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| **Course – 28 Title: Accounting and Management** | |
| **Course Code: AIS 211 Credit: 3.00 Contact Hour: 3** | **Total marks: 100** |

**11.1 Rationale:**

**11.2 Objectives:**

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| **11.3**  **Learning Outcomes** | **11.4**  **Course Content** | **11.5**  **Teaching Strategy/ Learning Experience** | **11.6 Assessment Strategy** |
| * Explain accounting principles * Apply cash book, trial balance, balance sheet, reconciliation statement | Basic accounting principles, Cash book, Trial Balance, Balance Sheet, Bank Reconciliation statement. | Lecture, Assignment, Demonstration | Assignment, Short Answer, Essay |
| * Define and explain cost accounts * Apply direct cost and overhead allocation | Cost Accounts and objectives; Elements of a costs; Direct cost, Overhead allocation. | Lecture, Assignment, Demonstration | Assignment, Short Answer, Essay |
| * Prepare a cost sheet * Compute break even point * Define, explain and compare different costings. | Preparation of a cost sheet, Computation of break even point. Standard Costing. job order costing, Process costing, Cost Variance. | Lecture, Assignment, Demonstration | Assignment, Short Answer, Essay |
| * Define and explain administration, management, organization, authority, responsibility and scientific management. * Compare different types of training. * Evaluate and rate jobs * Define and explain material handling, maintenance, production control. * Analyze purchasing procedures. * Identify factors affecting inventory build-up, economic lot size and reorder point. | Administration, Management and organization. Authority and responsibility. Scientific management. Organization structure, organization chart. Span of control. Selection and recruitment of employees; training and its types, promotion, wage system and incentive; job-evaluation and merit rating. Plant layout, layout of physical facilities. Transportation and storage. Material handling, Maintenance, Maintenance policy. Production control in intermittent and continuous manufacturing industry, functions of production control. Purchasing procedures: Inventory- need and methods of control, Factors affecting inventory building-up. Economic lot size and reorder point. | Lecture, Assignment, Demonstration | Assignment, Short Answer, Essay |
| * Define and explain law of contract * Compare laws and acts | Law of contract : Elements of a valid contract, consideration, parties component to contract. Sale of goods, hire and purchase. Negotiable instrument Act. Patent right and validity. Industrial laws in Bangladesh : factories Act, Industrial Relation Ordinance, Workmen’s compensation act. | Lecture, Assignment, Demonstration | Assignment, Short Answer, Essay |

**Recommended Books:**

1. Pyle and White : “Principle of Accounting”

2. Pyle and Larson : “Principle of Accounting”

3. Herold Koontz : “Management”

4. W. H. Newman : “Administrative Action”

5. Terry & Frankin : “Principle of Management”

6. W. J. Stevenson : “Management Science”