

**INTRODUCTION TO THE PROGRAM**

National university Pursues a policy of continuous updating and improving the new four-year course curricula for Bachelors of Business Administration (BBA). This is to take into Account the modern developments in different disciplines of study, especially in the field of business where things move too fast. Detailed Syllabuses for all the courses has been framed keeping in view the' objectives of National university in this regard Business. Administration being a major discipline has to be considered in a special way as it has got a professional backing and a large employer group needing the services of its graduates. The following rules are the outcome of continuous effort on the part of an expert group renowned in the field of business education in Bangladesh. continuous improvements and appropriate timely changes are natural in the process of development to follow in future.

**DETAILS OF THE PROGRAM**

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

<b>First Year _ First Semester</b>			
Course No:	Course Title	Marks	Remarks
1101	Introduction to Business	100	3 Credits
1102	Principles of Accounting	100	3 Credits
1103	Introduction to Computer	100	3 Credits
1104	Business Mathematics	100	3 Credits
1105	English	100	3 Credits
<b>First Year _ Second Semester</b>			
Course No:	Course Title	Marks	Remarks
1201	Business Communication	100	3 Credits
1202	Intermediate Accounting	100	3 Credits
1203	Principles of Management	100	3 Credits
1204	Micro Economics	100	3 Credits
1205	Business Statistics – I	100	3 Credits
<b>Second Year _ Third Semester</b>			
Course No:	Course Title	Marks	Remarks
2101	Principles of Finance	100	3 Credits
2102	Principles of Marketing	100	3 Credits
2103	Organizational Behavior	100	3 Credits
2104	Macro Economics	100	3 Credits
2105	Business Statistics – II	100	3 Credits
<b>Second Year _ Fourth Semester</b>			
Course No:	Course Title	Marks	Remarks
2201	Insurance and Risk Management	100	3 Credits
2202	Cost Accounting	100	3 Credits
2203	Computer Programming	100	3 Credits
2204	Business Law- I/ Commercial Law	100	3 Credits
2205	Theory and Practice of Banking	100	3 Credits
<b>Third Year _ Fifth Semester</b>			
Course No:	Course Title	Marks	Remarks
3101	Business and Society	100	3 Credits
3102	Auditing	100	3 Credits
3103	Taxation in Bangladesh	100	3 Credits
3104	Business Law- II/ Industrial Law	100	3 Credits
3105	Bangladesh Studies	100	3 Credits
<b>Third Year _ Sixth Semester</b>			
Course No:	Course Title	Marks	Remarks
3201	Financial Management	100	3 Credits
3202	Entrepreneurship Development	100	3 Credits
3203	International Business	100	3 Credits
3204	Marketing Management	100	3 Credits
3205	Production Management	100	3 Credits
<b>Fourth Year _ Seventh Semester</b>			

Course No:	Course Title	Marks	Remarks
4101	Human Resources Management	100	3 Credits
4102	Management Accounting	100	3 Credits
4103	Project Management	100	3 Credits
4104	Strategic Management	100	3 Credits
4105	Management Information Systems	100	3 Credits

### Major Subjects and Semester

<b>Fourth Year_ Eighth Semester (Finance Major)</b>			
Course No:	Course Title	Marks	Remarks
4241	Financial Analysis	100	3 Credits
4242	Security Analysis & Portfolio Management	100	3 Credits
4243	Financial Markets and Institutions	100	3 Credits
4244	Public Finance	100	3 Credits
4245	Viva Voice and Project Paper Defense	100	3 Credits

<b>Fourth Year_ Eighth Semester (Accounting Major)</b>			
Course No:	Course Title	Marks	Remarks
4261	Accounting Theory	100	3 Credits
4262	Financial Statement Analysis	100	3 Credits
4263	Specialized Accounting	100	3 Credits
4264	Corporate Reporting and Disclosure	100	3 Credits
4265	Viva Voice and Project Paper Defense	100	3 Credits

<b>Fourth Year_ Eighth Semester (Management Major)</b>			
Course No:	Course Title	Marks	Remarks
4251	Management Thought	100	3 Credits
4252	Industrial Relations and Conflict Management	100	3 Credits
4253	Comparative Management	100	3 Credits
4254	Industrial Psychology	100	3 Credits
4255	Viva Voice and Project Paper Defense	100	3 Credits

<b>Fourth Year_ Eighth Semester (Marketing Major)</b>			
Course No:	Course Title	Marks	Remarks
4231	Consumer Behavior	100	3 Credits
4232	Marketing Research	100	3 Credits
4233	Marketing Promotion	100	3 Credits
4234	Brand Marketing	100	3 Credits
4235	Viva Voice and Project Paper Defense	100	3 Credits

<b>Fourth Year_ Eighth Semester (Information Systems Major)</b>			
Course No:	Course Title	Marks	Remarks
4281	E-Commerce Strategies in Business	100	3 Credits
4282	Information Systems	100	3 Credits
4283	Systems Analysis and Design	100	3 Credits
4284	Programming Techniques for Business	100	3 Credits
4285	Viva Voice and Project Paper Defense	100	3 Credits

### Features of the Program

1. Medium of the program is English.
2. There are thirty-nine lecture courses each having 3 credit hour weight, including one on English and one on Bangladesh Studies. English and Bangladesh Studies are compulsory courses for all students of undergraduate programs of the National University.
3. There is one non-lecture course i.e., viva and project paper Defense that has an equal weight of a lecture course, to be taken in the eight semester of BBA program. The students are allowed 3 months , after their final examination, to complete and submit their project paper.

4. The eighth semester will determine the major or specialization of a BBA student where he/she will have four options, out of which he/she must select one.

Each course (except Viva and Project paper Defense) requiring class lectures will be completed with a minimum class lecture of 45 per semester (3 lectures per week), each semester being of a six months duration. Each semester will consist of about 21 weeks in which 17 weeks will be kept for class lectures, 1 week for pre-examination break and 3 weeks for examination. The duration of class lectures should not be less than 50 minutes. Teacher assigned for a particular course should plan the lectures accordingly keeping in view the course content to match the available working days excluding holidays and other off days.

#### **CLASS ATTENDANCE:**

Every student of BBA Program must attend at least 85% of class lectures to qualify for sitting in the semester final examinations. Students having less than 85% attendance but more than 60% can be allowed to sit in examination as non-collegiate students. Rules applicable for non-collegiate students will be applied on them.

#### **PROMOTION, AWARD OF DEGREE, IMPROVEMENT AND DROP-OUT**

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

##### **Only for 2005-2006,2006-2007**

Marks range	Grade Point	Letter Grade
80% and above	4.0	A
70% to 79%	3.5	B+
60% to 69%	3.0	B
50% to 59%	2.5	C+
40% to 49%	2.0	C
36% to 39%	1.5	D
Bellow 36%	0.0	F

##### **Only from Session 2007-2008**

Marks range	Grade Point	Letter Grade	Marks range	Grade Point	Letter Grade
80% and above	4.0	A+	55% to 59%	2.75	B
75% to 79%	3.75	A	50% to 54%	2.50	C+
70% to 74%	3.50	A-	45% to 49%	2.25	C
65% to 69%	3.25	B+	40% to 44%	2.00	D
60% to 64%	3.00	B	00% to 39%	0.00	F

For promotion, results for two semesters in a year tabulated together will be considered for year to year basis promotion. For getting promotion from one year to the next year, the student must appear in the final examinations, at least partially, so that he/she earns a GPA of 1.5 in the first year and then of GPA of 2.0 for second and third year (combined for two semesters in each year). In case of calculating GPA for promotion purposes improvement marks in that relevant year will not be considered. In-case, he/she fails (F grade) in any or more course (s), he/she will have to appear in the final examination of that/those course (s) in subsequent semesters (two chances will be given to convert F grade into any countable grade.)

Where a student remains absent in any of the examinations which is countable towards GPA calculation each absent will be deemed to have earned Zero marks (Grade Point 0.0) for him/her and the credit for relevant course be deemed to have been taken. In any case, a student will not be allowed to sit for further regular examinations when his status is confirmed as not having earned the requisite pass number. In such a case he/she will have to seek for re-admission and continue with the next available batch as usual. A student can pre-emit his/her not getting promotion and seek for readmission well in advance to re-start with the next batch. In this process he must pass in all the lecture courses within a maximum period of six academic years.

A student of BBA eligible for appearing in improvements in the fourth year courses will also not be allowed to cross the statutory period of six years in the process. If he/she crosses the statutory period of six years, he/she loses his/her chance to improve the grades. For Viva and Project Paper Defense only, an additional time for a maximum period of six months may be allowed.

No improvement examination will be allowed for Viva and Project Paper Defense. If he/she fails to qualify for the degree within six consecutive academic years and an additional period of six months for Viva and Project Paper Defense, being a regular student, he/she will automatically be dropped from the program. A regular student can get himself re-admitted for a maximum of two times.

In such cases too he/she also must earn the degree within a maximum period of six consecutive academic years with an additional time of six months for Viva and Project Paper Defense. Rules for non collegiate students to be determined and applied separately by the National University.

**Award of the Degree of BBA will be dependent upon a student performing as follows:**

<b>Total credits obtained</b>	<b>Performance in the course</b>	<b>Time taken</b>	<b>Cumulative grade point average</b>	<b>Degree to be awarded</b>
120 Credits	No F grade in any course	Maximum 6 years to complete the lecture course and an additional six months to complete Viva and Project Paper Defense	Minimum 2.0 in a 4.0 scale	BBA (Major in Accounting , or Management, or Finance, or Marketing

A student earning D or more can opt for appearing in the Improvement Examination (except for Viva and Project Paper Defense) with next immediate available batch only, but only once for one course. In that case the earlier grade (and also the relevant marks, if any) earned in the course will be deleted. All midterm and assignment marks will remain unchanged in case of a student appearing in any improvement examination (i.e, improvement will depend only on the course final examination). In case of readmitted students, the marks obtained earlier in the same semester courses only will be deleted from his/her record. However, a student will be usually readmitted in First, Third, Fifth, or Seventh semester only.

In both the cases of retaking a course for failure or for improvement, a student must apply in specific form to the controller of Examinations through the Head of the Department and through the Principal within 15 days of the publication of the provisional result semester results or yearly results (if combined for two semesters) will be considered as provisional.

#### EXAMINATION RULES

There will be at least two in-course examinations and- one home assignment to be conducted by the course teacher for his/her course and marks along with grade be submitted to the Head of the Department for compilation and subsequent submission to the Controller of Examinations of the National University. Only semester final examinations will be conducted by the National.. University on six monthly basis for each semester. The routine for final examination be spread in such a way that those sitting for improvements and retakes should not coincide. Two examiners will evaluate the finale examination scripts and a third examiner be appointed should the difference of marks awarded exceed 20%.

Each lecture course examination will be of three hours. Viva-voce will be taken at the end of 4th year for 50 marks and the rest 50 marks for the project report. Two individual marks will be added together and the total will be considered to grade the full course.

Two examiners will examine the Project report (one internal/supervisor and a second examiner/external). The examination committee as per normal convention of National University will conduct viva.

**All lecture course bearing 100 marks will be examined and marks awarded as follows:**

	<b>Duration</b>	<b>Marks</b>	<b>Examined by</b>
First Mid Term	1 hour exam	15	Course Teacher
Second Mid Term	1 hour exam	15	Course Teacher
Final Examination	3 hour exam	70	Tow Examiners
<b>Total</b>		<b>100</b>	

#### EVALUATION

there will be an examination committee for each year of the BBA program. Two examiners will evaluate the final examination scripts independently, requiring the appointment of a third examiner where the difference of marks awarded is more than 20%. Appointment of examination committee chairman /members and the examiners will be made from a panel of examiners consisting of college and university teachers of the country. A teacher may be restricted to act as an examiner or in any other capacity in the examination related works of the National university even if he/she is in the panel, if he/she is so barred by the University for specific reasons (s).

The third examiner for a course will be from the panel other than a member of the examination committee or a tabulator, provided further that he/she was not an examiner of this course. A same examiner except third examination cannot examine two papers of the same year. Examination works should be distributed as widely and as evenly as possible and a teacher should not be given unusual load. At least two tabulators should tabulate the results and in doing so they are to round up marks to the advantage of a student i.e., any fraction being the next number.

Computation of Grade Point Average will be made on the basis of following illustration:

$$\text{GPA} = \frac{\text{Credit X Grade Point}}{\text{Total Credits}}$$

Example:

**FIRST SEMESTER**

Course No.	No. of Credits		Corresponding Grade Point	Points Secured
	Col.1	Col.2	Col.3	Col.4 =(Col.1 x col.3)
1101	3	B	3	9
1102	3	A	4	12
1103	3	C	2	6
1104	3	B	3	9
1105	3	B	3	9
<b>Total</b>	<b>15</b>			<b>45</b>

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

$$\text{CGPA} = \frac{45}{15} = 3.00$$

**SECOND SEMESTER**

Course No.	No. of Credits		Corresponding Grade Point	Points Secured
	Col.1	Col.2	Col.3	Col.4 =(Col.1 x col.3)
1201	3	B	3	9
1202	3	C	2	6
1203	3	F	0	0
1204	3	B	3	9
1205	3	C	2	6
<b>Total</b>	<b>15</b>			<b>30</b>

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

$$\text{CGPA} = \frac{30}{15} = 2.00$$

**Cumulative up to date**

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

**H. DISCIPLINARY MEASURES**

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

**1. APPLICATION, MODIFICATION AND ADMINISTRATION OF THE RESULTS**

National University will from time to time change, modify, insert, amend, and administer the existing rules for BBA Four-year program. The National University will, also make any further detailing of the rules, explanations, clarifications etc., given herein as and when required.

## **Detailed Syllabus**

### **First Year/First Semester**

#### **1101 ---INTRODUCTION TO BUSINESS**

**1. Business Concepts:** Meaning of Business- Basic Elements of ' Business-Basic Features of Business-Branched and their place in the Economy of Bangladesh-business Environment-Business Size-Location of Business-Efficiency of Business Enterprises Social Responsibility of Business and its Implications.

**2. Business Organizations:** Forms of business ownership in Bangladesh-Relative position of each form of ownership: sole proprietorship, partnership, joint- stock company, Co-operatives and state ownership-Considerations in the choice of specific form of ownership.

3. Development of Joint-Stock Companies in Bangladesh: Phases of development, Types Domain of operations of each type-Formation of Memorandum of Association and Article of ' Association, prospectus-Rights and obligation of share holders, directors, and government-Liquidation of a company.

4. State Enterprises: Historical Background-Fields of state enterprises-Importance-Successes and Failures-Proposals for improvement.

5. Co-operative Societies in Bangladesh: Their development Types (industrial, commercial and service sector societies)-The role of each type-Formation-Problems and approaches to solve problems.

6. Institutions for Promotion of Business: Support services of government institution -Chamber of Commerce and Industry Trade Associations-The Dhaka Stock Exchange-Chittagong Stock Exchange-Board of Investment-Privatization Board Export Promotion Bureau-Bangladesh Small and Cottage Industries Corporation-Shilpa bank-Shilpa Rin Sangstha Export Processing Zone

7. Trade Practices in Bangladesh: Commercial policy-Import procedure-Export procedure-Formalities-Problems and measures to overcome the problems-Documents used in trade LC- Shipping Documents-Commercial Advice.

#### **Recommended Books**

1. John M Ivancevich and Steven J Skinner, Business for the 21st Century, Irwin.

2. A Guide to opportunity-Investment guide of Bangladesh, Board. of Investment, Bangladesh.

#### **1102 PRINCIPLES OF ACCOUNTING**

**1. Introduction:** what is Accounting? Building Blocks of Accounting-Ethics, Assumptions, Transaction Analysis, Financial Statements.

**2. Recording process:** The Accounts, Steps in the Recording Process, Journal, Ledger, Trial Balance.

**3. Adjustment process:** Timing Issues, Basics of Adjusting Entries, Adjusted Trial Balance and Financial statements, Alternative Treatment of prepaid Expenses and unearned Revenues.

**4. Completion of Accounting cycle:** using a work sheet, closing the Books, Reversing Entries and correcting Entries, Clarified Balance Sheet. v

**5. Accounting for Merchandising operations:** Merchandising operations, Recording Purchase of Merchandise, Recording sales of Merchandise, Completing Accounting Cycle, Forms of Financial Statements-Multiple and Single Step Income Statement-classified balance sheet, work Sheet of a Merchandiser.

**6. Inventories:** Inventory Basics, periodic Inventory System, Inventory costing under a periodic Inventory system, LCM, Inventory Errors, statement presentation and Analysis, LIFO, FIFO, Average cost Method.

**7. Accounting Information systems:** Basic concepts of Accounting Information Systems, Subsidiary Ledgers, Special Journals.

**8. Internal Control and Cash:** Internal Control, Cash Control, use of A Bank, Reporting Case.

Book Recommended 1. J J weygandt, D E Keiso, and P D Kimmel , Accounting Principles, 8th Edition, John Wiley and Sons, Inc.

### 1103 INTRODUCTION TO COMPUTER

**1. Historical Evaluations of Computer:** An overview of the Computer System-Relationship between system and technology-Components of computer systems-Difference between hardware and software-Major types of software Operating System Basics and Shapes of Computers Today.

**2. Processing and Representing Data:** Transforming Data into Information, Text codes, conversion of text codes- Binary to decimal and decimal to binary, Logical diagram of CPUs and its components and functions.

**3. Computer Hardware:** Types of Computer hardware, Types of input devices, Standard Methods of Input through keyboard, Types of output Devices, Monitors and Sound Systems, Selection criteria of Monitors, printers-Types, Functions of Laser Printers and Selection criteria of Printer.

**4. Storage Devices:** Types of Storage Devices, Formatting a Floppy, CDROM and Hard disk, Techniques of reading and - writing data on and from floppy disk and reading data from CD Rom, Measuring Drive performance.

**5. Networks and Data Communications:** Uses of Network, Structure of Network, Data transferring mechanism: packet, header, Payloads, Control Elements, Definition of protocol, Layers of OSI Model, Topologies, networking media and hardware.

**6. Internet and online Resources:** History of Internet, How internet works, features of internet, Accessing internet.

**7. Living with Computers:** Computers and the Individual Ergonomics, piracy, virus-origin, prevention, hardware and data theft and other ethical issues that affect us all.

**8. Word Processing using MS Word:** Creating and saving documents, editing, copying, pasting, spelling and grammar checking, creating and manipulating table, creating header and footer, Creating auto table of index and printing documents.

**9. Spreadsheet using MS Excel:** Creating and saving worksheets, editing, copying, pasting, creating formula, MS Excel functions, linking among sheets, creating header and footer, Creating charts and printing documents.

#### **Recommended Books:**

1. Peter Norton, Introduction to Computers, Fourth Edition, Glencoe/McGraw-Hill
2. Lutfar Rahman, Alamgir, Computer Fundamentals, Systech Publications, Dhaka
3. Microsoft Office Professional, Microsoft Publications.

### 1104 BUSINESS MATHEMATICS

**1. Basic Concepts of Number:** Introduction, Prime, Rational and irrational numbers, even and odd numbers, imaginary and complex number.

**2. Indices, Exponents and Logarithmic Functions:** Indices, laws of indices, positive and fractional indices with operations, logarithmic and natural logarithm.

**3. Theory of Sets:** Definition of set, different types of set, Union, difference, intersection, Cartesian product, Venn diagram, Application to business problems.

**4. Linear and Quadratic functions:** Solution of Linear and simultaneous linear equations, Relationship between roots and co-efficient of a quadratic equation, Nature of roots, Solution of quadratic equations, formation of quadratic equation with given roots, Sketching of different linear and non-linear equations.

**5. Mathematics of Finance:** Annuities, Sinking fund, discount, simple and compound interest, amortization, calculation of present and future value of annuities.

**6. Co-ordinate Geometry:** Cartesian co-ordinate system, distance between Points, Straight line, slopes, intercepts, Equation of cost line, business applications.

**7. Differential Calculus:** Concepts, derivatives and differentiation of non-trigonometric functions-derivative of a function of one variable, power function, sum of functions, product of two functions, quotient of two functions, functions of a function and rate measurement; Successive differentiation; Maxima and Minima; Business Applications.

**8. Integral Calculus:** Meaning of integration, Rules of Integration, Indefinite and definite integration, area determination, Business Application.

***Recommended Books:***

1. D.C. Sancheti & V.K Kapoor. Business Mathematics. Sultan Chand and Sons.
- 2, Gordon D Prichett and John C Saber, Mathematics with Application in Management & Economics, Irwin Inc.

**1105 ENGLISH**

**1. Reading ad Understanding:** Student are expected to read passages that they might come across in their everyday life to create understanding about the different uses of language so that they can understand different purposes and types of reading, guess mean of the words in context, understand long sentences, recognize main ideas and supporting ideas, and answer comprehension answers, and write summaries.

**2. Writing:** To write correct sentences, complete sentences and combining sentences; Be able to write situational sentences for posters, notices, slogans, memos, advertisements; Be able to write paragraph, understand structure of a paragraph, topics of a sentence, develop..ideas, write conclusions; Explain the types of paragraphs like narrative, descriptive, expository, persuasive; explain the techniques of paragraph development; Newspaper writing like reports and press release; write Resumes; write letters both formal and informal; Request letters, job letters, complaint letters, etc; Generate ideas for essay, outlines, introduction, main essay, conclusion.

**3. Grammar:** word order of Sentences, Framing Questions, Tense, Articles, Subject-Verb, Agreement, Noun-Pronoun Agreement, verbs, Phrasal verbs, conditionals, Prepositions and Prepositional Phrases, Infinitives, Participles, Gerunds, Punctuations.

**4. Developing Vocabulary:** Use of Dictionary, Suffixes, Prefixes, Synonyms, Antonyms, changing word forms and using them in sentences.

5. Translation from Bengali to English:

***Recommended Books:***

1. P C Wrin and H Martin, High School English Grammar and Composition, Sultan Chand and Company.
2. A J Thomson and A V Martinet, A Practical English Grammar, Delhi Oxford University Press.

**First Year/Second Semester**

**1201 BUSINESS COMMUNICATION**

**1. Introduction to Communication:** Meaning-Importance-Uses, Factors affecting Communication, Cultural Orientation in Communication.

**2. Types of Communication:** Written. Oral and Non-Verbal Communication.

**3. Written Communication:** Purpose, Content and Structure.

**4. Major media of Written Communication:** Letters, Memos, Reports-How to write Good Business letters, Memos, Report, Style and Structure-Advantages and Disadvantages of Different Media.

**5. Oral Communication:** Importance, Use, Preparation, Delivery, Style of Delivery.

**6. Major media of Oral Communication:** Speech, Face-to-face conversation, Interviews, Meetings, telephonic conversation Advantages and Disadvantages of Different Media-Dos and Don'ts in Oral Communication



**7 Non-verbal Communication:** Symbols, Gestures, Nods, Body Language, etc, Visual Aids in Communication.

**8. Internal Communication:** Upward Communication, Downward Communication, and Lateral Communication  
Media used in Internal Communication.

**9. Effective Meeting:** Preparation, Conduction, Strategy and Follow-up-Agenda and Minutes-Effective versus Ineffective groups. Small Group Communication.

**10. Business Reports:** Characteristics, Importance and types of report; Structure of reports - Front Matters, Main Body and Back matters; preparatory steps to Writing reports - purpose and scope, determining the audience  
Collecting data Organizing materials - Elements of Style - Writing the report Oral presentation.

### **Recommended Books**

1. Betty and Kay, Business Communication System & Application
2. Raymond V. Lesiker, Basic Business Communication, McGraw Hills.

## **1202 INTERMEDIATE ACCOUNTING**

**1. Conceptual Framework Underlying Financial Accounting:** Conceptual Framework, Basic objectives, Fundamental Concepts. Recognition and Measurement Concepts.

**2. Receivables:** Recognition and Valuation of Accounts Receivables, Recognition and Valuation of Notes Receivables, Disposition of Accounts and Notes Receivables, Presentation and Analysis.

**3. Acquisition and Disposition of Property, Plant and Equipment:** Acquisition of Property, Plant and Equipments, valuation, Costs Subsequent to Acquisition, Disposition of Plant Assets.

**4. Depreciation, Impairments and Disposition:** Depreciation, Impairments, Depletion, Presentation and analysis.

**5. Intangible Assets:** Intangible Assets Issues, Specifically Identifiable Intangibles, Good will, Impairment of Intangible Assets, R & D Coasts, Presentation of Intangibles and Related Coasts.

**6. Current Liabilities and Contingencies:** Liability, Current Liability Gain Contingencies, Loss Contingencies, presentation and Analysis.

**7. Revenue Recognition:** Guidelines, Revenue Recognition at Point of Sales, Before Delivery and After Delivery.

**8. Accounting for Leases:** Basics of Leases, Accounting by Lessee and Lessor, Special Accounting Problems.

### **Recommended Book**

1. D E Keiso and J J weygandt, Intermediate Accounting, John Wiley and sons, Inc.

## **1203 PRINCIPLES OF MANAGEMENT**

**1. Introduction:** Definition - Functions Principles of Management - Levels of management -. Skills Required  
Managerial Responsibilities and Robles Effective and Efficient Management balancing Effectiveness and Efficiency.

**2. Approaches to the Study of Management:** Pre-classical contributors - Classical Viewpoint - Behavioral Viewpoint . Quantitative View point - Contemporary View point Management - Theory Jungle.

**3. Planning:** Design for Tomorrow's Action - Types of Planning - Steps of Planning Process - Forecasting - Planning and Time - Pervasiveness of Planning - Flexibility of Plans - Planning Premises.

**4. Decision Making:** Decision Making Premise - Approaches to Decision Making Steps in Decision making Process  
Decision making under Conditions of Certainty, Risk, and Uncertainty.

**5. Organizing:** Orderly Arrangement of Group Effort Departmentation Staffing. Delegation of Authority  
Decentralization and Centralization Organizational. Structure- Span of Management - Use of committee.

**6. Leading:** influencing people Direction Participation Motivation - Leadership - Manager and Leader.

**7. Controlling:** The Steering Function - Steps in the Control process - Control methods - Control Tolerance. Limit - Link between Planning and Controlling.

**Recommended Books:**

1. Ricky W Griffin, Management, Houghton Mifflin Company
2. Heinz Weirich and Harold Koontz, Management, McGrawHill, Inc.

**1204 MICRO ECONOMICS**

**1. Introduction:** Definition, Microeconomics vs. Macroeconomics, scope of economics, meaning of economic theory, some basic concepts product, commodity, want, utility, consumption, factors of production.

**2. Demand:** Law of demand, factors determining demand, shifts in demand, demand functions, deriving demand curves, substitution and income effects, deriving aggregate demands, various concepts of demand elasticity and measurements, discussion on the methods of estimation demand functions and demand forecasting.

**3. Supply:** Law of supply and supply function, determinants of supply, shifts in supply, elasticity of supply, market equilibrium.

**4. Economic Theory of Consumer Behavior:** Reasons for Consumption, Principles of Diminishing Marginal Utility, Indifference Curves, Budget Constraint, Utility Maximization and Consumer Equilibrium.

**5. Consumer Demand:** Changes in budget Constraints, Price Consumption Curve, Income Consumption Curve. Consumer Demand, Market Demand, Engel Curve.

**6. Production:** Production functions, total, average and marginal products, law of diminishing marginal physical products, production isoquants, marginal rate of technical substitution (MRTS), optimal combination of inputs, expansion path, returns to scale, estimation of production function and efficiency criterion.

**7. Cost:** Concepts of cost, short-run costs, relation between short run costs and production, long-run costs, economies and diseconomies of scale, relation between short-run and long-run cost, cost function and estimation of cost function.

**8. Markets and Revenue:** Meaning of market, different forms of market, concepts of total, average and marginal revenue, relation between average revenue and marginal revenue curves, relation between different revenues and elasticity's of demand, equilibrium of the firm.

**9. Price and Output:** Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly, profit maximization, price discrimination, plant shut down decision, barriers to entry.

**Recommended Books:**

1. Paul A Samuelson and Willaim D Naurdhus, "Economics." McGraw Hill Book Co, New York, (USA).
2. Farguson and Gould, Micro Economics.
3. K.K. Dewett, Modern Economic Theory, S. Lac Charitable Trust, New Delhi.

**1205 BUSINESS STATISTICS-I**

**1. Introduction:** Definition, nature and Scope of Statistics, Functions & Limitation, use of Statistics in business.

**2. Collection, Proceession and Presentation of Business Data:** Collection of, primary and secondary data, classification, types of classification, frequency distribution, cumulative frequency distribution, diagrammatic and graphical representation of data.

**3. Measures of Central Tendency:** Mean, Median, Mode, Geometric Mean and Harmonic Mean - their computation and properties.

4. **Measures of Dispersion:** Absolute and Relative measures of Dispersion, their computation & properties.
5. **Moments, Skewness and Kurtosis:** Definitions, their computations and uses in business.
6. **Correlation and Regression:** Concept of correlation and regression, their computation, fitting of regression lines.
7. **Time series Analysis:** Concepts, Components of time series. The trend, Fitting of trend by least square method and moving average method uses of time series in business.
8. **Index Number:** Definition Problems for construction, Construction of Price, quantity, value and cost of living index numbers, ideal index, tests and uses of index number.

**Recommended Books:**

1. Richard I Levin and David Rubin . Statistics for Management, Prentice-hall India
2. S.P. Gupta & M.P. Gupta, Business Statistics, Sultan Chand and Sons.

Second Year/Third Semester

**2101 PRINCIPLES OF FINANCE**

1. **Introduction:** Definition, Business Finance, Functions of Financial Manager, Goals of the Firm, Social Responsibilities of the Firm.
2. **Concepts of Risk and Return:** Definition of Risk, Difference between Risk and Uncertainty, Relation between Risk and Return, measurement of Risk, Total Risk, Portfolio Risk, corporate Risk, market Risk, Significance of Risk in the Field of Financial Environment.
3. **Time Value of Money and its Application:** Time value definition, present value, future value, concepts of annuity' compounding, effective rate of return.
4. **Short Term- Financing:** Spontaneous Sources of Short term Financing, Trade credit, Accruals, Negotiated Short Term Financing, Short Term Bank Loans' Open market Loans' Secured Loans, other Sources of Short Term Financing.
5. **Common and Preferred stock Financing:** Market for common Stock, decision to go public, decision to list, procedures for selling new common stock, advantages and. disadvantages of common stock financing, preferred stock financing, investment banking process.
6. **Bonds and Convertible securities:** Bonds, Types of Long Term Debt, Important Bond Features, Bond Refunding, Junk Bonds, Advantages and Disadvantages of Financing with Debt, convertible Securities, conversion Terms, valuation of convertibles, Bond Ratings, Provisions in Bond indenture.
7. **Lease Financing:** Types of leases, tax effect, financial statement effects, evaluation by the lessor, evaluation by the lessor, other issues in lease analysis
8. **Concept of cost of capital and valuation of securities:** Capital Components and cost, cost of debt, cost of preferred stock, cost of common equity, cost of retained earnings, WACC' general valuation model, -bond valuation, preferred stock valuation, common stock valuation'
9. **Introduction to Capital Budgeting:** Concept of Capital budgeting , capital budgeting decision -rules, Evaluation of the decision rules, comparison of NPV and IRR methods, comparison of the NPV and PI methods, multiple IRR.

**Recommended Books**

1. Charles P Jones, Introduction to Financial Management, Homewood.
2. Stanley B Block and Geoffrey A Hirt, Principles of Finance, Richard F Irwin.
3. Brigham and Gapenski, Principles of Finance -The Dryden Press.

## 2102 PRINCIPLES OF MARKETING

**1. Foundation of Marketing:** Definition of marketing - Scope of Marketing - Modern Functions of marketing - Core concepts of Marketing- Marketing System and Goals Market Market and Marketing Mix - Marketing process.

**2. Marketing Environment:** The Micro and Macro marketing Environment Environmental Factors affecting consumer Decision Making Process.

**3. Consumer Market and consumer Buying Behavior:** Definition of consumer Market and consumer Buying Behavior - models of Consumer Behavior - Factors affecting consumer behavior cultural, Social and psychological Factors - The Buying Decision process - The Buyers Decision Process for new Products/Services.

**4. Market segmentation:** Levels of Market Segmentation - Bases and causes of segmenting consumer and Businesses Market Segments Selecting Market Segments.

**5. Product and Service Classification:** Define product classification of Product-Individual product Decision Product Attributes - Branding - packaging - Labeling product Decisions - Product Line and Product Mix Decisions - Product Life Cycle - nature and Characteristics of Service - marketing Strategies for Service Firms.

**6. Pricing the Producers:** General pricing Approaches - Factors affecting Pricing Decisions - product Line pricing strategies Product mix Pricing Strategies - price adjustment Strategies.

**7. Distributing the Products:** Nature of Distribution Channel- Channel Design Decisions - channel Management Decisions Channel Behavior and organizations.

**8. Marketing Promotion and communications:** Steps in Developing effective communication - Tools of Marketing Promotion Advertising personnel Selling Sales Promotion - Publicity and Public Relation - Factors in Setting the Marketing Communication Mix.

### Recommended Books:

1. Philip Kotler and Gary Armstrong, Principles of Marketing, (9th Edition), Prentice Hall.

## 2103 ORGANIZATIONAL BEHAVIOUR

**1. Introduction:** what is Organizational Behavior? Contributing disciplines to the Organizational behavior field Challenges and : Opportunities for Organizational Behavior.

**2. Foundation of Individual behavior:** Ability - Learning values Attitudes Job Satisfaction Personality Perception.

**3. Motivation;** From Concept to Application Recognition Programs - Involvement Programs - variable Pay Programs'

**4. Foundation of Group Behavior:** Classifying Groups, Stages of Group Development - Group Structure'

**5. Understanding Work Team:** Types of Teams, Creating Effective Teams.

**6. Leadership:** Theories of Leadership - Power and Politics.

**7. Inter-group Behavior:** conflict types and process of Negotiation.

**8: Organizational Culture:** Meaning and characteristics.

### Recommended Books:

S P Robbins, Organizational Behavior, Prentice-Hall.

2. Keith Davis, Human Behavior at Work, McGraw-Hill

## 2104 MACRO ECONOMICS

**1. Introduction:** Meaning of Macroeconomics, Macroeconomic Transactions, Microeconomic Markets - commodity Market, Labor Market, Money Market, Bond Market, Foreign . Exchange Market, walras Law, Macroeconomics Issues and Tradeoffs Gross Domestic Product, unemployment, Inflation, Foreign Debt, Exchange rates, Interest Rates, Government Budget Deficit. Macroeconomics Policies - Fiscal Policy.

**2. Concepts and Measurement of Macroeconomics Aggregates:** Circular flow of Income and Expenditure, Measurement of Macroeconomic Aggregates, Price Index, Real versus Nominal GDP/GNP and GNP Deflator'

**3. Theory of Income Determination (Fixed Price):** Autarky Economy without Government, variable Consumption, Multiplier, Autarky Economy with Government.

4. Money, Interest and income: Investment and Interest Rate, Equilibrium in the commodity Market- IS curve, Interest Rate and Money, Equilibrium in the Money Market - LM curve. LM Curve and the velocity of Money.

5. Commodity and Money Market Interactions: Commodity and Money Market Interactions, Monetary policy, Interest Rate and output, Effectiveness of Monetary policy, Effectiveness of Fiscal Policy, Targets and policy Mix.

6. Price Level and Aggregate Demand: Slope of the AD curve Position of AD Curve.

7. Aggregate supply: Aggregate Supply (AS) - classical Model Aggregate Supply (AS) - Imperfect foresight Models, perfectly elastic Aggregate Supply (AS).

8. Consumption and Investment.

### Recommended Books:

1. Paul A samuelson, *Macroeconomic*, McGraw Hill, India

2. Rudiger Dornbush, Stanley Fiseher and Richard Start Macroeconomics, McGraw-Hill Irwin, Singapore 3. M.C. Vaish, *Macro Economics*, Allied Publishers Pvt Limited.

## 2105 BUSINESS STATISTICS.I

1. Probability: Meaning of- probability, Experiment, Event simple and compound, Sample Space, probability of Events, Event Relations, Independent and Dependent Events, Probability Laws, Bayes Theorem.

2. Random variable: Random variable, Discrete Random variable, Continuous random variable, Probability Distribution of Discrete Random variable, Mathematical Expectations and variance of a discrete random variable.

3. Discrete probability Distributions: Binomial probability Distribution and Poisson probability Distribution.

4. Continuous Probability Distribution: Normal Distribution, tabulated Area of the Norman Distribution, Normal Approximation to the binomial Distribution.

5. Sampling and Sampling Distribution: Sampling, Statistic and Parameters, types of Sampling, Sampling Distributions, Central Limit Theorem, Sampling Distribution of the sample mean and proportion, sampling distribution of the difference between two samples means and proportion.

6. Large Sample Estimation: Point and Interval Estimation, reliability of point and Interval Estimation, Point and interval Estimation of a population mean and difference between two means, point and interval estimation of a binomial proportion and difference between two proportions.

7. Large Sample Tests of Hypotheses: Basic terminology, type I and II errors, one tail and two tailed tests, testing hypotheses about population mean and proportion, testing hypotheses . about difference between two population means and proportions, use of p-values.

8. Small Samples: Students distribution, small sample inference about population mean and the difference between two means, paired difference tests, inferences about population variance (Chi-Square Test), comparing two population variances (F-Distribution).

**Recommended Books:**

1. Richard I Levin and David S Rubrn, **Statistics for Management**, Prentice-Hall
2. S.P. Gupta & M.P. Gupta, **Business Statistics**, Sultan Chand and Sons.

**Second year/Fourth Semester**

**2201 INSURANCE AND RISK MANAGEMENT**

**1. Insurance:** The scope of insurance, origin, history and development of insurance, nature and functions of insurance.

**2. Risk:** Types of risk, insurable risk, identification and management of risk.

**3. Different insurance policies:** Life, fire, marine, liability.

**4. Principles of Insurance:** Insurable interest, Indemnity, Subrogation, Contribution, utmost Good Faith, Proximate cause.

**5. Reinsurance**

**6. Insurance Market**

**7. Insurance Pricing**

**8. Insurance Practices in Bangladesh**

**Recommended Books:**

1. Williams, **Risk and Insurance**; McGraw Hill, India
2. Azizul Huq Chaudhri, **Elements of Insurance**

**2202 COST ACCOUNTING**

**1. Nature of Cost Accounting:** meaning, objects, Importance and Advantages of Cost Accounting Essentials of a Cost Accounting System - Relationship between Cost Accounting and Financial Accounting - Methods of Costing - Limitations of Cost Accounting.

**2. Cost Concepts:** Cost Terms - Expense ' Classification of Cost - Preparation of Cost Sheet.

**3. Materials:** Direct and Indirect Materials - procurements of Materials - Storage of Materials - Materials Record - Methods of Valuing Material Issues - Planning Material Requirements Stock Levels - EoQ - Safety Stock - Materials control - ABC plan - VED Analysis - Stock Valuation : Stock Verification and adjustment.

**4. Labour:** Labour Cost Control - Recording of Time - Methods of Remuneration - Incentive plans - wages Calculations Payments of Wages - Wages Abstract.

**5. overhead:** Planning and Control of Overhead - predetermined , Factory overhead - Actual Factory overhead - Departmental Allocation of Factory overheads - Analysis of variance Administrative, Selling and Distribution overhead - Applied and Actual overhead Accounting for overheads Departmental Rate - Plant-wise Rate.

**6. Job and batch Costing:** Nature and Procedure of Job and Batch Costing - Determination of Economic batch quantity.

**7. Contract Costing:** Nature and procedure - Contract Account National profit Determination of profits and Losses on Incomplete Contracts.

**8. Process costing:** nature and Application - physical Flow Loss, Spoilage, Defective, Scrap - Equivalent production unit.

**9. Standard costing:** concepts objectives setting of Standards - Analysis of Material and Labour variances and Overhead variances. Significance of Variances.

**10. Cost Accounting Records:** Non Integral Accounting System, Journal Entries, cost Accounting ledger and control Accounts, Integral Accounting System, Advantages, Disadvantages, Journal Entries and Ledger Accounts.

**11. Reconciliation of Cost Accounting Profit and Financial Accounting Profit:** Reasons for Variations, Treatment of . Items, Need for Reconciliation, Reconciliation Statement,' Memorandum Reconciliation Account.

**12. Operational Costing:** Basic Principles, condition Necessary for its Success, Accounting Records, Transport Costing, Staff Canteen Costing, Hotel Costing, Powerhouse costing, Hospital Costing.

**Recommended Books:**

1. Polimemeni, Cost Accounting, The World Press Private Ltd.
2. Matz and Usry, Cost Accounting, The World Press Private Ltd.

**2203 COMPUTER PROGRAMMING**

**1. Evaluation of Programming:** History and evolution of computer languages and different types of program.

**2. Fundamental Concepts of Computer Programming and terminologies:** Algorithms and its notations, Flow Charts, Functions, Constants, Variables and data type, Expressions, Selection Statements, Arrays, Records and Pointers, General Sub Procedures, Lists, Stacks, Queues and Recursion, Loop Structures, Trees, Sorting and Searching and Data files.

**3. Designing and creating a Relational database with MS Access 2000 or above:** Tables - Attributes, Keys, Indexes, Relationships; Queries Select, Insert, Delete, Append, Parameter, Wizard; Forms - Wizards, Controls, Sub forms; Reports Wizards, Custom Macros - Actions, Conditions, Functions; Code Behind Forms and Expressions.

**Recommended Books:**

1. Seymour Lipschutz, **Data Structure**. Schaum's outline Series, McGraw Hill Virginia.
2. Andersen, Peter Norton, Guide to **Access 2000 Programming**, Sams Publishing.
3. Lisa Friedrichsen, **Microsoft Access 2002 illustrated Complete**, Course Technology, 2002.
4. Lab Software: Microsoft Access 2000 or above version.

**2204 COMMERCIAL LAW**

**1. Law of contract:** Definition of a Contract Essentials Elements of a contract - Offer - Acceptance \_ Consideration - Void and Voidable Agreements - Capacity of Parties \_ Free Consent - Legality of Object and Consideration - Contingent Contract- Performance of Contract- Termination and Discharge of Contracts - Indemnity &-Guarantee - Bailment and Pledge.

**2. Law of Relating to Negotiable Instruments:** Definition Acceptance and Negotiation - Rights ;d Liabilities of parties Dishonor of Negotiable Instruments.

**3. Laws Related to Sales of Goods:** Definitions, Transfer of Ownership, performance of the Contract of sales.

**4. The company Act 1994:** Definition, characteristics, Types, memorandum -Contents and Clauses, Alteration, Ultra Vires; Articles of Association-Purpose, Content, Alteration; Formation. of company - Steps, Procedure of Registration and Incorporation, Certification of Incorporation, Promoters; Prospectus: Contents, Misrepresentation, Omission, Statement in lieu of Prospectus, Directors - Appointment, Qualification, Powers and Duties, Removal, Vacation of Office, Remuneration, Managing Director; Meetings Statutory Meetings, statutory Reports, Annual

Meeting, Extraordinary General Meeting, Resolutions, minutes of proceeding; Winding Up Winding up by the Court, Voluntary Winding Up, Winding Up subject to the Supervision of the court, Appointment of Official Liquidators.

**5. Partnership Act:** Nature of Partnership, Rights and Liabilities of partners and Dissolution of Firms.

**Recommended Books:**

1. Sen, A.K. \_ and-Mitra, J.K., Commercial Law including Company. Law and Industrial Law, The world press private Limited, Calcutta.
2. The Companies Act, 1994.

2205 THEORYANDPRACTICEOFBANKING

**1. Banker** - Customer Relationship.

**2. Banker as agent; trustee:** executor and administrator.

**3. Negotiable Instrument Act:** Payments and collections of promissory notes, bills and cheques.

**4. Investment in securities:** Loans and Advances.

**5. Loans and advances:** Cash credit; overdrafts; Different forms of loans with and without collateral, securities and guarantees' Securities and conditions for acceptable securities'

**6. Lending Policy:** Sound Lending Policy, Factors to be considered at the time of Sanctioning Loans, Which type of loan considered as good loan and which type of loan will be considered as bad loan, Areas for using bank's Funds.

**7. Payment Instruments:** Details about different types of payment instruments, cheques, bank drafts, pay orders.

**8. Crossing of cheques:** Significance of crossing, importance and application of crossing, types of crossing, cancellation of crossing.

9. Banking Company Act, Money Laundering Act, Artho.Rin Adalat Act.

**Recommended Books**

1. A R Khan, *Fundamental of Banking*, SS Publication.
2. M L Tanan, *Banking Law and Practice*.
3. Mentioned Acts.

**Third Year/Fifth Semester**

**3101 BUSINESS AND SOCIETY**

**1 . The Interface of Business and society:** Business in a Social Worlds, Argument for and Against Social Responsibilities for Business, Social power and Social Responsibility, A Pluralistic Society, Business role and Social Issues, Managerial Role and Social Issues, Technology and Social Changes.

**2. Business Ideology:** The Development of Business as a Social Institution, Heritage of Business Ideology, Business values and Codes of Conduct.

**3. Business and Its Publics:** Business Interface with Government, Issuers of Government Regulation and Influence, Ownership claims and Business, Business Employees and organized Labour, The Individual and Business.

**4. Business and the community:** Business Involvement in community Activities, Business and the urban community, Business, Minorities and Less Advantaged persons, Interface between Business and Higher Education, Business Involvement with Cultural Affairs and Communicating Media, Ecology and Business Responsibility, controlling pollution.



**5. Business in on International World:** Social Response of multinational Business, Business Encouragement of International Development, Looking towards the Future.

**Recommended Books:**

I. Keith Davis and Robert L Blomstrom, *Business and Society*: Environment and Responsibility.

**3102 AUDITING**

**1. Auditing and the Public Accounting Profession:** Definition of Audit, Types of Auditors, Attest and Non-Attest Services, AICPA, ICAB.

**2. Financial Statement Audit and Auditors, Responsibilities:** Accounting and Auditing, Need for Financial Statement Audit, Economic Benefits of an Audit, Limitations of Financial Statement Audit, Independent Auditor Relationships Management, Board, Audit committee, Internal Auditor, and shareholders AAS, GAAS, Auditors' Repots, Auditors' Responsibilities and Expectation Gap, Narrowing the Expectation Gap, Errors and Irregularities, Reporting Doubts as to an Entity's Ability to continue as a Going concern.

**3. Professional Ethics:** General Ethics, professional Ethics, AICPA code of Professional conduct, principles, Rules Independence, Integrity and objectivity, Confidential Client Information, Contingent Fees, Acts Discreditable, Advertising and other Forms of Solicitation, Commissions and Referral fees.

**4. Audit objectives, Evidence and Working papers:** Managements Financial Statements Assertions, Specific Audit objectives, Audit Evidence, Audit Procedures, Working paper.

**5. Accepting the Engagement and planning the Audit:** overview of a Financial statement Audit, Accepting the Engagement, Planning the Audit.

**6. Materiality, Risk and Preliminary .Audit Strategies:** Concept of Materiality, Preliminary Judgment, Materiality at Financial Statement and Account Balance Level, Audit Risk components, Relationship Among the components, Audit Risk at Financial statement and Account Balance Level, Interrelationships among Materiality, Audit Risk and Audit Evidence, Audit Risk Alerts, Preliminary Audit Strategies.

**7. Understanding the Internal Control Structure:** Introduction to Internal Control, Components of an Internal Control Structure, obtaining an understanding of Components .of an Internal Control Structure, Documenting the Understanding.

**8. Assessing Control Risk and Test of Control:** Assessing control Risk, Test of Controls, Additional Considerations.

**9. Detection Risk and Design of Substantive Tests:** Determining detection Risk, Designing Substantive Tests, Developing Audit Programs for Substantive Tests, Special Considerations in Designing Substantive Tests.

**10. Completing the Audit and Post Audit Responsibilities:** Completing field Work, Evaluating the findings, Communicating With the Client, Post Audit Responsibilities.

II. Reporting on Audited Financial Statements: Standards of Reporting, Auditors' Report, other Reporting Considerations.

**12. Accounting Profession in Bangladesh:** Bangladesh Chartered Accountants Bye Laws 1973 Certificate of practice Admissions Practice Fees Standing committees Examination and Training - Cost Audit in Bangladesh Institute of Cost and management Accountants of Bangladesh objectives of Cost Audit - Advantages and Disadvantages of cost audit - Commencement of cost audit - programming of cost audit - Cost Audit Report.

**Recommended Books:**

1. w c Boyonton and w G Kell, *Modern Auditing*, John wiley & Sons, Inc

2. B.N. Tandon, *A Handbook of Practical Auditing*, (latest edition), S.Chand & Co.

### 3103 TAXATION IN BANGLADESH

**1. Introduction:** Meaning of Income and characteristics of Income - Nature and Importance of Income Tax - Income Tax ordinance 1984 Statutory Definitions and Important Concepts.

**2. Income Tax Authority:** Organization Structure Administrative and Judicial Authorities - powers, functions, duties and responsibilities of Administrative and Judicial Authorities - Taxes Appellate Tribunal.

**3. Charge of Income Tax:** Basic principles \_ of Tax - Surcharge on Net Wealth \_ Scope Assessable and Non-assessable income Residential Status. Exceptions - Rate of Total Income Exemptions

**4. computation of Total Income:** Salaries -Perquisites Provident and other funds - Interest on Securities - Grossing\_ up - Income from House property - Agricultural Income \_ Income from Business of spouse or Minor child - capital Gains Income from other sources unexplained Investments as Income - Statutory Deductions from all Heads of Income - Set-off and carry Forward of Losses.

**5. Procedure of Assessment:** Filing of Return and other Statements - Types of Statements - Types of Assessments - Limitations for Assessment - persons Liable to File a Return.

**6. Investment Tax Credit and Tax Rebate:** Investment Allowances Tax Holiday for' specific Industries \_ Tax Debate and Exemptions in Special Cases.

**7 - Payment, Refund and Recovery:** Tax Deduction at Source \_ Advance Tax - Recovery of Tax from Assesses-in-default -Tax Refund.

**8. Assessment of Individuals, partnerships and public Limited Companies. ,**

**9. Value Addition Tax (VAT):** Important Terms, Taxable Goods and Services, VAT authorities, Determination of VAT, Method and Time for VAT payment, Turnover Tax and supplementary Duty, Registration under VAT and VAT Return.

**10. Customer Act:** Brief Introduction to customs ACT 1969, Statutory Definitions, customs procedure, customs Authorities. Prohibited Goods, Goods Dutiable, Exemptions from Customs Duty, Valuation Procedure, Date for Determination of value ' and Rate of Duty, Determination of Customs Day.

#### **Recommended Books:**

1. Income Tax Ordinance 1984 and Income T ax Rules 1984.
2. Value Added Tax 1991 and Value Added Tax Rules 1991.
3. Customs Act 1 969.
4. Finance Ordinances/Act.

### 3104 INDUSTIRAL LAW

1. Factories Act 1965: Health - Hygiene Welfare-Safety Working hours - Employment of young person's - Leave and Holidays.

2. Employment of Labour (Standing Order) Act 1965: Conditions of employment (Sec 3) - Classifications of Workers (Sec 4) - Leaves and Holidays (Sec 5) - Stoppage of Work (Sec 6) - Calculation for period of continuous service (Sec 7) Layoff (Sec 9) - Retrenchment, Dismissal and Punishment (Sec 10-18) - Termination and Penalties (Sec 19, 28, 29) Provident Fund (Sec 20).

3. Industrial Relations Ordinance 1969: Trade Unions and Freedom of Association, Requirements for Registration, Requirements for Application, Requirements for Registration, Registration, Certification, and Cancellation of Registration, Appeal against Cancellation, Incorporation of Registered Trade Union, Unfair Labor Practices on the part of Employers and Workmen, Collective Bargaining Agent, CBA for Institutions with more than one establishment, Negotiation relating to Industrial Disputers, Conciliator, Arbitration, Strikes and Lock-out.

4. Payment of Wages Act 1936

5. Workmen's Compensation Act 1923

**Recommended Books:**

1. Sen, A.K., and Mitra, J.K., *Commercial Law including Company Law and Industrial Law*, The World Press Private Limited, Calcutta
2. Ahmed, Iqbal (Ed.), *Basic Labour Laws of Bangladesh*, 2nd Edition.
3. Factories Act
4. labor Ordinance
5. A A Khan, Industrial Law

**3105 BANGLADESH STUDIES**

1. Origin of the Name "Bangladesh" the People and Language.
2. Geographical Features of Bangladesh.
3. Roots of Bangladesh : Political Developments of Bengal, Specially of the Eastern Bengal during (a) Ancient Period, (b) Medieval Period (1204-1765) (c) British Rule (1765-1947).
4. Emergency of Bangladesh : Cultural, Political and Economic Background- Towards Independence (1970-1971), Liberation war (26 March- 16 December 1971), Role of India, china, USA and USSR.
5. Constitution of Bangladesh and Major Amendments.
6. Politics and Governance i Party System of Bangladesh and its Characteristics- The Executive, The Legislature and Judiciary Branch of the Government local Government and Agencies.
7. Foreign Policy : Goals, Objectives, SAARC and Bangladesh.
8. Society and Social Structure : Culture and Religion, Education.

**Recommended Books**

1. Tribal People, Insurgency in Chittagong Hill Tracts, Peace Accord (Dec 1997)
2. **A F Salahuddin Ahmed and Baziut Mobin Chowdhury** (edited), Bangladesh : National Culture and Heritage, Independent University Publication 2004.
3. Haroun er Rashid, Geography of Bangladesh, University Press Limited 1991.
4. Talukdar Maniruz zamar Bangladesh Revolution
5. **AM A Muhithr Bangladesh**: Emergence of a National.
6. **Syed Anwar Hussain, Bangladesh** : National Sce..... Policy and SAARC.

**3201 FINANCIAL MANAGEMENT**

1. **Introduction to Financial Management**: Definition of Financial Managements, Goals of the firm, Agency relationship, the efficient market hypothesis, discounted cash flow analysis, the risk-return trade off.
2. **Risk and Return**: Probability distribution, total risk analysis, portfolio risk analysis, CAPM, APT, and other models.
3. **Valuation Concepts and Models**: General valuation model, bond valuation, preferred stock valuation, common stock valuation.
4. **Cost of Capital**: Capital components and costs, cost of debt, cost of preferred stock, cost of common equity, cost of retained earnings, the CAPM approach, the DCF approach, bond yield plus risk premium approach, comparison of the CAPM, DCF and Risk premium method; cost of newly issued common stock, WACC, Other issues in the cost of capital.
5. **Overview of capital Budgeting and Risk Analysis in capital Budgeting**: capital budgeting decision rules, comparison of NPV and IRR, risk adjustment, introduction to risk assessment, technique for measuring corporate risk, market risk, relationship among firm beta, asset beta, and capital structure, techniques of measuring beta risk, portfolio effect within form, problems with project risk assessment, incorporating project risk in the capital budgeting decisions.

**6. Working Capital Policy and Financing:** working capital terminology, the requirement for external working capital financing, the working capital cash flow cycle, working capital investment and financing policies, advantages and disadvantages of short-term credit, sources of short term financing, accruals, accounts payables or trade credit, short\_ term loans, commercial paper, secured short-term loans, accounts receivable financing, inventory financing.

**7. Capital Structure Theory:** Early theories of capital structure, the MM model, Miller model, Financial distress and agency costs, review of the trade off model.

**8. Dividend Policy:** Dividend policy theories, dividend policy issues, dividend policy in practice, summary of factors that influences the dividend policy.

**9. Mergers and Corporate Restructuring:** A Perspective on Corporate Restructuring, Form of Business Combination, Mergers, Merger Mechanics, Payment methods, Tax Considerations, Reasons for Business Combination, Evaluating Proposed Business Combinations by the Seller and the Buyers, Are Mergers Profitable? Corporate takeover Figs.

**10. Cash and Marketable Securities Management:** Cash management, the cash budget, setting the target cash balance, cash management techniques, matching the cost and benefits of cash management, marketable securities management.

**11. Receivable Management and Credit Policy:** Receivable management, credit policy, setting the credit period and standards, setting the collection policy, cash discount, other factors influencing credit policy.

**Recommended Books:**

1. Charles P Jones, *Introduction to Financial Management*
2. Brigham and Gapenski, *Intermediate Financial Management*
3. Ross and Wethersfield , *Corporate Finance*

**3202 ENTREPRENEURIAL DEVELOPMENT**

**1. Entrepreneur:** Evolution of the Concept of Entrepreneur, Characteristics of an Entrepreneur, Function of an Entrepreneur, Types of Entrepreneur.

**2. Entrepreneurship:** Concept of Entrepreneurship, Growth of Entrepreneurship in Bangladesh, Role of Entrepreneurship in Economic Development.

**3. Factors Affecting Entrepreneurial Growth:** Environment for Entrepreneurship, Environmental Factors, Economic Factors, Non-Economic Factors, Government Actions.

**4. Entrepreneurial Motivation:** Motivational Theories, Motivating Factors, Achievement Motivation.

**5. Entrepreneurial Competencies:** Meaning of Entrepreneurial Competence or Trait, Major Entrepreneurial Competencies, Developing Competencies.

**6. Entrepreneurial Mobility:** Factors Influencing Mobility, Occupational Mobility, Locational Mobility.

**7. Small Enterprises:** Characteristics, Rationale, Scope, opportunities for an Entrepreneurial career, Role of Small enterprises in Economic Development.

**8. Project Identification and Selection:** Meaning of project, Project Identification, project Selection, Formulation of a Project Report, concept of Appraisal, Methods of Project Appraisal, Business plan.

**9. Finance of Enterprises:** Financial planning, Sources of Finance, Capital Structure.

**10. Institutional Support to Entrepreneurs of Bangladesh:** Need for Institutional Support, Financial Institutions of government and Non-Government of Bangladesh, Supply and Demand side Analysis of support and Assistance of Bangladesh, Government Policy and programs for small Scare Enterprises.

**Recommended Books:**

1. S S Khanka, Entrepreneurial Development, S Chand and Company Ltd.
2. Hisrich and Petter, Entrepreneurship, Tata McGraw Hill

**3203 INTERNATIONAL BUSINESS**

**1. Introduction:** Definition -Characteristic- Scope-Importance in the World Economy -Trend with special reference to Bangladesh.

**2. International trade Theory:** Overview of Trade Theory - source of International trade- Absolute Advantages comparative advantages - Economic Gains - Hecksctrer-Ohlin Theory.

**3. Protectionism and Free Trade:** Arguments for and against Protectionisms - Economics of Protectionism - Instruments of Protectionism - Multilateral Trade Negotiating - Removing barriers to Free Trade.

**4. Foreign Exchange Rate:** Nature and Importance of origin Exchange Rate - Equilibrium Exchange Rites - Determinants of Foreign Exchange Rates - Nominal and Exchange Rates Appreciation and depreciation of Currencies.

**5. Balance of Payment:** Concept of Balance of payments and Balance :of Trade Adjustment Mechanism of Balance of payment-Disequilibrium -Causes of Disequilibrium Removal of Disequilibrium.

**6. Issues of International Trade:** The Breton woods system \_ The International Monetary Fund (IMF) The World Bank (WB) - world Trade Organization (WTO).

**7. Bangladesh and International trade:** Bangladesh's position in the Developing countries - Trade intensity and terms of trade of Bangladesh with the SAARC countries, - Quota free Export Market - Trends and composition of export and import of Bangladesh.

**8. Institutions Assisting International Trade of Bangladesh:** Export Promotion Bureau (EPB) - Export processing zone (EPZ) - Trading corporation of Bangladesh (EPB) Bangladesh Standard and Testing Institution (BSTI).

**Recommended Books:**

Charles w L Hills, International Business, McGraw-Hills

**3204 MARKETING MANAGEMENT**

**1. Understanding Marketing Management:** Define Marketing Management - Importance of marketing Management \_ core Marketing Management concepts - Scope of Marketing Management Demand Management Marketing Management philosophies The Marketing Management Process.

**2. Managing Marketing Information and Measuring Market Demand:** Define Marketing information System - Marketing Intelligence and Research System Marketing Decision Support system - An overview of Forecasting and Demand Measurement.

**3. Market Targeting and Market positioning:** Define Market Targeting and Positioning Importance and Evaluation of Market Segments for Market Targeting Tools for Competitive Differentiation - Developing target positioning strategies - Communicating the company's Positioning- Consumer Value SWOT Analysis for the positioning Strategies.

**4. Competitive Strategies:** Identifying competitors Market . Leader Strategies Market challenger Strategies - Market Follower Strategies - Market Nicher Strategies

**5. Managing Product Life cycle Strategies:** product Lifecycle \_ ; Marketing Strategies throughout the .product Life cycle Stages in Market Evolution and Analysis.

**6. Developing New products:** Define New product \_ Stages of New Product Development Managing New products Development process - Strategies for New product Development- The consumer-Adoption process.

**7 -Managing product, service and Brand:** Dynamics of Attribute competition - product Hierarchy - product Mix Decisions \_ Product Line Decisions - Brand Decisions -' categories of Services characteristics of Service and their Marketing Implications- Marketing Strategies for service Firm Managing Product Support Services.

**8. Designing Pricing strategies:** Setting the price - New product Pricing strategies - Adapting the pricing Initiating and Responding to the price Changes.

**9. Managing Marketing channels:** Channel Functions and Flows - channel Levels - channel in the Service sector channel Design Decisions - channel Management Decisions \_ channel Dynamics channel cooperation conflict and competition- Managing Retailing- wholesaling and Market Logistics.

**10. Managing Direct and on-Line Marketing:** Benefits of Direct Marketing Major channels for Direct Marketing Advantages and Disadvantages of on-Line Marketing Challenges of Electronic Commerce.

**Recommended Books:**

1. Philip Kotler, Marketing Management, prentice-Hall Inc.

**3205 PRODUCTION AND OPERATIONS MANAGBMENT**

**1. Introduction operations Management:** Meaning of Process; Meaning of operations Management; Differences and similarities of Manufacturing and" Services; Trends in operations Management; operations Management across the Organization.

**2. Operations strategy:** corporate strategy, Market Analysis; competitive priorities, service strategies; Manufacturing Strategies; Mass Customization.

**3. Process Management:** Meaning of process Management, Major Process Decisions, Relationship between Decisions in Manufacturing and services, Job Design Considerations, Economies of Scope, Designing processes.

**4. Total Quality Management:** Meaning of Quality; Costs of Poor Quality; Employee Involvement; Continuous Improvement, Improving Quality through TQM, ISO 9000, NO 1400.

**5. Capacity Decision:** Capacity Planning; Systematic Approach to Capacity Decisions - Estimating Capacity Requirements, Identify Gaps. Develop Alternatives, Evaluate Alternatives, Tools of Capacity planning.

**6. Location Analysis:** Factors\_ Affecting Locations Decisions; Location a single Facility,. comparing Several Sits, Applying Load- Distance Method, Using break-even Analysis.

**7. Layout Analysis:** Meaning of Layout panning, Layout Types ; Creating Hybrid Layouts Designing Process Layout, warehouse Layout, office Layouts; designing product Layout - Line Balancing, Other Considerations.

**8. Inventory Management:** Inventory concepts - pressures for Low Inventories, pressures for High inventories, Types of Inventories,. Inventory Reduction Tactics, placement of Manufacturing Inventories, Economic Order Quantity- Calculating EOQ, Non-instantaneous Replacement, Quantity Discounts, One-period Decisions.

**9. Aggregate planning and scheduling:** purpose of Aggregate plans; managerial Importance of Aggregate plans, managerial Importance of Aggregate Plans, Planning Process, Identifying Alternatives, preparing an Acceptable Plan; Scheduling in Manufacturing -Gantt Chars, Performance Measures, Job Shop Dispatching, Sequencing Operations for Single and Multi Machines 'Scheduling in Service- Scheduling Customer Demand, Scheduling workforce; Characteristics of Just-in-Time Operatives-Pull Method of Material Flow, Small Lot Sizes, Uniform Workstation Loads, Standardized components and work Methods, close Supplier Ties, Flexible Workforce, Line Flows, Kanban System - General-operating Rules, Determinining Number of Containers, JIT II.

**Recommended Books:**

1. Lee J. Krajewski and Larry P. Ritzman , Operations Management: Strategy and Analysis, Addison-wesley Publishing Company.

**Fourth Year/Seventh Semester**

**4101 HUMAN RESOURCE MANAGEMENT**

1. **Introduction:** Definition - Nature - components - Functions Reasons for Growing Importance of Human resource Management - Principles - philosophies - challenges.

2. **Organizational Performance:** Factors organization Performance Models - Internal and External Environment.

3. **Human Resource Planning:** Concepts - purposes - processes - Description of the Factors of the process.

4. **Job Analysis and work study:** concepts Definition Terminologies - Importance Information required - steps Methods - writing job Descriptions and Specifications - Types - contents - Drafts - Guidelines- Job Analysis in a Jobless worlds and Reasons there of - Techniques used to foster change.

5. **Recruitment and Selection of Human Resources:** Concepts Factors - Sources and their merits and demotist- Innovative sources of Recruitment- Recruitment process Selection Process Standard Selection Conditions. Reliability and Validity - Concepts - Steps to validate a test - Guidelines to set a test program sources of unreliability. Interview Concepts - Purpose - Process- Techniques - Administrative Mechanism Problems of Interviewing Detection of dishonesty - Techniques to Avoid Interview Mistakes.

6. Career Transition: orientation concepts - Reasons Programs - Problems; Transfer - concepts - Reasons - Types - Impacts; Promotion - concepts - Rationale - Types- Basis \_ objectives- Devises of promotion; Demotion- Definition Reasons Impact Techniques; Separation Layoff Concepts - Purpose - problems.

7. Skill Training: Concepts - Steps - Methods - Effectiveness Evaluation - Principles of Learning Theory.

8. Performance Evaluation: Concepts - Importance - Purposes Process - Methods - Distortion Factors - Overcoming pitfalls.

9. Wage and Salary .Administration: Concepts - Goals considerations - Process; Job Evaluation - Concept - steps Methods - Current Issues.

10. Employee Benefits: concepts - process - Goals - Importance - benefits to Management.

**Recommended Books:**

1. William B Werther and Keith Davis, Human Resources and Personnel Management, Irwin: McGraw Hill Co.
2. Wendell L French, Human Resources Management, Houghton Mifflin Company.

**4102 MANAGEMENT ACCOUNTING**

1. Introduction to Management Accounting: Concepts of Management Accounting, Role of Management Account in Organizations, Relations and Difference between Financial Accounting, Management Accounting and Cost Accounting. Techniques of Management Accounting.

2. Cost Behavior concepts Related to costs, separation of Fixed cost and variable cost Elements of a Mixed cost.

3. Costing Methods: Income Measurement under variable and Absorption costing, uses of variable costing in planning Controlling and Decision Making.

4. C-V-P and break-even Analysis: Computation of Break-even Point, Construction of Break-even Chart, Techniques used in C-V-P Analysis - Break-even Analysis for Decision Making under changes in fixed cost, volume, price, sales mix and margin of safety.

5. Income Measurement under Direct costing and Absorption , costing: uses of Direct costing in planning, controlling and ' Decision Making.

6- Budget: Different types of Budgets and their preparation, Sales Budget, Production Budget, production cost Budget, cash . Budget, Master Budget. '

7. Budgetary control: Meaning, objectives, Essential conditions, Benefits and Limitations, Difference between Forecasting and Budget.

8. Segment Reporting, profitability Analysis and Decentralization: segment Reporting, Level or segment Statement, Costs and Revenues of Segments, Segment Margin, customer Profitability, Analysis, Responsibility Accounting, Decentralization and Segment Reporting, Cost, profit and Investment centers, Rate of Return for Measuring Managerial Performance, controlling the Rate of Return, residual Income, Divisional Comparison.

9- Relevant Information and Decision Making: Qualitative Characteristics of Accounting Information, - Meaning of Relevance, Special Sales order, make or buy, Deletion or Addition of Products in product Line, Joint product cost, Irrelevance of Future costs.

**Recommended Books:**

1. T. Hornegran, G. Foster, and S.M . Datar, Introduction To Management Accounting (10'n edition), prentice Hall, Inc.
2. Pierre L Titard, **Managerial Accounting**,

**4103 PROJECT MAANGEMETN**

**1. Introduction:** Meaning and types of projects - Forces fostering project management objectives of projects project development life cycle.

**2. Project Appraisal:** Market Appraisal - information required for market and demand analysis - demand forecasting. Technical appraisal - material and inputs material and inputs machinery and equipment - structures and civil works - work schedules. Financial appraisal - cost of project and means of financing - profitability - assessing tax burden financial projections. Economic appraisal - measuring cost and benefits - appraisal criteria - social cost benefit analysis.

**3. Project organization:** Project as part of organization - pure Project Organization Matrix organization Mixed organizational system - human Factor and Project Team.

**4. Project Planning:** Project Coordination - Systems Integration, Sorting out the Project - Work Breakdown structure.

**5. Project Scheduling:** Network technique - PERT and CPM Gantt Charts - Resource Allocation.

**6. Project Control:** Fundamental purpose of control - Types of Control Processes - Control as. Function of management balance in a Control System.

**7. Project Termination:** Varieties of Termination process - when to terminate a project - Final report

**Recommended Books:**

1. Jack R Meredith and Samuel J Mantel, Project Management A Managerial. Approach, John Wiley and sons.
2. P Chandra, Projects: Preparation Appraisal Budgeting -and implementing, Tata-Mc Graw-Hill.

**4104 STRATEGIC MANAGEMENT**

**1. Introduction:** Evolution of the Concept of Strategy and Strategic Management - Definitions of Strategic Management - Relationship between Strategy, Strategic Plan, and Strategic management.

**2. Strategic Management Process:** Establishing an organization's Mission and Vision - Internal and External Environment Analysis (SWOT Analysis) - Strategy Formulation- Strategy Implementation - Strategy Control.

**3. Establishing Company Direction:** Relationship between vision, Mission, Goals, and Objectives - Preparing Mission Statements - Establishing Objectives.



**4. Strategic Analysis:** External Industry and Competitive Analysis, Internal Evaluating Company Resources and Competitive Capabilities.

**5. Strategy Formulation:** Different Levels of Strategy Operational Level Business Level Corporate Level- Global Level. linking Strategies with Ethical and Social Responsibilities.

**6. Strategy Implementation:** Hardware and Software of Strategies - Building the Organization- Strengths and Capabilities - the Framework for Implementing Strategies the Major Tasks Implementation Process. Managing the Internal Organization to Promote better Implementation - Linking Budget to Strategy Creating Strategy supportive Policies and Procedures Installing Support Systems.

**7. Strategic Control:** Different Tools and Techniques of Control.

**Recommended Books:**

1. Arthur Thomas and A J Strickland. Strategic Management: Concepts and Cases, McGraw Hills. 2. Alex Miller, *Strategic Management*, McGraw Hills.

**4105 MANAGEMENT INFORMATION SYSTEM**

**1. Foundation concepts:** Basic information systems concepts and the operations, decision-making, and strategic roles of information systems, Other behavioral, managerial, and technical concepts are presented where appropriate in other chapters

**2. Technology:** Major concepts, developments, and managerial implications involved in computer hardware, software, database management, and telecommunications technologies. Other technologies used in computer-based information systems are discussed where appropriate in selected chapters.

**3. Application:** How information technology is used in modern information systems to support end user collaboration, enterprise operations, managerial decision-making, and strategic advantage, and artificial intelligence and expert systems.

**4. Development:** Developing information system solutions to business problems using a systems approach to problem solving and application development.

**5. Management:** The challenges and methods of managing information systems technologies, activities, and resources, including information resource management, global IT management, issues in planning and implementing change with IT, and security and ethical challenges.

**Recommended Books:**

1. James A O'Brien, management Information Systems Managing IT in the internet worked Enterprise, Fourth edition, McGraw-Hill.

2. Kenneth C Loudon and Jane P Loudon, Essentials of Management Information Systems, 5th edition, prentice Hall.

**Fourth Year/Eight Semester Major Accounting**

**ACC- 4201 : ACCOUNTING THEORY**

**1. Introduction:** Accounting and its Changing Role, Users of Accounting Information, Users Information Needs, Accounting Theory and its Needs, Research Methodology for the Formulation of Accounting. Theory, Nature, Classification and Foundations of Accounting Theory.

**2. Approaches to the Formulations of Accounting Theory:** Traditional Approaches, New Approaches, Efficient Market Hypothesis, Capital Market Research and Relevance of Accounting Information.

**3. History of Accounting Thought:** Early History, Age of Stagnation, Growth of Accounting Knowledge, development of Accounting Practice and theory in European countries, Basic Accounting Equation, Development of Accounting Practice and Theory in USA, Development of Accounting Principles, Standards versus Principles, GAAP, Alternatives in Accounting Standards, Comparability of Financial Statements, Structure for Establishment of Accounting Standards.

**4. Structure of Accounting Theory:** Elements of the Structure, Accounting Postulates, Theoretical Concepts of Accounting, Basic Accounting Principles, Exception or Modifying Principles.

**5. Conceptual Framework for Accounting and Reporting:** Elements and Meaning, Objectives, APB, True blood Report, Corporate Report, Stamp Report, IASC, ASB, Conceptual Framework by IASC.

**Recommended Books:**

1. L S Porwal, Accounting Theory, Tata McGraw-Hill Publishing Company Ltd.

**ACC - 4202 FINANCIAL STATEMENT ANALYSIS**

**1. Financial Statements:** Overview

**2. Balance Sheet:** Financial Condition, Analysis of Assets, Analysis of Liabilities, Stockholders' Equity.

**3. Income Statement and Statement of Stockholders' Equity:** Analysis of the Income statement, Statement of Stockholders' Equity, Earnings Quality, Inflation, Cash Flow, Segmental accounting.

**4. Statement of Cash Flows:** Preparing a statement of Cash Flows, Calculating Cash Flow from Operating Activities, Cash Flow from Investing Activities, Cash Flow from Financing Activities, Change in Cash, Analyzing the Statements of Cash Flows.

**5. Analysis of Financial Statements:** Objective of Financial Statement Analysis, Sources of Information Auditor's Report, Management Discussion, Supplementary Schedules, other sources Tools and Techniques Common Size Financial Statements, Key Financial Ratios, Liquidity Ratios, short-term Solvency, Activity Ratios, Asset Liquidity, Asset Management Efficiency, leverage Ratios, Debt Financing and Coverage, Profitability Ratios, Overall Efficiency and Performance Analyzing Data Background, Economy, Industry and firm, Short-term Liquidity, net Trade Cycle, Capital Structure and Long-term Solvency, Financial Leverage, Operating Efficiency and Profitability, Relating the Ratios, Du pont System, Projections, Pro Forma statements, Market Ratios.

**Recommended Books:**

1. L M Fraser and A Ormiston, Understanding Financial Statements, (6th edition), Prentice-Hall Inc. 2002.

**ACC-4203 SPECIALIZED ACCOUNTING**

**1. Final Accounts:** Trading and profit and Loss Account, Balance Sheet.

**2- Partnership Accounts:** Essential Features of Partnership, capital Accounts, usual Adjustments in partnership Accounts, Admission of ' a Partner, Good will, Retirement, Death, Dissolution.

**3. Company Accounts:** share capital, Stock, Types of shares, share Issues, Application, Allotment, calls, calls in Arrears and in Advance, Forfeiture, Surrender, Reissue of Forfeited Shares, Forfeiture of Shares when there is an over subscription and pro rata allotment, Rights Issue, Bonus Share, Redeemable Preference Shares, Debentures, Final Accounts of Companies.

**4. Accounts for Non-Trading Concerns:** Receipts and payments Accounts, Income Tax and Expenditure Accounts, Balances Sheet.

**Recommended Books:**

1. S P Jain and K L Narang, *Advanced Accountancy*, Kalyani Publishers.

**ACC.4204 CORPORATE REPORTING AND DISCLOSURE**

**1. Introduction to International Accounting Standards:** Development of Accounting and Financial Reporting, Accounting and Reporting Models, Need for International Accounting Standards, International Accounting Standards Board, Benefits from convergence of National and International Accounting Standards.

**2. Balance Sheet:** perspectives and Issues, Definition of Terms Concepts, Rules and Examples.

**3. Income statement, Statement of changes in Equity and Statement of Recognized Gains and Losses:** perspectives and Issues, Definition of Terms, concepts, Rules and Examples.

**4. Cash Flow Statements:** Perspectives and Issues, Definition of Terms, Concepts, Rules and Examples.

**5. Accounting and its Global Context:** Cultural Environment, legal and Political Environment, Business Environment, Selected Financial Reporting Practices and Illustrations.

**Recommended Books:**

1. B J Epstein and A A Mirza, *Interpretation and Application of International Accounting Standards*, John Wiley & Sons, Inc

2. M E Haskins, K R Ferris and T I Selling, *International Financial Reporting and Analysis: A Contextual Emphasis*, 1996, Irwin Inc.

**ACC.4205 VIVA AND PROJECT PAPER DEFENSE**

**Fourth Year/Eighth Semester**

**MAJOR- MANAGEMET**

**MGT-4201 MANAGEMENT THOUGHT**

**1. Management Thought prior to Industrial Revolution:** Early Management Practices Management Writers Factors leading to Development of Management Theories.

**2. The Classical Theories of Management:** Direction of Classical Management Theories Development of Scientific Management and Management Principles Max Weber's Theory of Bureaucratic Organization - Systematization of the Classical Management Theories

**3. Neo-Classical Theories of Management:** Emergence of the Human Relations Concepts - Basic Nations of the Human Relation Approach - Emergence of Social System Approach General Theory of Management.

**4. Contemporary Management:** The Quantitative School Decision Theory - Experimental Design - Game Theory Socialist Management and Socialist Principles of Management - Apologetic in the Theory of Management.

**Recommended Books:**

1. Claude S George, Jr., *The History of Management Thought*, Prentice-Hall

2. Herbett G. Hicks, *Organization: Theory and Behavior*, McGraw Hills Books Ltd.

**MGT.4202 INDUSTRIAL RELATIONS AND CONFLICT T'IANAGEMENT**

**1. An Overview of Industrial Relations:** Definition - Objectives - Models- Factors affecting the Pattern of Industrial Relations Actors in Industrial Relations.

**2. Workers and Unions:** Workers Typology - A Profile of the Bangladeshi Workers. Union Typology - Evaluation - Growth Characteristics and Problems of the Trade Unions in Bangladesh.

**3. Employers and Their Organizations:** Employer's Styles in dealing with workers - Profile of Bangladeshi Employer Objectives and Functions of the Chamber of Commerce and Industries and Bangladesh Employers' Association.

**4. Role of Government:** Government Role in Different Areas of Industrial Relations - Formulation Labor Policies - Labor Legislations - Intervention in wage issues - service Regulations - Dispute Resolution.

**5. Conflict:** Definition Levels of Conflict Functions and Dysfunctions of Conflict - Sources of Conflict - Classification 'of Conflict - Effects of Conflict - Factors that make Conflict Difficult to Manage - Approaches to Managing Conflict'

**6. Conflict Resolution:-** Negotiation Planning and Strategy - Negotiation Breakdown - Causes and Cures- Communication in Negotiation persuasion Process - Social Structure of Negotiation - Power in Negotiation - Third Party Intervention.

**7. Industrial Conflicts:** Nature - Process - Theories - Institutional Methods of resolution - Factors Affecting Resolution. Collective Bargaining - Concept Process - Scope - Prerequisites - Operation in Bangladesh Context'

**8. Adjudication Machinery:** Organization and Operation of Labor Court - Problems Encountered.

**9. Employee Discipline and Grievance Handling Procedure:** Concept -Steps in Disciplinary Action - Domestic Enquiry - Charge Sheet Cause of Grievances Grievance Handling Procedure the Employment of labor (Standing Order ) Act'

**10. Participative Management and Industrial Democracy:** Determinants - Country Experience - Experience in Bangladesh.

**11. Ethics in Conflict Management:** Reasons for Ethics - Causes of Unethical Behavior - Model Of Ethical Decision Making - Factors Creating Unethical Tactics.

**12. Bangladesh and ILO:** Objectives - Structure and Finance of ILO Impact of tto on the labor of Bangladesh.

**Recommended Books:**

1. Arun Monappa, *Industrial Relations*, Tata McGraw Hill ).
2. Dale Yoder, *Personnel Management and. Industrial Relations*, Prentice-Hall, Inc

**3. Relevant Laws**

- i) Industrial Relations Ordinance 1969
- ii) Industrial Relations Rules 1977
- iii) Employment of Labor (Standing Order) Act 1965
- iv) Employment of Labor (Standing Order) Act 1968
- v) Document of ILO
- vi) Annual Report of DCCI and FBCCI

**MGT-4203 COMPARATIVE MANAGEMENT**

**1. Introduction:** Concepts of Comparative Management and International Management Comparing Culture Organizational versus National Culture - Managing Cultural Diversity - Why are Cultural Managements Skills Important.

**2. Culture and Comparative Management:** The need for Comparative Management Management Culture 'Bound Cultural and National Perspectives - Convergence and divergence Forces - Cross-Cultural Management - Models for Analyzing and Universality and Transferability of Management.

**3. Management Behavior and Leadership Style:** Comparative Management Models - Leadership Styles - Decision Making Styles.

**4. An Overview:** Management systems in USA. UK and Japan Main strengths and weaknesses.

**5. Management Scenario of Developing Countries:** Characteristics of Developing Countries Features of Management Practices - Success Story of the third world MNCs.

**6. Management Style in Bangladesh:** Brief History - Culture Economy - Features - Comparison with Management Systems of other Countries.

**Recommended Books:**

1. S. Ronen, *Comparative and Multinational Management*, John Wiley and Sons.
2. Richard Mead, *International Management: Cross Cultural Dimensions*, Blackwell.
3. K B Hoque, *Management system in Bangladesh and Japan: A comparative study*, Institute of Development Economics, Tokyo.

## **MGT.4204 INDUSTRIAL PSYCHOLOGY**

1. **Prefatory:** Concept - Scope - objective - Importance. Industry a place to study human behavior. psychology applied in industry.

2. **Attitude:** Formation and change - opinion \_ Attitude and Productivity'- relevant Experiment.

3. **Causation in Behavior:** understanding versus Evaluating Behavior -Causal Sequence in Behavior - Application of the causation Formula to-the job - Same Behavior due to different causes - Different Behavior due to same causes - personality.

4. **Learning:** Learning under classical conditions - Instrumental condition - Avoidance Learning Pavlov's and Skinner's Experiment.

5. **Personnel selection and Evaluation:** Jobs and their Requirements - Job rerated Terms - Human Ability and their Measurement - use of psychological Tests in selection and Placement - Training - Evaluation of Training Methods - Employee turnover - Absenteeism.

6. **Job satisfaction:** Job satisfaction in organization Job Satisfaction and productivity - Job Related variables.

7. **Development of participation:** Nature of Employee Participation . - prerequisites for Effective participation organizational programs to Build participation - Labor union's Role in participation - Limitations of participation.

8. **Employee Counseling:** Role of Counseling-Causes of counseling Needs what counseling can do Manager's Counseling Role - Directive and Non-directive Counseling.

9. **Frustration:** The Nature of problem Situation- variability Behavior Symptoms of Frustration Characteristics of Motivated and Frustrated behavior - Frustration and Social Movements - Dealing with Frustration.

10. **Motivation:** Human Needs - Maslow's priority Model -Wants and Needs Motivational and Maintenance Factors comparison of Herzberg and Maslow Models - Motivation and Productivity - nature and Study of Motivation at Work Place.

11. **Leadership:** Concept - Manager and Leader - Early concepts of Leadership - Rore Behaviori as an evidence of Leadership \_ skills used in Role Behavior - Factors Affecting Leadership \_ leadership Styles - Applications of Styles.

### **Recommended Books:**

1. Norman R.F. Maier, *Psychology in Industry*.

2. Keith Davis, *Human Behavior at Work*, McGraw Hills Irwin

MGT-4205 VIVA AND PROJECT PAPER DEFENSE

## **MAJOR - FINANCE**

### **FIN-4201 FINANCIAL ANALYSIS**

1. Objectives of Financial statement Analysis

2. Financial statement Analysis and Accounting

3. Accounting objectives, conventions, and Standards \_ Their Implications for Analysis.

4- Tools and Techniques of Financial Statement Analysis - An Overview.

5. Analysis of Current Assets.

6 Analysis of Noncurrent Equity.

7 . Analysis of Liabilities.

8. Analysis of Stockholders Equity .
9. Interoperate Investments, Business combinations and Foreign operations.
10. Analysis of the Income Statement.
11. Earnings Per Share - computation and Evaluation.
12. Statements of Cash Flows.
13. Effects of price changes on Financial statements.
14. The Auditor's opinion - Meaning and Significance
15. Analysis of Short-Term Liquidity
16. Funds Flow Analysis and Financial Forecast.
17. Analysis of Capital Structure and Long-Term Solvency.
18. Analysis of Return on Investment and of Asset Utilization.
19. Analysis of Results of Operations.
20. The Evaluation and protection of Earnings.
- 21 . Comprehensive Analysis of Financial Statements.

**Recommended Books:**

1. Leo-Pold A. Bernstein, Financial Statement Analysis - Theory, Application, and Interpretation, (5th edition, 1993) Irwin, USA.

2. Geoge Foster, Financial Statement Analysis.

**FIN-4202 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**1. Introduction to investment:** Introduction to Investment; Securities; Securities Market.

**2. Investment Setting:** Definition of Investment, Measures of Returns and Risks; Determinants of Required Rate of Returns, Relationship between Risk and Return.

**3. Introduction to portfolio Management:** Background Assumptions, Markowitz Portfolio Theory, Combining Individual Assets into Portfolio.

**4. Introduction to Asset Pricing Model:** Capital Market Theory, Capital Asset Pricing Model, Expected Return and risk, Arbitrage Pricing Theory.

**5. Introduction to Security Valuation:** Overview of Valuation Process, Why a Threes Step Valuation Process? Theory of Valuation, Valuation of Alternative Investment, Relative Valuation Techniques, Required rate of return and Expected Growth Rate of Valuation Variables.

**6. Bond Fundamentals:** Basic Features of a Bond, Global bond Market Structure, Alternative Bond Issues, Obtaining Information on Bond Prices.

**7. Analysis and Valuation of Bonds:** Fundamentals of Bond ' Valuation, Computing Bond Yields, Calculating future Bond Prices, Bond Valuation using Spot Rates, What determines Interest Rate? What determines Price Volatility ft Bonds.

**8. Bond Portfolio Management Strategies:** Alternative Bond Portfolio Strategies, Implications of capital Market theory and the EMH on Bond Portfolio Management.

**9. Stock Market Analysis:** Applying the DDM Valuation Model to the Market, Estimating the Growth Rate of Dividends, Valuation using the relative Valuation Approach, Estimating expected EPS, Estimating the Earning Multiplier for a Stock Series, Calculating Expected Rate of Return of Common Stocks.

**10. Industry Analysis:** Why do Industry Analysis? Business Cycle and Industry Sectors, Structural Economic Changes and Alternative Industries, Estimating Industry Rates of return, Industry Analysis using Relative Valuation Approach, Other Relative Valuation Ratios, Global industry Analysis

**11. Company Analysis and stock Selection:** Company Analysis versus Selection of Stock, Economic, Industry and structural Links to Company Analysis, Company Analysis, Estimating Intrinsic Value, Estimating Company Earning per Share.

**12. Equity Portfolio Management Strategies:** Passive Versus Active Management, Overview of Passive Equity Portfolio Management Strategies, Overview of Active Portfolio Management Strategies, Value versus growth Investment.

**13. Evaluation of Portfolio Performance:** What is required of a Portfolio Manager? Composite Portfolio Performance Measures. Evaluation of Bond Portfolio Performance, Reporting Investment Performance.

**Recommended Books:**

1. L. Reilly and Brown, *Investment Analysis and Portfolio Management*.
2. Elton and Gruber, *Modern Portfolio Theory*.

**FIN-4203 FINANCIAL MARKET AND INSTITUTIONS**

**1. Introduction:** Financial Assets with classifications, Financial Markets with Classifications, Globalization of Financial Market and Derivative markets.

**2. Financial Intermediaries and Financial Innovation:** Financial Institutions, Role of Financial Intermediaries, Overview of Asset and Liability Management in Financial Institution, Financial Innovation and Asset Securitization.

**3. Depository Institutions:** Asset and Liability Problem of Depository Institutions, Commercial Banks, Savings Banks and Credit Unions.

**4. Insurance Companies:** Characteristics, Life Insurance Companies, Property and Casualty Insurance Companies, Finance in the International Insurance Industry.

**5. Investment Companies:** Types of Investment Companies, Structure and expenses of a Fund, Economic Motivation for Funds, Regulation of Funds, Commercial Banks and Mutual Funds.

**6. Pension Funds:** Introductions to pension Plans, Types of Pension Plans, Investments, Regulation and managers of pension Funds.

**7. Properties and Pricing of Financial Assets:** Properties of Financial Assets, Principles of Pricing Financial Assets and Price Volatility of Financial Assets.

**8. Level and Structure of Interest Rates:** Theory of Interest Rates Determinants of the Structure of Interest Rate.

**9. Risk /Return and Asset Pricing Model:** Portfolio Theory, Capital Asset Pricing Model and Arbitrage Pricing theory.

**10. Primary Markets and the Under writing of Securities.** Process of Issuing New Securities, Investment Banker, Regulation of Primary Market, Variation in Underwriting Process and Private Placement of Securities.

**11. Secondary Markets:** Definition, Functions, Trading Locations, Market Structures, Perfect Markets, Role of brokers and Dealers.

**12. Markets for Corporate Senior Instruments:** Credit Risk and the Role of rating Companies, Commercial Papers, medium

Term Notes, Euro notes and Bank Loans, Corporate Bonds, Preferred Stocks, Bankruptcy Creditor Rights.

**13. Mortgage Market:** definition and Origin, Types of Mortgage : Design and Investment Risks.

**14. Financial Future Markets:** Futures Contracts, Futures versus Forward Contracts, Role of Futures in Financial Markets.

**15. Options Markets:** Options Contract, Difference between Options and future Contracts, Risk and Return Characteristics of Options.

**Recommended Books:**

1. Frank J Fabozzi, Franco Modigliani and Michael G Ferri, *Foundations of Financial Markets and Institution.*
2. Anthony M Santomero and David F Babbel, *Financial Markets, Instruments and Institutions*

**FIN.4204 PUBLIC FINANCE**

1. Introduction
2. Efficiency, optimality and allocation of resources
3. Pure public goods
4. Normative and Subjective Approach
5. Principles and Canons of Taxation
6. Externality and the role of government
7. Government and the income distribution
8. Budget system and cost benefit analysis
9. Revenue Structure decision making
10. Economic effects of income and consumption taxes, the expenditure tax
11. The incidence of commodity taxes, excise taxes
12. Public finance and the developing economics.

**Recommended Books**

1. Due and Friedlauder, *Government Finance*
2. Rosne, *Public Finance*

**FIN-4205 VIVA AND PROJECT PAPER DEFENSE**

**Fourth Year/Eighth Semester**

**MAJOR - MARKETING**

**MKT-4201 CONSUMER BEHAVIOR**

**1. Introductions to Consumer Behavior:** An Overview of consumer Behavior consumer Decision Making Process Scope of Consumer Behavior Field - Theory Building - Role of Theory - Criteria of a Sound Theory - How Models are Constructed - Different Models of Consumer - Applications of Consumer Behavior Theories.

**2. Environment Influences:** Culture Defining Culture Components of Culture - Concepts of Cultural Analysis Cross Cultural Research Multinational Marketing Subculture.

**3. Social Organization an Reference Groups:** Socialization Primary and Secondary Reference Groups - Reference Group Norms and conformity - Social Change Social change and its affect on Consumption. Social Class - Social Stratification Research Models. for Social Class - Social Class and Buying Behavior. Family - Influence of Family Decision Making Using family Concepts in Marketing.

**4. Individual Influences.** Learning- Learning Theory -Behavior Modification in Psychology and Marketing Retention and Advertising Massages - Habit Formation and Brand Loyalty. Perception - Theories of Perception Affecting Consumer Behavior. Motivation and Personality - Motivation Theory Motivation Resource Methods Concept of Personality. Attitude - Influence of Attitude - Component of Attitude Model Functions of Attitude Measurement of Attitudes - Attitude Change - Cognitive Dissonance Theory Multiattitude Theory.



**5. *Purchasing and Post Purchasing Behavior:*** Purchasing Process Planned Purchases - Intention and Probability Unplanned Purchases -Impulse Buying -Post Purchase Behavior.

**Recommended Books:**

1. Harold W Brekman and Christopher C Gibson, *Consumer Behavior: Concepts Company*.
2. Loon G Schiffman Leslic Lazar Kanuk, *Consumer Behavior*. (6th Ed), Prentice-Hall Inc

**MKT-4202 MARKETING RESEARCH**

**1. *Introduction:*** Definition - Importance - Classification \_ Role in MIS and DSS - Marketing Research suppliers and services - Marketing Research process - Ethics in Marketing Research.

**2. *Defining Marketing Research problem and Developing an Approach:*** Nature and Importance of Marketing Research Problem process of Defining the problem process of Developing an Approach - Management Decision problem and Marketing Research problem.

**3. *Research Design:*** Definition Classification Sources of Error - Budgeting and Scheduling the project \_ Marketing research Proposal.

**4. *Exploratory Research Design:*** primary versus Secondary Data - criteria for Evaluating secondary Data Classification of secondary Data - Qualitative versus Quantitative Research -Classification of Qualitative Research Procedures.

**5. *Descriptive Research Design:*** Survey Methods Survey Methods classified by Mode of Administration A comparative Evaluation of Survey Methods. observation Methods observation Methods classified by Mode of Administration.

**6. *Causal Research Design:*** Concept of causality - conditions for causality validity in Experimentation Extraneous variables A classification or Experimental Design Laboratory versus Field Experimentation.

**7. *Measurement and scaling:*** Primary Scales of Measurement comparative and Non-comparative scaling techniques-Non-comparative Itemized rating Scale Decisions Scale Evaluation.

**8. *Questionnaire and Form Design:*** Questionnaire definition Characteristics - Considerations for Drafting a Questionnaire- Questionnaire Design Process - Observational Forms.

**9. *Sampling Design and Procedures:*** Sample versus census Sampling Design Process - Non-probability and probability Sampling Techniques.

**10. *Data Collection, Preparation and Analysis:*** Nature of Field work Field work and Data collection process Data Preparation Process - Classification of Statistical Techniques.

**11. *Frequency Distribution, Cross-Tabulation and hypothesis Testing:*** Statistics Associate with Frequency Distribution Cross Tabulation - Statistics associated with Cross Tabulation - Hypothesis Testing - Parametric Tests - Non-parametric Testing.

**12. *Report Preparation and Presentation:*** Nature and Importance of Report and Presentation - Report Preparation and Presenting Process.

**Recommended Books:**

1. Naresh K Ivalahotra, *Marketing Research: An Applied Orientation*, Prentice-Hall, 2000
2. David A Aaker, V Kumar and George S Dyer, *Marketing Research*, (5th Edition), John Wiley and Sons.

**MKT-4203 MARKETING PROMOTION**

**1. *Introduction:*** Meaning Scope Importance and Role Different Types of Marketing Promotion - Promotion Planning Process

**2. *Analyzing Communication Process:*** Nature - basic Model of Communication - developing effective Communication.

**3. Advertising:** Meaning - Importance - Classification - Creative Strategies - Planning and development - Creating Strategy Implementation and Evaluation - Media Planning and Strategy - The Media Plan - Developing the Media Plan - Market Analysis Establishment of Media Objectives media Strategy development and Implementation - Evaluation and Follow-up Types of Media -Effectiveness of Advertising Corporate Advertising -Objectives - Types Advantages and Disadvantages.

**4. Personnel Selling:** Meaning - Role - objective - prospecting , - The Selling Process - opening and securing Interview Delivering the Presentation - Demonstration - Answering objections and Closing the Sales, Designing the Sales force objectives -Strategies - Structure - Size and Compensation. Managing the Sales force - recruitment and Selection - Training - Motivation - Evaluation.

**5. Public Relations, Publicity and Corporate Advertising:** Public Relations Meaning Role -Marketing Public R elation Function - Process of Public Relations. Publicity - Powers of Publicity - Control and Dissemination of Publicity. Corporate Advertising Objectives Types Advantages and Disadvantages measuring the Effectiveness of Corporate Advertising.

**6. Sales Promotion:** Meaning - Role - Growth - Major Decisions in Sales Promotion.

**Recommended Books:**

1. George E Belch and Micheal E Belch, Advertising and Promotion An Integrated Marketing Communication Perspective.
2. C A Carpatric and F A Russ, Effective Selling.

**MKT-4204 BRAND MARKETING**

**1. Brands and Brand Management:** What is Brand? Why do Brands Matter? Can anything be Branded? Branding Challenges and opportunities, Brand Equity concept, Strategic Brand Management Process.

**2. Customer Based Brand Equity:** Customer based Brand Equity, Brand Knowledge, Sources of Brand Equity, Building a Strong Brand.

**3. Choosing Brand Elements to Build Brand Equity:** Criteria for Choosing Brand Elements, Options and Tactics for Brand Elements.

**4. Designing Marketing Programs to build Brand Equity:** New Perspectives on Marketing. Product Strategy, Pricing Strategy, Channel Strategy.

**5. Integrating Marketing Communication to Build Brand Equity:** Information Processing Model of Communication Marketing Communication Options, Developing Integrated Marketing Communication Programs.

**6. Developing a Brand Equity Measurement and Management System:** Brand Value Chain, Designing brand Tracking Studies, Brand Equity Management System.

**7. Designing and Implementing Branding Strategies:** Brand Product Matrix, Brand Hierarchy, Designing branding Strategy.

**Recommended Books:**

1. Kevin Lane Keller, *Strategic Brand Management - Building, Measuring and Managing Brand Equity*, (Second Edition), Pearson Education.

**MKT-4205 VIVA AND PROJECT PAPER DEFENSE**

**Fourth Year/Eighth Semester**

**MAJOR - INFORIVIATION SYSTEMS**

**INF.4201 E.COMMERCE STRATEGIES IN BUSINESS**

**1. *E-Economy and nature of e-commerce:*** Economics of the Web, Advantages and disadvantages of using electronic commerce to conduct business activities, The international nature of electronic commerce, The general structure of the network of networks supporting electronic commerce and the relationship among Intranet Extranet and internet.

**2. *Infrastructure of E-commerce:*** Characteristics to look for in an ISP-hosted electronic commerce solution, Meeting the needs of Web Site visitors and creating the usability testing in Web site design, Infrastructure for Electronic Commerce, Selecting Web hosting services, Options for connecting to the Internet and their cost and bandwidth tradeoffs.

**3. *Security Threats and Implementing Security***

**4. *Electronic Payment Systems***

**5. *E-marketing: Strategies for Marketing, Sales, and Promotion***

**6. *Supply Chain Management:*** Supply chain management and how businesses are using the Internet and Web technologies to improve it. the Software packages that companies are using to implement business-to-business electronic commerce and supply chain management.

**7. Global and Ethical Issues:** International, Legal, Ethical and Tax Issues, Using formal project management techniques to plan and control electronic commerce.

**Recommended Books:**

1. James A.O'Brien, *Management Information Systems*, (4tn Edition), Tata McGraw-Hill
2. Gary P. Schneider, *Electronic Commerce*, Cambridge, and Massachusetts; Course Technology.
3. Tiggelaar, *Internet Strategies*, Adison Wesley.
4. Strauss, J. and Frost, R, *Marketing on the Internet*, Prentice Hall.

**INF-4202 INFORMATION SYSTEMS 1 .**

**1. *The Challenge of Applying It successfully* :** The new economy, It innovations in business and government, Computer aided design, Globalization, Obstacles when applying It in the real World.

**2. *Basic Concepts for Understanding Systems:*** Systems Analysis Tools and Techniques, Infrastructure, Context, Information system theory. Business Processes: Process Modeling,

**3. *Business Process:*** Process Modeling, Business Process Reengineering, Coordination and Integration, Complexity, Reliance on Machines, Quality and Productivity.

**4. *Information and Databases:*** Relational Databases, Text databases and hypertext, Information Quality, Limits to the value of information Models, virtual Reality. Communication, Decision Making, and Different Types of Information Systems.

**5. Communication, Decision making, and Different Types of Information Systems:** Communication, Decision making, Groupware, Intranet/Extranet, Knowledge Management, Management and Executive Information Systems, Decision Support Systems, Data Mining and Data Warehousing, ERP and supply chain.

**6. *Product, Customer, and Competitive Advantage:*** Electronic Commerce, Informdiaries, Strategic information systems.

**7. *Human and Ethical Issues:*** General sources on human and ethical issues, Human-Computer Interaction and human factors, Human behavior, individual differences, and training, Health and safety, Disability and assistive technology, Ecology of work, Dependence on people for success, Privacy, Intellectual Property and Law.

**8. Information systems planning:** Reengineering, outsourcing, Strategic Planning, Enterprise modeling, cost Benefit Analysis (ROI), Project Management, International issues.

**9. Building and Maintaining Information systems:** Capability maturity model, System development methodologies and tools, Software Best Practices,

**10. Information system security and control:** General sources about risks, Y2K problem, project Failure, computer crime, viruses, computer and Network Security, cryptography and Digital certificates, Internet Firewalls and Security.

**Recommended Books:**

1. Steven Alter, *Information systems-* a management perspective 3rd edition, Pearson, prentice-Hall.

2. O'Brien, James A: *Introduction to Information systems -Essentials for the Internet worked Enterprise*, McGraw-Hill.

3. Laudon, Kenneth c and Laudon, Jane P: *Essentials of Management Information systems*, 5th edition, prentice Hall.

**EFT-4204 SYSTEMS ANALYSIS AND DESIGN**

**1. The Context of systems Analysis And Design:** Players in the systems Games, Information System Building Blocks, Information Systems Development, and Project Management.

**2. Systems Analysis Methods:** Systems Analysis, Requirements Discovery, Data Modeling and Analysis, process modeling, Feasibility Analyses and the System proposal.

**3. Systems Design Methods:** Systems Design, Application Architecture and Modeling, Database Design, output Design and Prototyping, Input Design and prototyping, User Interface Design.

**1. Beyond systems Analysis And Design:** Systems Construction and Implementation, Systems operations and Support, object-oriented Analysis and Modeling.

**Recommended Books:**

1. J. L. Whitten and L.D. Bentley, *System Analysis & Design M e t h o d s*, hrvin/mc Graw-Hill

2. J.A. Hoffer, et al., *Modern Systems Analysis and Design*, Addison-Wesley.

**INF.4202 PROGRAMMING TECHNIQUES FOR BUSINESS**

**1. Fundamental Concepts of Computer Programming and Terminologies:** Algorithms and its notations, Flow charts, Functions, Constantans, Variables and data t)pe, Expressions, Selection Statements Arrays, Records and Pointers, General Sub Procedures, Lists, Stacks, Queues and Recursion, Loop Structures, Tree, Sorting and Searching and Data files.

**2. Fundamentals of Visual Basic:** Basic Understanding of Visual Basic, Visual Basic Project, Code Basic, VB Variables, User Interface, Forms with -Controls, Menu and Tool bars, Debugging Tools and Handling Runtime Errors.

**3. Object Oriented Programming:** Class Concepts, .creating objects and classes, Working with objects and Collections.

**4. Creating Printed Output:** Printer Object, Crystal reports.

**5. Assessing Data:** Reading and Writing text files, VB Data Control, Creating Queries, Jet ADO

**Recommended Books:**

1. Peter Norton, *Guide to Visual Basic 6*, SAMS, Techmedia.

2. Seymour Lipschutz, *Data Structure, Schaum's outline Series*, Mcgraw Hills.

3. Burrows and Langform, *Programming Business ,Applications With Microsoft Visual Basic*, Irwin/Mc Graw-Hills Pub

**INF- 4205 VIVA AND PROJECT PAPER DEFENSE**