

Syllabus for Bachelor of Business Administration (BBA) Program

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

(Revised on 08.12.13)

1. Program Objectives

Bachelor of Business Administration (BBA) program aims at providing modern and better education in business and preparing students as well-trained business professionals to meet the needs of the national and international business. Through this program students will develop their ability to understand necessary techniques for dealing with the economic, social, political and technological environment of the business firms, especially quantitative techniques and communication skills. It also aims at developing in students a wide appreciation of relevant subjects and of their importance in solving business problems. With highly qualified academic staffs, the university is committed to develop competent managers and executives by nurturing a unique culture and team spirit that rewards professionalism, creativity and excellence. The undergraduate degree program maintains this broad approach to business. There are formal final examinations in all subjects and all works carried out in the program are considered in the overall assessment. A satisfactory record of class work will also be required at each stage for successfully completion of BBA degree. Hopefully, successful completion of BBA program will make managers and executives ready to face the hardship of real life and competent enough to get challenging jobs in the multinationals, local conglomerates, small and medium-scale enterprises, various government organizations, NGOs and international organizations.

2. Duration of the Program

- (a) The duration of the BBA Program is four (4) years, which is divided into Twelve (12) Semesters. Each Semester will be of sixteen (16) weeks of which twelve (12) are for class room teaching, three (3) weeks for conducting the mid-term and final Semester examinations and one (1) week of break.
- (b) Each course is of three (3) credit hours and for each course there will be three (3) lectures per week of one hour and ten minutes duration.
- (c) A student must complete the program in a maximum of five (5) academic years.
- (d) Total duration of the program may be relaxed for credit transfer students.

3. Total Credit Hours Requirement

BBA program consists of minimum 125 Credit Hours as per the following Course Structure:

Courses/Programme	Number of Courses	Credit Hours
Core Courses	34 x 3.0	102
Major Courses	6 x 3.0	18
Project & Thesis Work (Internship)	1	3
Viva Voce	0.5 x 4	2
Total	40	125

4. Admission Requirements

As per the requirement of Varendra University admission rules.

5. Academic Year and Semester System

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There shall have adoption of the Semester system in view of yearly system. An academic year will be of three Semesters, 4 months duration under each Semester which shall be allotted on the following manner:

The schedule of three semesters is as follows:

Semester	Duration
Spring	January – April
Summer	May – August
Fall	September – December

6. Grading System (Letter Grading):

VU follows the following Letter Grade and Grade Point system introduced by the UGC as a uniform grading system for all public and private universities:

Numerical Grade	Letter Grade	Grade Point
80% and above	A+	4.00
75% to less than 80%	A	3.75
70% to less than 75%	A-	3.50
65% to less than 70%	B+	3.25
60% to less than 65%	B	3.00
55% to less than 60%	B-	2.75
50% to less than 55%	C+	2.50
45% to less than 50%	C	2.25
40% to less than 45%	D	2.00
Less than 40%	F	0.00

- The Letter Grade A+, A, A-, B+, B, C+, C and D are considered as pass grades.
- F grade is considered as 'FAIL' and in such cases students must go for improvement.
- After completion of every three semesters, in case of Pharmacy and Applied Statistics two semesters, Grade Sheets will be issued mentioning Letter Grade, Corresponding Grade Points, Credit Hours Attended and Earned, and semester GPA.
- In the Final Transcript, in addition to these, CGPA will be added.
- Numerical marks in Grade Sheet/Transcript will not be given.

Computation of Grade Point Average

The Grade Point Average (GPA) will be computed in the following way:

$$GPA = \frac{\sum (\text{Credit Earned} \times \text{Grade Points})}{\text{Total Credit Attend}}$$

7. Evaluation Procedures

Total credit hour for each course is 3 and total marks for each course is 100.

Total credit hour for each viva voce examination is 0.5 and total marks for each viva voce examination is 100.

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The distribution of marks for each course is as follows:

Class Test/Presentation/Viva Voce:	20
Assignment/Term Paper:	5
Class Attendance:	10
Midterm Examination:	25
Final Examination:	40
Total:	100

Number of Class test and Presentation will be depended on course teacher.

Total time for midterm examination will be 90 minutes (1.30 hour) and semester final examination will be 120 minutes (2 hours).

8. Class Attendance

- Students are required to attend all lectures, tutorials, assignments, lab works, etc., of the courses that they have registered. Normally, 75% attendance is required of a student to be eligible to sit for the Semester Final Examination.
- A student having below 75% to 60% attendance will have to pay Tk. 500 as fine for each course to appear at the Semester Final Examination.
- A student attending below 60% classes will not be allowed to sit for the Semester Final Examination.
- Head/Coordinator of the department will collect the percentage of attendance from the course teachers one week before Semester Final Examination.

9. Promotion

- Promotion of the undergraduate and graduate students will be based on the individual semester result.
- For promotion to the next semester, a student must get at least D grades (or pass) in 50% of the courses of each semester.

10. Absence in the Final/Midterm/others course work

- A student failing to sit for the Semester Final Examination in any course will be considered as 'Fail'. In such cases student will have to go for 'Retake'.
- A student who has failed to sit for Midterm/Semester Final Examination due to any valid reason beyond his/her control (such as illness, accident & any other emergency cases) the student/guardian will have to inform the respective Head/Coordinator and submit an application with valid documents (i.e., medical certificate, etc.) during the period of the examination.
- In such cases, Head /Coordinator of the respective department will consider the merit of applications and take decisions with the approval of Vice Chancellor. Departments will arrange the examinations within 7 working days after the completion of Midterm or Semester Final Examinations.
- In case of continuous assessment (e.g. assignment, test, quiz, etc), there is no provision for improvement.

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11. Improvement

- A student obtaining B+, B, B- and C+, C and D grades may improve the grade(s) by appearing only once at the succeeding Semester Final Examination.
- A student can improve the grade(s) only in the Semester Final Examination.
- The course teacher will prepare the result by adding previous marks (except Final Examination) and sign the result sheet. The Head of the department will verify the result and also sign it.
- In remark section of the grade sheet, course teacher should mention 'IM' for candidate(s) if s/he improves the grade(s), otherwise it will be mentioned as 'NIM'
- A student will have to pay **25% of the per credit fees** for the improvement of result.
- If the examinee fails to improve his/her result, the previous result will remain.

12. Retake

- If a student obtains F grade(s), s/he must retake the course(s).
- Students having F grade(s) will be allowed to retake the course(s) two times only. If better grade is obtained, the better one will be used for calculation of GPA and CGPA, but past grade must be recorded in the students' database; or grade report will be shown as 'R'. But in final official transcript (after completion of the degree) 'R' will never be shown.
- If a student obtains F grade(s) after appearing at the examination two times, s/he will be dropped out of the program.
- If a student obtains 'F' grade (s) after taking first retake in any course(s), s/he must retake the course(s) again for the second time.
- First retake must be taken by the student with the immediate next batch, and for the second time s/he must retake with the batch immediate after his/her next batch.
- A retake student must complete all course curriculums of the specific course(s). Past record of the respective course(s) will stand invalid.
- The Department may arrange separate examinations with separate questions (for Midterm and Final Examinations only) for retake students if it cannot be accommodated in the regular examination schedule. But the examination must be completed in not more than 7 working days after the completion of Midterm or Final Examinations.
- Students who want to retake a course must get his/her registration completed at the beginning of each semester.
- Students have to pay only **50% of Tuition Fees** for the retake course(s).
- Retake rules are applicable for both Undergraduate and Graduate/Masters programs.

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13. Re-Admission

- a. Students failing to get promotion to the next semester must seek re-admission in the immediate next semester.
- b. A student can take re-admission for three times in undergraduate or graduate programs, but not more than two times in a single semester.
- c. Grades obtained by a student in the preceding semester(s) of re-admission will cease to exist and the student will have to repeat all the course-works and examinations.
- d. 'Re-Ad' must be shown in the Semester Final Grade Sheet (but not in the Final Transcript) of respective semester(s).
- e. The registration number of the student will remain the same.
- f. Students will **have to pay all fees in full**.

14. Semester Withdrawal/ Semester Drop Policies

- a. A student may drop or withdraw from a semester by applying within the date mentioned in the Academic Calendar or by the authority or within 7 working days of starting of the semester classes. Such cases will be considered as re-admission of that semester and re-admission rules will apply.
- b. A student can only drop/withdraw from a semester only two times in the course of entire undergraduate program, and only one time for graduate program. In case of semester drop or withdrawal, a student will be considered a fresh student for the semester. S/he will get all chances for improvement, retake and re-admission like a fresh student. A student must complete his program within the time mentioned.
- c. In case of semester drop or withdrawal, 'WD' will be shown in his/her Final Transcript for the relevant semester (Spring/Summer/Fall).

15. Academic Dismissal from the Program

- a. If a student gets admitted by giving fake information,
- b. If a student violates any of the University rules, regulations, code of conduct and examination rules,
- c. Students failing to get promotion after taking re-admission twice in any semester,
- d. If a student obtains 'F' grade(s) after attending two times in a course(s),
- e. VU reserves the right to suspend or expel any student from the University.

16. Graduation Requirements

All required credits of the programs should be earned within the maximum length of period.

- a. Minimum CGPA should be at least 2.5.
- b. Students having 'F' grade(s) in any course(s) will not be eligible for the degree.

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COURSE CURRICULUM OF BBA PROGRAM

1ST SEMESTER

Course Code	Course Title	Prerequisite	Credit
ENG 111	English Fundamentals	None	3.00
MATH 112	Business Mathematics	None	3.00
BUS 113	Introduction to Business	None	3.00
ECO 114	Micro Economics	None	3.00
Total Credit			12.00

2ND SEMESTER

Course Code	Course Title	Prerequisite	Credit
ENG 121	Composition	None	3.00
ACC 122	Basic Accounting	None	3.00
STAT 123	Basic Statistics	None	3.00
MIS 124	Computer Concept	None	3.00
Total Credit			12.00

3RD SEMESTER

Course Code	Course Title	Prerequisite	Credit
MGT 131	Principles of Management	None	3.00
FIN 132	Principles of Finance	None	3.00
ACC 133	Principles of Cost and Management Accounting	ACC 122	3.00
MKT 134	Principles of Marketing	None	3.00
VV 1st	Year ending Viva Voce		0.50
Total Credit			12.50

4TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
ACC 211	Intermediate Accounting	ACC 122	3.00
MGT 212	Organizational Behavior	None	3.00
BUS 213	Business Communication	None	3.00
ECO 214	Macro Economics	ECO 114	3.00
Total Credit			12.00

5TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
FIN 221	Insurance and Risk Management	None	3.00
MKT 222	Pricing Theory and Practice	None	3.00
ACC 223	Taxation	None	3.00
BUS 224	Business Law	None	3.00
Total Credit			12.00

6TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
FIN 231	Managerial Finance	FIN 132	3.00
MKT 232	Marketing Management	MKT 134	3.00
BUS 233	Bangladesh Economics	None	3.00
ACC 234	Auditing	ACC 122	3.00
VV 2nd	Year ending Viva Voce		0.50
Total Credit			12.50

7TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
ACC 311	Cost Accounting	ACC 122	3.00
FIN 312	Financial Institutions and Markets	None	3.00
MKT 313	Advertising and Sales Management	None	3.00
MGT 314	Human Resource Management	MGT 212	3.00
Total Credit			12.00

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8TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
MKT 321	Competitive Analysis	MKT 134	3.00
BUS 322	Business Ethics and Corporate Social Responsibility	None	3.00
BUS 323	Entrepreneurship Development and SME	None	3.00
Total Credit			9.00

9TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
BUS 331	Research Methodology	STAT 123	3.00
BUS 332	International Business	None	3.00
MGT 333	Strategic Management	None	3.00
VV 3rd	Year ending Viva Voce		0.50
Total Credit			9.50

10TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
411	Major	None	3.00
412	Major	None	3.00
413	Major	None	3.00
Total Credit			9.00

11TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
421	Major	None	3.00
422	Major	None	3.00
423	Major	None	3.00
Total Credit			9.00

12TH SEMESTER

Course Code	Course Title	Prerequisite	Credit
INT 431	Internship	None	3.00
VV 4th	Year ending Viva Voce	None	0.50
Total Credit			3.50

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Major (Specialization) Courses

Each student is required to take any one of the following areas of major from 10th semester which includes six courses.

Major or Specialization areas for BBA Program are:

- Human Resource Management (HRM).
- Accounting.
- Finance and Banking.
- Marketing.

MAJOR IN HUMAN RESOURCE MANAGEMENT (HRM)

10TH SEMESTER

Course Code	Course Title	Credit
HRM 411	Industrial Relations	3.00
HRM 412	Compensation Management	3.00
HRM 413	Carrier Planning and Development	3.00

Total Credit 9.00

11TH SEMESTER

Course Code	Course Title	Credit
HRM 421	Training and Development	3.00
HRM 422	Conflict Management	3.00
HRM 423	Human Resource Planning and Policy	3.00

Total Credit 9.00

MAJOR IN ACCOUNTING

10TH SEMESTER

Course Code	Course Title	Credit
ACC 411	Advanced Accounting I	3.00
ACC 412	Managerial Accounting	3.00
ACC 413	Accounting Information System	3.00

Total Credit 9.00

11TH SEMESTER

Course Code	Course Title	Credit
ACC 421	Advanced Accounting II	3.00
ACC 422	Financial Reporting Practices	3.00
ACC 423	Advanced Auditing	3.00

Total Credit 9.00

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MAJOR IN FINANCE & BANKING

10TH SEMESTER

Course Code	Course Title	Credit
FIN 411	Investment Management	3.00
FIN 412	Capital Expenditure Decision	3.00
FIN 413	Corporate Finance	3.00

Total Credit 9.00

11TH SEMESTER

Course Code	Course Title	Credit
FIN 421	Financial Analysis and Control	3.00
FIN 422	Working Capital Management	3.00
FIN 423	Real Estate Finance	3.00

Total Credit 9.00

MAJOR IN MARKETING

10TH SEMESTER

Course Code	Course Title	Credit
MKT 411	Service Marketing	3.00
MKT 412	Industrial Marketing	3.00
MKT 413	Consumer Behavior	3.00

Total Credit 9.00

11TH SEMESTER

Course Code	Course Title	Credit
MKT 421	International Marketing	3.00
MKT 422	Supply Chain Management	3.00
MKT 423	Brand Management	3.00

Total Credit 9.00

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DETAIL SYLLABI OF BBA PROGRAM

1st SEMESTER

Course Code : ENG 111 Course Title : ENGLISH FUNDAMENTALS

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

This is a compulsory course, which requires language practices to have a good command over the English Language. The course deals with the fundamental concepts of the English Language, which will help students to use the language with more confidence and accuracy in their respective field of study.

Course Contents:

Articles, Verb and Time, Principal and Auxiliary Verbs, Subject-Verb Agreement, Sentence Structure and Clause, Questions (Tag Question, WH- Questions, Negative Questions), Number, Preposition, Active and Passive Voice

Books Recommended:

1. Collins Cobuild Basic Grammar
2. Oxford Practice Grammar, New Edition, John Eastwood.
3. Intermediate English Grammar, Raymond Murphy.
4. Headway, Intermediate Student's Book, Liz & John Soars
5. Advanced Learner's Dictionary- Hornby

Course Code : MATH 112 Course Title : BUSINESS MATHEMATICS

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

After completing this course the Students will be able to formulate business problems in quantitative forms, to solve the mathematically formulated business problems and be equipped with mathematical techniques necessary for other advanced courses in business administration.

Course Contents:

1. Theory of Sets : Definition, Finite Sets, Null Set, Unit Set, Equal & Equivalent Set, Subset, Power Set, Union & Intersection of Sets, Universal Set, Complement & Difference of Sets, Set Operation & its Application to Business Problems.
2. Functions & Equations: Idea of Functions - Implicit & Explicit - Functions, Linear, Quadratic, Cubic & Biquadratic Functions, Solution of Linear, Quadratic & Simultaneous Equation - Graphs of Function.
3. Coordinate Geometry: Rectangular Coordinate System - Distance Between two Points - Gradient - Equations of Straight Lines - Slope Intercept form - Two Points Form - Parallel & Perpendicular Lines Equation & Graphical Representation of Circle, Parabola & Hyperbola.
4. Matrices & Determinants: Definition of Matrix & determinant and their Properties, Addition & Multiplication of Matrices - Inverse of Matrix - Solution of Simultaneous Equations.

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5. Eliminary Calculus: (a) Differentiation: Definition - Basic Rules of Differentiation - Successive & Partial Differentiation – Rules Theorem - Application to Elasticity of Demand, Marginal Cost, Revenue Functions, Conditions for Profit & Output Maximization & Cost Minimization. b) Integration: Definition-Basic Rules of integration-methods of substitution & integration by parts-idea of definite integrate-application.

Books Recommended:

1. V.K. Kapoor : Business Mathematics
2. Zamiruddin & Khanna : Business Mathematics
3. Bowen : Mathematics: With Application in Management & Economics.
4. M. Raghavacharia : Mathematics for Management.

Course Code : BUS 113 **Course Title : INTRODUCTION TO BUSINESS**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

The students after going through this course will be able to understand the various aspects of business in a holistic manner. This will include private enterprise system, the world economic system and contrast it to other possibilities; various functional areas of business-- accounting, finance, management, and marketing--and how these areas are interrelated by means of information systems.

Course Contents:

1. Introduction: Definition, Features, Importance and Scope of Business, Industry - Types of Industry, Commerce - Branches of Commerce.
2. Location of Business: Factors to be considered in selecting a suitable business site - Rural Vs Urban Location.
3. Forms of Business Organization: Sole Trader ship - Partnership - Joint Stock Company, State Enterprise - Cooperative Societies. Effectiveness of Various Forms of Business Organization in Bangladesh.
4. Institutions for Promotion of Business: Support Services of Government Institutions - Chamber of Commerce and Industry, Trade Associations - The Dhaka Stock Exchange. The Chittagong Stock Exchange and SEC.
5. Trade Practices in Bangladesh: Commercial Policy - Import Procedure - Export Procedure - Formalities - Problems and Measures to overcome them.
6. Business Combination and Integration: Types - Levels - Internal and External, Advantages and Disadvantages. Growth of MNCs and EPZs in Bangladesh.

Books Recommended:

1. M.C. Shukla : Business Organization & Management
2. Khan & Arif : Essentials of Business Organization & Management
3. Richard Norman Ownes : Business Organization & Combination
4. May and Baker : Introduction to Business

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Course Code : ECO 114 **Course Title : MICRO ECONOMICS**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

After pursuing this course students will be able to understand the basic microeconomics principles and their applications. It informs how economy performs and expands its scope in micro level according to the demand of society.

Course Contents:

1. Nature and Scope of Economics – PPF-Economic Law - Normative and Positive Economics - Utility - Law of Diminishing Marginal Utility.
2. Theory of Demand - Demand Curves - Elasticity of Demand - Consumption - Consumer Surplus - Indifference Curve Analysis.
3. Theory of Supply- Supply Curves- Elasticity of Supply & its Measurement- Exceptional Supply Curves.
4. Theory of Production and Cost: Production Function - Diminishing Returns - Returns to Scale - Cost of Production - Various Economic Concepts of cost - Long Run and Short run Cost Curves - Measurement of Opportunity Cost, Least - Cost Combination.
5. Theory of Firm - Market Structure - Equilibrium of Firm and Industry - Price Determination under Different Market Conditions.
6. Theory of Distribution - Rent-wages - Interest - Profit.

Books Recommended:

1. I. Lpesy, R.B. : An Introduction to positive Economics
2. Hendorson, R.N. and R.E. Quant. : Micro Economic Theory
3. Hanson, J.L. : A Text Book of Economics
4. Dewett. K.K. : Modern Economic Theory
5. Paul, A. Samuelson : Economics

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2nd SEMESTER

Course Code : ENG 121 **Course Title : COMPOSITION**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

This course is designed to help the students to read and write English effectively and correctly. The course will sharpen the learner's language skills for academic, professional or personal purposes. On successful completion of this course students will be able to: Read effectively by identifying the main ideas. Distinguish facts, opinions, and assumptions. Write and communicate effectively. Identify errors and correct them.

Course Contents:

1. Sentence Skill Diagnostic Test, Subject-verb Agreement, Fragment, Capitalization and Punctuation Reading Skill Reading Comprehension: Skimming, Scanning & Inference, Vocabulary Building Writing Skill Important factors in writing: Prewriting, Sentence Skills, Pro-noun Agreement & Reference, and Misplaced/Dangling Modifiers.
2. Reading Skills Vocabulary Building, Summarizing Writing Skills: Paragraph Development: Paragraph Structure, Transitional Devices/ Connectives, Patterns of Paragraph Development.

Reference Books:

1. English Skills Seventh Edition by John Langan
2. Hornby, A.S, Advanced Learners' Dictionary
3. Brown, K. & Hood, S. (1997) Writing Matters, Cambridge: University Press
4. Eastwood, J. (1999) Oxford Practice Grammar, New Edition, Oxford: Oxford University Press
5. Imhoof, M. & Hudson, H. (1988) From Paragraph to Essay, Developing Composition Writing,
6. HongKong: Longman Group (F E) Ltd
7. Murphy, R. (1994) Intermediate English Grammar, Second Edition, Cambridge: University Press
8. Green, L.L. & College, H, The Advancing Writer, Book – 2, College Publishers

Course Code : ACC 122 **Course Title : BASIC ACCOUNTING**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

Accounting is called the language of business. People in the business world- owners, managers, bankers, stockbrokers, engineers, investors- use accounting terms and concepts to describe the events that make up the day-to-day existence of very business, large or small.

Course Contents:

1. Introduction: Concept of Accounting- Objectives of accounting- Branches of Accounting, Accounting Equation- Users of accounting information. Accounting Cycle: Concept- Steps in accounting cycle-Concept of account-Types of account- Double entry accounting system-Journal- Ledger-Trial balance.
2. Adjusting the accounts-Concept of adjustments-Types of adjustment-Reasons of adjustments-Adjusting entries.

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3. Worksheet-Concept of worksheet- Reasons of worksheet preparation-Worksheet problem exercise of service company-Closing entries-Reversing entries.
4. Accounts of Merchandising Company- Income Statement-Balance Sheet-Correction of errors.
5. Special Journals-Purchase journal-Sales Journal-Cash book-Bank reconciliation statement.
6. Accounting of plant Assets-Concepts and nature of plant assets-Depreciation-Factors affecting depreciation-Methods of depreciation.
7. Accounting for Different Types of Organization: Non-trading Concern, Sole Trader ship, Partnership
8. Company Accounting-Concepts-Types of shares-Issuance of shares.
9. Inventory Accounting-Concept of inventory-Types of inventory-Methods of inventory calculation.

Books Recommended:

1. Philip E. Fess & Carl S. Warren : Accounting Principles, South Western Publishing Company, Cincinnati, 1984
2. Jerry J. Weygandt and *et al.* : Accounting Principles
3. M. Khan : Advanced Accounting Vol. 1
4. Nisownger & Fees : Accounting
5. Welsch Newman & Zlatkovich : Intermediate Accounting
6. Simth & Skousen : Intermediate Accounting

Course Code : STAT 123 Course Title : BASIC STATISTICS

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

After completing this course, students will be able to understand the fundamentals of quantitative data, understand the facts expressed in quantitative form and be able to apply statistical techniques in solving business problems.

Course Contents:

1. Introduction: Definition - nature - scope - functions - limitations - use of statistics in business.
2. Data Collection and Presentation: Collection, Classification & tabulation of statistical data - frequency distribution and graphical representation of data.
3. Measures of Central Tendency: Mean median & mode - their computation and properties, problems.
4. Measures of Dispersion: Absolute and relative measures of dispersion - computation and properties, problems.
5. Skewness, Moments and Kurtosis: Moments from arbitrary value - moments from mean - relation between moments - measures of skewness & kurtosis and their uses.
6. Regression and correlation: Difference between regression and correlation analysis - regression line - scattered diagram - regression equation - regression coefficients - significance of the study of correlation and causation - coefficients of correlation rank correlation coefficients.

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7. Probability: Meaning - addition and multiplication theorems - sample space - events - marginal conditional probability - statistical independence of events - Baye's Theorem - expected value.
8. Index Number: Construction of price, quantity, value and cost of living index numbers - problems of construction - ideal index - tests and uses of index number.
9. Time Series Analysis: Definition, Utility, Components and trends.
10. Sampling: Sampling and census - advantages and disadvantages of sampling over complete counting - different types of sampling. Social surveys - planning of surveys - different methods of securing information - schedule - questionnaire - published statistics in Bangladesh.

Books Recommended:

1. Gupta & Gupta : Business Statistics
2. Yule and Kendall : Introduction to Theory of Statistics.
3. Richard and Levin : Statistics for Management
4. Md. Ali Mian and Alimullah Miyan : Introduction of Statistics.
5. Shukla MC and Gulshan SS : Statistics - Theory and Practice.
6. A.L. Buddington : Statistics and their Application in Commerce

Course Code : MIS 124 **Course Title : COMPUTER CONCEPTS**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

This course deals with the basic knowledge of Computer, hardware, input and output device, data, networking and Internet. Students will be taught the basics of software as well as they will practice application software- MS Word, MS Excel and MS PowerPoint in the lab.

Course Contents:

1. Introduction to Computers: Components-CPU, Input Devices, Output Devices, Advantages & Disadvantages of Computerization - Effects of Computers in Business.
2. Components of Computer system, the Central Processing Units (CPU) input Device- Output Devices Storage Concepts-Devices.
3. Computer Codes & Arithmetic - Binary - Octal - Hexadecimal - Number System - Conversion of Number System.
4. Software components: Types of Software - System Software - High Level Languages - Assembles - Compilers - Interpreters - System Utilities - Flow Chart.
5. Data Processing: Purpose of Data Processing - Operation Structure - Concepts - Modern Techniques.
6. Application of Packages: Word Processing - Spread Sheet - Database - Statistical Packages.
7. Computer in Bangladesh: Application - Problems - Prospects.

Books Recommended:

1. William S. Davis : omputers and Business Information Processing
2. Sanders D. Donald : Introduction to Information Processing
3. Hutchinson, SE and Sawyer SC : Computers & Information System
4. User's Manuals for Word, Excel and Access

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3rd SEMESTER

Course Code : MGT 131 Course Title : PRINCIPLES OF MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

After going through this course the students will be able to identify and understand the both traditional and modern techniques of management. This course will prepare students for general management and supervisory positions and provide background for further study in the advance management courses.

Course Contents:

1. Introduction to Management: Definition of Management - Nature, Purpose and Principles of Management - Managerial Responsibility - Types of Managers - Management Process - Skills - Concepts of Productivity, Effectiveness and Efficiency - Is Management a Science or Art? Is Management a Profession?
2. Environment: Internal and External Environment of Organizations - Components of External Environment, Managing Environment.
3. Planning - Meaning - Nature - Types - Steps - Limits of Planning - Making Planning Effective.
4. Objectives: Nature of Objectives - Management by Objectives - The Process of MBO - Setting Objectives - Benefits and Weakness of MBO.
5. Decision Making: Decision Making Process - Problem and Opportunity Findings- Nature of Managerial Decision Making - Other Factors in Decision Making - Decision Support Systems.
6. Organizing: Meaning - Nature - Purpose - Types of Organization - Organizational Structure - Span of Management - Departmentation –Delegation of Authority - Centralization and Decentralization – Coordination's.
7. Leading: Human Factors in Management - Creativity and Innovation - Motivation - Leadership.
8. Controlling: Meaning - Nature - Principles - Control Process - Types of Control Methods - Requirements of Effective Controls.

Books Recommended:

1. Harold Koontz and Heinz Weihrich : Management
2. R. W. Griffin : Management
3. Newman, W.H. : Administrative Action

Course Code : FIN 132 Course Title : PRINCIPLES OF FINANCE

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

This primary course of Finance helps to understand the basic principles of inflow and outflow of funds and their applications. It also shows how funds expand its scope according to the society's demand.

Course Contents:

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1. Finance: Conceptual Framework, Financial Decision Making, Role of Finance in a Firm, Goal of Financial Management of a Firm, Finance as a Discipline.-Agency Theory.
2. Time Value of Money: Basic Concept, Computing Present Value, Future Values.
3. Risk and Return: Financial and Business Risk, Leverage and Risk, Measuring Risk - Probability Distribution, Expected Value, Standard Deviation and Co-efficient of Variation, Risk Premium, Risk and Required Return.
4. Valuation: Fundamentals Valuation of Bonds, Valuation of Common Stock.
5. Financing Working Capital: Concepts of Working Capital, Major Sources of Short Term Financing, the Matching Principle. Estimation of working capital requirements.
6. Intermediate and Long Term Financing: Term Loans, General Characteristics of Financing Methods - Debt, Preferred Stock, Common Stock, Retained Earnings, Raising Funds from the Capital Market, Institutions Supplying Long Term Finance in Bangladesh.
7. Leasing: Basic Concepts, Types of Leases, the Lease or Buy Decision.
8. Capital Budgeting: Basic Concepts, the Capital Budgeting Process, Cash Flow from an Investment, Introduction to the Evaluation Techniques.

Books Recommended:

1. Schall & Heley : Introduction to Financial Management.
2. Gitman : Principles of Managerial Finance.
3. Weston and Brigham : Managerial Finance.
4. Pearson and Bird : Business Finance.
5. Brealey and Myers : Principles of Corporate Finance.

Course Code : ACC 133

**Course Title : PRINCIPLES OF COST AND
MANAGEMENT ACCOUNTING**

Credit Hours : 3.00

Prerequisite : ACC 122

Course Objectives:

This course intends to provide the students a very clear understanding relating to every detail in the field of cost determination from the perspective of business practices. The course aids in understanding the modern accounting issues and provides advanced knowledge of cost accounting area.

Course Contents:

1. Meaning, Objectives, Importance & Advantages of Cost Accounting - Essentials of a Costing System - Relationship Between Cost & Financial Accounting - Methods of Costing: Limitations of Cost Accounting.
2. Elements of Costs - Classification of Cost - Preparation of Cost Sheet - Determination of Profit.
3. Cost Accounting Cycle - Double Entry System in Cost Accounting - Control Account - Integrated System - Separated System.
4. Reconciliation of Cost and Financial Accounting.
5. Management Accounting- Definition- Objects- Importance - Scope - Difference Between Financial Accounting, Cost Accounting and Management Accounting, Use of Accounting for Management Purposes. Functions of Management Accountants- Limitations of Management Accounting.

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6. Cost Behaviour in Decision Making - Fixed and Variable Costs - Behaviour of Fixed Cost - Classification of Fixed Cost, Behaviour of Variable Cost - Classification of Variable Cost - Mixed Cost - Behaviour of Mixed Cost - Segregation of Mixed Cost. Total Cost - Cost per Unit - Behaviour of Cost per Units, Product Cost and Period Cost - Relevant and Irrelevant Cost.
7. Different Types of Management Accounting Techniques: Marginal Costing, Direct Costing, Absorption Costing, Budgeting & Budgetary Control & Standard Costing.

Books Recommended:

1. Banarjee, B. : Cost Accounting.
2. Matz, Curry and Usry : Cost Accounting.
3. Horngren, C.T. : An Introduction to Management, Accounting.
4. Batty. J. : Management Accounting.

Course Code : MKT 134 **Course Title : PRINCIPLES OF MARKETING**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

Participants in this course will be expected to learn the basic concepts & the role of marketing. Understand the environmental context of marketing. Appreciate the role and importance of marketing in firm's search for Profits in Market segment & Target marketing. Understand the Marketing Mix (Popularly Known as 4 Ps) for the desired impact.

Course Contents:

1. Marketing: Definition - Nature - Objective - Scope and importance - Marketing Concepts - Approaches to Study of Marketing - Role of Marketing - Marketing in Various Economic Systems.
2. Marketing Functions: Exchange Functions- Physical Distribution Functions - Ancillary Functions.
3. Market and Buyer's Behavior: Classification of Market - Market Segmentation - Targeting and Positioning - Psychological Influences on Buyer's Behavior.
4. Marketing Environment: Macro and Micro Environment - Organization's Internal Environment - Marketing Mix.
5. Product: Basic Concept - Classification - Characteristics and Marketing Considerations of Different types of Consumer Goods, Industrial Goods and Services - Product Life Cycle - Product Line Simplification - Diversification.
6. Price: Importance - Objectives - Influencing Factors for Price Determination - Pricing Methods - Price Policy and Strategy.
7. Channel of Distribution: Types and Functions of Channels - Utility of Channel - Channel Objectives and Options - Selection of Channel of Distribution.
8. Promotion: Objectives and Importance- Promotional Tools- Promotional Mix- Promotional Budget.

Books Recommended:

1. William J. Stanton Michael J. Etzel & Bruce J. Walker : Fundamentals of Marketing

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|----|--|---|--|
| 2. | Philip Kotler | : | Principles of Marketing |
| 3. | Edarin H. Lewis | : | Marketing Channels: Structure and Strategy |
| 4. | Thomas C. Kinnear Kenneth L. Bernhardt | : | Principles of Marketing |
| 5. | N. Ranjan Nair | : | Marketing |

4th SEMESTER

Course Code : ACC 211 **Course Title : INTERMEDIATE ACCOUNTING**

Credit Hours : 3.00 **Prerequisite : ACC 122**

Course Objectives:

The objective of the course to teach student show various provisions of costs and revenue issue affect the business such as self balancing ledger, depreciation and accounting for consignment.

Course Contents:

1. Accounting principles underlying financial reporting, qualitative characteristics of accounting information.
2. Self- Balancing Ledger: control accounts and subsidiary ledgers, principles and utilities of self- balancing ledger, sectional balancing system.
3. Depreciation, provision and reserve- concept of depreciation- method of charging depreciation, concept of provision, different types of reserve & reserve fund- sinking fund- secret reserve.
4. Accounting for consignment and joint venture.
5. Partnership Accounts- admission- retirement and death of partners, preparation of final accounts- conversion of partnership into company- dissolution of firm.

Books Recommended:

1. Weygandt, Keiso & Kimel : Intermediate Accounting.
2. Khan M.M. : Advanced Accounting- Volume-1.
3. Basu & Das : Practice in Accountancy.
4. Mondal & Bhattacharjee : Intermediate Accounting.

Course Code : MGT 212 **Course Title : ORGANIZATIONAL BEHAVIOR**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

After going through this course the students will be able to identify and understand the human behavior at work. Make more informed decisions by applying OB concepts and theories. Develop skills to be a more effective manager. Better understand one own personality and others in the work environment.

Course Contents:

1. Understanding Organizational Behavior (OB): Definition, Goal and Elements of OB- Historical Development of OB, Fundamental Concepts of OB Revolving around Human and the Organizations.
2. Models of OB: The Autocratic Model-The Custodial Model-The Supportive Model-The Collegial Model. Conclusions about the Models.

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3. Motivations and Reward Systems: A Model of Motivation, Motivational Drives-Achievement Motivation-Affiliation Motivation-Competence Motivation-Power Motivation, Human Needs-Maslow's Hierarchy of Needs-Herzberg's Two Factor Model.
4. Employee Attitude: The Nature of Employee Attitudes-Job Satisfaction-Benefits of Job Satisfaction Study-Use of Existing Job Satisfaction Information -Job Involvement-Organizational Commitment, Effects of Employee Attitudes-Employee Performance-Turnover-Absence and Tardiness-Theft-Other Effects
5. Leadership & Participation: The Nature of Leadership-Management & Leadership-Traits of Effective Leaders-Situational Aspects of Leadership, Behavioral Approaches to Leadership-Positive and Negative Leaders-Autocratic, Participative, and Free-Rein Leaders, Contingency Approaches to Leadership-Fiddler's Contingency Model-Path-Goal Model of Leadership-Participation.
6. Interpersonal Behavior: Conflicts in Organization-Nature of Conflict-Levels of Conflict-Sources of Conflict-Effects of Conflict, Transactional Analysis (TA)-Ego States-Types of Transactions-Life Positions-Applications of TA, Power and Politics-Types of Power-Organizational Politics-Tactics to gain Political Power.
7. Group Dynamics: Meaning of Group, Types of Groups-Formal Group-Informal Group-Command Group-Task Group-Friendship Group etc.,-Stages of Group Development-Ingredients of Effective Teams, Game Playing (Broken Square) Game Materials will be Supplied by the Faculty in Class.
8. Organizational Culture: Meaning of Culture-Strong and Weak Culture-Culture's Function, How Cultures Form, How Employees Learn Culture, How to Change an Organization's Culture.
9. Change Management: The Nature of Work Change, Costs and Benefits of Change, Resistance to Change-Logical-Psychological &-Sociological Change-Possible Benefits of Change, Implementing Change Successfully-Three Stages in Change-Building Support for Change

Books Recommended:

1. John W. Newstrom & Keith Davis : Organizational Behavior-Human Behavior at work
2. Edgar N. Schein : Organizational Psychology
3. R.S. Dwivedi : Human Relations & Organizational Behavior
4. M.E. Heilman & H. A. Homsterin : Managing Human Forces in Organization
5. Fred Luthans : Organizational Behavior

Course Code : BUS 213 **Course Title : BUSINESS COMMUNICATION**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

The students after going through this course will be able to understand the various aspects of business communication. This will include role of communication in business and Writing Process, report writing and technology used in communication process.

Course Contents:

1. Introduction to Communication - Nature, Scope, Principles of communication; Business and Social Communication; Barriers to Communication.
2. Different Methods of Communication: Verbal, Non-Verbal and Electronic Communication

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3. Different Perspective of Communication: Down ward, Upward, Horizontal, Diagonal, External, Internal, Formal, Informal/Grapevine, Intrapersonal, Interpersonal, Personal, Organizational, Group and public Communication.
4. The Communication Process - Essential elements, One-way versus Two-way Communication, Different Models of the Communication process.
5. Communication Networks- Types, Selection of Networks.
6. Organizational Communication: Intra and Inter organizational communication. Tools of Internal Communication - Memorandums, Office Orders, circulars: Inter-organizational Communication - Business & Job letters, writing an Application Letter, Preparing a CV/Resume.
7. Mass Communication - Importance, Media of Mass Communication, Mass Communication in the Business Enterprise of Bangladesh.
8. Meeting - Types of Meetings, Writing Notice, Agenda and Minutes, Convening and Conducting Meetings, Points of Information, Points of Order, Motions.
9. Report Writings: Informal and analytical Reports - Planning Business Reports, Preparatory steps of Writing Reports, Writing the Final Reports, Documenting Reports.
10. Business English: Fundamentals of Grammar, Composition, Translation and Comprehension.
11. Commercial Terms & Abbreviations.

Books Recommended:

1. M. Omar Ali : Business Communication: Theory and Application
2. Betty R. Ricks and Day F Gow : Business Communication, Systems and Application
3. Kitty O. Locker : Business and Administrative Communication
4. Louise E. Boone : Contemporary Business Communication
5. Rajendar Pall, J.S. Karlohalli : Essentials of Business Communication

Course Code : ECO 214 Course Title : MACRO ECONOMICS

Credit Hours : 3.00 Prerequisite : ECO 114

Course Objectives:

After pursuing this course students will be able to understand the basic macroeconomics principles and their applications. It enables the students to know how the economy performs and expands its scope in macro level according to the demand of society.

Course Contents:

1. Some Fundamental Concepts of Macro Economics, Aggregate Income, Consumption, Savings and Investment, Stock and Flow Variables Statics and Dynamics.
2. National Income Accounting: Concepts and Measurement of GNP, NNP and GDP - Nominal and Real National Income.
3. Classical Theory of Output, Income and Employment - Simple Graphical and Analytical Exposition of the Theory. Attainment of full Employment.
4. The Keynesian Theory of Income and Employment - A Simple Exposition of Keynesian Structure - Obstacles to Attainment of full Employment- Inflationary and Deflationary Gaps.
5. Simple Concept of Consumption and Savings Functions - Marginal Propensity to Consume - Derivation of the Multiplier.

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6. Simple Concept of Investment Functions - The Interest Rate, The Rate of Return on Investment - (MEC and MEI) and the level of Investment.
7. Monetary Policy and Fiscal Policy.

Books Recommended:

1. Dolvator D & Dowling : Economic Theory
(Schaum's Outline Series)
2. Dornbusch & Fischer : Macro Economics
3. Cardner Ackely : Macro Economic Theory
4. Parkin, Michael : Macro Economics
5. Edward Shapiro : Macro Economics

5th SEMESTER

Course Code : FIN 221

Course Title : INSURANCE AND RISK MANAGEMENT

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

The main focus of the course is to provide a general view relating to insurance business in Bangladesh, the major activities of insurance business and the legal framework in which the business operates.

Course Contents:

1. Introduction: Definition and nature of insurance, Role and importance of insurance, Insurance contract, Functions of insurance, Principles of insurance. Reinsurance, Double insurance, Insurance marketing Insurance and society, Philosophy of insurance, Loss, peril and hazard in insurance.
2. Life Insurance: Definition, Elements, Characteristics, Life insurance contract, Classification of policies, Selection of risk, Measurement of risk and mortality table, Policy conditions profit and bonus, Life insurance salesmanship.
3. Marine Insurance: Nature of marine insurance contract, Marine insurance policies, Conditions, premium calculations, Marine losses, Payment of claims, Warranties and Guaranties.
4. Fire Insurance-Nature of fire insurance- Contract, Kinds of policies, Policy conditions rate fixation in fire insurance payment of claim.
5. Miscellaneous Insurance: Export credit guarantee scheme, Peoples personal accident insurance, Crops insurance, Live stock insurance, Health insurance, Automobile insurance, Burglary insurance, Group insurance, Postal life insurance, Education insurance.
6. Insurance Business in Bangladesh: Jibon Bima Corporation, Sadharan Bima Corporation, Private Insurance Companies, Future of insurance business in Bangladesh.
7. Risk Management: Definition, function and nature of risk, Classification and evaluation of risk, Determination of risk, Perquisites of an insurable risk. Measures regarding care should be taken in taking the risk for indemnification. Elimination and spreading of risk. Methods of risk management

Books Recommended:

1. Azizul Huq Chawdhury : Elements of Insurance.
2. M.M. Mishra : Insurance principles and Practices.

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3. Frederick G Grone : Insurance Principles and Practices.
4. M.A. Samad : Life Insurance Selling in Action.

Course Code : MKT 222 Course Title : PRICING THEORY AND PRACTICE

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

Through the study of this course, the students will be able to know the role and importance of pricing. It focuses on certain issues like determinants of relevant cost, pricing strategies, legal aspects of pricing as well as pricing research, which are very much pivotal issues in present situation of conducting business.

Course Contents:

1. Introduction: Role of Price-Importance-Pricing objectives-Price and other elements of marketing mix.
2. Price and Demand: Economic of Price determination-Price and customers perception of value –Major pricing errors-Multidimensional role of price on buyers perception- Value analysis.
3. Determining relevant costs for pricing: Cost concepts-Cost behavior-marketing and distribution costs-profitability analysis.
4. Developing pricing Strategies: Setting the price-Experience curve pricing- Cost based pricing-New product pricing-Pricing over product life Cycle-Pricing for export marketing-adapting price-Initiating and responding to price changes
5. Legal aspects of pricing: Resale price marketing-Price promotion-Dumping.
6. Pricing Research: Approaches-Research techniques-Estimating sensitivity to price differences.

Books Recommended:

1. Kother Philip : Marketing Management
2. Monroe, Kent B : Pricing

Course Code : ACC 223 Course Title : TAXATION

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

This course intends to provide the students a very clear understanding relating to every detail in the field of business tax from the perspective of Bangladesh. The course helps in understanding how the individuals are assessed on various types of income. Further this course familiarizes the students with respect to VAT.

Course Contents:

1. Principles of Public Finance - Objectives of Taxation - Types of Taxes in Bangladesh - Incidence - Shifting of Burden.
2. History of Income Tax Act - Income for Tax Purposes - Characteristics - Classifications of Income and Their Effects, Exemptions - Income Year and Assessment Year, Assesses - Residential Status of Assesses and Tax Liability - Locales of Income - Determination of Total Income.
3. Heads of Income - Methods of Computing Income and Allowable Deductions Under Each Head.

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4. Assessment Procedure - Tax Return and Assessment of Individuals.
5. Income Tax Authorities in Bangladesh - Administrative - Judicial Appeal - Revision - Penalties.
6. Wealth Tax, VAT & Custom Duty - Gift Tax.
7. Tax Evasion & Avoidance - Methods & Techniques - Preventive Measures.

Books Recommended:

1. Income Tax Ordinance 1984 and Finance Acts
2. Khaja Amjad Sayeed : Income – Tax
3. A.H. Shahadatullah : Income - Tax: Law and Practice
4. M. Nurunnabi : Income - Tax: Law and Practice
5. Morshed M & Others : Income Tax

Course Code : BUS 224 **Course Title : BUSINESS LAW**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

After completing this course the Students will be able to appreciate and understand the application of business laws. This course will help the students in applying the commercial and industrial laws in the various business situations.

Course Contents:

1. Law of Contract: Definition - essential elements of contract - classification of contracts - offer and acceptance - consideration - capacity to contract - free consent, contract made through agents- remedies for breach of contracts.
2. Partnership Act: Definition of partnership, essential elements of partnership - formation of partnership - relation of partners and their powers, rights and duties - dissolution of partnership and its consequence.
3. Sale of Goods Act: Definition - essential elements of contract for the sale of goods - stipulation of sale - transfer of ownership.
4. Negotiable Instrument Act: Definition and nature of negotiable instrument - types of negotiable instruments - rights and liabilities of different parties of negotiable instruments - dishonor of negotiable instruments.
5. Carriage of Goods Act: Carriage of goods by road, sea and air - laws relating to goods by road, sea and air.
6. Insolvency Act: Insolvent and its nature - effects of insolvency and discharge of liability.
7. Companies Act: Definition, features and classification of companies formation, memorandum and articles of association - commencement of business - management and winding up of company.

Books Recommended:

1. Mofizul Islam : Principles of commercial Law
2. Arun Kumar Sen and Jitendra Kumar Mitra : Commercial Law and Industrial Law
3. Govt. of Bangladesh : Contract Act, Partnership Act. Sales of goods Act, Carriage of goods Act, Companies Act-1994.
4. M.C. Kuchhal : Mercantile Law

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6th SEMESTER

Course Code : FIN 231 **Course Title : MANAGERIAL FINANCE**

Credit Hours : 3.00 **Prerequisite : FIN 132**

Course Objectives:

This course helps the students to develop skills to be a good finance manager in a company. This course provides them to understand various finance functions such as investment, financing and dividend decisions. Understanding these functions enable them to take judicious and correct decisions in the finance area.

Course Contents:

1. Introduction to Managerial Finance, Risk & returns: Risk and rates of return: Different types of risk, Relationship of risk and return in financial management. How manager deals with different types of risk: Valuation of returns.
2. Cost of capital: Introduction, Importance of COC, Different sources, Cost of Common stock capital, Retained earnings, Debt capital, Preferred stock, WACC: Concept of CAPM and various dividend Models.
3. Valuation concept, Leverage: Valuation of Different types of Share and bond. Different models for valuation: Leverage; Types of leverage, Operating leverage, financial leverage, Distinction and impact of different leverages, Total or Mixed Leverage.
4. Capital structure and Dividend Policy: Optimal capital structure, Factors influencing Capital Structure, Break Even Analysis: Dividend policy; Factors influencing the Dividend policy, Types of Dividend Policy, Cash dividend and Stock Dividends, Ideas about Gordon and Walter model, MM hypothesis.

Books Recommended:

1. Weston J. Fred, Scott Besley : Essentials of Managerial Finance, 11th Edition
and E.F. Brigham
2. Lawrence J. Gitman : Principles of Managerial Finance, latest edition.
I.M. Panday : Financial Management, Latest Edition.

Course Code : MKT 232 **Course Title : MARKETING MANAGEMENT**

Credit Hours : 3.00 **Prerequisite : MKT 134**

Course Objectives:

Students after completing this course will be expected to learn the applicability of various marketing mix elements in carrying out the marketing function in an organization effectively. This will include pricing, distribution, retailing, and promotional elements of marketing mix. In addition the students will also learn the marketing in global context, ethics in marketing and social responsibility of marketing.

Course Contents:

1. Marketing Management: Meaning nature and scope of marketing management – objectives and responsibilities of marketing management – Building customer satisfaction, value and retention.
2. Demand Measurement: Analyzing state of demand- Forecasting and measuring demand.

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3. Analyzing marketing opportunities: Scanning the marketing environment- Analyzing consumer market and business market- Analyzing competitors-Market segmentation, targeting and positioning.
4. Managing product: Nature and types of product-Product innovation-Diffusion of innovation-Managing product life cycle.
5. Developing pricing strategies: Setting the price – Experience curve pricing – Cost based pricing – New product pricing – Pricing over product life cycle – Pricing for export marketing – adapting price – Initiating and responding to price changes - Legal aspects of pricing-price promotion.
6. Managing marketing channels: Channel design decisions-Management decisions-Channel dynamics.
7. Managing Marketing Communication: Designing, managing and coordinating integrated marketing communication.
8. Managing Sales Force: Designing sales force – Recruiting, Training,, Motivating and evaluating sales representatives.
9. Organizing, Implementing and Controlling Marketing Programs: Marketing organization-Marketing implementation-Analyzing marketing performance- Marketing control-Annual plan control-Profitability control-Efficiency control-Marketing audit.

Books Recommended:

1. Philip Kotler : Marketing Management: Analysis, Planning Implementation and Control.
2. Kenneth R. Davis : Marketing Management
3. Martin Zober : Marketing Management

Course Code : BUS 233

Course Title : BANGLADESH ECONOMICS

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

This course introduces the students of business administration to the economic structure of Bangladesh and its implication in ecological, social, economic, political, governmental, financial and developmental aspects of Bangladesh. It also helps the students to know about the economic development, resources development, industrial development, agricultural development, economic planning in Bangladesh as well as foreign investment.

Course Contents:

1. Introduction: Basic Economic Problems of Bangladesh - Main Characteristics of Bangladesh Economy - Basic Economic Problems of Bangladesh, Solution of the Economic Problems, Causes of Low per capita Income and Low Standard of Living in Bangladesh. Measures to Increase per Capita Income. Non-Economic Problems of Bangladesh.
2. Economic Development - Concepts of Development and Underdevelopment - Economic Growth and Economic Development. Causes of Economic Backwardness - Methods of Processes and Determinants of Development - Economic Development of Bangladesh.
3. Resources for Development - Internal and External Resources - Private and Public Resource - Methods for Mobilization of Domestic Resource - Role of Foreign Aid, Foreign Capital in Economic Development.
4. Agricultural Development of Bangladesh - Modernization - Problems & Solutions.

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5. Industrial Development of Bangladesh - Processes of Industrialization- Nationalization of Industries - Problems and Prospects of Nationalized, De-nationalized and Private Industries - Small & Medium Industries - Importance of Small and Cottage Industry in the Economy.
6. Economic Planning in Bangladesh - Short & Long-range Planning - Population Policy and Manpower Training.
7. Foreign Trade of Bangladesh - Export Promotion and Banking System.
8. Foreign development and Foreign Aid in Bangladesh-A Structure & Role.

Books Recommended:

1. Khan, A.R : The Economy of Bangladesh
2. Farland,J. and J.R. Parkinson : Bangladesh: Test Cases of Development
3. Abdullah, A. : Land Reform and Agrarian Changes in Bangladesh
4. Khan, M.R. : i) Bangladesh Population During the FFY Plan
ii) Population Policy and Prospects for Zero Population Growth for Bangladesh
5. Journals : a) Bangladesh Economic Review
b) Political Economy
c) BIDS Reports and Publications.
6. Nurul Islam : Development planning in Bangladesh.
7. Rehman Sobhan : Foreign Aid Dependence to Self-Reliance.
8. Report of the Task Forces on Bangladesh Development Strategies for the 1990s Vol.1 & 2.
9. First, Second and Third, Fourth & Fifth Five Year Plans of Bangladesh

Course Code : ACC 234 Course Title : AUDITING

Credit Hours : 3.00 Prerequisite : ACC 122

Course Objectives:

The primary purpose of this course is to explore the practical orientation of Auditing as a separate branch of accounting. This course particularly helps the students in taking decisions on various relevant areas of audit work as well as managerial decision.

Course Contents:

1. Introduction and An over view of auditing, audit reports and professional ethics: Nature of auditing; Types of audit and auditor; Distinction between auditing and accounting; Activities of a CPA firm & generally accepted auditing standards (GAAS.); All topics of audit report; What are ethics and why people act unethically? Reasons for unethical behavior & Ethical Dilemma; Code of professional conduct; Principles of professional conduct (Ethical principle); Rules of Conduct: Rule # 101,102, 201, 202, 203, 301, 302, 501, 502, 503, and 505.
2. Legal liability, audit responsibility, objectives and audit evidence: Changed Legal Environment; Major Sources of Auditor's Legal Liability; Business Failure, Audit Failure, and Audit Risk; Legal concepts affecting liability & Legal Terms Affecting CPAs' Liability; Auditor's Defenses against Client Suits.; Management's responsibility; Auditor's responsibility for detecting material errors & fraud; Auditor's responsibility for detecting Illegal acts; Transaction related audit objectives; Balance related audit objectives; Nature of

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Evidence and Audit evidence decision; Types of audit evidence; Analytical procedures and Types of analytical procedures.

3. Audit planning, documentation, materiality and risk: Why adequate audit planning is essential; planning an audit and designing an audit approach; preplan the audit; obtain background information; Obtain information about client's legal obligation; Perform preliminary analytical procedure; Working papers (Purposes, Ownership, confidentiality, Permanent and temporary working paper files); Set Preliminary judgment about materiality; Factors affecting judgment; Audit risk Model for planning; Types of Risks; Factors affecting acceptable audit risk & Inherent Risk.
4. Bank reconciliation statement and plant assets: Components of Internal control; Procedures to obtain an understanding of Internal control; Assess Control risk; Tests of Controls; Types of audit tests and audit risk model.

Books Recommended:

1. Alvin A. Arens and Lames K. Loebbecke." Auditing: An Integrated Approach." Vol 8. Prentice – Hall, 2000.
2. ICMAB Manual, BSA

7th SEMESTER

Course Code : ACC 311 **Course Title : COST ACCOUNTING**

Credit Hours : 3.00 **Prerequisite : ACC 122**

Course Contents:

1. Materials— Direct and indirect materials— Procurement of materials—Storage of materials— Materials record— Bin cards— Stores ledger— Cost of acquiring materials— Methods of valuing materials issues— Planning materials requirements— Stock levels. Economic order quantity— Safety stock— Materials control— Selective control— ABC plan— VED analysis stock valuation— Stock verification and adjustments.
2. Labor— Labor cost control-Recording of time-Methods of remuneration— Incentive plans— Treatment of idle time, overtime, pension and vacation pay-payment of wages— Wages abstract.
3. Overhead— Planning and control of factory overhead— Predetermined factory overhead— Methods of determining allocation ratios— Applied factory overhead— Departmental Allocation of factory overhead— Actual factory overhead— Over or under applied factory overhead— Analysis of variance— Administrative selling and distribution overhead— Applied and actual— Accounting for administrative, selling and distribution overhead. ABC— Departmental rate— Plant— Wide rate.
4. Job Costing: Cost measurement— Actual costing, Normal costing and Standard costing; Nature and procedure of Job costing— Nature and uses of batch costing— Determination of economic batch quantity— System design.
5. **Contract costing**— Nature and procedure— Determination of profits or losses on incomplete contract.

Books Recommended:

1. Horngren, C.T. : Cost Accounting
2. Matz and Usry : Cost Accounting
3. Usry, Hammer& Carter : Cost Accounting

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4. Banerjee B. : Cost Accounting

Course Code : FIN 312 **Course Title : FINANCIAL INSTITUTIONS AND MARKETS**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

This course describes financial markets and institutions by providing a conceptual framework to understand why markets exist and what their role is in the financial environment. Each type of financial market is described with a focus on its utilization by financial institutions, its internationalization, and recent events that have affected it. Each type of financial institution is described with a focus on its regulatory aspects, management, use of financial markets, and performance.

Course Contents:

1. Overview of the Financial Environment and determinants & structure of Interest Rate: Overview of Financial Markets, Securities traded in financial market, Valuation of securities in financial markets, Market efficiency, Role of Financial institutions in financial markets; Determination of Interest Rate; Loanable fund theory, Economic factors that affect interest rate, Characteristics of debt securities that cause their yield to vary, Yields across securities, A closure look at the term structure; Structure of Interest rate, Characteristics of debt securities that cause yields to vary, a closure at the term structure.
2. Money Market and Bond Markets & valuation: Money market securities, Valuation of Money Market Securities, Risk of Money Market Securities: Bond Markets & valuation; Background on Bonds, Treasury Bonds, Government agency & similar issues, Corporate Bonds, Yield on Bond, bond valuation process, Explaining bond price movement, sensitivity of bond prices.
3. Mortgage Markets and Stock offerings & investor monitoring: Background on mortgages, Residential mortgage characteristics, Creative mortgage financing, Valuation of mortgages, Risk of investing in mortgages: Stock offerings & investor monitoring; Background on stocks, Initial public offerings, Secondary stock offerings, Stock exchanges, Monitoring by investors.
4. Market Micro Structure and Mutual Fund: Stock market transaction, how trades are executed, regulation of stock trading: Mutual Fund; Background on mutual funds, load versus no load fund, open end versus closed end fund, stock mutual fund categories, bond fund categories, performance of mutual fund, money market funds.

Books Recommended:

1. Jeff Madura : Financial Markets & Institutions, 7th Edition.
2. Frank. J. Fabozzi, Modigliani, F. : Foundations of Financial Markets & Institutions, 3rd Edition.

Course Code : MKT 313 **Course Title : ADVERTISING AND SALES MANAGEMENT**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

After going through this course the students will be able to identify and understand the role of

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advertising and promotion as it relates to other marketing functions and other promotional activities in a streamlined integrated marketing strategy. This will also prepare students with theoretical and analytical skills necessary for the development, execution and evaluation of advertising strategies. Students are expected to learn the important role of personal selling and various aspects of personal selling strategy from sales management.

Course Contents:

1. Basic Values and Function: Evolution, Social and economic aspect, Communication, Ethics and truth, Non-product advertising.
2. Preparing and Producing Advertisement: Background for Creation of advertisement. Frame work for creating advertisement, Advertising appeals, Copy writing, Slogans and identification marks, Preparing layout, Reproducing.
3. Advertising Media: Selection of media. News paper, Magazine Radio and Television, Direct mail, other media.
4. Testing Advertising effectiveness: Rational of testing, Opinion and attitude testing, Recognition and recall test, Controlled Experiments in the field.
5. Advertising Organization: Agency, Department, Budget.
6. Personal selling and marketing concept: Personal selling in the age of information; Personal selling – a definition and philosophy; Personal selling as an extension of the marketing concept; Evolution of consultative selling; Evolution of strategic selling; Strategic alliances: Personal selling opportunities. Personal selling opportunities in the age of information; Future in personal selling; Employment settings in selling today; Learning to sell
7. Selling process Stages: Developing a prospect base; Prospecting; Prospecting requires planning; Sources of prospects; Qualifying the prospect; Organizing prospect information; Developing a prospecting and sales forecasting plan: Approaching the customer
8. Selling process Stages II and Managing Sales force: Closing the sales and confirming the partnership; Developing an attitude toward closing the sale; Guidelines for closing the sale; Methods for closing the sale; Practice closing; Confirming the partnership when the buyer say yes : Managing sales force; Sales management functions; Recruitment and selection of salesperson; Orientation and training; Compensation plans; Assessing sales force productivity

Books Recommended:

1. C.H. Sandage and Vernon Fryburger : Advertising Theory and Practice
2. C.J. Dirksen and Arthur Kroeger : Advertising Principles and Problems
3. James D. Scott : Advertising Principles and Practices
4. Kotler Philip : Principles of Marketing
5. Gerald L. Manning & Barry L. Reece : Selling today.
6. Richard R. Edward W. Cundiff & Norman A. P. Govoni : Sales Management

Course Code : MGT 314 **Course Title : HUMAN RESOURCE MANAGEMENT**

Credit Hours : 3.00 **Prerequisite : MGT 212**

Course Objectives:

To make students able to understand about various aspects of Human Resource Management

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such as position of HRM in the corporate world, importance of HRM in the environment of corporate culture, challenge and practice of HRM in the global perspective.

Course Contents:

1. Nature – Objectives – Importance-Functions-Human resources policies.
2. Human resource planning-Needs. Process & system of HRM-Recruitment & Selection.
3. Training & development- Objectives & Importance-Training needs identification-Organizing – Types & techniques of Training & development – Need & importance of management development – Evaluation of training – Why training fails-Improving effectiveness of training.
4. Job evaluation & merit rating-Methods & objectives-Performance tests-Appraisal Praise & recognition rewards & incentives-Promotion, Transfer & discharge.
5. Remuneration policies-Methods of remuneration-Incentive plans-Fringe benefits.
6. Employee morale-Morale & productivity-Measuring & improving morale-Trade union-Collective bargaining-Handling employee grievance-Developing employee co-operation.
7. Personnel research-Evaluation-Improving performance.

Books Recommended:

1. Michael J. Jucius : Personnel Management
2. Edwin B Flippo : Personnel Management
3. Charles J. Coleman : Personnel-An Open System Approach
4. Maurice W. Cuming : The Theory and Practice of Personnel Management
5. Georres S. Odiorance : Personnel Policy

8th SEMESTER

Course Code : MKT 321 **Course Title : COMPETITIVE ANALYSIS**

Credit Hours : 3.00 **Prerequisite : MKT 134**

Course Objectives:

Through this course the students will be able to know how various forces can affect an industry, structural analysis within industry. It will also cover generic competitive strategies, framework for competitor analysis, determinants of costs and sources of differentiations, etc.

Course Contents:

1. The structural analysis of industries structural determinants of the intensity of Competition industry structure and buyer needs industry structure and the supply/demand balance.
2. Structural analysis within industries Dimensions of Competitive Strategy- Strategic groups and a firm's profitability -The strategic group map as an analytical tool.
3. Generic Competitive strategies: Cost leadership Differentiation- Focus -Stuck in the middle- Pursuit of more than one generic strategy.
4. A framework for competitor Analysis Components of competitor analysis - The competitor response profile market signals -Types of market signals Competitive moves.

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5. The value chain and competitive advantage: The value chain Identify value activities Linkage within the value chain Vertical linkages Buyers value chain Competitive Scope and the value chain.
6. The value chain cost analysis: Defining the value chain for cost analysis - Assigning cost and assets-First cut analysis of cost Behavior -Cost drivers The cost of Purchased input Segment cost behavior- cost dynamics.
7. Cost advantage Determinants: The relative Cost of Competitor Gaining cost advantage – Sustainability of cost advantage.
8. Sources of differentiation and Value chain Drivers of Uniqueness- Buyer value and differentiation Buyer value Buyer Purchase criteria-Routes to differentiation Sustainability of differentiation.
9. Application of competitive analysis will be followed by case- method.

Books Recommended:

1. Porter Michael E: Competitive Advantage, The Free press.
2. Porter Michael E: Competitive Strategy, The Free press.

Course Code : BUS 322	Course Title : BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY
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Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

The prime objective of this course is to focus on philosophical issues in business, economics, values and justice. It will pin point on fair business in modern society, corporate social responsibility, etc.

Course Contents:

1. Philosophical issues in business ethics: Ethical egoism, truth telling, ethical relativism, utilitarianism, ethics of duties, ethics of rights and justices, virtue ethics, feminist ethics, discourage ethics, post modern ethics, morality and organizations.
2. Economics, Values and Justice: The profit motive, private ownership and public interest, individual liberties and social justice.
3. Rights, Liability and the State: Business and the employee, Business and the consumer, Business and the government.
4. Business in Modern Society: Business trends and social responsibility, Business and environment issues.
5. Corporate Social Responsibility: Concepts of CSR, Profitability Vs. Philanthropy.

Books Recommended:

1. Thomas Donaldson and Patricia H. Werhance : Ethical Issues in Business: A philosophical Approach
2. Manuel G. Velasquez : Business Ethics, A teaching and Learning Classroom Edition: Concepts and Cases

Course Code : BUS 323	Course Title : ENTREPRENEURSHIP DEVELOPMENT AND SME
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Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

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The main objective of this course is to introduce students to the fundamentals of Entrepreneurship Development. The purpose is to create awareness among students and motivate them to choose entrepreneurship as a career. Generating “self employment” and developing the spirit of self reliance among the individuals with special reference to youths & rural masses. Another objective is creating awareness amongst youths of the country having Science & Technological background to opt entrepreneurship as career.

Course Contents:

1. Entrepreneurship: Evolution of the entrepreneurship concept – Functions of entrepreneur – Types of entrepreneur – Characteristics of an entrepreneur – Entrepreneurial career - Role of entrepreneurship in the economic development – Ethical and legal issues related to entrepreneurship – Social responsibilities of entrepreneur.
2. Factors Affecting Entrepreneurial Growth: Environment for entrepreneurship development – Economic factors – Non-economic factors – Government actions.
3. Entrepreneurial Motivation: Motivation theories – Testing entrepreneurial motivation – Entrepreneurial mind – Feeling – Role model in entrepreneurship development.
4. Entrepreneurial Competencies: Meaning of entrepreneurial competencies or traits – Major entrepreneurial competencies – Developing entrepreneurial competencies.
5. Business Opportunity Scanning: Identifying and evaluating business opportunities – Generating ideas – Transforming ideas into business opportunities.
6. Business Planning: Market research – Business planning process – Financial plan – Organizational plan – Marketing plan – Major benefits of business plan.
7. Entrepreneurship Development in Bangladesh: Entrepreneurship development program (EDP) – Objectives and needs of EDP – Government policy and institutional support for entrepreneurship development in Bangladesh.

Books Recommended:

1. Gupta Dr. C.B. et al. : Entrepreneurship and Small Business Management
2. S. S. Khanka : Entrepreneurial Development
3. Rahmen. A. H. M. H. et al. : Entrepreneurship and Small Enterprise Development in Bangladesh
4. B.B.R Chittagong University : Entrepreneurship and Management in Bangladesh
5. Robert D. Hisrich : Entrepreneurship

9th SEMESTER

Course Code : BUS 331

Course Title : RESEARCH METHODOLOGY

Credit Hours : 3.00

Prerequisite : STAT 123

Course Objectives:

The students in this course will be expected to understand the need and scope of business research. Get acquainted with the business research process and be conceptually equipped to develop a research proposal and/or to evaluate a research proposal. Finally they will be able to conduct research project at the basic level independently.

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Course Contents:

1. Introduction to Research: Meaning, Types - basic and applied, Steps, Scientific method, Significance to managers.
2. Research Process and Design - Problem identification, Research Proposal, Theoretical framework, Hypothesis development, Elements, Types - ex post facts and experimental, Managerial considerations.
3. Sampling Design: Nature - Terms, rationale, process, Types - probability and non-probability, Population mean and proportion estimation, Sample size determination, Operational definition.
4. Measurement and Scaling: nature - Components and Process Scales - nominal ordinal, interval and ratio, Tests - validity and reliability. Testing of Hypotheses, Format, Use of graphic aids.
5. Data Collection methods - Types - Primary and Secondary, Interviewing, Questionnaires, Observation.
6. Data Analysis: Data editing-Cronbach's Alpha, Descriptive and inferential statistics, Software package- SPSS, Excel.
7. Report Writing: Interpretation, Steps, Types, Layout, Oral presentation, Mechanisms and Follow-up.

Books Recommended:

1. Uma Sekaran : Research Methods for Managers.
2. C.R. Kothari : Research Methodology.
3. Davis and Cosenza : Business Research, for Decision Making.
4. W.G. Zikmund : Business Research Methods.

Course Code : BUS 332

Course Title : INTERNATIONAL BUSINESS

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

After completing the course, students are expected to understand the different Economic, Social, Cultural, Legal, Political and Geographical environment and possible opportunities available there. They are also expected to understand international monetary system, balance of payment, international business strategy and management of multinational and global companies.

Course Contents:

1. Introduction to International Business: Historical background for international business- International business terminology- Reasons for international business- Why international business different.
2. Designing Entry Strategy: Elements and classification of foreign market entry mode- Factor influencing the choice of entry mode- Dynamics of entry mode decisions- Foreign marketing plan.
3. Export Entry mode: Types- Advantages and disadvantages of each entry mode- Determining direct and indirect export channel- Factors considering the choice of foreign agent/distributor- export operations.
4. Contractual Entry Mode: Types- Advantages and disadvantages of each entry mode- Protecting industrial property rights abroad- Profitability analysis of each entry mode. Negotiating the licensing agreement- Differences among various contractual entry modes.

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5. Investment Entry Mode: Types- Advantages and disadvantages of various investment entry modes- Factor influencing the choice of investment entry modes- Analyzing the foreign investment climate- Assessing profitability of various investment projects- The investment decision in a target country.
6. Managing Business Functions Internationally:
 - a. Global manufacturing and Materials management: Where to manufacture- Make-or-buy decisions- Global manufacturing systems- Sourcing globally- Global supply chain management- Quality- Supply networks
 - b. Global Marketing and R & D: Globalization and globalization of markets- Market segmentation- Product attributes- Distribution strategy-Communication strategy- Pricing strategy- R & D and new product development.

1. Franklin R. Root : Foreign Market Entry Strategies
2. Charles W.L. Hill : International Business
3. Don Ball and Wendell McCulloch : International Business
4. John D. Daniels, Lee H. Radebaugh and : International Business
Daniel P. Sullivan

Course Code : HRM 333

Course Title : STRATEGIC MANAGEMENT

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

The course will give ideas regarding the policy and strategies needed for business. Student will be able to apply their learned knowledge in their professional life.

Course Contents:

1. Strategic management: strategy & policy- why strategic management- difference between operational management and strategic management- strategic management elements- task of strategic management-.
2. Framework of decision making: pay-off matrix- decision making under uncertainties and risks.
3. Strategic advantage analysis and diagnosis: considering strategic alternatives- strategic choices.
4. Implementing strategy: implementation process- resource allocation- organizational implementation- planning system to implement strategic management- functional policy implementation – leadership implementation.
5. Evaluation the strategic: control and evaluation process- motivation to evaluate- criteria for evaluation- measuring feedback- evaluation and corrective action.
6. Case method of teaching and analysis of business programs through cases.

Books Recommended:

1. Glueck W.F. and Jauch L. R : Business Policy and Strategic Management
2. Newman W. H. : Business Policies and Management
3. Greenwood W. T. : Business Policy: Management Audit Approach
4. Miller D. W. and Starr M. K. : Executive Decision and Operations Research

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MAJOR (SPECIALIZATION) COURSES

Major in HUMAN RESOURCE MANAGEMENT (HRM)

10th SEMESTER

Course Code : HRM 411 Course Title : COMPENSATION MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Contents:

1. What is and why study Compensation Management?-A diagnostic approach to Compensation Management-The world of pay and compensation-Compensation pay model, strategic stages and pay
2. Economic theories of wage-Strategic and tactical compensation issues
3. Factors and methods of wage payment-Designing a basic pay structure-Wage survey, Wage criteria, Wage payment method
4. The reward system-Executive pay
5. Dimension of compensation-Decision of non compensation-Compensation budget, quality of work life and pay administration
6. Benefits and services
7. Legislation and compensation

Books Recommended:

1. Compensation Management in a Knowledge Based World by Richard I. Henderson
2. Wage and Salary Administration by Dunn and Rachel

Course Code : HRM 412 Course Title : INDUSTRIAL RELATIONS

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

This course provides a framework of concepts and knowledge for understanding and analyzing approaches to industrial relations, the roles of the major participants in industrial relations, the issues confronting them and the strategies and processes used.

Course Contents:

1. Introduction to Industrial Relations and Trade union: Approaches to industrial relations: Introduction, The nature of employment organizations, Nature of industrial relations, wider approaches to industrial relations, Concepts and values in industrial relations. Trade union development and function: Introduction, Trade union development, Trade union functions, Union character and strategy.
2. Trade Union organization, Representation at the workplace and Collective bargaining: Trade Union organization, trade union government, trade union structure, trade union congress: Representation at the workplace; Non-union representation, Trade union recognition, Union workplace representative: Collective bargaining; The nature of collective bargaining, The structure of collective bargaining.
3. Employee involvement and participation and Industrial action: Approaches to involvement and participation, employee involvement, employee participation: Industrial action; Functions and forms of industrial action, Legal framework.

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4. Conciliation and arbitration, Pay and working arrangements and Grievance: The nature of conciliation and arbitration, Advisory, Conciliation and Arbitration Services (ACAS): Pay and working arrangements; pay determination, Working arrangements: Grievances and disputes, Discipline and dismissal, Redundancy procedures

Books Recommended:

Salomon Michael, (2000), Industrial Relations: Theory and Practice, Fourth Edition, Pearson Education Limited, England.

Course Code : HRM 413	Course Title : CAREER PLANNING AND DEVELOPMENT
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Credit Hours : 3.00

Course Objectives:

Better understand to make efficient career planning for the employees and organization, make more informed decisions on human resource affairs at work and develop skills to be a more effective human resource manager.

Course Contents:

1. The changing landscape of work, Definitions of career concepts, Need to understand career management.
2. Applications of the career management model: A guide to career exploration, Types of career exploration, Techniques for effective self-exploration programs, Informal self-exploration.
3. Career goal setting, Implications of goal setting for organizations and their employees, Career strategies, Career appraisal, Career management: a blend of formal and informal activities.
4. Adult life development, Stages of career development
5. Theories of occupational choice, Guidelines for effective occupational decision making
6. Establishment period: Organizational actions during establishment, Individual actions during establishment, Achievement period: Organizational actions during achievement, Individual actions during achievement.
7. Middle career: Remaining productive-growth, maintenance, or stagnation, Organizational actions during midcareer, individual actions during midcareer, late career: Organizational actions during late career, individual actions during late career.
8. Job stress, Sources and consequences of stress, Coping, social support, and stress.
9. Model of work-family conflict, Work-family integration, Two-career family, Quality of life in two-career families, Organizational responses to work-families issues, Changing the organization's work-family culture, Career management and the quality of life.
10. Overview of career management practices in organizations.
11. Fairness in organizations, Model of organizational fairness, Is diversity inherently valuable, Organizational actions
12. Integration of career management with human resource systems, Illustrations of career-oriented human resource systems.

Books Recommended:

Jeffrey H. Greenhus, (2000), Career Management, The Dryden Press Harcourt College Publishers.

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11th SEMESTER

Course Code : HRM 421 Course Title : TRAINING AND DEVELOPMENT

Credit Hours : 3.00

Course Objectives:

Develop skills to be a good human resource manager and better understand the process of training and development of employee.

Course Contents:

1. Overview of training, The role of training in organizations, Structure of training organizations, A training process model.
2. Strategic planning process, HRD's role in supporting strategy, OD, strategy, and training.
3. Understanding motivation and performance, Two interactive theories of learning, Training that motivates adults to learn, Individual differences related to learning.
4. The framework for conducting a TNA, Outcomes of TNA, Approaches to TNA.
5. Organizational constraints, Developing objectives, Facilitation of learning: focus on the trainee, Facilitation of learning: focus on training design, Facilitation of transfer: focus on training, Facilitation of transfer: focus on organizational intervention, Design theory.
6. Lectures and demonstrations, Computer-based training, Games and simulations, On-the-job training, audiovisual enhancements to training.
7. Instructional methods, audiovisual enhancements, Facilities, The trainer, Integrated instructional strategy, Implementation.
8. Rational for evaluation, Resistance to training evaluation, Types of evaluation data collected, Evaluation design issues.
9. Orientation training, Diversity training, Sexual harassment training and Team training.
10. Why focus on management development, General overview of the managerial job, General characteristics of managers, Integration: strategies and management characteristics, Management development implications, Sources of knowledge/skill acquisition, The special needs of the technical manager.

Books Recommended:

P.N. Blanchard & James W. Thacker, (2004), "Effective Training", Second Edition, Pearson Education, Inc., India.

Course Code : HRM 422 Course Title : CONFLICT MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

Better understand to manage conflict, learn more to enhance negotiating power and develop skills to be a more effective human resource manager.

Course Contents:

1. Measurement of conflict-Conflict management design-Intrapersonal and interpersonal conflict-Intragroup and intergroup conflicts.

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2. Disciplinary action: Basic elements of the disciplinary action process-Disciplinary penalties-Quads to disciplinary action.
3. Organizational conflict: Nature of conflict-Pattern conflict-Sources of conflict-Reasons for conflict in organization and effects of conflicts.
4. Managing conflict: Facts of conflict-Competitive and cooperative conflict-Conflict triggers-Resolving and eliminating conflict-Managing conflict in organization.
5. Conflict resolution process: Diagnostic model of interpersonal conflict-Strategic ingredients supporting productive dialogue-Techniques for managing a dialogue-Third party attributes.
6. Negotiation Skills.

Books Recommended:

1. Pnuman and Bruel : Managing Conflict
2. Afzal A. Rahman : Managing Conflict in Organization
3. Lewicki : Essentials of Negotiation
4. R. Kreitner : Management

Course Code : HRM 423	Course Title : HUMAN RESOURCE PLANNING AND POLICY
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Credit Hours : 3.00

Course Objectives:

Better understand to make efficient manpower planning for the workplace, make more informed decisions on human resource affairs at work and develop skills to be a more effective human resource manager.

Course Contents:

1. Definitions, Importance of HR planning, Benefits, HR planning team, Areas of HR planning, Process of HR planning.
2. Phases of Model, Set Organization's Strategic Direction, Conduct HR Analysis, Implement Workforce Plan, Monitor, Evaluate and Revise.
3. Key points of job analysis, Purposes of job analysis, Job analysis information Hierarchy, Methods of job analysis.
4. Steps in future human resource requirement determination process, Forecasting future manpower requirements, Quantitative techniques of forecasting manpower needs, Qualitative techniques of forecasting manpower needs.
5. Sources of future human resources: Internal sources, External sources, Improving the Effectiveness of External Recruitment, Realistic Job Preview, Advantage of hiring from Competitors
6. Individual versus organizational career development, The value of effective career development, Elements of Career Planning, Criteria in career development, Career anchors, Stages of career, Effective organizational career development techniques:
7. Definition, Reasons for succession management, Evolution of succession management, Succession management process, Comparison of replacement planning with succession management:
8. Downsizing strategies, Retrenchment, Why do organizations downsize, Planning for downsizing, Adjusting to job loss, Survivor reactions on downsizing:

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9. The urge to merge, Impact of M&As on human resources, Cultural issues in mergers, Human resources issues in M&As.
10. HR functions that may be outsourced, Rationale for outsourcing, Risks and Limitations, Management of outsourcing:

Books Recommended:

Kenneth J. McBey & Monica Belcourt, 2nd Edition, (2004), Strategic Human Resources Planning, Thomson Canada Limited.

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Major in ACCOUNTING

10th SEMESTER

Course Code : ACC 411 Course Title : ADVANCED ACCOUNTING I

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

To secure knowledge about some important accounting standards which are widely used and to expand some knowledge regarding some special and common area in business

Course Contents:

1. Introduction and review of Financial Accounting and some important standards: Orientation Class and an Introduction to Accounting: Review of Financial Accounting – I and II (Conceptual Framework); IFRS / IAS; IAS-: Presentation of Financial Statement; IAS-2 Inventories; IAS-7 Cash flow statement; IAS-14 Segment Reporting; IAS-18 Revenue.
2. Lease accounting and accounting for VAT: What is Lease and types of lease? IAS – 17 accounting for Lease; Bargain purchase option, Carrying value, and present value of lease payment; Group – 1 and Group – 2 criteria; Operating and capital lease; Journal to record the Lease transaction and; Lease amortization schedule: What is VAT? History of VAT in Bangladesh; Computation of VAT: Journal entries for recording VAT.
3. Company Accounts and Cash and Receivables: Entries on issue of debenture and Debentures issued as collateral security; Discount on debenture account; The accounting entries for the redemption of debenture; Cash and cash equivalents, Bank reconciliation, Petty cash; Internal control of cash, restricted cash and compensating balances; Receivables, accounts receivables; Valuation of accounts receivables, Notes receivables; Bearing and non interest bearing notes; Valuation of notes receivables, financing with note receivables.
4. Plant and Intangible assets and current and contingent liabilities: IAS-16: Property, plant and equipment; IAS-38 : Intangible Assets; IAS-37: Provisions, contingent liabilities and contingent assets; Classification of plant and intangible assets; Recording acquisition of plant and intangible assets; Recording acquisition of specific assets; Amortization of intangible assets.

Books Recommended:

1. Intermediate Accounting – Keiso
2. Intermediate Accounting – Smith & Schousen
3. Practice in Accountancy (Vol -1) – Basu and Das

Course Code : ACC 412 Course Title : MANAGERIAL ACCOUNTING

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

The objective of the course is to teach students about how accounting information is used for managerial control. Students will learn how accounting is used for human factors.

Course Contents:

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1. Management control system: Planning and Goals: Planning –Level of detail- Planning for expected-Correspondence between plan and outcome- planning structure and process- Goals: Types of Goals- Goal control: types of control, the control process, Reciprocity of control, Reaction to control and achieving control.
2. Accounting for the Human factor: Accounting in organizations: Individual Group and Organizational behavior- Accounting in organization. Accounting interactions with participants, users and auditors- Budgetary planning and control- Impact of accounting information on managerial behavior and performance- the auditing impact. The Broadening accounting constituency- Accounting Communication- Accounting to and for Employees- Accounting for social impact- Social, political and organizational context.
3. Accounting Information for Control and Problem Solving: Management accounting and organizational control-Basic control concepts- Feed forward Vs Feedback control- A Managerial Accounting control system. Feed forward control: planning of current activities- short run decision making- long run decision making-standard setting and estimates- the budgeting process. Feedback control: Responsibility- authority- control- Performance measurement and variance analysis- Performance measurement and divisional analysis.
4. Performance Measurement: Variance analysis- introduction- performance- measurement- variance investigation decisions- variance analysis and organizational control.
5. Segment Reporting: Segment defined, Meaning of segment reporting, differing levels of segmented statements, assigning cost to segments, sales and contribution margin, the importance of fixed costs, identifying traceable fixed costs, traceable costs can become common costs, segment margin, varying breakdown of total sales. General principles of reporting- modes of reporting- reports to the outsiders, board of directors- top management, top divisional management, junior management level- preparation of reports.
6. Planning & Control System in not for profit organization- characteristics, control structure- budget preparation- control of operations- monitoring performance- evaluation.

Books Recommended:

1. Horngren C.T. : Cost Accounting: A Managerial Emphasis.
2. Matz and Usry : Cost Accounting: Planning and Control.
3. Parkar : Management Control.

Course Code : ACC 413 Course Title : ACCOUNTING INFORMATION SYSTEM

Credit Hours : 3.00 Prerequisite : None

Course Contents:

1. Accounting Systems Concepts: The changing role of the accountant- Accounting information systems- AIS and MIS- Accounting as a System- Users of Accounting Information Management Structure- Models of Decision Making- Human Aspect of the AIS- Transaction processing- Computer Hardware and Software In AIS- Computerized Accounting Systems-- Tools to implement Accounting Systems.
2. AIS in Operation Controls: Operation and Control of Purchases- Operation and Control of Sales- Operation and Control of Cash Transactions- Payroll Accounting- Inventory

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- Control Budgeting and Budgetary Control- Computer Assisted Operating Control Systems,
3. AIS in Management Control: AIS Characteristics and Criteria for Management Control- AIS Data Support for Management Control AI's MIS use Mix in Management Control- Accountants and Management Control Interface- Management Control Decision using AIS.
 4. Strategic Decisions: DSS, AIS and AI/ES: AIS in Corporate Planning- Decision Support System (DSS)- Artificial Intelligence (AI) and Expert Systems (ES).
 5. System Design, Development and Implementation: System Analysis- Systems Design- Systems Justification and Selection Systems Implementation- Systems Operation and Evaluation.
 6. Accounting system of the Sector Corporations- Uses of Accounting Software, Benefits and Limitations.

Books Recommended:

1. Summers Edward Lee : Accounting Information Systems
2. Wilkinson Joseph W. : Accounting and Information System
3. Cushing : Accounting Information Systems
4. Romney & Steinbart : Accounting Information Systems

11th SEMESTER

Course Code : ACC 421

Course Title : ADVANCED ACCOUNTING II

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

To secure knowledge about some important accounting standards which are widely used and to expand some knowledge regarding some special and common area in business

Course Contents:

1. Long –Term Investments in Equity Securities and Bonds and Long – term notes: Classification of investments; Long – term investment in equity securities and in funds; Long – term investment in miscellaneous assets; Nature of bonds and bond issuance; Bond interest – Term bonds and serial bonds; Bond transfers between investors. Conversion and retirement of bonds at maturity; Termination of bonds prior to maturity; Valuation of bonds and long – term notes.
2. Business Combination and Holding Company: Methods of Business Combination – Purchase and Pooling of interest method; Journal in the books of combine and combiner; Valuation of Goodwill: What is Consolidation/ Holding, Unrealized Profit, Parent and Minority (Subsidiary?); Working Profit; Minority Payable, Post – acquisition profit.
3. Company Liquidation and Royalty: Statement of affairs; Deficiency account and cash disbursement schedule; Royalty – Minimum rent/ dead rent, short workings; Journal entries for Royalty; Schedule of Royalty Payable
4. Revenue Recognition and recent development of accounting: Revenue recognition at point of sale: Revenue recognition before delivery; Percentage of completion method; Completed – contract method; Long – term contract losses; Disclosure in Financial statement; Completion of production basis; Human resource accounting, Social Accounting, and some other recent issue of accounting.

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5. Types of operational assets: Costs to be capitalized: Disposition and exchanges of assets; IAS – 16: Property, plant and equipment; Amalgamation, its feature, and motive for amalgamation; Classification of amalgamation; Calculation of purchase consideration.

Books Recommended:

1. Intermediate Accounting – Keiso
2. Intermediate Accounting – Smith & Schousen
3. Practice in Accountancy (Vol -1) – Basu and Das

Course Code : ACC 422 Course Title : FINANCIAL REPORTING PRACTICES

Credit Hours : 3.00 Prerequisite : None

Course Contents:

1. Reporting Framework: IASB Framework- Regulatory Framework-Convergence Process- Small and Medium Sized Entities- Fair Presentation, Ethical and Professional Issues: Problems and challenges.
2. Presentation of Financial Statement (IAS 1): Purpose of financial statements- Components of financial statements- Overall considerations in the presentation of financial statements- The purpose of a statement of financial position- Statement of Financial position classifications- Information required to be presented in the statement of financial position or in the notes- The purpose of a statement of comprehensive Income- Information required to be presented in the statement of Comprehensive Income- The purpose of a Statement of changes in Equity;
3. Contents of Annual Reports: Chairman's Statement— Value Added Statement, Report of Board of Directors— Auditor's Report— Profit & Loss Account/ Income Statement— Balance Sheet— Cash Flows Statement— Notes to the Financial Statements- Explanation and Critical Evaluation of the Provisions of the Companies Act— 1994, Section 182, 183, 184, 185, 189 and 191; Provision of the Securities and Exchange Rules 1987.
4. Events after the Reporting period (IAS 10): Adjusting Events after the reporting period- Non-adjusting events after the reporting period; Operating Segments (IFRS 8): Objectives of Financial Reporting by Segments- Identifying Segments- Reportable segments.
5. Interim Financial Reporting (IAS 39): Contents and Form- Reporting periods- Recognition and measurement, Related Party disclosures (IAS24)- Related Parties- Substance over Form- related Party Transactions- Disclosures.
6. Revenue (IAS 18) and Construction Contracts (IAS 11): Measurement- Recognition of the sale of goods- Recognition of the rendering of the services- Recognition of revenue generated on Entity assets- Customer loyalty program-Revenue recognition issues in various industries in practice; Contract Revenue and contract Cost- Recognition of contract revenue and cost.
7. Employee benefits (IAS 19); Share base Payments (IFRS 2); Accounting and Reporting by Retirement benefit plans (IAS 26).
8. Financial Instrument: Presentation (IAS 32) - Presentation Liabilities and equity- Compound Financial instruments; Recognition of Measurement of Financial Instruments (IAS 39/IFRS 9)- Type of Financial Instruments-Hedge accounting; Disclosure of Financial Instruments (IFRS 7).

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9. Other standards: Investment Property (IAS 40); The Effect of Changes in Foreign exchange rates (IAS 21); Financial Reporting in Hyper-Inflationary economics (IAS 29); Non-Current assets held for sale and discontinued operation (IFRS 5); Agriculture Income (IAS 91); Exploration for and evaluation of Mineral Resources (IFRS 6); Accounting for Government Grants and Disclosure of Government Assistance (IAS 20); First Time Adoption (IFRS 1).

Books Recommended:

1. International Accounting : International Financial Reporting Standard Board (IASB) Standards
2. Epstein and Jermakowicz: : Interpretation and Application of International Financial Reporting Standards
3. ICAEW : Financial Reporting
4. ACCA : Corporate Reporting, Complete Text
5. ICAB Publications : Financial Reporting Materials

Course Code : ACC 423 Course Title : ADVANCED AUDITING

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

Auditing deals with how the accounting of a firm is maintain accurately. The objective of this course is to teach student about various policies, procedures and practices of auditing of firms.

Course Contents:

1. Company Audit: qualification, appointment, remuneration, removal, rights, status, duties and liabilities of company's auditor – auditor's lien- preparatory work by an auditor before the commencement of audit.
2. Divisible profit and dividend: business profit Vs capital profit, importance of ascertaining correct profit for a company, important considerations in determining divisible profit, auditor's regarding divisible profit and dividend, interim dividend.
3. Auditor's report and certificate: Definition, importance, features, contents, Types- auditor's report of sole-tradership, partnership and company, auditor's report Vs auditor's certificate- Ground for qualification of auditor's report.
4. Auditing standard and standard practice in auditing: Definition and classification of auditing standard, organizations influencing auditing standards, international auditing standard and guidelines, Auditing standards guideline published ICAB, Auditing profession in Bangladesh-standard practice in auditing- techniques of auditing- ethics and corporate Government.
5. Audit of different organization- public and private.

Books Recommended:

1. Sayed Khaja Amjad : Auditing
2. Tandon B. N. : A Hand Book of Practical Auditing
3. Gupta and Kamal : Contemporary
4. Bangladesh Standards on Auditing : ICAB and ICMAB

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Major in FINANCE & BANKING

10th SEMESTER

Course Code : FIN 411

Course Title : INVESTMENT MANAGMENT

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

The purpose of this course is to learn how to manage money so that one can derive maximum benefit. To accomplish this purpose, one needs to learn about the investment alternatives that are available today and, what is more important, to develop a way of analyzing and thinking about investments that will remain in the years ahead when new and different investment opportunities become available.

Course Contents:

1. The investment setting, securities market and security market indicator series: Investment defined measures of risk and return, determinants of required rate of return, relationship between risk and return: Organization and functioning of securities market; What is a market, primary capital markets, secondary financial markets, regional exchanges and the over-the-counter market; detailed analysis of exchange markets, changes in the securities market: Security market indicator series; Uses of security market indexes, differentiating factors in constructing market indexes, stock market indicator series, bond market indicator series, and composite stock-bond indices.
2. Efficient capital markets and security valuation: Why should capital markets be efficient; alternative efficient market hypotheses, tests and results of efficient market hypotheses, behavioral finance, and implications of efficient capital markets: An introduction to security valuation; An overview of the valuation process, theory of valuation, valuation of alternative investments, relative valuation techniques, Estimating the inputs: The required rate of return and the expected growth rate of valuation variables
3. Stock market and industry Analysis: DDM valuation model; estimating the growth rate of dividends, valuation using the relative valuation approach, estimating expected EPS, estimating the earnings multiplier for a stock market series, calculating the expected rate of return on common stock: Industry analysis; Why do industry analysis, the business cycle and industry sector, Structural economic changes and alternative industries, evaluating the industry life cycles analysis of industry competition, estimating industry rates of return, industry analysis using the relative valuation approach
4. Company and Technical analysis: Company analysis versus the valuation of stock, economic, industry and structural links to company analysis, company analysis, estimating intrinsic value, estimating company EPS, Walgreen's competitive strategies, estimating company earning multipliers, Additional measures of relative value, Analysis of growth companies, measures of value added: Technical analysis; Underlying assumptions of technical analysis, advantages of technical analysis, challenges to technical analysis, technical trading rules ad indicators

Books Recommended:

1. Investment Analysis and Portfolio Management, Frank K. Reilly, 7th Edition.
2. Investment Analysis and Management, Charles P. Jones

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Course Code : FIN 412 **Course Title : CAPITAL EXPENDITURE DECISION**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

The objectives of this course is to teach students about what are the capital expenditures and how they are maintained and used in various purpose for achieving organizational goals.

Course Contents:

1. Information needed for project evaluation: Determining cash flows from investments. Capital budgeting under certainty: Concept; capital budgeting technique; payback period accounting, rate of return, net present value(NPV), Internal rate of return(IRR), Profitability index(PI), Project Evaluation and Selection with and without capital rationing.
2. Capital Budgeting under Uncertainty: Evaluation of risky projects-estimating future cash flows and developing distributions. Measuring project riskiness-standard deviation and coefficient of variation future cash flows; evaluation projects using risk; adjusted cash flow; evaluation projects using risk; adjusted discount rates and certainty equivalent factors; the decision there and simulation approached to estimating and evaluation cash flows.
3. Capital Budgeting of under inflation: Impact of inflation of the present value of future cash flows; adjusting for the effect - Capital budgeting of Multidivisional Companies.
4. Leasing: Types of leases; advantages and disadvantages of leasing; lease or buy analysis using the net present value method.

Books Recommended:

1. Weston & Brigham : Managerial Finance.
2. Van Horne : Financial Management.
3. Schall & Haley : Financial Management.
4. L. J. Gitman : Principles of Managerial Finance
5. I M Pandey : Financial Management.
6. Kuchal S C : Financial Management.
7. Hampton : Financial Management.

Course Code : FIN 413 **Course Title : CORPORATE FINANCE**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

This course develops basic principles of corporate finance and provides practical tools for financial decisions and valuation. To engage in business the financial managers of a firm must find answers to three important questions – what long term investments should the firm take, how can cash be raised, and how will the firm manage its day to day operation. A key objective of this course is to help the students to find the answer of these questions. After finishing this course students should be able to understand the dynamics of capital market, corporate financing decision regarding capital structure, dividend policy and some other important concepts.

Course Contents:

1. An overview of corporate finance and Capital market theory: What is corporate finance?
Different forms of corporate firms: Goals of the corporate finance and financial markets:

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- Capital market theory; Returns, holding period returns, average stock returns and risk free returns.
2. Risk and return in the Capital Asset Pricing Model, The Arbitrage pricing theory and Leasing: Individual securities, expected return, variance and covariance, the return and the risk for portfolios, the efficient sets for two assets etc: The Arbitrage pricing theory (APT); Factor models, systematic and unsystematic risks, portfolios and factor models, the capital asset pricing model and the arbitrage pricing theory, Leasing; Types of leases, accounting and leasing, Taxes and leases, The cash flows of leasing, NPV analysis of lease versus buy option, reasons for leasing
 3. Corporate Finance Decisions & efficient capital market and Capital Structure: A description of efficient capital markets, The different types of efficiency, the evidence, implications for corporate finance: Capital structure; The capital structure questions and the pie theory, maximizing firm value versus maximizing stockholder interests, Modigliani and miller proposition etc.
 4. Capital Structure: Limits to the use of debt, Dividend policy and Mergers & acquisitions: Capital Structure: Limits to the use of debt; Costs of financial distress, description of financial distress costs, can cost of debt be reduced, tax effect & financial distress costs, signaling, the pecking order theory, growth and debt-equity ratio, personal taxes: the Miller Model. Dividend policy; Different types of dividends, standard method of cash dividend payment, repurchase of stock: Mergers and acquisitions; the basic forms of acquisitions, reasons for mergers, the NPV of the mergers, defensive tactics.

Books Recommended:

1. Stephen A. Ross, Randolph W. Westerfield & Jeffery Jaffe: Corporate Finance, McGraw-Hill
2. Financial theory and corporate policy by Copeland and Weston
3. The Modern Theory of Corporate Finance by Clifford W. Smith

11th SEMESTER

Course Code : FIN 421 **Course Title : FINANCIAL ANALYSIS & CONTROL**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

This course provides an intensive study of financial statement analysis, seeking to describe and explain the demand and supply forces underlying the provision of financial statement data, the properties of numbers derived from financial statements, the key aspects of decisions that use financial statement information and the features of the environment in which these decisions are made.

Course Contents:

1. The demand and Supply for financial statement information: Introduction, Parties demanding financial statement information, Conflict among diverse parties, Factors affecting demand for financial statement information; Some general comments: The supply of financial statement information; Regulatory forces and the supply of financial statement information, Evidence of voluntary disclosure, Market forces and the supply of financial statement information, Costs associated with disclosure, Some general comments

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2. Asset Analysis, Liability and equity analysis & Revenue analysis: Asset Analysis; Historical cost and conservatism, asset reporting challenges, common misconceptions about asset accounting, Liability and equity analysis; Liability definition and reporting challenges, common misconceptions about liability accounting, equity definition and reporting challenges, Revenue analysis; The revenue recognition rules, revenue reporting challenges
3. Expense analysis and Financial Analysis: Expense analysis; Matching and conservatism, expense reporting challenges, Financial Analysis; Concept of Cross sectional analysis & time series analysis, Ratio analysis, Cash flow analysis, direct & indirect method of cash flow statement
4. Debt ratings, debt securities and financial information and Distress analysis & financial information: Debt rating; Rating of debt securities, function of debt rating, quantitative models of debt rating, Pricing of debt securities, Financial distress; Financial distress, Problems in operationalizing financial distress, Indicators of financial distress, Univariate models of distress prediction, Multivariate models of distress prediction, Capital market reaction to financial distress.

Books Recommended:

1. Krishna G. Palepu, Victor L. Bernard, and Paul M. Healy, Business Analysis & Valuation, 2nd Edition, South Western Publishing
2. Foster, George. Financial Statement Analysis, Prentice-Hall International, Inc. 2nd Edition
3. White, D. I., Sondhi, A. C., Fried, D, The Analysis & Use of Financial Statements, John Wiley & Sons, Inc. 3rd Edition

Course Code : FIN 422 Course Title : WORKING CAPITAL MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

The basic objectives of this course is to provide students with a sound theoretical knowledge on working capital management and to impart an in depth knowledge of management techniques of various elements of working capital.

Course Contents:

1. Working Capital, Cash Management and Marketable Securities: Concept of Working Capital Management, types of Working Capital Management: Definition, Importance of WCM, Methods of determining WCM, Conservative and Aggressive approach of WCM: Cash Management and Marketable Securities; Management of cash inflows and outflow. Motives for holding cash, money market instruments and lockbox location: Cash concentration forecasting. Hedging cash balance uncertainty. Methods of cash management and temporary investment: Baumol, Beranek, Stone model: Types and Criteria of selecting securities.
2. Receivable management, credit policies and Inventory Management: Terms of sales decision: Credit granting decisions. Monitoring of Accounts Receivables: Inventory Management: Objective of IM; Determination of optimum level of inventory. IM: under certainty and uncertainty approach; Models of Inventory Management.
3. Management of Short Term Liabilities and Working Capital Management in International Settings: Need for short term financing (STF); Sources of short term financing, calculating the cost of STF: Working Capital Management in International

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Settings; Need for IWC; Sources of Risk; Hedging of risk; International cash. Receivables and inventory Management.

4. Contemporary issues in Working Capital management, Assignment & Presentation: Working Capital Management in Bangladesh: Assignments Submission, Presentation on Assignments.

Books Recommended:

1. Modern Working Capital Management- Text and cases, Prentice Hall by Scherr, F.C
2. I.M. Panday: Financial management, Latest Edition.
3. Essentials of Managerial Finance, by J. Fred Weston and Eugene F. Brigham, 9th edition
4. Financial Management by C.P. Jones
5. Working Capital Management by Hampton

Course Code : FIN 423

Course Title : REAL ESTATE FINANCE

Credit Hours : 3.00

Prerequisite : None

Course Objectives:

The main focus of the course is to provide a general view relating to Real Estate Finance in Bangladesh, the major activities of Real Estate Finance and the legal framework in which the business operates

Course Contents:

1. Overview and legal considerations of Real Estate Finance: Introduction; Financing residential, income generating and real estate properties; Real estate capital markets and securities, Property Rights and Estates, Assurance of Title, Methods of Title Assurance, Recording Acts, The Mortgage Instrument, Mortgage Default and foreclosure
2. The interest factor in Financing and Fixed rate mortgage loan: Interest factor in financing; Compound Interest and Future value of an Annuity, Present Value of an Annuity, Accumulation of a Future Sum, Determining Yields or Internal Rates of Return on Investments, Fixed rate mortgage loan; Determinants of Mortgage Interest Rates, Development of Mortgage Payment Patterns.
3. Adjustable rate Mortgage and Underwriting & financing Residential Properties: ARMs and Lender Considerations, The Price Level Adjusted Mortgage (PLAM), ARM an overview, ARM payment Mechanics and Shared Appreciation Mortgages, Underwriting Default Risk, Classification of Mortgage Loans.
4. Introduction to Commercial Property Markets, Valuation of Income Properties, Financing Land development project: Introduction to Commercial Property Markets; Property types, Income potential, Leases, Effective rent, Analysis of NOL, Commercial real estate property, Changes in capital market, changes in markets for rental spaces, Valuation of Income Properties; Appraisal process, Approaches to valuation-Sales comparison approach.

Books Recommended:

William B. Brueggeman and Jeffrey D. Fisher, Real Estate Finance & Investments, 12th Edition, The Mcgraw-Hill Companies.

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Major in MARKETING

10th SEMESTER

Course Code : MKT 411 Course Title : SERVICE MARKETING

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

The main objective of service marketing is to identify the difference between services and customer service, trends of service sectors, customer behavior and expectation of service. The students will get some ideas regarding services marketing mix and how the service can be delivered.

Course Contents:

1. Introduction to Services, Services versus customers service, Trends in the service sector, service and technology, services marketing mix, Expanded mix for services.
2. Consumer behavior in services, Decision process Issues in Services Marketing, Role of culture in services, Ethical issues in services marketing.
3. Customer Expectations of service, Factors that influence customer expectation of service. Satisfaction Versus service quality. Service quality dimensions. e-service quality.
4. Service delivery process, Pricing of services, Developing the service communication mix, service failures and recovery strategies, Customer retention.
5. Building customer Relationship Marketing, Relationship value of customers, Foundation for relationship strategies, customer profitability segments, levels of relationship strategies, customer appreciation.
6. Case Study: Some selected case will be provided to the student for discussion and presentations.

Books Recommended:

1. K. Douglas Hoffman & John E. G. Bateson: : Essentials of service Marketing: Concepts Strategies and Cases
2. Valarie A. Zeithml & Mary Jo Bitner : Services Marketing.
3. Christopher H. Lovelock: : Services Marketing.

Course Code : : MKT 412 Course Title : INDUSTRIAL MARKETING

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

Although Industrial Marketing follows Marketing concepts, policies and principles, it has different objectives. It deals with industrial goods and services which is primarily engaged for further utility creation. This course will provide knowledge about how industrial buyers and suppliers interact in the business process.

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Course Contents:

1. Industrial Marketing: Industrial and consumer marketing- Industrial demand- Classifying industrial goods- The industrial and commercial enterprise- Government as industrial buyer.
2. Organizational Buying Behavior: Environmental forces- Organizational forces- Group forces- Individual forces.
3. Organizational Buying: Buyer-seller interaction- Industrial buying process- Analysis of buying situations- Buying motivations and evaluation of potential suppliers.
4. The industrial Product Development Process: Adoption process- Planning and formulating new industrial product strategy- Format for new industrial products- Analysis of industrial product failure.
5. Industrial Marketing Channel: Nature and types of industrial intermediaries- Formulating industrial channel strategies- Channel design- Evaluating alternative channels- Channel management.
6. Pricing of Industrial Goods: Pricing process- Factors influencing industrial pricing decisions- Pricing across the product life cycle- Price administration- Promotion: Role of advertising- - Managing industrial advertising- Managing the personal selling functions- Other promotional techniques.
7. Planning for the Industrial Marketing Strategy: The marketing plan- Matrics models in industrial marketing and its application.

Books Recommended:

1. Hutt M. and Spch T. W : Industrial Marketing Management- A Strategic View of Business Market.
2. Hass Kobut : Industrial Marketing Management.

Course Code : : MKT 413 Course Title : CONSUMER BEHAVIOR

Credit Hours : 3.00 Prerequisite : None

Course Objectives:

Participants in this course will be expected to get acquainted with the consumer decision-making process. Students will be able to appreciate the importance the individual factor influencing the decision- making process. Understand the group dynamics of the consumer decision –making process and become familiar with the contemporary theories and practices of the field of consumer behavior and marketing.

Course Contents:

1. Introduction: Definition of consumer behavior – Relevance of consumer behavior- Relationship between consumer behavior and marketing strategy– Consumer behavior research – Consumer decision process- Price and customers’ perception of value – Multidimensional role of pricing on buyer’s perception.
2. Consumer Analysis: Conceptual frame work- Affect and cognition- Behavior, Environment, Levels of consumer analysis, Wheel of consumer analysis, Cognitive processing, model of consumer decision making, consumer product knowledge and involvement, Means-end chains of product knowledge, Felt involvement, Attitudes and Intentions, Problem solving process in purchase decision.

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3. Introduction to Behavior: Cognitive versus behavior views, Classical and operant conditioning, Vicarious learning, Analyzing consumer behavior, Sequential model of consumer behavior, Consumer behavior management model.
4. Introduction to Environment: The environments and its types, Cultural and cross-cultural influences, Subculture and social class, Reference group and family.
5. Market Segmentation and Product Positioning: Analyze consumer product relationship, Investigate segmentation bases, Develop product positioning strategy, select segmentation strategy, design marketing mix strategy,
6. Consumer behavior and Marketing strategy: Consumer behavior and product strategy, Product affect and cognition, product behavior, Consumer behavior and promotion strategy, Consumer behavior and pricing strategy, Consumer behavior and channel strategy.

Books Recommended:

1. J. Paul Peter & Jerry C. Olson : Consumer Behavior and Marketing Strategy
2. Leon J. Schiffman & Loslie Layer : Consumer Behavior
3. James F. Engle & Roger D. Black : Consumer Behavior
4. William L. Wikie : Consumer Behavior
5. David L. Loudon : Consumer Behavior Concepts and Applications

11th SEMESTER

Course Code : MKT 421 **Course Title : INTERNATIONAL MARKETING**

Credit Hours : 3.00 **Prerequisite : None**

Course Objectives:

International Marketing Assessment, Path to Follow for Successful Export Business, How to Succeed in Export Market, Strategic Options in International Marketing, and Marketing Mix in International Marketing.

Course Contents:

1. Introduction to International Marketing-Definition. Importance and the international marketing task, phases of international marketing involvement, Foreign market development.
2. Theories of international trade: Absolute cost advantage theory. Comparative cost advantage theory. Opportunity cost theory. Factor proportion theory on international trade. Classical vs modern theory.
3. International Environment The World economy-Cultural, political and legal environment. International marketing opportunities-International Marketing opportunities in the developed countries.
4. International marketing program- Planning and developing of products for foreign markets-International marketing channel-International promotion policy- Pricing in the world markets.
5. Researching world markets- Marketing research- The research process Marketing information systems.
6. Government agreements on regional co-operation –Government participation in international marketing.
7. International agencies and agreements associated with foreign trade: IBRD, SAPTA, IMF, ADB, ACU, EU, EPZ, WTO, EFTA, NAFTA, ASEAN CIRDAP, Wage earner's

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scheme etc. Common Market patterns-EU. EFTA, NAFTA, GATT, OPEC, SAARC, SAPTA.

Books Recommended:

1. Waren J Keogan : Multinational Marketing Management
2. S. J. Palwoda : International Marketing
3. David S R Loigton : International Marketing Test and Case

Course Code : MKT 422 Course Title : SUPPLY CHAIN MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Contents:

1. Understanding the Supply Chain: Definition — Decision phases — Process view — Importance of supply chain flows.
2. Designing the Distribution Network in a Supply Chain : Role of distribution in the supply chain — factors influencing distribution network design — Design options for a distribution network — Value of distribution in the supply chain.
3. Network Design in the Supply Chain: Role of network design in the supply chain — Factors influencing network design — Framework for network design decisions — Making network design decision in practice.
4. Demand forecasting in a Supply Chain: Role of forecasting — Characteristics of Forecasts — Components of forecast — Basic approaches of demand forecasting — Forecasting in practice.
5. Aggregate Planning in the supply Chain: Role of aggregate planning — Aggregate planning problem — Aggregate planning strategies — Implementing aggregate planning in practice.
6. Planning and Managing Inventories in Supply Chain: Role of cycle inventory in the supply chain — Safety inventory in the supply chain — Determining appropriate level of safety inventory — Determining optimum level of product availability.
7. Sourcing Decisions in supply Chain: Role of sourcing — Supplier scoring and assessment — Supplier selection and contracts — Design collaboration — Procurement process — Making sourcing decisions in practice.
8. Transportation: Role of transportation — Basic transport economics and pricing — factors affecting transportation decisions - Transport decision-making — Routing and scheduling in transportation.
9. Technology in Supply Chain: Role of IT in supply chain management — Customer relationship management — Internal supply chain management — Supplier relationship management.
10. Coordination: obstacles to coordination — Managerial levers to achieve coordination — Building strategic partnerships and trust within a supply chain — Achieving coordination in practice.

Books Recommended:

1. Sunil Chopra & Peter Meindl : Supply Chain Management —Strategy, Planning and Operation.
2. Bowersox, Smykuy and Lalbode: Physical Distribution Management
3. Philip B. Schary and T. Skjott-Larsen: Managing the Global Supply Chain
4. Douglas M. Lambert and James R. Stock: Strategic Physical Distribution Management

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5. Heskett: Business Logistics
6. Bocrsex: Logistical Management
7. Lewis D. Jordan : The Connected Corporation

Course Code : MKT 423 Course Title : BRAND MANAGEMENT

Credit Hours : 3.00 Prerequisite : None

Course Contents:

1. Introduction to Brand-Meaning-Scope-Importance-Challenges-Opportunities.
2. Brand equity - Sources of brand equity, Customer-Based Brand Equity Model, Building a strong brand-Managing Brand Equity.
3. Brand positioning and values - Identifying and establishing brand positioning, positioning guidelines, and Establishing brand values.
4. Choosing brand elements to build brand equity - Criteria for choosing brand elements, Options and tactics for brand elements.
5. Designing marketing programs to build brand equity - Product strategy, pricing strategy, Channel strategy, marketing communication options, conceptualizing the leveraging process.
6. Measuring brand equity - Brand equity measurement and management system, measuring sources of brand equity, measuring outcomes of brand equity.

Books Recommended:

1. Kevin Lane Keller : Strategic Brand Management
2. Yoran J. Wind : Product Policy