and nature, factors influencing industrial relations, model of industrial relations, parties involved in industrial relations, objectives of industrial relations, importance of industrial relations, causes of poor industrial relations, emerging trends and issues in industrial relations.
- 2. **IndustryandIndustrialWork**:Natureofindustry,industrialwork and its characteristics, socio-economicconditionsof industrial workerorwage-earner,historyofworkingclassformation.
- 3. **Trade Unionism:** Concept, causes for joining trade union, types of union, participation of the rank and file workers in unionism, tradeunionstructure, tradeunionleadership, insiders, outsiders, opportunities in trade union leadership, trade union movement, May Day and its impact, problems of trade union movement in developing countries with special reference to Bangladesh, Worker's Association and CBA in EPZ.
- 4. **Industrial Conflict:** Causes of conflict, forms of conflict, consequences of conflict, manifestations of discontent and unrest-strikes, lock-outs, absenteeism and labor turnover.
- 5. **Settlement of Industrial Dispute:** Collective bargaining, theories of collective bargaining, pre-requisites for successful collectivebargaining, determination of CBA ,settlement of disputes through collective bargaining, conciliation, settlement of disputes through conciliation, arbitration, settlement through labor court, appealagainst decision of Labor Court, Appeal of EPZ Workers to EPZ Labor Tribunal.
- 6. **StateandIndustrialRelations:**NatureofState,TypesofState,FunctionalOrgansofState,ResponsibilityofStateinIndustrialRelationsRolesofStateandStatein terventionin IndustrialRelations

i. Part - B

7. **ILO and International Labor Standard:** Preamble of ILO Constitution, Organs of ILO, ILO Conventions Ratified by Bangladesh, Core International Labor Standards, Code of

Ethics.

- 8. **Tripartism, Social Dialogue and Industrial Democracy**: Inter-RelationsamongtheThreeParties;State, Employers, Employees,ElementsandPre-requisitesofIndustrialDemocracy, Integrative Negotiation through, Social Dialogue, factors influencing Industrial Democracy
- 9. **ComparativeIndustrialRelations:IndustrialRelationsPractices** inDevelopedandDevelopingCountries like USA, UK, Japan, Korea, and Malaysia and Lessons for Bangladesh.
- 10. IndustrialRelationsinBangladesh:

Laborpolicy, nature of employers and their associations:

workingclassformationinBangladesh,trendsintradeunionisminBangladesh,participation of maleandfemaleworkersintradeunion,collectivebargaining and industrial relations, unfair labor practices by employer and union, case analysis.

- 11. **Employee Grievances:** Introduction, Nature of Grievances, Approaches of Grievances, causes of Grievances, Effects of Grievances, Knowing the grievance, Processing of Grievances. Levels of Handling Grievances, Steps in Grievances Handling, Do's and Don'ts of Grievance Handling.
- 12. **Labor Court:** Nature, Performance of labor works in Bangladesh, Suggestions for ensuring effectiveness of Labor Court. **May Day and Its Impact:** Introduction, Background and Significance of May Day, Impact of May Day, Conditions of Industrial Workers in Bangladesh.

Text & Reference Books:

- 1. A.E.C. Hare-The First Principles of Industrial Relations.
- 2. Flanders-Collective Bargaining.
- 3. Flanders-Management and Unions.
- 4. V.L. Allen-The Sociology of Industrial Relations.
- 5. Richard Hyman-Industrial Relations.
- 6. The Labor Journal-Published from the Department of Labor, Government of the People's Republic of Bangladesh.
- 7. The Labor News-published from the Employees' Association of Bangladesh, Dhaka.
- 8. Publications of the National Federations of Trade Unions in Bangladesh Such As TUC, BTUF, BJSL, BLAST etc.
- 9. The Bangladesh Labor Law, 2006

Course Title: International 	Course Title: International Human Resource Management		
Credits: 03	Semester: 7 th	Year:4 th	

Rationale: This course provides the conceptual and practical tools necessary to address the impact of globalization focusing on strategic, legal, ethical and behavioral aspects of human resource management internationally.

Course Objectives: The objectives of this courses are:

- 1. To understand the nature of International Human Resource Management and its importance to global business competitiveness.
- 2. To develop greater sensitivity and confidence in organization's capacity to effectively manage the Human Resource Management process when working across cultures.
- 3. To stimulate a global mindset by experiencing, verbalizing, and writing thoughtfully about different cultures and human resource issues impacting diverse environment.

Intended Learning Outcomes (ILOs): Upon successful completion of this course, students will be able to:

ILO-1:Understand issues, opportunities and challenges pertaining to international human resource management;

ILO-2:Develop competencies in dealing with cross cultural HR situations;

ILO-3:Understand the strategic and functional roles of HRM in various international contexts, especially in areas such as recruitment and selection, performance management, training, learning and development, career management, compensation, motivation and repatriation;

ILO-4:Understand external forces (e.g. globalization, socio-cultural changes, political and economic changes) that have the potential to shape international HRM; and

ILO-5: Develop generic and transferable skills-especially in diagnosing international HRMissuses critically and analytically; conducting research for the purpose of discussing specific cases relating to international HRM.

Course Contents

Part - A

- 1. **Introduction:** Definition, domestic human resource management versus international human resource management, factors that moderate the difference between DHRM and IHRM, context IHRM.
- 2. **IHRM Model:** Recent developments in theories and empirical research: Adler and Ghadar's phases of internationalization model, De-Cieri and Dowling model.
- 3. **Organizational Context:** Path to global status, control mechanisms, mode of operation.
- 4. **International Staffing:** Approaches to staffing of MNCs, determinants of staffing, influencing the choice between HCNs and PCNs, International assignment reasons, types, Role of expatriate, role of non-expatriates.
- 5. **Recruiting and Selecting Staff for International Assignments**: The myth of the global manager regarding recruitment and selection, causes of expatriate failure, factors moderating performance of expatriate, selection criteria, selection tests, expatriate selection in practice.

Part - B

TrainingandDevelopmentofExpatriate: Theroleofexpatriate training components of
effective predeparture training programs, Phases of cross
culturaltrainingprogram, TCN and HCN expatriate training, the effectiveness of predeparture training, developing staff through international assignment- individual
development, developing international team.

- 3. **CompensationManagementforInternationalStaff**:Objectivesofinternationalcompensation, variables influencing international compensation strategy, keycomponents of an international compensation. compensation.
- 4. **Industrial Relations for Expatriate**: Definition, factors, caused forstructural difference of trade union, key is sue sininternational industrial relations, trade union and international industrial relations, the response of trade unions to multinationals.
- 5. **PerformanceManagementofInternationalStaff**:Performance management, characteristics of performance management of international employees, contextual model of expatriate performancemanagement,performanceappraisalofinternational employees-performancecriteria, who conduct performance appraisal, standardized or customized performance appraisal form, frequency of appraisal, performance feedback, Appraisal of HCN employees.
- 6. **10.HRM Trends and Future Challenges**: Challenges facing IHRM, International Business
- 7. ethics and HRM, trend, of ownership pattern and production caused new thinking of
- 8. IHRM, research and theoretical developments in IHRM field.

Text Book:

1. PeterJ.DowlingandDeniceE.Welch:InternationalHuman Resource Management: Managing People in a Multinational Context, Latest edition.

Reference Books:

- 1. Mustafa Ozbilgin: International Human Resource Management: Theory and Practices.
- 2. Anne-WillHarzing, Joris Van Ruysseveldt: International Human Resource Management

Course Code: BUS-4128 Credits:03 Semester: 7 th Year: 4 th
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Course Title: Leadership Development

Rationale: The rationale of this course is to make the students familiar with the contemporary leadership issues to equip them with skills, traits and attitudes that will enable them to effectively discharge the future leadership roles in the organization.

Course Objectives: This course has been designed for the students

- To become the most effective leader in the future leadership positions.
- To understand the basics of leadership and motivation.
- To determine what is necessary to lead teams and organizations, and how to integrate this with business management.
- To develop skills in communicating, influencing and negotiating with peers, subordinates and senior managers.
- To become adept at assessing leadership traits and qualities in them and others.
- To appreciate the importance of organization culture and the leader's role in establishing it.
- To understand key success factors (KSFs) for successfully managing change in dynamic organizations.
- Think critically about innovative leadership styles.

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to:

- **ILO-1**: Define leadership and identify the link between leadership and various aspects like Power, motivation and trust.
- **ILO-2:** Identify, compare and contrast leadership theories.
- **ILO-3**: Apply and integrate fundamental leadership concepts into a variety of situations.
- **ILO-4**: Successfully evaluate leadership effectiveness within different contexts.
- **ILO-5:** Develop a comprehensive understanding of their personal leadership style through self-assessments.

Course Contents:

Part - A

- 1. **Nature of Leadership:** Definition of leadership, Leadership Effectiveness, Overview of Major Research approaches, Level of conceptualization for Leadership, Other bases for comparing Leadership theories.
- 2. **The Nature of Managerial Work**: Typical activity patterns in managerial work, The content of managerial work, A theory of demands, constraints and choices, Research and situational determinants, Changes in the nature of managerial work, How much discretion do managers have?, Limitation of the descriptive research, Application for managers.
- 3. **Perspective on effective Leadership Behavior**: Ohio State leadership studies, Michigan leadership studies, Limitation of survey research, Experiments on task and relations behavior, Research using critical incidents, The high-high leader, Leadership behavior taxonomies, Specific task behavior, Specific relation behaviors, Evaluation of the behavior approach.
- 4. **Participative Leadership, Delegation and Empowerment**: Nature of participative leadership, Consequences of participative leadership, Research on effects of

- participative leadership, Normative decision model, Applications: Guidelines for participative leadership, Delegation, Applications: Guidelines for delegating, Perceived Empowerment.
- 5. **Dyadic Role Making, Attributions, and Followership**: Leader-Member exchange theory, Leader attributions about subordinates, Applications: correcting performance deficiencies, Follower attributions and implicit theories, Impression management, Follower contributions to effective leadership, Self-management, Applications: Guidelines for followers, integrating leader and follower roles.
- 6. **Power and Influence**: Conceptions of power and authority, Power types and sources, How power is acquired or lost, Consequence of position and personal power, How much power should leader have?, Influence tactics, Power and Influence behavior, Use and effectiveness of influence tactics.

Part - B

- 7. **Managerial traits and skills**: Nature of traits and skills, Research in leader traits and skills, Managerial traits and effectiveness, Managerial skills and effectiveness, other relevant competencies, situational relevance of skills ,Evaluation of traits research, Application for managers,
- 8. **Early contingency theories of effective Leadership**:LPC contingency model, Path goal theory of leadership, leadership substitute theory,multiple linkage model, and cognitive resources theory, General Evaluation of contingency theories .Application for managers, Summary, Review and discussion questions.
- 9. Charismatic and transformational Leadership: Two early theories, Attribution theory of charismatic leadership, Self -concept theory of charismatic leadership, Other conceptions of charisma, Consequences of charismatic leadership, Transformational leadership, Research methods for assessing the theories, Transformational vs Charismatic leadership, Evaluation of the theories, Applications: Guidelines for leaders.
- 10. **Leading change in organizations**: Change process in organization, Influencing organization culture, Developing a vision, Implementing change, Application: Guidelines for leading change, Innovation and organizational learning, Application: Guidelines for increasing learning and innovation.
- 11. **Developing leadership skills**: Leadership training programs, designing effective training, Special techniques for leadership training, Learning from experience, Developmental activities, Self-help activities, Facilitating conditions for development, A systems perspective on leadership development.
- 12. **Ethical Leadership and diversity**: Ethical leadership, Gender and leadership, Leadership in different cultures, managing diversity.

Basic Texts:

• Yukl. G, Leadership in Organizations ,6th Ed. Dorling Kindersley (India) Pvt.,2011.

Reference Text:

- Real Time Leadership Development (TMEZ Talent Management Essentials), Paul R. Yost, Mary Mannion Plunkett, Wiley-Black Well
- <u>Management and Leadership Development</u>, Christopher Mabey, Tim Finch Lees, Sage Publications Ltd

Course Title: Human Resour	ce Management Practices in Ba	angladesh	Code: BUS-4129
Credits:03	Semester: 7 th	Year:4th	

Rationale: This course has been designed to provide a comprehensive overview of Human Resource Management (HRM) Practices in Bangladesh.

Course Objectives: The objectives of this course are

- 1. To provide in-depth knowledge regarding HRM practices of different organizations in Bangladesh.
- 2. To understand the problems of HRM practices in Bangladesh and to provide the probable solutions to them.
- 3. To develop plans for implementing and maintaining effective HRM policy

Intended Learning Outcomes (ILOs)

At the end of this course, students should be able to:

- ILO-1: Understand the features and quality of HRM practices in Bangladesh.
- ILO-2: Knowthe problems of HRM practices in Bangladesh and develop appropriate plan and policies to improve the situations.
- ILO-3: Demonstrate efficient and effective HRM practices in their professional life.

Course Contents

Part- A

- 1. **Introduction:** Definition of HRM, functions, Objective, Importance, Qualities of HRM in Bangladesh, Features of HRM in Bangladesh, History of HRM In Bangladesh, Problems of HRM in Bangladesh, Solutions of Problem of HRM in Bangladesh.
- **2. Human Resource planning in Bangladesh:** Definition of HRM planning, Importance of HRM planning in Bangladesh, Objectives, Steps of HR planning, Limitations and solution of HRM planning system in Bangladesh.
- **3. Job Analysis:** Definition of job analysis, Importance, Objectives, Limitations and Factors affecting job analysis in Bangladesh.
- **4. Recruitment Practice In Bangladesh:** Definition, Objectives of recruitment in Bangladesh, Importance of recruitment in Bangladesh, Sources of recruitment, Restriction Of recruitment In Bangladesh, Alternatives to recruitment in Bangladesh.
- **5. Selection Practice in Bangladesh-:** Definition of selection, Distinction between recruitment and selection, Importance of selection in Bangladesh, Objective of selection, Process of selection, Different types of Tests, Importance of Tests in Bangladesh, Limitations of Tests In Bangladesh, Importance Of Interview, Guidelines for interviewers in Bangladesh.
- **6. Promotion and Transfer Policies in Bangladesh:** Meaning of promotion, Importance, guidelines for promotion, Promotion Policy, Benefits of Promotion, Definition of Transfer, Types of Transfer, Difference between transfer & promotion, Objectives of transfer.
- **7. Training of Human Resource:** Definition of training, Objectives, Importance of training, Benefit of employee training, Types of training, Methods of training in Bangladesh, Limitations of training in Bangladesh, Distinction between training and development.

Part - B

8. Executive development in Bangladesh: Meaning of executive development, Objectives of executive development, Importance, Need of executive development

- programs, Methods of executive development, Problems for the executive development in Bangladesh, Limitations of evaluation of executive development program.
- 9. Career development practices in Bangladesh: Meaning of career & career development in Bangladesh, Definition of Career Planning, Career development from individual perspective, Stages of Career development, managing career development.
- **10. Performance Appraisal Systems in Bangladesh:** Definition, Objective of performance Appraisal, benefits of performance appraisal, Steps of performance appraisal, Types of performance appraisal, problems of performance appraisal in Bangladesh.
- **11. Wages and Salary Administration:** Meaning of Wages or Compensation, Importance of wages, Ways of declaring satisfactory wages, Role of federation about wages, Problems with wage scale.
- **12. Human Resource Benefits:** Definition of benefits, Types of benefit Plans, Forms of benefits and services in Bangladesh, objective of benefits.
- **13. Health and Welfare Facilities:** Definition of welfare Importance of welfare in Bangladesh, Objectives of welfare in Bangladesh, Theories of labor welfare, Guidelines for welfare in Bangladesh, Types of welfare facilities in Bangladesh.
- **14. Human Resource Ethics in Bangladesh:** Definition of HR ethics, Objectives Of HR ethics, Importance of HR ethics, Causes of poor ethics in Bangladesh, Measures of improve ethical level, Potential benefits of high ethics, Role of government in ethical development, Role of trade Unions in ethical development, Suggestions for maintaining high ethical level.
- **15. Disciplinary Action Practices:** Meaning of discipline, Meaning of disciplinary action, Objectives, Causes of Indiscipline, benefits of disciplinary action, Steps in a discipline system, Process of disciplinary action, Role of government in Disciplinary action.

Recommended Books

Text Book: "HRM practice in Bangladesh", Rahman, Dr. Ataur, Pollob Publishing.

ReferenceBook:

"Human Resource Management" Garry Dessler McGraw-Hillpublications, 12th Edition

Major in Marketing (MKT)

Course Title: Services	Marketing		
Code: BUS-3257	Credit: 3	Semester: 6 th	Year: 3 rd

Rationale: The course focuses on the growth of service-based marketing in the world of business. It will help students to identify the need and use of services not only as a product but also as a way to create more value through superior services.

Course Objectives: The objectives of this course are to:

- 1. Introduce the concept of service-based marketing
- 2. Provide an overall idea of service design and models with its marketing implication.
- 3. Focus on the differential effect of service provision and customer satisfaction regarding service
- 4. Elaborate the process of service provision and related decision-making process.

Intended Learning Outcomes (ILOs):

- **ILO-1**: Define service and service related concepts
- **ILO-2:** Demonstrate the customer experience, expectation and satisfaction dynamics in service models of services marketing.
- **ILO-3:** Analyze market potential of service industry
- **ILO-4:** Develop idea and design of how to better satisfy customer through customer service
- **ILO-5:** Discuss possible adaptation needed in services marketing decision criteria

Course Contents:

Part - A

- **1. Introduction to Services:** Basics of services, nature of services, service mix, ethics in services marketing.
- **2. Focus on the Customer:** The integrated Gaps model of service quality; Consumer behavior in services; Customer expectations of services; Customer perceptions of services.
- **3. Listening to Customer Requirements**: Understanding customer expectations and perceptions through marketing research; Building customer relationships; Service recovery.

Part - B

- **4. Aligning Strategy, Service Design and Standards:** Service development and design; Customer defined service standards; Physical evidence and the service-scape, Servuction Model, SERQUAL model, Service Blue print
- **5. Delivering and Performing Service:** Employees' roles in service delivery; Customers' roles in service delivery; delivering service through intermediaries and electronic channels; Managing demand and capacity.
- **6. Managing Service Promises:** Integrated services marketing communications; Pricing of services; the financial and economic effects of service.

Recommended Books:

1. Services Marketing: Integrating Customer Focus around the Firm. Authors – Valarie A.Zeithaml and Mary Jo Bitner. Publisher – Tata McGraw-Hill Publications Ltd.

Reference Books:

- **1.** Services Marketing: Operation, Management, and Strategy. Authors Kenneth E. Clow and David L. Kurtz. Publisher BiztantraPublications.
- 2. Services Marketing-Douglas Hoffman

Course Code: BUS-3258	Credits: 03	Semester: 6 th	Year: 3 rd

Course Title: International Marketing

Rationale: The course will enable students to understand the modern competitive world of Marketing. As the world market has contracted into a global village and global marketing has emerged, business and marketing should have vision of operating and competing worldwide.

Course Objectives:

- 1. To develop idea about International marketing.
- 2. To introduce them to the concept of global marketing
- 3. To enable them to understand global competitiveness
- 4. To enlighten them about how to design international strategies and marketing decisions.

Intended Learning Outcomes (ILOs): After successful completion of this course, students will be able to:

- **ILO-1:** Know basic concepts of international marketing
- **ILO-2:** Describe the process in getting into international marketing
- ILO-3: Analyze and find potential scope and ways to enter in foreign market
- ILO-4: Demonstrate basic planning for international marketing
- ILO-5: Discuss possible adaptation needed in marketing decision criteria

Course Contents:

Part - A

- 1. The Scope and Challenge of International Marketing: International Marketing Defined; The International Marketing Task; The Self-Reference Criterion and Ethnocentrism: Major Obstacles; Developing a Global Awareness; Stages of International Marketing Involvement; St`1rategic Orientation.
 - 2. **The Dynamic Environment of International Trade:** Balance of Payments: Current Account, Balance of Trade; Protectionism: Tariffs, Quotas, Voluntary Export Restraints, Boycotts, Monetary Barriers, Standards, Antidumping Penalties; Easing Trade Restrictions: GATT, WTO; The IMF and the World Bank Group.
 - 3. Cultural Dynamics in Assessing Global Markets: Culture: Definitions and Scope, Elements of Culture; Cultural Knowledge: Factual vs Interpretive Knowledge, Cultural Sensitivity and Tolerance; Cultural Values: Individualism/Collective Index, Power Distance Index, Uncertainty Avoidance Index, Cultural Values and Consumer Behavior; Linguistic Distance; Cultural Change: Cultural Borrowing, Similarities: An Illusion, Resistance to Change, Planned and Unplanned Cultural Change, Consequences of an Innovation.
 - **4.** The Political Environment A Critical Concern: Stability of Government Policies: Political Parties, Nationalism; Political Risks of Global Business: Confiscation, Expropriation, and Domestication, Economic Risks, Political Sanctions, Political and Social Activities, Violence and Terrorism, Cyber-terrorism; Assessing Political Vulnerability: Politically Sensitive Products and Issues, Forecasting Political Risk; Reducing Political Vulnerability: Good Corporate Citizenship, Managing External Affairs, Strategies to Lessen Political Risk, Political Payoffs.
 - 5. **The International Legal Environment: Playing by the Rules:** Bases for Legal Systems: Common and Code Law, Islamic Law, Marxist-Socialist Tenets; Jurisdiction

in International Legal Disputes; International Dispute Resolution: Conciliation, Arbitration, Litigation; Protection of Intellectual Property Rights—A Special Problem: Inadequate Protection, Prior Use vs Registration, International Conventions; Commercial Law within Countries: Marketing Laws, Green Marketing Legislation, Antitrust; Cyber law — Unresolved Issues: Domain Names, Taxes, Jurisdiction of Disputes and Validity of Contracts.

Part - B

- 6. **Products and Services for Consumers: Quality:** Quality Defined, Maintaining Quality, Physical or Mandatory Requirements and Adaptation, Green Marketing and Product Development; Products and Culture: Innovative Products and Adaptation, Diffusion of Innovations, Production of Innovations; Analyzing Product Components for Adaptation: Core Component, Packaging Component, Support Services Component; Marketing Consumer Services Globally: Service Opportunities in Global Markets, Barriers to Entering Global Markets for Consumer Services; Brands in International Markets: Global Brands, National Brands, Country-of-Origin Effect and Global Brands, Private Brands.
- 7. International Marketing Channels: Channel-of-Distribution Structures: Import-Oriented Distribution Structure, Japanese Distribution Structure, Trends: From Traditional to Modern Channel Structures; Distribution Patterns: General Patterns, Retail Patterns; Alternative Middleman Choices: Home-Country Middlemen, Foreign-Country Middlemen, Government-Affiliated Middlemen; Factors of Affecting Choice of Channels: Cost, Capital Requirement, Control, Coverage, Character, Continuity; Locating, Selecting, and Motivating Channel Members: Locating Middlemen, Selecting Middlemen, Motivating Middlemen, Terminating Middlemen, Controlling Middlemen; The Internet.
- 8. **Pricing for International Markets: Pricing Policy:** Pricing Objectives, Parallel Imports, Approaches to International Pricing; Price Escalation: Costs of Exporting, Sample Effects of Price Escalation, Approaches to Lessening Price Escalation, Using Foreign Trade Zone to Lessen Price Escalation, Dumping; Leasing in International Markets; Counter trade as a Pricing Tool: Types of Counter trade, Problems of Counter trading, The Internet and Counter trade, Proactive Counter trade Strategy; Transfer Pricing Strategy; Price Quotations; Administered Pricing: Cartels, Government-Influenced Pricing.
- 9. **Negotiating with International Customers, Partners, and Regulators:** The Dangers of Stereotypes; The Pervasive Impact of Culture on Negotiation Behavior: Difference in Language and Nonverbal Behaviors, Difference in Values, Difference in Thinking and Decision-Making Processes; Implications for Managers and Negotiators: Negotiation Teams, Negotiation Preliminaries, At the Negotiation Table, After Negotiations; Conclusions.

Recommended Books:

Text Book:

1. **International Marketing**. Author – Philip R. Cateora& John L. Graham. 11th Edition or higher. Publisher – Irwin McGraw-Hill.

Reference Books:

2. **International Marketing**. Author – Vern Terpstra&RaviSarathi. 8th Edition or higher.

Course Code: BUS-3259	Credits: 03	Semester: 6 th	Year: 3 rd
C TILL C D			

Course Title: Consumer Behavior

Rationale of the Course:

This course is designed to understand how and why consumers behave in a given way that enables marketers to design and implement better marketing strategies.

Course Objectives: This course is designed to achieve the following objectives.

- 1. Illustrate the concept of consumer behavior and factors affecting the consumer behavior.
- 2. Is to relate the knowledge of consumer behavior with formulation of marketing strategies.
- **3.** Analyze the trends in consumer behavior, and apply them to the marketing of an actual product or service.
- **4.** Critically evaluate the effectiveness of various advertisement and promotions and their attempts to influence the behaviors of individuals.
- **5.** Complete a project that demonstrates both working knowledge and analytical skills in assessing the consumer decision-making process.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- 1. Identify and explain factors which influence consumer behavior;
- **2.** Gain, evaluate and synthesize information and existing knowledge from a number of sources and experiences;
- 3. Demonstrate how knowledge of consumer behavior can be applied to marketing;

Course Contents:

Part - A

- 1. **Introduction**: The Impact of the Digital Revolution on Consumer Behavior:
 - The evolution of consumer behavior as a discipline; Impact of digital technologies on consumer; Customer value, Satisfaction and Retention; Marketing ethics and social responsibilities
- 2. **Consumer Research**: Consumer Research types, Consumer Research Process
- 3. **Market Segmentation**: Segmentation bases; Criteria for effective segmentation; Implementing segmentation strategies
- 4. **Consumer Motivation**: Motivation as a psychological force; Dynamics of motivation; Types and systems of needs; Measurement of motives
- 5. **Personality and Consumer Behavior**: Personality; Theories of personality; Personality and understanding consumer diversity; Brand personality; self and self-images; Virtual personality.
- 6. Consumer Perception: Elements of perception; Dynamics of perception; Consumer Imagery
- 7. **Consumer Learning**: Elements of consumer learning; Behavioral learning theories; Cognitive learning theories; Measurement of consumer learning.

Part – B

- 8. **Consumer Attitude Formation and Change**: Attitude; Structural models of attitude; Attitude formation; Strategies of attitude changes
- 9. **Reference Group and Family Influence: Groups**; Understanding the power of reference groups; selected consumer related reference group; Celebrities and other reference group appeals; Socialization of family members'; Family decision making and consumption related roles.

- 10. **Social Class and Consumer Behavior**: Social class; Measurement of social class; Social class mobility; selected consumer behavior application of social classes.
- 11. **The Influence of Culture on Consumer Behavior**: Culture; Invisible hand of Culture; Culture is learned; Culture is dynamic; the measurement of culture.
- 12. **Subculture and Consumer Behavior**: Subculture; nationality, Age, Race, Sex and subculture; Sub-cultural interactions
- 13. Consumer Influence and the Diffusion of Innovation: Opinion leadership; Dynamics of opinion leadership; Motivation behind opinion leadership; Measurement of opinion leadership; Profile of an Opinion leader; Diffusion process; the adoption process; a profile of the consumer innovator.
- 14. Consumer Decision Making and Beyond.

Recommended Text Book:

1. SCHIFFMAN, Leon G. &KANUK, LaslieLazer, CONSUMER BEHAVIOR: BUYING, HAVING AND BEING, 11th Edition

Reference Text Book:

2.

Chantal Ammi, Global Consumer Behavior, Wiley-ISTE

Course Code: BUS-4157	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Integrated Marketing Communications

Rationale of the Course: In the changing nature of marketing communication, this course will groom the students to prepare an Integrated Marketing Communication (IMC) program to ensure the success of an organization.

Course Objectives: The objectives of this course are to:

- 1. Identify the terms and concepts that are commonly used in promotion and advertising.
- 2. Prepare advertising and promotion concepts and functions.
- 3. Demonstrate preparation of evaluation tools for promotion and advertising campaigns.

Intended Learning Outcomes: On successful completion of this course, students will be able to:

- ILO 1: Define the advertising and promotion as well as understand the dynamic environment of integrated marketing communication (IMC) importance and its importance.
- ILO 2: Determine the promotion objectives and budgets,
- ILO 3: Illustrate the different advertising theory, appeals, message strategy and executional frameworks.
- ILO 4: Select the media for promotion.
- ILO 5: Prepare an advertisement and design a promotion program.

Course Contents:

Part- A

1. Integrated Marketing Communications:

Integrated Marketing Communication (IMC); An IMC Plan; IMC Components; Value of an IMC plan; **Developing promotional strategy: Push vs. Pull.**

- 2. Corporate Image and Brand Management Corporate Image; promoting desired Image;
- 3. Buyer Behaviour

Consumer purchasing process; Trends in the consumer buying environment; Business buying process; Trends in business to business buying environment

- **4. Establishing Objectives and Budgeting for the Promotion Program:** Determining Promotion Objectives- DAGMER: An Approach to Objectives Setting—Establishing and Allocating the Promotion Budget
- 5. Advertising Management

Choosing an Advertising Agency; The Roles of Advertising Account Executive; The Roles of Creative; Advertising goals; Creative Brief.

6. Advertising Design: Theoretical Frameworks and Types of Appeals Advertising theory; Types of Advertising Appeal; The Structure of an Advertisement.

Part - B

- **7.** Advertising Design: Message strategies and Executional frameworks: Message strategies; Executional frameworks; Sources and Spokespersons; Creating an Advertisement; Advertising effectiveness
- 8. Advertising Media Selection:

Media strategy; Media Planning; Media objectives; Achieving Advertising objectives; Media selection

9. Measuring the Effectiveness of the Promotional Program

- Arguments for and Against Measuring Effectiveness- Conducting Research for Measuring Advertising Effectiveness- The Testing Process
- **10. Overview of Sales Promotion and Personal Communication:** Introduction to Sales Promotion; Sales Promotion Capabilities and Limitations; Trade Promotion; Consumer Promotion; Direct and Interactive Marketing- Principles of Personal Selling- Relationship Marketing. Cause-related Marketing. Sponsorship Marketing.
- **11. E- Marketing promotion**: E-marketing-email marketing, Mobile marketing and Social media marketing.

Text Book:

1. Georg Kenneth E Clow& Donald Baack, Integrated Advertising, Promotion and Marketing Communications, 6th Edition, Pearson.

References:

- 2. E. Belch & Michael A. Belch, *Advertising & Promotion*, An Integrated MarketingCommunications Perspective, 7th Edition, TATA McGraw-Hill.
- 3. Terence A. Shimp, Advertising, Promotion & Supplemental Aspects of Integrated

Course Code: BUS-4158 | Credits: 03 | Semester: 7th | Year: 4th

Course Title: Marketing Research

Rationale of the Course: This course has been designed to provide the sound knowledge of marketing research in a scientific manner.

Course Objectives: The aim of this course is to provide students with a background in research methods, issues related to conducting marketing research, data analysis, and methods of evaluation related to marketing and managerial problems as well as prospects.

Intended Learning Outcomes(ILOs):

On successful completion of this course, students will be able to:

ILO-1: Write a management decision problem and a marketing research problem, and discuss the differences between them.

ILO-2: Clearly articulate the value in conducting exploratory research to define the research problem.

ILO-3: Collectprimary and secondary data using appropriate methods.

ILO-4:Design a research

ILO-5: Create and conduct a survey, applying a wide range of survey, sampling techniques, measurement scale, and questionnaire design.

ILO-6: Analyze the data by using statistical tools.

ILO-7: Write a marketing research report.

Course Contents:

Part - A

- 1. Introduction to marketing research: Scientific research approach and Problem definition: Introduction, Marketing Research, The need for marketing research, Marketing research defined, Scientific marketing research process, Phase wise marketing research process, Defining a problem, The importance of defining a right problem, Converting management dilemma into research question.
- 2. Data Collection Methods: Primary and Secondary Data collection methods.
- **3. Exploratory research design:** Research design and its importance in research, Classification and differences between research designs, Exploratory research design, Indepth interviews, Focus groups, Projective techniques
- **4. Conclusive research design:** Conclusive research design, Descriptive design, Crosssectional design, Longitudinal design, Advantages and disadvantages of cross-sectional and longitudinal designs, Causal designs, Survey methods, Personal interviews, Telephone interviews, Mail interviews, online interviews, Observation, Methods of observation.
- **5. Sampling:** Importance of sampling in marketing research, Sampling: basic constructs, Determining sample size, Classification of sampling techniques, Probability sampling techniques, Simple random sampling, Systematic random sampling, Stratified sampling, Cluster sampling, Nonprobability sampling techniques, Convenience sampling, Judgement sampling, Snowball sampling, Selecting an appropriate sampling technique

Part - B

6. Measurement and scaling: Importance of measurement and scaling in marketing research, Scales of measurement: fundamental properties, Assignment property, Order property, Distance property, Origin property, Primary scales of measurement, Nominal scale, Ordinal scale, Interval scale, Ratio scale, Comparative and non-comparative scaling, Comparative scaling techniques, Paired comparison scaling, Rank order scaling, Constant sum scaling,

- Q-sort, Non-comparative scaling, Continuous rating scale, Itemized rating scale, Likert scale, Semantic differential scale, Selecting an appropriate scale, Scale evaluation, Validity, Reliability, Generalizability
- **7. Questionnaire design:** Significance of questionnaire building, Process of questionnaire design, Specification of the information needed in researchable format, Selection of interview method, Determination of question composition, Determination of individual question content, Developing question order, form and layout, Pilot testing the questionnaire
- **8. Data preparation and preliminary data analysis:** Survey fieldwork and data collection, Nature and scope of data preparation, Editing, Coding, Data entry, Data cleaning, Preliminary data analysis, Assessing for normality and outliers, Hypothesis testing, Generic process for hypothesis testing.
- **9. Report preparation and presentation:** Chapter summary, Importance of marketing research report, Reporting the results: key issues to remember, Generic marketing research report, What not to do when writing reports, Report presentation

Recommended Text Book:

1. Marketing Research: An Applied Orientation by Naresh K. Malhotra

Reference Book:

2. Joseph F. Hair, Robert P Bush, David J Ortinau, <u>Marketing Research: Within a Changing Information Environment (McGraw-Hill Irwin Series in Marketing)</u>, McGraw-Hill Education

Course Code: BUS-4159	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Strategic Marketing

Rationale of the Course: This course is designed to provide necessary skills to adopt a strategic approach to the planning and control of the marketing function within the organization.

Course Objectives: Objectives of this course are to:

- 1. Provide ideas of strategic marketing.
- 2. Understand Strategic marketing process
- 3. Introduce the generic strategies, five forces model and its marketing implication.
- 4. Create, Communicate, deliver superior customer value through value chain process and develop a strategic marketing plan.

Intended Learning Outcomes: On successful completion of this course, students will be able to:

- 1. Compare and contrast the key principles of strategic marketing
- 2. Formulate marketing strategies for an organization.
- 3. Implement the competitive advantage in the business organization.
- 4. Prepare a professional, logical and coherent report in the form of a strategic marketing plan

Course Contents:

Part - A

- 1. Imperatives for Market Driven Strategy: MDS; Corporate, Business and Marketing Strategy, Challenges of a New Era for Strategic marketing
- 2. Markets and Competitive space: Markets and Strategies, Matching Needs with Product Benefits, Defining and Analysing Product Markets, Describing and Analysing End-Users Analysing Competition, Market size Estimation, Developing a Strategic Vision about the Future.
- **3. Strategic Customer Relationship Management:** Pivotal Role of Customer Relationship Management; Developing a CRM Strategy; Value Creation Process; CRM and Strategic Marketing.
- **4. Capabilities for Learning About Customers and Markets**: Market-driven Strategy, Market Sensing and Learning Process, Marketing Information and Knowledge Resources, Marketing Intelligence and Knowledge Management, Ethical Issues in Collecting and Using Information.

Part - B

- **5. Strategic Relationship**: The Rationale for Inter-organizational relationship; Forms of Organizational Relationship; Developing Effective relationship between Organizations.
- **6. Strategic Brand management**: Product Management Issues; Analyzing Products Performance; strategies for Product/Brand; Strategic Brand Management.
- **7. Value Chain Strategy:** Strategic Role of Value Chain; Channel Strategy; Managing the Channel; international Channels.
- **8. Designing market-Driven Organization**: Considerations in Organization Design; Organizational Design Options; Selecting an Organization design; Global Dimensions of Organization.
- **9.** Marketing strategy Implementation and Control: The Marketing plan; Implementing the plan; Strategic Evaluation and control; Performance criteria and Information needs; Performance Assessment and Action.

Recommended Text Book:

- 1. Strategic Marketing 10th Edition by David Cravens (Author), Nigel Piercy (Author)
 - Reference Book:
- 2. Strategic Marketing 10th Edition by David Cravens (Author), Nigel Piercy (Author)

Major in Management Information Systems (MIS)

Course Code: BUS-3267	Credits: 03	Semester: 6 th	Year: 3 rd

Course Title: Database Management Systems

Rationale: This course has been designed to give knowledge about the planning, development and implementation of Database Management Systems by using MS Access, SQL and Oracle.

Course Objectives: The objectives of the course are:

- 1. Understand terms related to database design &management
- 2. Understand the objectives of data and information management in organizations.
- 3. Develop relational data models for managing an organization's data in a proper way.
- 4. Implement relational databases using a RDBMS.
- 5. Retrieve data using MS Access, SQL and Oracle.

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

- **ILO-1**: Understand the database development process
- **ILO-2:** Understand and develop the relational database model.
- **ILO-3:** Understand how data can be retrieved from database by using different tools.

Course Contents:

Part - A

1. Introduction of Database Systems:

- Differences between data and information.
- Types of databases and their value for decision making.
- Importance of database design.
- Database roots in file systems.
- Problems with file system data management.
- Differences between databases and file systems.

2. Data Models:

- The importance of data models.
- The basic building blocks of data models.
- The relationship between data models and business rules.
- The evolution of data models.
- Classifying data models by degree of abstraction

3. The Relational Database Model (RDBMS):

- A Logical View of Data.
- Keys.
- Integrity Rules.
- Relational Set Operators.
- The Data Dictionary and the System Catalog.
- Relationships within the Relational Database.
- Data Redundancy Revisited.

Part - B

4. Entity Relationship (ER) Modeling:

- The Entity Relationship (ER) model (entities, attributes, relationships, connectivity and cardinality, existence dependence, relationship strength, weak entities, relationship participation, relationship degree, recursive relationships, composite entities)
- Developing an ER Diagram.
- Database Design Challenges: Conflicting Goals.

5. Normalization of Database Tables:

- Database Tables and Normalization.
- The Need for Normalization.
- The Normalization Process (1NF, 2NF, 3NF).
- Improving the Design.
- Surrogate Key Considerations.
- Higher-Level Normal Forms.
- Normalization and Database Design.
- De-normalization

6. Introduction to SOL:

- Data Definition Commands.
- Data Manipulation Commands.
- Select Queries.
- Advanced Data Definition Commands.
- Advanced Select Queries.
- Virtual Tables: Creating a View.
- Joining Database Tables.

Text Book:

1. Jeffrey A. Hoffer, Mary B. Prescott, and Fred R. McFadden. Modern Database Management (8th Ed.). Prentice-Hall, 2007.

Reference Books:

- 2. Roger Jennings: Special Edition Using Microsoft Office Access 2003, Que, 2004.
- 3. Alan Simpson, Margaret Levine Young, and Alison Barrows: Access 2003 for DUMMIES, Wiley Publishing, 2003.
- 4. Elmasri, R. and S. B. Navathe: Fundamentals of Database Systems (5th Ed.), Addison Wesley, 2007.

Course Code: BUS-3268	Credits: 03	Semester: 6 th	Year: 3 rd

Course Title: Systems Analysis & Design

Rationale: This course has been designed to introduce variety of new software to manage projects by analysts, system administrators and system designers.

Course Objectives: The objectives of the course are,

- 1. To introduce about the system development life cycle.
- 2. To introduce the recent coverage of UML, wireless technologies and ERP.
- 3. To familiarize with the coverage of RAD and GUI design.
- 4. Perform a feasibility study and evaluate systems development alternatives.
- 5. Solve realistic systems analysis problems and determine methods for evaluating the effectiveness and efficiency of a system.

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

- **ILO-1:**Know about the system development process
- **ILO-2:** Cognitive skills (thinking and analysis).
- **ILO-3:** Communication skills (personal and academic).
- **ILO-4:** Practical and subject specific skills (Transferable Skills).

Course Contents:

Part - A

1. Introduction:

- Information system components;
- Types on information systems; System development life cycle;
- The systems analyst.

2. Systems planning:

- Systems requests;
- Systems Objectives;
- Preliminary investigation;

3. **Determining requirements:**

- Interviews:
- Other fact-finding techniques; Recording facts;
- AD and RAD;
- Object-oriented systems development

4. Analyzing requirements:

- Data flow diagrams;
- Data dictionary;
- Process description.

i. Part - B

5. Evaluating alternatives:

- Software alternatives;
- Evaluating software packages;
- Hardware alternatives.

6. Systems design:

- Output design;
- Input design;

- File and database design;
- System architecture;
- Designing the user interface;
- Designing data;
- Documenting the design phase.

7. Systems implementation:

- Quality assurance;
- Application development;
- Documentation;
- Management approval;
- Installation; Evaluation;
- System operation.

Text book:

1. Whitten, Jeffrey L., Victor M. Barlow, and Lonnie Bentley. *Systems analysis and design methods*. McGraw-Hill Professional.

Reference Books:

- 2. Systems Analysis and Design: An Object-Oriented Approach with UML By Alan Dennis, Barbara Haley Wixom, David Tegarden
- 3. Systems Analysis and Design By Harry J. Rosenblatt
- 4. Systems Analysis and Design in a Changing World By John W. Satzinger, Robert B. Jackson, Stephen D. Burd.

Course Code: BUS-3269	Credits: 03	Semester: 6 th	Year: 3 rd

Course Title: Data Communications and Networking

Rationale: This course has been designed to provide students the opportunity to apply server technologies commonly used by professionals in the IT field.

Course Objectives: The objectives of the course are:

- 1. Deploy and manage server images utilizing the Windows Deployment Services (WDS) role.
- 2. Implement patch management using Windows Server Update Services (WSUS) and Group Policy Infrastructure
- 3. Managing UserService Accounts and maintaining Active Directory Domain Services
- 4. Configuring and Troubleshooting DNS and Remote Access
- 5. Increasing File System Security and Configure Distributed File System (DFS)

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

ILO-1: Understand the *Deploying and Managing Server*

ILO-2: Develop knowledge aboutserverOS

ILO-3: Explore and better manage the effects of new technology regarding Linux

Course Contents:

Part- A

- 1. Basic concepts of networking. Network topologies. The concept of layered architecture modeling including OSI and the TCP/IP protocol suite. Client-server communications.
- 2. Physical layer functionalities including signaling, modulation, multiplexing, line coding and synchronization. Transmission media. Network performance measures including throughput, delays are presented. Data vs. signaling rates, channel bandwidth and capacity.
- 3. Link layer functionalities including frame synchronization, error detection and control including ARQ, flow control mechanisms including sliding windows.
- 4. Circuit, packet and virtual circuit switching technologies
- 5. Local area network technologies including ETHERNET, Token Rings. Multiple-access schemes such as CSMA/CD, CSMA/CA and Token-passing. MAC addressing. Switched vs. shared ETHERNETs. Performance evaluation, including throughputs and delays

Part - B

- 1. Internetworking devices including repeaters, bridges, switches, routers and gateways. Network layer protocols, including IP, ARP and ICMP. IP addressing schemes.
- 2. Subnetting, Internet routing including protocols used in the Internet such as RIP, OSPF and BGP.
- 3. Transport layer protocols including UDP and TCP. Ports and sockets. TCP connection establishment. Error, flow and congestion control in TCP.
- 4. Applications layer protocols such as HTTP, FTP, DNS, SMTP, TELNET
- 5. Network security measures including encryption, authentication, data integrity and

firewalls.

Text book:

1. Network and Operating Systems Support for Digital By Thomas D.C. Little, Riccardo Gusella

Reference Book:

2. Network Operating Systems: Making the Right Choices by Philip Hunter

Course Code: BUS-4167	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Web Design and Development

Rationale: This course has been designed to enable students in creating, coding and posting basic HTML and CSS files to the Internet as well as manage with effectively.

Course Objectives: The objectives of the course are:

- 1. Identify XHTML/HTML5/CSS and create a basic page with these languages
- 2. Write valid, well-formed, scalable, and semantically correct HTML5 and/or CSS
- 3. Position web page elements using Cascading Style Sheets
- 4. Create a file structure that will support a scalable and modular website and modern content management system (CMS)
- 5. Understand the various platforms, devices, display resolutions, viewports, and browsers that render websites

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

- **ILO-1:**Understand the principles of Web page design
- **ILO-2:** Visualize the basic concept of HTML and CMS.
- **ILO-3:** Introduce basics concept of CSS.
- **ILO-4:** Develop different web pages and maintain effectively.

Course Contents:

Part - A

- 1. Web Design Principles: Basic principles involved in developing a web site, Planning process, Five Golden rules of web designing, Designing navigation bar, Page design, Home Page Layout, Design Concept, Module 2 2.0 Basics in Web Design, Brief History of Internet, What is World Wide Web, Why create a web site, Web Standards, Audience requirement.
- **2. Introduction to HTML:** What is HTML, HTML Documents, Basic structure of an HTML document, creating an HTML document, Mark up Tags, Heading-Paragraphs, Line Breaks, HTML Tags.

Part - B

- **3. Elements of HTML:** Introduction to elements of HTML, Working with Text, Working with Lists, Tables and Frames, Working with Hyperlinks, Images and Multimedia, Working with Forms and controls.
- **4. Introduction to Cascading Style Sheets:** Concept of CSS, Creating Style Sheet, CSS Properties, CSS Styling(Background, Text Format, Controlling Fonts), Working with block elements and objects, Working with Lists and Tables, CSS Id and Class, BoxModel(Introduction, Border properties, Padding, Properties, Margin properties), CSS Advanced(Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute sector), CSS Color, Creating page Layout and Site Designs.
- **5. Introduction to Web Publishing or Hosting:** Creating the Web Site, Saving the site, Working on the web site, Creating web site structure, Creating Titles for web pages, Themes-Publishing web sites.

Text book:

1. Web Design and Development for E-Business By Jensen J. Zhao

Reference Books:

- 2. Web Design and Development with Google Apps Script: The essential knowledge .By Jf Ng, James Wong
- 3. Fundamental Web Design and Development Skills Rachel Andrew, Chris Ullman, Crystal Waters

Course Code: BUS-4168 Credits: 03 Semester: 7th Year: 4th

Course Title: Computer Based Simulation Systems

Rationale: This course is designed to introduce the students to the methodologies of simulation for decision making for organizations especially by using spreadsheet analysis.

Course Objectives: The objectives of the course are,

- 1. To understand the simulation system and the fundamental logic, structure, components of simulation.
- 2. Develop and analyze a simulation model for decision making.
- 3. Perform statistical analysis by using spreadsheet.

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

- **ILO-1:** Understand the basic concepts of simulation systems.
- **ILO-2:**Apply the knowledge in decision making whatever form is required.
- **ILO-3:** Understand probability distributions, statistical analysis and how to configure the process for valid results.

Course Contents:

Part - A

- 1. Introduction: Terminology and Navigation, Entering Data, Selecting an area of worksheet, Saving, closing and opening of files, copying data, creating and using named cells, inserting and deleting rows and columns, sorting data, filtering data.
- 2. Principles of Elementary Modeling: Symbols, expressions and simple models, Creating general algebraic models, Graphing relationship in an excel chart, Expressions involving logical tests, Linear functions in Business, Linear functions involving logical tests, Linear functions involving numerous logical tests, Combining conditional statements with lookup functions.
- **3. Business modeling using more advanced functions:** Quadratic functions, Cubic functions, asymptotic functions, Exponential functions, Logarithmic functions, Logistics functions, and Algebraic series.
- **4. Equation solving and optimization using the Excel Solver:** Introduction. Principles of solving Equations. Iterative solution methods. Using the Excel Solver. Solving more complex equations using the excel solver. Using the solver in optimization procedures. A general liner programming solver model. Solving simultaneous equations. Nonlinear optimization subject to constraints.
- **5. Financial Mathematics:** Introduction. Simple interest. Compound interest. Fractional years. Variations in the compounding period. Continuous compounding. The Equivalent Annual rate. Growth rate calculations. Annuities. Sinking funds. Debt repayments.
- **6. Discounting techniques:** Present value. Discounting multiple amounts. Variations in the discounting period. Net present value. The internal rate of return. The annual percentage rate. Financial security appraisal

Part - B

7. Matrix algebra: Introduction. Special types of matrix. Matrix addition and subtraction. Matrix multiplication. Matrix inversion. Using matrix algebra to solve

- sets of liner equations. Input- output analysis.
- **8. Introductory statistical analysis:** Preliminaries. Collating the date. Pictorial representation of date sets. Measures of central tendency. Measures of dispersion. Statistical analysis of selected date subsets
- **9. Further descriptive statistical methods:** Calculating the mean, variance and standard deviation from frequency distributions. Alternative measures of dispersion. Further descriptive measures of data sets. Descriptive statistics from the excel data Analysis routing. Z scores. Index numbers. Cross-tabulation
- **10. Simple Linear regression:** Introduction. The linear model. The scatter diagram. The least squares regression line. Measuring the goodness of fit. Transforming non-linear models into linear ones. Time series analysis.
- 11. Inferential statistics: Introduction to inference. Principles of probability. The normal distribution. Comparing two normal distributions. Combining normal distributions. The sampling distribution of the mean. Testing hypotheses about the population mean. Testing hypotheses using a sample test statistic. One –tailed and two-tailed hypothesis tests. Hypothesis tests using samples from two populations. Testing the significance of regression parameters.
- **12. Multiple regression:** Introduction. A multiple regression routine. Using multiple regression to fit nonlinear models. The problem of multicollinearity. Residuals analysis. Some final considerations.

Text Books:

1. Quantitative Business Methods using Excel, David Whigham

Reference Book:

- 2. 1.Systems Analysis and Simulation I Theory and Foundations, Sydow, Achim, Tzafestas, Spyros G., Vichnevetsky, Robert (Eds.)
- 3. 2.Qualitative Simulation Modeling and Analysis, Fishwick, Paul A., Luker, Paul A. (Eds.)
- 4. 3.Systems Modeling and Computer Simulation, Second Edition, NaimKheir

Course Code: BUS-4179 Credits: 03 Semester: 7th Year: 4th

Course Title: Computer Programming

Rationale: This course has been designed to enable the students in applying programming basics especially JAVA and C++.

Course Objectives: The objectives of the course are:

- 1. To understand the fundamental concepts of hardware and software
- 2. Demonstrate an understanding of the operating system and execute its associated commands properly
- 3. Demonstrate an understanding of the programming process and the role of software in solving business-related problems
- 4. Identify and implement the steps in creating programming language.

Intended Learning Outcomes (ILOs):

After studying the course, students will be able to:

- **ILO-1:** Understand the fundamental concepts of programming software
- **ILO-2:** Understand how programming software is used for creating and solving different programs.
- **ILO-3:**Discuss issues and explain procedures of IS & Programming
- **ILO-4:** Understand computer-related ethical, security, privacy, and legal issues.

Course Contents:

Part - A

- **1. Introduction to Core Programming Concepts:** Computer Data Storage and Processing ,Application Types, Application Life-Cycle, Code Compilation, Lab: Thinking Like a Computer, Creating Step-by-Step Directions for a Morning Routine
- **2. Core Programming Language Concepts:** Syntax, Data Types, Variables and Constants, Lab: Working with Data Types, Selecting Data Types, Declaring and Using Variables for Numeric Types, Declaring and Using Variables for Textual Data Types, Working with Boolean Variables, Declaring and Using Constants
- 3. **Program Flow:** Introduction to Structured Programming Concepts, Introduction to Branching, Using Functions, Using Decision Structures, Introducing Repetition, Lab: Creating Functions, Decisions, and Looping, Implementing Functions, Implementing Decisions in Code, Implementing Repetition Structures
- 4. **Algorithms and Data Structures:** Understand How to Write Pseudo Code, Algorithm Examples, Introduction to Data Structures, Lab: Working with Algorithms and Data Structures, Working with Pseudo Code, Creating Data Structures.

Part - B

- **5. Error Handling and Debugging:** Introduction to Program Errors, Introduction to Structured Error Handling, Introduction to Debugging in Visual Studio, Lab: Implementing Debugging and Error Handling, Create Structured Exception Handlers
- **6.** Using the Visual Studio Debugger: Introduction to Object-Oriented Programming

Introduction to Complex Structures, Introduction to Structs, Introduction to Classes Introducing Encapsulation, Lab: Implementing Complex Data Structures, Creating structs

Creating Classes

- 7. **More Object-Oriented Programming:** Introduction to Inheritance, Introduction to Polymorphism, Introduction to the .NET Framework and the Base Class Library, Lab: Implementing Inheritance, Creating a Base Class, Inheriting a Base Class, Lab: Implementing Polymorphism, Implementing Polymorphism by Overriding a Function, Implementing Polymorphism by Overloading, Introduction to Application Security
 - Authentication and Authorization, Code Permissions on Computers, Introducing Code Signing
- **8. Core I/O Programming:** Using Console I/O,Using File I/O,Lab: Core I/O Programming, Reading and Writing with the Console, Reading and Writing Files

Text book:

- 1. Java Software Solutions, John Lewis, William Loftus. Addison Wesley. **Reference Book:**
- 2. Java Precisely, Peter Sestoft. MIT Press.

Major in Supply	Chain Manag	ement (SCM)

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	Course Code: BUS-3277	Credits: 03	Semester: 6 th	Year: 3 rd
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Course Title: Supply Chain Planning

Rationale of the Course: To help understand the importance of major planning decisions in supply chain management for gaining competitive advantage.

Course Objectives: The objectives of this course are:

- 1. To understand the strategic role of planning in supply chain management.
- 2. To study the important modes of logistics operations
- 3. To Know supply chain techniques in planning perspective.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:** Explain some key concepts underpinning decision making in supply-chain management.
- **ILO-2:**Appreciate the central role of planning in integrating source, make, deliver and return activities, and in accounting for work done and feedback into revaluation and review towards continuous improvement
- **ILO-3:**Understand need for an integrative frame of reference in structuring supply-chain activities in terms of transactional activities and outcome measurement.
- **ILO-4:**To understand the system nature of supply-chain at a global level.
- **ILO-5:**To link the elements in a systematic fashion to the practical context of supply-chain work, with reference to the spirit of the SCOR framework.

Course Contents:

Part-A

CONCEPTS OF SUPPLY CHAIN

Service and manufacturing supply chain dynamics - Evolution of supply chain management - Multiple views and flows - Service supply chains - Manufacturing supply chains - Measures of supply chain performance - Differentiation-Bullwhip effect

SUPPLY CHAIN PROCESSES AND STRATEGIES

Integrated supply chains design - Customer relationship process - Order fulfilment process - Supplier relationship process - Supply chain strategies - Strategic focus - Mass customization - Lean supply chains - Outsourcing and offshoring - Virtual supply chains.

SUPPLY CHAIN PERFORMANCE DRIVERS

Drivers of supply chain performance - Logistics drivers (Location, inventory and transportation) -Cross functional drivers (Pricing, information and sourcing)

SUPPLY CHAIN FORECASTING

Framework for a forecast system - Choosing right forecasting technique - Judgment methods (Composite Forecasts, Surveys, Delphi Method, Scenario Building, Technology Forecasting, Forecast by Analogy) - Causal methods (Regression Analysis -Linear & Non-Linear Regression, Econometrics) - Time series analysis (Autoregressive Moving Average (ARMA), Exponential Smoothing, Extrapolation, Linear Prediction, Trend Estimation, Growth Curve, Box-Jenkins Approach) – CPFR

Part-B

DEMAND PLANNING

Demand Planning Structures, Demand Planning Process, Statistical Forecasting Techniques, Demand Planning Controlling, Available-to-Promise (ATP), Order Promising, Updating Production Schedules, Number of Planning Levels and Limitations.

PURCHASING AND MATERIAL REQUIREMENTS PLANNING

Basics of Material Requirements Planning, Generation and Timing of Uncritical Orders, Quantity Discounts and Supplier Selection, Planning Situations, Models, Coordination of APS Modules, A Generic Collaboration and Collaborative Planning Process

SALES AND OPERATIONS PLANNING

Introduction to Sales and operations planning - Purpose of sales and operations plans - Decision context - Sales and operations planning as a process - Overview of decision support tools

RESOURCE PLANNING AND SCHEDULING

Enterprise resource planning - Planning and control systems for manufacturers - Materials requirement planning - Drum - Buffer - Rope system - Scheduling - Scheduling service and manufacturing processes - Scheduling customer demand - Scheduling employees - Operations scheduling.

Text:

1. HartmutStadtler, ChristophKilger; Supply Chain Management and Advanced Planning: Concepts, Models, Software, and Case Studies, 4th edition, Springer, 2007.

Course Code: BUS-3278	Credits: 03	Semester: 6 th	Year: 3 rd
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Course Title: Supply Chain Inventory Management

Rationale of the Course: The course is designed to let students understand how to use basic concepts, strategies and techniques to analyze a variety of inventory systems and make optimal decisions for the improvement of these systems. In addition, It emphasizes the practical implementation of the strategies and techniques that are taught in this course.

Course Objectives:

On completion of this course, students will be able to:

- 1. comprehend the dynamics of inventory management's principles, concepts, and techniques as they relate to the entire supply chain (customer demand, distribution, and product transformation processes),
- 2. understand the methods used by organizations to obtain the right quantities of stock or inventory,
- 3. Familiarize themselves with inventory management practices.

Intended Learning Outcomes:

- ILO 1. comprehend the dynamics of inventory management's principles, concepts, and techniques as they relate to the entire supply chain (customer demand, distribution, and product transformation processes),
- ILO 2. understand the methods used by organizations to obtain the right quantities of stock or inventory,
- ILO 3. Familiarize themselves with inventory management practices.

Course Contents:

Part-A

Inventory as Both a Tangible and an Intangible Object

Introduction, Inventory—Who Needs It?, Inventory Costs, The Purpose of Inventory, Types of Stock, Tracking the Paper Life, Electronic Data Interchange

Inventory as Money

Introduction, Accounting for Inventories, How Inventory Is Valued, Inventory on the Balance Sheet, Inventory on the Income Statement, Ratio Analyses and What They Mean, Obsolete Stock, Why You Have Been Told Not to Dispose of It, Problems with Convincing Decision Makers, That "It's Gotta Go", Arguments in Favor of Disposing of Dead Stock, Methods of Disposal, Carrying Cost And Purchasing.

Physical Location and Control of Inventory

Introduction, Common Locator Systems, Memory Systems, Basic Concept—Memory Systems, Impact on Physical Space—Memory Systems, Pros—Memory Systems, Cons—Memory Systems, Fixed Location Systems, Basic Concept—Fixed Location Systems, Impact on Physical Space—Fixed, Location Systems, Pros—Fixed Location Systems, Cons—Fixed Location Systems, Zoning Systems, Basic Concept—Zoning Systems, Impact on Physical Space—Zoning Systems, Pros—Zoning Systems, Cons—Zoning Systems, Random Location Systems, Basic Concept—Random Location Systems, Impact on Physical Space—Random, Location Systems, Pros—Random Location Systems, Cons—Random Location Systems

Part-B

The Basics of Bar Coding

Introduction, Elements of a Bar Code Symbol, Structure of a Generic Bar Code Symbol, Quiet Zone, Start and Stop Characters, Data Characters, "X" Dimension, Symbologies—Bar Coding Structural Rules, Discrete and Continuous Symbologies, Inventory World, Universal Product Code/European, Numbering System, Code, What Symbology Is Right for Your Organization?, Scanning Basics

Protecting Inventory

Introduction, Legal Duties, The Plan, Preparation, Natural Emergencies, Technological Emergencies, Incited Emergencies, Planning Team, The Assessment, Theft, Types Of Theft Threats, Assessing The Threat

Why Inventory Systems Fail and How To Fix Them

Introduction, Inventory System Failures—Example Case, Discussion of Example Case, Metrics, Inventory Record Accuracy, Test Counting, Tolerances, Impact of Tolerances on Adjustments, Fill Rates, Tools with Which to Uncover, System Dysfunction, Run Charts, Flow Charts, Logic Charts, Variance Reports, Cycle Counting, Annual Inventories, Cycle Counting, Cycle Counting, Cycle Counting Method, Control Group Procedure, Location Audit Cycle Counting Method, Random Selection Cycle Counting Method, Diminishing Population Cycle, Counting Method, Product Categories Cycle Counting Method, Single Criteria

Text Book:

Essentials of Inventory Management. Max Muller. American Management Association. 1st edition.

Reference Books:

1. Production and Inventory Management with Substitutions.J. Christian Lang. Springer-Verlag Berlin Heidelberg.

Course Code: BUS-3279 | Credits: 03 | Semester: 6th | Year: 3rd

Course Title: Supplier Relationship Management

Rationale of the Course: To help understand the importance of Supplier Relationship Management for gaining competitive advantage.

Course Objectives: The objectives of this course are:

- 1. To understand the strategic role of Supplier Relationship Management.
- 2. To study supplier performance measurement System
- 3. To Know strategic collaborative relationships.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

ILO-1: Explain some key concepts underpinning decision making in Supplier Relationship Management.

ILO-2: Describe the process of Supplier improvement and development

ILO-3: Understand need for Segmenting the supply base.

ILO-4:To know Contract management.

Course Contents:

Part-A

Introducing the orchestra of SRM: Defining SRM, An organization-wide philosophy, he three pillars of SRM, Introducing 'the orchestra' of SRM, Supplier – friend or foe? What we need from our suppliers

Segmenting the supply base: Which suppliers should we spend time on? Segmentation criteria, The segmentation process, Determining intervention and the right relationship.

Building a supplier performance measurement System: Introducing SPM, Common performance measurement approaches, The SPM system, Step 1: Determine the SPM aim, Step 2: Supplier-specific requirements and targets, Step 3: Determine KPIs, Step 4: Measurement system design, Step 5: SPM outputs.

Supplier improvement and development: Introducing 'STPDR', Step 1: Study the situation ,Step 2: Target for improvement , Step 3: Plan, Step 4: Do, Step 5: Review, Making it work Supplier development

Part-B

Supplier management: A core activity, Managing for results, Supplier risk management, Supplier reviews.

Contract management: Introducing contract management, Contract planning, Contract management, Exiting a contract

Relationship management: The right relationship, Staying in control of the relationship, Bribes, lunches and chai pani, Conflict and dispute

Strategic collaborative relationship: Introducing strategic collaborative relationships, Building strategic collaborative relationships, The '5A' SCR process, International standards for SCRs – ISO11000/BS11000.

Text: Supplier Relationship Management: Unlocking the hidden value in your supply base by Jonathan O'Brien

Reference: Supplier Relationship Management: How to Maximize supplier value and opportunity by Stephen Easton.

Course Code: BUS-4177	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Warehouse Management

Rationale of the Course: The role of information systems within supply chains is very crucial in the era of globalization. A wide range of frameworks is essential to inform systematic thinking on the alignment, design, implementation and operations of supply chains to promote their agility, adaptability and growth.

Course Objectives: The objectives of this course are:

- 1. To explain the various aspects like Warehousing, Characteristics of warehouse systems, Optimization of warehouse system.
- 2. To explain the Optimization processes in a warehouse and Optimization of solutions.
- 3. To Learn Automation of the Material Flow.

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

ILO-1: Discuss the Management of Warehouse Systems.

ILO-2: Describe Warehousing and Conveying Principles.

ILO-3: Use IT Systems For Warehousing.

ILO-4:Explain the Fundamentals of an Operational Optimization.

Course Contents:

Part-A

Introduction: Warehousing, Characteristics of warehouse systems, Optimization of warehouse system, Warehouse Management, System interfaces and definitions.

Management of Warehouse Systems: Logistic frameworks, Functions in warehouse systems, Warehouse management system, Basic data and key performance indicators of warehouse systems, Special procedures and methods

Fundamentals of an Operational Optimization: Optimization in short, Optimization processes in a warehouse, Optimization of solutions.

Warehousing and Conveying Principles: Warehouse systems, Transport systems, Sorting and distribution systems, Robots in warehouse systems.

Part-B

Automation of the Material Flow: Basics of automation, Control engineering, Sensors, Actuators, Interfaces in automation systems.

Automatic Identification: Codes and characters, 1D–Codes, Printing method and quality, Semantics in the code: EAN 128, Scanner technology, devices, interfaces, 2D-Codes, Radio frequency identification

IT Systems For Warehousing: Warehousing operations, Storage and retrieval systems, Order picking systems, Packaging and materials handling, Warehouse management and controlling, IT systems for warehousing, Warehouse planning and layout

Realization of Warehouse Management Systems: Preparation of the tender documents, The placement of an order, Implementation, Start-up, Acceptance.

Text:

- 1. Warehouse Management: Automation and Organization of warehouse and order picking systems by Michael Ten Hompel and Throsten Schmidt.
- 2. Bowersox & Closs, Logistical Management, McGraw-Hill Companies, 1996. REFERENCES:
- 1. Excellence in Warehouse Management: How to Minimise Costs and Maximise Value By Stuart Emmett

Course Code: BUS-4178	Credits: 03	Semester: 7 th	Year: 4 th
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Course Title: Transportation and Distribution Management

Rationale of the Course:

Course Objectives:

On completion of this course, students will be able to:

- Evaluate multiple methods and tools used by today's Supply Chain managers in Transportation, Logistics and Distribution (TLD) Operations.
- Discuss contemporary issues facing carrier management including profitability,industry consolidation, security, insurance availability, and labor shortages.
- Evaluate various domestic and international transportation modes/alternatives and provide strategic recommendations for a series of customer deliveries.
- Evaluate design structures for integrated customer-centric and supplier-centriclogistics.
- Describe the specific functional elements involving cycle time, velocity, and inventory in order to achieve warehousing operational effectiveness in both cost and service

Intended Learning Outcomes:

- ILO 1: Evaluate multiple methods and tools used by today's Supply Chain managers in Transportation, Logistics and Distribution (TLD) Operations.
- ILO 2: Discuss contemporary issues facing carrier management including profitability, industry consolidation, security, insurance availability, and labor shortages.
- ILO 3: Evaluate various domestic and international transportation modes/alternatives and provide strategic recommendations for a series of customer deliveries.
- ILO 4: Evaluate design structures for integrated customer-centric and supplier-centric logistics.
- ILO 5: Describe the specific functional elements involving cycle time, velocity, and inventory in order to achieve warehousing operational effectiveness in both cost and service

Course Contents:

Part-A

Introduction to logistics and distribution

Introduction; Scope and definition; Historical perspective; Importance of logistics and distribution; Logistics and distribution structure

Integrated logistics and the supply chain

Introduction; The total logistics concept; Planning for distribution andlogistics; The financial impact of logistics; Globalization and integration; Integrated systems; Competitive advantage through logistics; Logistics and supply chain management.

Customer service and logistics

Introduction; The importance of customer service; The components of customer service; Two conceptual models of service quality; Developing acustomer service policy; Levels of customer service; Measuring customerservice; The customer service explosion.

Channels of distribution

Introduction; Physical distribution channel types and structures; Channelselection; Third

party or own account?; Different services that areoffered; Key drivers for third-party distribution; Key issues in third-partydistribution and logistics; Fourth-party logistics

Part-B

Human Elements in Transportation

Discrete Choice Methods and Their Application to Short Term, Travel Decisions, Activity-Based Modeling of Travel Demand, Transportation Safety.

Flows and Congestion

Transportation Queueing, Traffic Flow and Capacity, Automated Vehicle Control, Traffic Control.

Spatial Models

Continuous Space Modeling, Location Models in Transportation

Routing and Network Models

Network Equilibrium and Pricing, Street Routing and Scheduling Problems, Long-haul Freight Transportation, Crew Scheduling, Supply Chains.

Economic Models

Revenue Management, Spatial Interaction Models, Transport Economics

Text Book:

The Handbook of Logistics And Distribution Management. 3rd Edition. Alan Rushton, Phil Croucher, Peter Baker.

Handbook of Transportation Science. Second Edition. Randolph W. Hall. Kluwer Academic Publishers

Course Code: BUS-4179	Credits: 03	Semester: 7 th	Year: 4 th

Course Title: Supply Chain Information System

Rationale of the Course: The role of information systems within supply chains is very crucial in the era of globalization. A wide range of frameworks is essential to inform systematic thinking on the alignment, design, implementation and operations of supply chains to promote their agility, adaptability and growth.

Course Objectives: The objectives of this course are:

- 4. To explain the various technological aspects that are described in the different logistical background
- 5. To explain the real time description updated technologies in the logistics sector and supply chain industry
- 6. To support the lean pursuit of key strategic performance dimensions delivery, quality, and economy in the context of a dynamic, uncertain and competitive operating environment.
- 7. To consider frameworks appropriate at micro, and macro levels of operation.
- 8. To promote a quantitative approach to supply chain operations analysis.
- 9. To include a strong human context in addressing diagnosis and design questions

Intended Learning Outcomes:

On successful completion of this course, students will be able to:

- **ILO-1:**Discuss the role of information systems within supply chains
- **ILO-2:**Describe basic Programming Concepts, the software development process and the basic concepts of programming.
- **ILO-3:**Describe Relational database management systems
- **ILO-4:**Explain Software specification to support the software development process
- **ILO-5:**Distinguish the elements and understand the importance of supply chain information systems.

Course Contents:

Part-A

ELECTRONIC SCM, COMMUNICATION NETWORKS

Introduction e-SCM – e-SCM framework - Key success factors for e-SCM - Benefits of e-SCM - Positioning information in Logistics - Strategic information linkage - Supply chain communication networks - Role of communication networks in supply chains - Overview of telecommunication networks –EDI - Data security in supply chain networks - Overview of internet able models

ENTERPRISE INFORMATION SYSTEMS

Overview of enterprise information systems - Information functionality and principles - Introduction enterprise information systems - Classification of enterprise information systems- Information architecture -Framework for managing supply chain information - Describe on popular enterprise application packages -Benefits of enterprise information systems

SCM SYSTEMS DEVELOPMENT, AND DEPLOYMENT

Stakeholders in supply chain information systems - Stakeholders in SCM - Stakeholders in

supply chain information systems - Information systems development- Logistics information systems design

SCM SYSTEMS MANAGEMENT

Defining enterprise architecture - Choosing appropriate system development methodologies - Adopting relevant systems development model

Part-B

INFORMATION SYSTEM DATA ELEMENTS

Stock on hand, losses and adjustments, consumption, demand, issues, shipment status, and information about the cost of commodities managed in the system.

DEPLOYMENT AND MANAGEMENT

Information systems deployment - IT Operations and infrastructure management - Portfolio, programme and project management - Management of risk - Management of value UNIT

INFORMATION INTEGRATION

Enterprise application integration and supply chain visibility - Enterprise application integration - Supply chain visibility - Supply chain event management -Supply chain performance -Planning and design methodology - Problem definition and planning - Data collection and analysis - Recommendations and implementation -Decision support systems IT SYSTEMS FOR WAREHOUSING

Warehousing operations, Storage and retrieval systems, Order picking systems, Packaging and materials handling, Warehouse management and controlling, IT systems for warehousing, Warehouse planning and layout

Text:

- 1. Christopher S. Tang, Supply Chain Analysis: A Handbook on the Interaction of Information, System and Optimization, Springer, 2008.
- 2. Bowersox&Closs, Logistical Management, McGraw-Hill Companies, 1996.
- 3. R.H.Ballou, Business Logistics Management, Prentice-Hall, 2004.

REFERENCES:

- 1. Strauss, E-Marketing, 4/e, Pearson Education 2008
- 2. Chaffey, E- Business and E- Commerce Management, 3/e, Pearson Education 2008
- 3. Blanchard, Logistics Engineering & Management, 6/e, Pearson Education 2008
- 4. Donald J. Bowersox and David J. Closs, Logistical Management The Integrated Supply chain

Major in Entrepreneurship Development (ENT)

Course Code: BUS-3287 Credits: 03 Semester: 7th Year: 4th

Course Title: Business Plan Preparation

Rationale: This course is a systematic and integrated study and application of the processes and strategies involved in building a New Business Plan.

The main objectives of the course are to:

- Develop an appreciation of the importance of New Product Development (NPD) in industry and in business
- Provide an overview of the NPD process and its success principles
- Provide an understanding of the concepts, tools and best practices used in the industry in relation to NPD
- Develop conceptual, analytical, and decision-making skills related to NPD planning

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

- ILO-1: Discuss the main principles behind managing the NDP process
- ILO-2: Discuss the difficulties that maybe encountered in new product adoption
- ILO-3: Understand the linkages between opportunity identification and idea generation
- ILO-4: Understand concept testing
- ILO-5: Describe situations and challenges frequently encountered by NPD managers and develop skills to manage such situations
- ILO-6: Analyze cases, identify NPD concepts and evaluate their relevance in answering stated questions

Course Contents:

Part-A

- 1. Entrepreneurs
- 2. Start-Up and the Need for Competitive Advantage
- 3. Developing an Effective Business Plan
- 4. Small Business Marketing, Product, and Pricing Strategies
- 5. Distribution and Promotional Strategies

Part-B

- 1. The New Venture Team, Small Firm Management and Managing Human Resources
- 2. Form of Organization and Legal Issues
- 3. Selecting a Location and Planning the Facilities
- 4. Operations Management and Control Systems
- 5. Understanding Financial Statements and Forecasting
- 6. Sources of Financing

Recommended Books:

Business Plan Development, Barry Carbol, Commonwealth of Learning, Edition 1

Course Code: BUS-3288 Credits: 03 Semester: 7th Year: 4th

Course Title: New Product Development

Rationale: New products are one of the few tools available to companies to achieve truly breakthrough growth. How new products are developed is undergoing the biggest fundamental transformation since the industrial revolution. This course will help students to understand the new product development process.

The main objectives of the course are to:

- Develop an appreciation of the importance of New Product Development (NPD) in industry and in business
- Provide an overview of the NPD process and its success principles
- Provide an understanding of the concepts, tools and best practices used in the industry in relation to NPD
- Develop conceptual, analytical, and decision-making skills related to NPD planning

Intended Learning Outcomes (ILOs):

At the end of this course, students should be able to

- ILO-1: Discuss the main principles behind managing the NDP process
- ILO-2: Discuss the difficulties that maybe encountered in new product adoption
- ILO-3: Understand the linkages between opportunity identification and idea generation
- ILO-4: Understand concept testing
- ILO-5: Describe situations and challenges frequently encountered by NPD managers and

develop skills to manage such situations

ILO-6: Analyze cases, identify NPD concepts and evaluate their relevance in answering stated questions

Course Contents:

Part-A

- 1. Introduction to course: What is New Product Development and Why is it so important?
- 2. The New Product Development Process Principles of Success
- 3. Competition and Product Strategy
- 4. The Product Life cycle in theory and practice
- 5. Concept and Idea generation

Part-B

- 6. Screening new product ideas
- 7. Concept development and testing
- 8. Business analysis
- 9. Product testing
- 10. Commercialization
- 11. Managing Growth

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Recommended Books:

Paul Trott (2017), Innovation Management and New Product Development, 6th Ed. Pearson

Reference Text:

Jonathan Cagan, Craig Vogel (2012), Creating Breakthrough Products: Revealing the Secrets that Drive Global Innovation, 2nd Ed.

Course Code: BUS-3289	Credit: 03	Semester: 6 th	Year: 3 rd

Course Title: Social Entrepreneurship for Emerging Markets

Rationale: Social entrepreneurship to solutions for pressing social and environmental issues is entrepreneurship to wealth creation and economic development, or charity to advancement of social justice. This course introduces the basis of social entrepreneurship while drawing parallels to traditional entrepreneurial ventures and nonprofit organizations. It intends to highlight the promises and challenges of integrating social impact with enterprise profitability. Through case studies, field research and team projects, students gain practical experience of developing authentic impact intention, awareness of personal traits conducive to becoming a social entrepreneur, innovative business model, and well-rounded performance metrics, as well as knowledge about several sectors and regions where social entrepreneurs are most active.

Course Objectives: The objectives of this course are:

- 4. To understand the core drives of social entrepreneurs and discover the social entrepreneur in oneself.
- 5. To investigate the pressing social and environmental problems and discover where social innovation and entrepreneurship may be most relevant in solving these problems.
- 6. To appreciate the different perspectives on social enterprise and the difficulties in blending different performance metrics at the enterprise level.
- 7. To learn and apply the design-thinking approach and business model frameworks to the development of innovative business models
- 8. To develop practical skills such as critical thinking, empathetic engagement, teamwork, and rapid-prototyping.

Intended Learning Outcomes (ILOs):

At the end of this course, students will be able to:

- **ILO-1**: Understand the core drives of social entrepreneurs; investigate into the pressing social problems and discovering the innovative social solutions.
- **ILO-2:** Describe different perspectives of social enterprises and difficulties in performance metrics.
- **ILO-3:** Apply the design-thinking approach and business model frameworks to the development of innovative business models.
- **ILO-4:** Assist in obtaining practical skills such as critical thinking, empathetic engagement, teamwork, and rapid-prototyping.

Course Contents:

Part - A

- 14. **Introductions to the Course:** *Philosophy of the course*, liberal education and design thinking; empathy, action and experiential learning; *Modules:* social entrepreneur and you; social enterprise and the world; big problems, your ideas and your social enterprise concepts; Syllabus, assignment, and overall assessment structures. *Related Assignment:* Read the class syllabus and overview, Be prepared to briefly introduce yourselfand explain your interest in the class
- 15. Social Enterprise as a Model for Sustainable Development and Individual Traits: The making of a social entrepreneur Individual traits social, political, economic, and geographical environment; Education and experience; Social Enterprise as NewModels for SustainableDevelopment, Form working groups on social entrepreneurship

- definitions; Submit your definition of social entrepreneurship, Be different, Be creative, Try your best to convince others. Case study: The journey of a social enterprise, focusing on management challenges;
- 16. **Defining Social Entrepreneur and Social Enterprise:** What are SocialEntrepreneurship and SocialEntrepreneurship is About Innovation andImpact, Not Income; Exploring the social entrepreneurs in us, *Share individual experiences and insights triggered by Assignment*, Discuss the core drives of a social entrepreneur based on the experience sharing.
- 17. Discovering Social Entrepreneurial Drives in Emerging and Underdeveloped Countries: Discover social entrepreneurial drives, Observe and interview local entrepreneurs with a series of Whys, Early beginnings: Microfinance as a socialmovement; Case Studies on Grameen Bank: What problem was Muhammad Yunus trying tosolve? What assumptions washe making about people and how did this turn the banking sector upside down? In what way is development different from social entrepreneurship?
- **18.** Today's global issues, Social innovations and the Millennialism:UN Millennium Goals Notable calls for social innovations Attributes of Millennials and social entrepreneurshipand familiarize with the Eight Millennium Goals.
- 19. Social Enterprise Business Models and Social Entrepreneurship Theories and Practices, Employment: What's the linkbetween entrepreneurship, employment generationand Venture Creation? Social entrepreneurship practices in some developed, developing and emerging countries: studying cases from South Asian and South-east Asian Countries.

Part - B

- **20.** Creating a World without Poverty through Social Business Development and the Future of Capitalism: Entrepreneurship, economic development and social justice; Schumpeter and Yunus oncapitalism, socialism and democracy. Why Schumpeter Got It Wrong in Capitalism, Socialism, and Democracy.
- 21. Social Entrepreneurship and the Transformation of Capitalism: What is social enterprise? What is the impact investing? Philosophy, history, geography, and culture; Ecosystems and Legal forms today; Corporatism and thechallenge of defining anddistinguishing socialentrepreneurship and socialenterprise.
- 22. **Brainstorming to Solve the Pressing Social Problems:** Brainstorm: social innovation to solve a pressing problem in Bangladesh; *Preparation for Assignment based on field work in some NGOs of Bangladesh The Human Stories Behind a Problem.*
- 23. **Stakeholder and Ecosystem Analysis:**Individuals, Networks, Communities and Participation;where do social enterprisesand social entrepreneurs lie in the ecosystem of business and society? What determines the degree of stakeholderengagement? What is inherently political about social entrepreneurs properties and social entrepreneurs political about social entrepreneurs properties.

- 24. **Building and Scaling a Social Enterprise:** Venture formation, The S-curve Performance Management and Governance; Designing a good business model; Design thinking; Tools for collaborative design of business models. **Idea mining:** social innovations to solve social problems Stakeholder mining, Competition mining Technology mining, Insight mining, and Future trend mining. **Idea marketplace:** in search of a few good ideas, Formation of team based term project papers.
- 25. **Business Model Design Workshop (BMDW):** Rationale for trade intervention, Barriers to international trade, promotion of international trade, controlling unfair trade practices. Stakeholder mapping (jobs, pains and gains); Business exchange network; Exchange values and enterprise capabilities (market, asset, leverage, wealth, risk); The Cooperative Model and Fair Trade: Lifecycle Assessments; Learning from failure: Organization and situation analyses

Textbooks / Recommended Books / References:

- 3. David Bornstein and Susan Davis, (2010). *Social Entrepreneurship: What everyone needs to know*, Oxford University Press.
- 4. Nicholls, A. (2006). *Social Entrepreneurship: New Models for Sustainable Social Change*. Oxford: Oxford University Press.
- 5. Gregory Dees (2001). *The meaning of Social Entrepreneurship*. http://communitywealth.org/sites/clone.communitywealth.org/files/downloads/paper-dees.pdf
- 6. Gregory Dees,(2003) "SocialEntrepreneurship is About Innovation andImpact, Not Income," *Social Edge*, September .
- 7. William Drayton, *Everyone a Change maker: Social Entrepreneurship's Ultimate Goal*: https://www.ashoka.org/files/innovations8.5x11FINAL_0.pdf. Visit https://zip.kiva.org/
- 8. Ridley-Duff, R. and Bull, M. (2011). *Understanding Social Enterprise: Theory and Practice*. London: SAGE. Chapter 1 and 3, pp. 11-37, 56-80.
- 9. Skim Johanna Mair and Oliver Schoen, "Social Entrepreneurship Business Models: An Exploratory Study," University of Navarra, October 2005
- 10. Read Kickul, J. and Lyons, T. (2012). *Understanding Social Entrepreneurship*. New York; Routledge. Chapter 2 and 3,pp. 11-71
- 11. SANTOS, FILIPE M. 2009. *"APositive Theory of SocialEntrepreneurship*," INSEAD Working Paper, pp. 1-55.
- 12. Read Bloom, Dees "Cultivate your ecosystem"SSIR, Winter 2008http://www.ssireview.org/articles/entry/cultivate your ecosystem
- 13. Paul Light, "Social EntrepreneurshipRevisited", SSIR Summer 2009 http://www.ssireview.org/articles/entry/social entrepreneurship revisited
- 14. http://www.senscot.net/docs/an_enterprising_failure.pdf
- Read "Vital Steps: A CooperativeFeasibility Study Guide" USDA, Dec2010: http://communitywealth.org/sites/clone.communitywealth.org/files/downloads/tool-usdacoopfeasibility.pdf;

Course Title: Environmental Entrepreneurship

Rationale of the Course: An applied entrepreneurship paper that explores the development of innovative business models and new ventures that are designed to provide sustainable, social and environmental benefits. This course will use theory and case studies toinvestigate best practices, successes and failures, opportunities and constraints. The courseexplores how innovation and entrepreneurship can help the health, wealth and well-beingof social and environmental organizations and communities.

Course Objectives: Objectives of this course are to:

- 5. Explore the role of entrepreneurs in the environment and the economy
- 6. Unpack sustainable trends and innovation in entrepreneurship
- 7. Examine case studies of successful sustainable businesses
- 8. Learn about tools, strategies, and business models for sustainability.

Intended Learning Outcomes: On successful completion of this course, students will be able to:

- 5. Explore trends, elements and forces of entrepreneurial innovation
- 6. Identify characteristics of effective environmental entrepreneurship.
- 7. Explain how the theoretical principles of entrepreneurship can be applied to solve environmental problems.
- 8. Discuss entrepreneurial tools, methods, approaches, and business models which are environmentally and economically sustainable

Course Contents:

Part - A

- **10. Introduction**: Who is the entrepreneur? How does the entrepreneurial process lead to positive social and environmental outcomes? Crucial role of entrepreneurs in mitigating environmental issues. The role of entrepreneurs in innovation, solution-focused thinking, sustainable practices and development of the green business in the economy.
- 11. An overview of Environmental Entrepreneurship: Theory, case studies, definitions, a roadmap to successfully establishing and building an environmental venture; discussionabout the mind-set of an entrepreneur and possible strategies, businesses, and productideas for mitigating an environmental issue; introduction to relationship building and effective communication and persuasion with emphasis on developing partnerships.
- **12. Green Business Idea Development**: Sketching out green business idea, how to create positive impact through generating and implementing green business idea, identifying customers and stakeholders, Putting green business model into the context.
- **13. Systems Approach to Business Development and Sustainability Issues:** What is Systems approach? Integrating systems thinking with business thinking; Complex systems—A new paradigm for the integrative studyof management, physical, and technological systems; Understanding the complexity of economic, ecological, and

social systems, Managing Risk and Resilience; Benefits of Organizational Resilience through Sustainable Business Practices

Part – B

- 14. Promotional Strategies and Effective Advertisement Design for Environments Friendly Enterprise Development: Exploration of the opportunities and challenges associated with navigating the rich world of traditional, integrative, and digital media; introduction to advertising including effective campaign design and metrics. Summary of best practices in website and newsletter design.
- 15. Financial Capital and Fundraising for Sustainable Venture: Fundraising and venture capital; accelerator programs; Social networking and alliances for business development, Micro financing for sustainable enterprise development in the grassroots level of Bangladesh; Role of banks, financial and non-bank financial institution, NGOs and insurance organizations in sustainable enterprise development.
- **16. Agro-tech Industry and Sustainable Development**: Agriculture as mainstay economic development of the country, diversity in agriculture, organic agriculture in the diversified area of agriculture, sustainable agro farming, And entrepreneurial strategies:how are entrepreneurs helping the agriculture industry become greener?
- 17. Environmental Enterprise Value Chain Strategy: use of the Value Chain in the process of generating a sustainable business strategy, sustainable supply chain of enterprises, Strategic role of value chain; 5 strategies: embedded sustainability strategy, strengthen partnership, product and process design, certification, cloud based software, Value chain strategies for sustainable enterprise development: Practices in Bangladesh and strategic options.

Recommended Text Book:

- 3. Bansal, P & Song, H (2017), Similar but not the Same: Differentiating between CorporateSustainability and Corporate Responsibility, Academy of Management Annals: 11(1):105-149.
- 4. Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & De Colle, S. (2010). Stakeholdertheory: The state of the art. Cambridge University Press.
- 5. Gladwin, T. N., Kennelly, J. J., & Krause, T. S. (1995). Shifting paradigms for sustainabledevelopment: Implications for management theory and research. Academy of Management Review, 20(4), 874-907.
- 6. DesJardins, J. (2016). Is it time to jump off the sustainability bandwagon? Business EthicsQuarterly, 26(1), 117–135

Course Code: BUS-4188 Credits:03 Semester: 7 th Year: 4 th	
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Course Title: Management of Organizational Change and Innovation

Rationale: This course examines the role of innovation in the management of organizations. It explores, in more detail, the role of creativity as well as the nature and processes of organizational change. It focuses on technological, administrative and process innovation as well as on contemporary techniques and procedures used to understand, initiate, plan, and implement change. The course is shaped by concerns over the need to combine consistent structures for predictable and efficient operations and personnel employment with flexibility and timely adaptability in order to respond to shifts in the environment. It adopts a critical perspective and uses a multi-disciplinary framework, drawing on several areas as they contribute to the theory and practice of innovation and change.

Course Objectives: The objectives of this course are:

- 1. Explore the concepts of Creativity, Innovation and Change
- **2.** Explore Organizational Change (including Organizational Culture & Resistance to Change)
- **3.** Explore the application of theories of Leading Innovation and Change
- **4.** Learn to use diagnostic and assessment processes for effective Leadership of Innovation and Change
- **5.** Learn to evaluate the successful implementation of Leading Innovation and Change

Intended Learning Outcomes (ILOs): After successful completion of this course, students will be able:

- **ILO1**: To provide insight into the change requirement badly needed for the organization.
- **ILO 2**: To manage the organizational effectiveness through planned interventions in the organization's processes.
- **ILO 3**: To entice employee involvement in decision making process.

Course Contents

Part-A

- 1. **Organizational Change:** An Introduction, Importance & imperative of change, forces of change, Types of change, types of planned and unplanned change, Models of change. Organizational renewal: *The challenge of change*, Change and its impact: operational effect, psychological effect, social effect; people reactions to change; Changing the organizational culture; *Resistance to change*: lifecycle to resistance to change, resistance model of change, driving forces and restraining forces blocking change, overcoming and minimizing resistance to change.
- 2. Change Interventions: Definitions, Strategies for Change Intervention: Basic Strategies to change, integration of change strategies, stream analysis, selecting OD interventions, *Major Change intervention techniques; personal & Interpersonal* Interventions: Empowering the individuals and employees, Laboratory learning, Interpersonal styles, Career Life Planning Interventions; *Diagnosis:* process, models and skills required; methods of obtaining diagnosis information
- 3. **Managing Innovation:** Innovation what it is and why it matters, Why innovation

- matters, A process view of innovation, Exploring different aspects of innovation; *Innovation as a core business process*, Variations on a theme, Evolving models of the process, Can we manage innovation? Learning to manage innovation building and developing, routines across the core process, measuring innovation success, what do we know about successful innovation management? Success routines in innovation management.
- 4. **Building the innovative organization:**Shared vision, leadership and the will to innovate, appropriate organization structure, key individuals, high involvement in innovation, Effective team working, Creative climate, Boundary spanning.
- 5. **Developing an innovation strategy:** *Rationalist*' or '*incrementalist*' strategies for innovation? The dynamic capabilities of firms, appropriating the benefits from innovation, Technological trajectories, developing firm-specific competencies, Globalization of innovation, enabling strategy making.

Part-B

- 6. **Sources of innovation:** Where do innovations come from? Knowledge push vs. need pull innovation, whose needs, towards mass customization, users as innovators, extreme users, watching others; Recombinant innovation, Regulation, Futures and forecasting, Accidents; a *framework for looking at innovation source*, How to search, Balancing exploitation and exploration, Absorptive capacity, tools and mechanisms to enable search, two dimensions of innovation search, a map of innovation search space.
- 7. **Innovation networks:**No man is an island, The 'spaghetti' model of innovation, Innovation networks, Networks at the start-up, Networks on the inside, Networks on the outside, Learning networks, Networks into the unknown, Managing innovation networks
- 8. **Decision making under uncertainty:** Meeting the challenge of uncertainty, the funnel of uncertainty, decision making for incremental innovation, building the business case, building coalitions, spreading the risk building a portfolio, decision making at the edge; *Building the innovation case:* developing the business plan, forecasting innovation, estimating the adoption of innovations, assessing risk, recognizing uncertainty, anticipating the resources.
- 9. **Implementing Innovation:** *Creating new products and services*, processes for new product development, influence of technology and markets on commercialization, differentiating products, building architectural products, commercializing technological products, implementing complex products, Service innovation, *Exploiting new ventures*, What is a venture, Internal corporate venturing, Joint venture and alliances, Spin-outs and new ventures.
- 10. **Capturing the benefits of innovation:**Creating value through innovation, innovation and firm performance, exploiting knowledge and intellectual property, broader economic and social benefits
- 11. Capturing learning from innovation: learn to manage innovation, continue to learn to

manage innovation, learning to manage innovation, tools to help capture learning, innovation auditing, developing innovation management capability and using the framework, variations on a theme, final thoughts.

Text Book:

- **1.** Joe Tidd and John Bessant (2009). *Managing Innovation: Integrating Technological, Market and Organizational Change*. 4th Edition
- **2.** D.A. Nadler and M.L. Tushman, (1989). *Organizational Frame Bending: Principles for Managing Reorientation*, Academy of Management Executive, 3:194-204.
- **3.** A. Hargadon and R. Sutton, (2000). *Building an Innovation Factory*. Harvard Business, Review, May-June: 157-166.
- **4.** J. Dutton and E. Heaphy, 2003. *Coming to Life: The Power of High Quality Connections at Work.* In K. Cameron, J. Dutton, R. E. Quinn, Positive Organizational Scholarship, SanFrancisco: Berrett-Koehler.
- **5.** J. H. Gittell, (2001). "Investing in Relationships," *Harvard Business Review*, June.
- **6.** K. Golden-Biddle, T. Reay, C. Witt, S. Petz, A. Casebeer, A. Pablo, and C.R. Hinings, (2003). Toward a Communicative Perspective of Collaborating in Research: The Case of the Researcher-Decision Maker Partnership. *Journal of Health Services Research and Policy*.
- 7. E. H. Schein, (1999). Why Does Corporate Culture Matter? In The Corporate Culture Survival Guide, San Francisco: Jossey-Bass Publishers: 3-58.

Course Code: BUS-4189	Credits: 03	Semester: 7 th	Year: 4 th
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Course Title: Digital Entrepreneurship

Rationale of the Course: This course is designed to provide necessary skills to adopt a strategic approach to the planning and control of the marketing function within the organization.

Course Objectives: Objectives of this course are to:

- 1. assess and analyze digital entrepreneurship as a career choice;
- 2. create, evaluate and exploit business opportunities in the digital space;
- 3. evaluate the latest technology trends and how they impact high-tech start-ups;
- 4. learn how entrepreneurial ventures use digital technology to design and offer new products and services, acquire and retain customers, analyze customer data, and provide satisfying user experiences online;
- 5. develop a business idea into a comprehensive and highly scalable digital business model for a high-tech start-up;
- 6. learn about entrepreneurial funding at the start-up level;
- 7. notice the importance of digital marketing for entrepreneurs;
- 8. learn how data analysis drives entrepreneurial decision-making process;
- 9. choose strategies for maintaining team relationships that facilitate flexibility, collaboration and quick decision making;
- 10. analyze start-up ecosystem and understand how start-up life looks lik

Intended Learning Outcomes: On successful completion of this course, students will be able to:

- 1. understand the rise and development of the concept of digital entrepreneurship as well as the skills and resources required for digital entrepreneurship;
- 2. understand opportunity recognition, development and evaluation of digital business ventures in a variety of contexts;
- 3. converse with key stakeholders about issues relevant to the development of new digital ventures:
- 4. analyze the process of innovation and industry disruption;
- 5. explain why, when and how digital entrepreneurship and digital transformation develops;
- 6. analyze and interpret different approaches to the creation of digital business models;
- 7. be able to understand key alternative sources of funding for start-up entrepreneurs;
- 8. understand new digital concepts such as lean start-up, disruptive innovation, innovator's dilemma and Blue Ocean strategy;
- 9. evaluate, analyze, understand and interpret the activities involved in digital business venturing;
- 10. develop skills and insights for evaluating, articulating, refining, and pitching a new product or service, either as a start-up business or a new initiative within an existing firm.

Course Contents:

Part - A

- 1. **Introduction to the Course**: Introduction and course overview. Entrepreneurial mind-set. Defining digital entrepreneurship. Identifying and exploiting opportunities for digital entrepreneurship.
- 2. Industry 4.0 and digital Innovation: Digital economy. Industry 4.0 and digital Innovation. Key actors, resources and emerging technologies to facilitate digital entrepreneurship.
- **3. Developing digital business models:** Understanding digital business. Digital disruption and new market creation. Turning ideas into action. Developing digital business models.
- 4. Competitive Advantage and Sustainable Competitive Advantage through Digital Technology:Designing your entrepreneurial life. Digital business strategies for creating competitive advantage and sustainable competitive advantage in digital entrepreneurship.

Part - B

- **5. Start-up Funding and digitalization**: Start-up funding. Venture capital, crowd funding and finance for entrepreneurs. Entrepreneurial KPIs.
- **6. Digital Marketing and Innovation**: Digital marketing for entrepreneurs. Digital technologies for integrated marketing communication and social networks. Social media and e-commerce.
- **7. Design thinking and decision making:** Design thinking. Data driven decision-making for entrepreneurs.
- **8. Digital Concepts and Lean Start-up**: Lean start-up, Disruptive innovation, Innovator's dilemma, Blue Ocean strategy.
- **9. Start-up Ecosystem and HRM in the digital era**: Start-up ecosystem. Understanding start-up life. Analysing start-up failures: reasons and lessons;HRM in the digital era. Virtual teams.

Recommended Text Book:

- 1. Chaffey D. (2015) Digital business and e-commerce management. Pearsons: Harlow
- 2. Westerman et al. (2014) Leading Digital. Boston: Harvard Business School Press
- 3. Meyer, M. H. & Crane F. G. (2014) New Venture Creation: An Innovator's Guide to Entrepreneurship (2nd ed.). Thousand Oaks, CA: Sage publications
- 4. Mauborgne, R. (2015) Blue Ocean Strategy. Boston: Harvard Business School Press
- 5. Osterwalder, A. &Pigneur, Y. (2010) Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. Hoboken: John Wiley and Sons
- 6. Heath, C. & Health, D. (2011) Switch: How to Change Things When Change Is Hard. New York: Broadway Books
- 7. Kahneman, D. (2011) Thinking, Fast and Slow. New York: Farrar, Straus & Giroux
- 8. Kaplan, S. (2012) The Business Model Innovation Factory. Hoboken: John Wiley and Sons
- 9. Martin, R. (2009) The Design of Business. Boston: Harvard Business School Press

10. Verganti, R. (2009) Design-Driven Innovation. Boston: Harvard Business School Press

Grading/Evaluation

Teaching-Learning Strategy

The department employs effective methods of teaching to transfer knowledge and development of skills of students. The teaching methods includes: case study, behavior role model, management game, question-answer session, assignments, debates in the class room, projects under supervision of course teacher, seminars and group discussion and planned lectures etc. Teachers also prepare the Lessons Plan for each course, which includes the course objective, name of text book and other references, topics, dates of examination and the grading system. The class materials are provided to the students in the first week of the class starts. Teachers provide their lectures with hand-outs and direct students to take reprints of any article or text that may be of special value to students. Individual teachers have to meet students for counseling in their spare time. Consultation hours of individual teachers are notified to students in addition to their regular teaching-learning hours. All teachers are designated as Academic Advisors in their respective courses.

Teaching Facilities in the Pandemic situation

Leading University has been providing online teaching to the students throughout the semesters for achieving teaching-learning objectives. It is the virtual class room facilities by which students can participate in the class in an excellent manner, ask question to the teacher, participate in the dialogue with their fellow learners and can receive all academic resources online without interruption more efficiently compared to the campus learning and classroom facilities in regular time.

Assessment Strategies

University is the highest seat of learning. Assessment of students should therefore match the highest level of education. The aim of assessment is to gather appropriate and sufficient evidence of learning and competence and the interpretation of that information. The results are recorded and communicated to stakeholders i.e., students, guardians and potential employers in due time. The assessment process of Leading University involves test of remembering concepts, facts, methods, procedures and principles. Test of knowledge is indeed the test of remembering learned materials. Comprehension involves understanding of texts, facts, methods, procedures and principles. In other words, comprehension understands of the learned materials. Test at this level is aimed at assessing the level of comprehension or understanding of meaning. It is just above the test of knowledge. The third cognitive level of test is application of knowledge to new situations. The highest cognitive domain of test is in analysis, synthesis and evaluation of learned materials. It aims at calling in play abilities to recognize relationships, organize ideas, gather facts and ideas from various sources and put them in a meaningful structure or pattern and to judge the value of ideas, work methods and solutions. Thus, the students should be assessed in the university knowledge, comprehension, and ability to apply learning to real world situations and for skills to analyze, synthesize and evaluate learned materials. For assessing the students, a combination of Multiple-Choice Questions (MCQ), Structured Questions and Essay Type Questions are generally used. Beyond these, assignments, presentation, class attendance, viva voce are arranged to assess the students' performances. Summarily, students are assessed both by using formative and summative method of evaluation by which students' academic activities and contributions are evaluated excellently with 360-degree evaluation.

Internship/Project Report Evaluation Policy

- a. Evaluation process will have 3 parts, internship/project report will be evaluated by the academic supervisor on 50 marks, 25 marks will be assigned against the evaluation of the organizational supervisor and the defense/viva board will assign marks on rest 25.
- b. The academic supervisor will follow the following rubrics in evaluating the internship/project report:

Rubrics for Evaluating Internship/Project Report

Criteria	Weight (In marks)	Supervisor's assigned marks	Remarks
Problem statement and Research	5		
Objectives	3		
Literature Review/ Theoretical	5		
Aspects	3		
Methodology			
Samples			
Instruments	10		
Data source and collection techniques			
Data analysis			
Analysis and Conclusion			
Data Presentation			
Data analysis results	10		
Recommendation			
conclusion			
Originality and Reference	10		
Compliance			
Interaction with Supervisor	10		
Punctuality	10		
Overall assessment of the supervisor			
Total	50		

- **c.** The Head of the Department will form a board for conducting the defense/viva of the internship/projects.
 - c (i). Composition of the defense/viva board: A 3 member board will be formed, (1 Chairman and 2 members) from the faculty members of the Department.

- c (ii). If the Head of the Department wishes, s/he can invite external member.
- d. Each member (including chairman) will evaluate the student on 25 marks individually based on their performance of the defense/viva, the mark sheet will be collected by the chairman and submit these mark sheet to the Head of the Department. The Head of the Department will assign average marks of the board against the student.
- e. The Department will prepare a format for the evaluation of the organizational supervisor.
- f. Evaluation of Internship/Research project during pandemic or the special situation the Board of Studies will take decisions.

Examination Schedule and Guidelines: An examination schedule of Midterm Examination and Final Examination will be notified to the teachers and students within 3 weeks of starting the classes every semester. Before that a tentative schedule including time frame of 2 Tutorial Examinations, Midterm and Final Examinations will be notified. The guidelines of examinations are:

- > Student must put their ID cards properly.
- ➤ They must bring their admit cards. A student shall not be allowed to sit for the examination without admit cards.
- ➤ The students have to be sure that the Registrar ensures permission before the examination starts.
- > The students must keep all things except permitted materials and examination documents in front of the room.
- ➤ The students, if found with any act of cheating, shall be debarred from appearing at the said examination or all examinations to be decided by the Discipline Committee.
- > Candidates shall not leave the examination hall before one hour is finished.
- They must sign in the attendance sheet before leaving the examination hall.
- All cellular phones must be switched off during the examination.
- Digital diary or programmable calculators are not allowed for use in the examination hall.
- > Candidates must observe silence and strict discipline in the examination hall.

For any other matters pertaining to smooth conduct of examination not mentioned above, the decision of the invigilator/hall-in-charge shall be considered final.

Change of Department and Program

The students willing to change the Department and Program should make a written application to the Head of the Department to which he/she is interested to get in along with the transcripts of the previous courses completed. The department will scrutinize the application and upon the recommendation of the department and faculty from and to which he/she is interested to go, the office of the Registrar will make necessary arrangement to transfer.

Medium of Instruction

English Proficiency is a prerequisite to excel in the modern competitive world. LU offers several English courses for improvement of the English Language Proficiency of the students to make them competent in the job market. Conducting classes (theory, practical and sessional) in English language is compulsory. English is the medium of instruction and examination at LU. It is also the campus language.

Performance Evaluation and Marks Distribution

COMPONENTS	% OF MARKS
Class Attendance	10%
Assignment	10%
Tutorial Examination	10%
Presentation	5%
Viva Voce	5%
Midterm Examination	30%
Semester Final Examination	30%
Total	100%

Grading System

Leading University follows the grading system approved by the University Grants Commission of Bangladesh. The grading system includes:

NUMERICAL GRADE	LETTER GRADE		GRADE POINT
80% and above	A+	(A Plus)	4.00
75% to less than 80%	A	(A Regular)	3.75
70% to less than 75%	A-	(A Minus)	3.50
65% to less than 70%	B+	(B Plus)	3.25
60% to less than 65%	В	(B Regular)	3.00
55% to less than 60%	B-	(B Minus)	2.75
50% to less than 55%	C+	(C Plus)	2.50
45% to less than 50%	C	(C Regular)	2.25
40% to less than 45%	D		2.00
Less than 40%	F		0.00

Grade Point Average (GPA)

A Grade Point Average (GPA) is the weighted average of the Grade Points obtained in all the courses completed by a student in a semester.

Cumulative Grade Point Average (CGPA)

A Cumulative Grade Point Average (CGPA) is the weighted average of the Grade Points obtained in all the courses completed by a student in more than one semester.

Incomplete Courses

The grade of Incomplete (I) may be used in special circumstances. The Incomplete may be given only at the end of a semester to a student whose work is progressing, but who has left unfinished a small amount of work for completion without further class attendance. The teacher must file with the Controller of Examination an Incomplete Grade form describing the work to be completed, indicating a tentative final Grade to be assigned if the work is completed and the time period in which the work must be completed (no longer than the following semester).

The student is responsible to take the initiative in completing the work and is expected to make up the Incomplete. If action is not taken, the 'I' grade becomes final 'F' grade. In case the teacher from whom a student received an Incomplete Grade is not available, the disposal of the case involving an Incomplete Grade vests in the Head of the Department. The Grade 'I' must be replaced within one semester after it is assigned.

Course Withdrawal

The Grade Withdrawal (W) is given when a student officially drops a course during the period between the ends of the third and sixth week. Prior to that time no entry is made on the academic record if a student drops a course. A "W" does not affect the student's GPA.

Retake Courses

Students may opt to repeat a course. In these situations the original registration showing course, credits and the grade R (Retaken or Repeated) will appear on the academic record. Only the credits and grade of the last attempt will be used to calculate the GPA and to fulfil graduation requirements. Students will not be allowed to repeat a course more than twice. Students with a grade of B or above will not be allowed to repeat the course. The students who wish to repeat a course must register for the course again and will be assessed to tuition and applicable fees.

Grade Improvement

Students who obtained below letter grade B in a course, he/she may avail of the opportunity for improving the results by retaking the course(s). Students who want to improve grade, he/she must appear at the next immediate Semester Final Examination. Students who obtained F grade will also be permitted to appear at the said examination twice for improving the F grade.

Students may improve maximum 8 (eight) courses for an undergraduate program. For a graduate program (Master's), a student may take two courses as an improvement courses.

Adding and Dropping Courses

The students who seek to add or drop courses should consult their Head of the department. The teacher may drop students from a course if they fail to attend 60 percent of the scheduled class sessions. The students must keep the teacher informed of absence from classes.

Residency

The students are required to earn minimum of 70 credits at LU as the degree students. In other words, the students who are allowed to transfer credits earned from other universities may have the benefit of 70 credits to the maximum.

Resources and Facilities

To achieve mission, vision and goals and to ensure effective academic environment, the Department of Business Administration offers the following resource supports and facilities to the students.

Experienced Faculty Members: Presently the department has 25 full time highly qualified, experienced faculty members with diversified and excellent academic background and exposures. Some faculty members obtained their Ph.D. degree from renowned universities of home and abroad. Besides, the guest faculty members, visiting scholars and industry experts are invited by the department to conduct classes and to share their knowledge and experiences from time to time. And it becomes the norms of the department.

Library and E-library: The University has a rich library named 'RabeyaKhatunChowdhury Central Library' having more than 50000 books. In Library, there have the Liberation War Corner, Bangabondhu Corner, Newspaper, Magazine and Journals Corner etc. Moreover, the elibrary facilities, access to e-journals and online resources are also available.

Computer Lab: The department has a computer laboratory with sufficient number of computers for the students to conduct their class and to solve all related problems by using computer resources.

State of Art Class Rooms: The department offers classes with state of art class room facilities having, multimedia, sound system and air conditioners.

Free Wi-Fi: The University offers 24 hours free high-speed internet and Wi-Fi services.

Transportation Services: The University has own transportation system consist of luxury bus services for the students. (The Number of buses and other transportation may be mentioned)

Co-curricular Activities

To explore the hidden potentials of the students and make them competent to the contemporary world, the department offers a wide range of co-curricular activities through Business Club, Career Club and some other clubs including Social Services Club, Cultural Club, and Sports Club Debating Club etc. which may equip students with all rounding skills for development.

Leading University Department of Business Administration Template of Course Outline (Outcome-Based Curriculum)

Part A

Course No./Course Code : BUS-1251
 Course Title: Principles of Marketing

3. Course Type (GEG/Core Course/Electives): Core Course

4 . Year /Level/Semester/Term: 1st Year, 2nd Semester

5. Academic Session: Spring 2022

6. Course Teacher/Instructor: Md. Jahangir Alam, Associate Professor, Cell: 01711009899;

Email: <u>jalam160@lus.ac.bd</u>
7. Pre-requisite (If any): N/A

8. Credit Value: 03

9. Contact Hours: 42 Hours

10. Total Marks: 100

11. Rationale of the Course: This course has been designed to give an introduction of basic marketing concepts and enables students to acquire knowledge about marketing mix, new product development, consumer behavior, customer relationship management, marketing channel and pricing and marketing communication.

12. Course Objectives:

The objectives of this course are:

- 5. To know the basic concepts of marketing and environments of marketing.
- 6. To know the consumer decision making process and factors influencing consumer behavior.
- 7. To know the process of new product development and pricing strategies.
- 8. To know about marketing channels and communications and to be familiar with customer relationship management process.

13. Course Learning Outcomes (CLOs) and Mapping of CLOs with Program Learning Outcomes (PLOs)

Course Learning	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8
Outcomes(CLOs)								
ILO-1: assess								$\sqrt{}$
marketing's role in								
discovering and								
satisfying consumer's								
needs, wants and								
behaviors								
ILO-2: utilize	-	V						
environmental scanning								
to identify opportunities								
and threats in the								
marketing environment.								
ILO-3 : to comprehend				V				$\sqrt{}$
marketing decisions,								
based upon the								
combination of product,								
price, promotion, and								
distribution elements.								
ILO-4: to understand								$\sqrt{}$
consumer behavior and								
customer relationship								
management process.								

Part B

14. Course plan specifying contents, CLOs, co-curricular activities (if any)

Teaching-learning and assessment strategy mapped with CLOs:

Week	Topic	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part C

- 15. Assessment and Evaluation
 - 1) Assessment Strategy
 - 2) Marks distribution:
 - a) Continuous Assessment: 40
 - b) Summative: 40
 - 3) Make-up Procedures

Part D

16. Learning Materials

- I) Recommended Readings: Principles of Marketing (15th Edition) 15th Edition by Philip T. Kotler (Author), Gary Armstrong (Author
- 2) Supplementary Readings: Philip Kotler, HermawanKartajaya&IwanSetiawan, Marketing 3.0 from products to customers to the human spirit. John Wiley and Sons.

Template for Course File (Outcome-based Curriculum)

- 1. Course outline
- 2. Lecture materials/notes
- 3. Attendance sheet
- 4. Assignment --- copies of best, mediocre and poor
- 5. Class test/quiz /mid-term test etc.---copies of best, mediocre and poor
- 6. Copies of question papers/assessment tools
- 7. Rubrics for assessment
- 8. Course evaluation by course teacher considering feedback from the students
- 9. Feedback from the students on the course
- 10.Peer review: Done/Not done
- 11. Evaluation of attainment of CLOs
- 12. Improvement plan for better attainment of CLOs