PART-I

PRELIMINARY

1.1 Preamble

These regulations may be cited as “Regulations’ for Master’s Program of Comilla University (RMPCoU)”. These regulations are prepared following the structure of Bangladesh National Qualifications Framework (BNQF). These regulations shall apply who register for Masters by Taught/Masters by Mixed-mode/Masters by Research that confers a master’s degree on or after the effective date of the regulations. A Master's degree involves significantly specialized knowledge in a specific area or discipline and at the forefront of knowledge. Critical, systematic and creative thinking skills, research practice or advance professional practice, interpersonal skills with leadership and managerial skills are critical competencies particularly within multicultural or transnational work and learning environments. Departments under different faculties shall offer Master’s program with specific mode subject to the fulfillment of the regulations as described hereunder and also of other regulations to be promulgated by the appropriate authority of the University i.e., Executive Committee (EC) of Faculty, Board of Advanced Studies (BOAS), Academic Council (AC) and Syndicate of the Comilla University. A Department/Institute/Program Offering Entity (POE) of Comilla University may add additional requirements (if any) each of their Master’s programs in the light of this RMP CoU.

1.2 Modes of Study and Duration of the Program

There are **three** modes which are the following:

(a) Master by Coursework,
(b) Master by Mixed-mode
(c) Master by Research.

A Master’s by research is a thesis/dissertation-based qualification and it may or may not have a taught component. However, the taught component will not be credit bearing and students will be assessed solely on their thesis/dissertation. A Mixed-mode Master's has a minimum of 18 credits in taught component and a research component involving a thesis/dissertation. A student's assessment is based on his/her performance in both components. Finally, a Master's by Coursework entails taught courses to a minimum of 40 credits. The duration at this level will range between one to two years of full-time study. All Master degree programs will be considered as modular under a semester system. It will be guided and assessed according to the credit point system and attainment of course learning outcomes (CLO) and program learning outcomes (PLO). As per BNQF guidance, unless otherwise mentioned, in these regulations a semester means academic curriculum and learning activities conducted for a period of six (06) months.

Table 1.1 : Program Type and Duration

Program Type	Program Duration		
	Number of Semester	Duration in Year	
	Semester (Min.)	Year (Min.)	Year (Max.)
Master's by Coursework	02	1.0	2.0
Master's by Mixed-mode	03	1.5	3.0
Master's by Research	04	2.0	4.0

An academic semester is comprised of six (06) months distributed as follows:

Table 1.2 : Semester Activities with Duration

No.	Items	Duration
1	Teaching-Learning activities including continuous assessment/contact with supervisor	14 weeks
2	Preparatory leave for final examination.	02 weeks
3	Semester Final Examination (Including practical/field work/oral/ /Seminar/Defense and Result preparation)	07 Weeks (Maximum)
4	Semester Break	01 Weeks
	Total	**24 Weeks**

1.3 Name of the Master's program and Degree with Branch and or Specialization in Master's Program (If any)

The name of the program and degree (offered by concerned faculty/institute/department POE as per recommendations of committee of courses of the concerned faculty/institute department/POE followed by Executive Committee (EC) of concerned faculty or any appropriate body and Academic Council (AC) of Comilla University) shall be:

Faculty	Department	Degree Awarded	Abbreviated in
Faculty of Science	Mathematics	Master of Science	MS (Taught) in (Subject name) MS (Mixed-mode) in (Subject name) MS (Research) in (Subject name).
	Physics	Master of Science	
	Statistics	Master of Science	
	Chemistry	Master of Science	
	Pharmacy	Master of Pharmacy	MP (Taught) in (Subject name) MP (Mixed-mode) in (Subject name). MP (Research) in (Subject name)
Faculty of Arts and Humanities	English	Master of Arts	MA(Taught) in (Subject name) MA (Mixed-mode) in (Subject name) MA (Research) in (Subject name)
	Bangla	Master of Arts	
Faculty of Social Science	Economics,	Master of Social Science	MSS(Taught) in (Subject name) MSS (Mixed-mode) in (Subject name) MSS (Research) in (Subject name) For Public Administration MPA (Taught) in (Subject name) MPA (Mixed-mode) in(Subject name) MPA (Research) in(Subject name)
	Public Administration	Master of Social Science	
	Anthropology	Master of Social Science	
	Archaeology	Master of Social Science	
	Mass Communication and Journalism	Master of Social Science	
Faculty of Business Studies	Management Studies	Master of Business Administration	MBA(Taught) in(Subject name) MBA (Mixed-mode) in (Subject name) MBA (Research) in (Subject name)
	Accounting and Information Systems	Master of Business Administration	
	Marketing	Master of Business Administration	
	Finance and Banking	Master of Business Administration	
Faculty of Engineering	Computer Science and Engineering	Master of Science in Engineering	M.Sc. Engg. (Taught) in(Subject name) M.Sc. Engg. (Mixed-Mode) in (Subject name) M.Sc. Engg. (Research) in (Subject name)
	Information and Communication Technology	Master of Science in Engineering	
Faculty of Law	Law	Master of Law	LL.M (Taught) in (Subject name) LL.M (Mixed-Mode) in (Subject name) LL.M (Research) in (Subject name)

New subjects may be approved by the university authorities from time to time and assigned to the faculty by the academic council.

The Master's Degree Program for a department/institute may be arranged subject to the approval of competent authority under different branches and or specializations (if any) according to the recommendation of the committee of courses. A student can achieve a Master's degree with a branch/major in a specified field which will be mentioned in the certificates and transcript, e.g., MS (Taught) in Inorganic and Analytical Chemistry or MBA (Mixed-mode) in Management Studies (Human Resource Management). The curriculum of the concerned program shall provide details of such cases.

1.4 Curriculum and Learning Outcomes Domains

The curriculum for each program must be outcome-based and consistent with the Bangladesh National Qualifications Framework (BNQF) for higher education. It should be comprehensive enough to guide the faculty and students towards systematic attainment of learning outcomes and fulfillment of Program Educational Objectives (PEO) of the program. The concerned Department/Institute/POE will set the vision, mission, and objectives of the program by declaring post-graduate profile/attributes. Program learning outcomes and courses are aligned to make the content of the curriculum appropriate and adequate. The Learning Outcome Domains are comprised of Fundamental Domain, Social Domain, Thinking Domain, and Personal Domain. Learner activities must be consistent with level (09) descriptors declared by BNQF. Such program-level objectives and learning outcomes need to be reported in the concerned Master's program curriculum.

1.5 Requirements for Master's Degree Program

(a) A Student is required to successfully attain all course learning outcomes (CLO) of the specific program and a minimum CGPA of 2.25 with total required credit points prescribed by the concerned department/institute/POE.

(b) Course Learning Outcomes (CLOs) attainment report should be submitted with result publication in each semester and Program Learning Outcomes (PLOs) attainment report should be submitted with result publication after completion (Annex-II).

(c) If a student fails to complete the defined Master's program of the required duration, he/she will be treated as an irregular student.

PART-II

ADMISSION REQUIREMENTS AND PROCESS

2.1 Qualifications for Admission in the Master’s Program

For admission to the Master’s Program in any subject, a student should have the following qualifications:

(a) Candidates having the four (04)/five (05) years bachelor’s degree in the same or relevant subject (recognized by the Department) from Comilla University are eligible for admission to the Master’s Program offered by concerned Department/POE.

(b) Candidates seeking admission into a specific Master’s program must possess a three/four/five year Bachelor's degree from a university (home and abroad) recognized by the Bangladesh University Grants Commission (UGC) and concerned department of the University with 16 years schooling and a minimum CGPA/Class as per Table-2.1. Candidate/s has to face an admission test as per requirements (if any) of the concerned department/institute/POE.

(c) Candidates seeking admission into a specific Master by Research program must have (i) either ‘thesis’ or similar type of course(s) in bachelor degree or (ii) publish at least one article in reputed journal (Recognized by the Department) as the first author and/or corresponding author minimum CGPA/Class as per Table-2.1

Table-2.1 : Admission Requirements for Master’s Program in Comilla University

Name of Faculty	Master's by Coursework (Minimum CGPA)	Master’s by Mixed-mode (Minimum CGPA)	Master’s by Research (Minimum CGPA)
Faculty of Science	2.25	3.50	3.50
Faculty of Arts and Humanities	2.25	3.25	3.25
Faculty of Social Science	2.25	3.50	3.50
Faculty of Business Studies	2.25	3.50	3.50
Faculty of Engineering	2.25	3.50	3.50
Faculty of Law	2.25	3.25	3.25

(d) The student/s who appeared at the bachelor’s degree final examination of Comilla University may be admitted provisionally to the Master’s program offered by the Department/Institute/POE and their admission will be confirmed after their results are published and given that they have passed the examination. The attendance of the students will, however, be counted from the date on which their class begins. Students who have not been admitted within two (02) academic years after obtaining their four (04) years/five (05) years bachelor’s degree are not eligible for direct admission into the specific Master’s programs. However, he or she will be able to take admission after passing admission and or oral test conducted by the Department/Institute/POE.

(e) No of seats for admission as post-graduate student/s other than Comilla University will be decided by the Graduate Study Committee (GST) of the Department/Institute/POE on the basis of their seat capacity.

2.2 Formation of Graduate Study Committee (GSC) and its function

(a) The formation of GSC is the first and mandatory step to start a Graduate Program in any department/Institute. The GSC will consist of all professors/associate professors of the department concerned with a minimum number of 3 professors/associate professors and the head of the Department/Institute as the chairman. When an adequate number of professors and associate professors will not be available in a Department/Institute, the Dean of the faculty/Director of Institute in consultation with the head of the department/appropriate authority will propose GSC to Board Of

Advanced Study (BOAS). The chairman of the Department/Director of the Institute will select a teacher as Graduate Program Coordinator (GPC) through the departmental/institutional academic committee. Terms of References (ToRs) of the GPC shall be decided by the academic committee of the department/institute.

(b) ***There must be an open circular for the admission of specific Master's program in Comilla University***. Selection of Candidates will be made through written and/or oral tests as deemed suitable to the GSC. Lists of selected candidates should be published on the Notice Board of the Department/Institute/POE and the website of the Department/Institute, and/or University. Candidates in service must produce clearance/permission from his/her authority. The office of the Registrar will serve as the Admission Office and will deal with the students' admission. Department/POE will prepare the admission requirements in light of the regulations of the Master's Program and send them to the registrar's office through the Dean of the concerned Faculty for circular

2.3 Conversion of Study Mode

Students attending a program underone mode of studying may apply to convert to another modesubject to the following conditions:

(i) The application may only be made once during the period of study.

(ii) The application for conversion from one mode to another should within two weeks after completion of 1st semester.

(iii) Students need to fulfill the new mode entry eligibility requirements.

(iv) Regulations 3.6 are applicable for any credit transfer and course exemption.

(v) After conversion of study mode, course adjustment and or dissertation/project/Internship/practical/field work/any such type would be adjusted as recommendation/s of GSC following the curriculum instructions (if any).

2.4 Re-admission

A student failing to earn the requisite credit points (50% of the total credit) for promotion from current semester to the next, may seek re-admission with the following batch. For re-admission a student will have to apply following the announcement of the result of the previous semester.

PART-III

COURSEWORK, RESEARCH AND CREDIT DISTRIBUTION

3.1 Course Types and Structures

The taught components may compriseboth Theoretical Courses and Practical Courses/Field Work/Project/Monograph/Internship/Capstone Course/s. The courses included in the Master's curriculum may be categorized as

(i) Core Course
(ii) General Education (GEd) Course
(iii) Elective Course and
(iv) Capstone Course.

In case of Master's degree program, the curriculum needs to include a minimum of 10% of total credits for General Education Courses with clearly defined course learning outcomes and mapped with PLOs and learning domains of BNQF complying generic attributes of the program.

3.2 Outcome-Based Curriculum Design and Instructions

(a) Outcome based curriculum should be comprehensive enough to guide faculty and students towards systematic attainment of learning outcomes and fulfillment of the mission and objectives of the PEO. Program learning outcomes (PLOs) are defined within the scope of the mission and objectives of the PEO and aligned with the declared post-graduate attributes of the specific Master's program. Program learning outcomes and courses are aligned to make the contents of the curriculum appropriate and adequate.

(b) The departmental academic committee will design the curriculum with the course types and credit requirements specifying instructions. The curriculum of the program is designed and reviewed following a well-defined procedure by a committee of courses with representation from the industry/employers and alumni. Before submitting to the Executive Committee (EC) of the faculty and Academic Council (AC), the curriculum of the program has to be sent to the Institutional Quality Assurance Cell (IQAC) of the university to check the structure of OBE and compliance with BNQF.

(c) Department/PoEmust maintain documented course files with course plans specifying the pre-requisite course(s) (if any), credit value, teaching learning & assessment methods and facilities/resources that are mapped out as necessary to facilitate the attainment of course learning outcomes.

(d) A course is characterized by its learning outcomes which are translated into credit measured by Student Learning Time (SLT).

(e) The course teacher will provide course plan/outlines to the students to make them well informed about CLOs, topics to be discussed, teaching-learning and assessment strategies and rubrics that will be used to assess performance/attainment of learning outcomes, a schedule of class assessment and relevant information within the first week of the commencement of the semester.

(f) Some elective courses can be offered following the decision of the Academic Committee of the concerned department. In this case, an elective course should not be offered if the number of students is less than 5 (Five).

3.3 Dissertation under Mixed-mode

(a) Master's by Mixed-mode is comprised of taught and dissertation components. There will be two components of the Dissertation. Component–I will be ***Research Proposal Preparation and Presentation*** and/or comprehensive examination (if any) which is not credit bearing but has to pass the proposal defense and or comprehensive examination and component-II will be the dissertation with defined credit values as Table 3.2. Research proposal has to be submitted as per the prescribed template (Annex-III) and will be evaluated as per rubrics (Annex-IV). Dissertation/thesis has to be submitted as per the prescribed format (Annex-V).

(b) Research proposal preparation and presentation part and or comprehensive examination have to be completed within two weeks after completion of the 1st semester of the defined Master's program. After the successful completion of component-I, component-II will start and students have to complete it within a stipulated duration. The curriculum of the concerned program shall provide specific instruction on this issue.

(c) A student registered for Dissertation shall undertake research work under the guidance of a supervisor and a co-supervisor (if necessary).

(d) A thesis supervisor can supervise not more than five (05) thesis students. A thesis supervisor must not be below the rank of associate professor for mixed mode and in case of Master's by research, the supervisor must not be below the rank of associate professor with a PhD. However, an associate professor with an M.Phil/Master's by Research/PhD degree or a lecturer with a PhD is eligible to supervise/co-supervise a student. Co-supervision may also be allowed from other Departments/Institutes of Comilla University/other public Universities/Research Institutes with the agreement of the supervisor.

(e) Department/Institute head will send a list of students, dissertation title, name of the respective supervisor and co-supervisor (if any) to BOAS through EC of the concerned faculty before the end of the semester after which the students register for Dissertation Part.

(f) Pursuant to the leave rules of Comilla University, a supervisor can remain absent from Comilla University (not more than six months) while continuing supervision. The online defense may be arranged in such cases if deemed necessary. Otherwise, the co-supervisor (if any) or any other competent person shall act as the supervisor as per the guidelines of the concerned examination committee.

(g) If any change is required in the title/supervisor/co-supervisor/examiner/etc. Department/Institute head will send it to the BOAS through EC.

(h) The research needs to be carried out in this University preferably or at the appropriate place/s approved by the supervisor in consultation with Department/Institute head.

3.4 Master's by Research

(a) Master's by Research is comprised of course work and dissertation. The course work in the taught component will not be credit bearing. There will be two components of the Dissertation. Component–I will be ***research proposal preparation and presentation*** and/or comprehensive examination (if any) which is not credit bearing but students have to pass the proposal defense and/or comprehensive examination (if any). Component-IIis the dissertation with defined credit values as Table 3.2. Research proposal has to be submitted as per the prescribed template (Annex-III) and will be evaluated as per rubrics (Annex-IV). Dissertation/thesis has to be submitted according to the specified format (Annex-V).

(b) Students will be assessed solely on their thesis/dissertation.

(c) Research proposal preparation and presentation part and or comprehensive examination have to be completed within two weeks after completion of the 1st semester of the defined Master's program. After successful completion of component-I, component-II will start and it will have to be completed within the stipulated duration. The curriculum of the concerned program will provide specific instruction on this issue.

(d) The students under the Master's by Research program have to register the required number of credit values for dissertation as per recommendation of committee of courses for curriculum of this program following Table 3.2 of these regulations.

(e) A comprehensive exam (if any) with specific learning outcomes must be devised by the curriculum committee which has to pass by the student/researcher to start the research work.

(f) Each student must persuade the examiners that s/he is capable of undertaking independent work and offer evidence of satisfactory knowledge related to theories and methods used in his/her research work.

(g) Every student submitting a dissertation in partial fulfillment of the requirements of a degree will be required to appear at 1st seminar after successful completion of component-I: ***research proposal preparation and presentation*** and/or comprehensive examination (if any) in 2nd semester. After completion of 1st seminar and on satisfactory research progress report in 2nd semester, a researcher will be promoted to 3rd semester and will be required to appear at 2nd seminar. After completion of 2nd semester and on satisfactory research progress report in 3rd semester, a researcher will be promoted to 4th semester. After the successful completion of two seminars and on satisfactory research progress report, the researcher has to submit and dissertation/thesis and face a defense board on the date fixed by the chairman of the examination committee in consultation with the supervisor(s). Such seminar presentation and defense may be arranged online if deemed necessary to the concerned authority.

(h) Research proposal presentations and seminars will be conducted by the examination committee of the program and the supervisor along with the co-supervisor (if any).

(i) The examination committee and at least one external member (outside of the University) of the particular thesis student will conduct the defense board:

Defense Board

(i) Chairman of the examination committee - Chairman
(ii) Members(2) of the examination committee - Member
(iii) External members (2) for the particular thesis - Member

The supervisor of a student will be requested to be present at the time of the presentation. He/she may participate in discussion but not in evaluation.

(j) Research progress report shall be submitted before the end of the semester, even if the supervisor is on leave; otherwise, student(s) shall not be allowed to register for the following semester.

(k) A student must publish (or at least be accepted for publication) an article in a recognized peer-reviewed journal or a peer-reviewed conference paper in order to complete Master’s by Research degree.

3.5 Credit Values and Distribution

(a) The credit shall be the academic currency. The general measure of one credit is 40 notional hours. The calculation of notional hours is based on class contact time and self-learning time of a student.

Table 3.1 : Learning-Teaching Activities and Suggested Notional Hours per Credit

No	Teaching-Learning Activities	Notional Hour for 1 Credits
1.	Theoretical Class Lecture, Tutorial, Seminar	40
2.	Laboratory, Capstone, Fieldwork, Study, Clinical work	60
3.	Internship/Project/Industrial/ Workplace Learning	80
4.	Dissertation/Thesis	*

* Notional hour means the estimated learning time taken by an 'average' student to achieve the specified learning outcomes of a program or a course. Notional hours which have to be spent by students/researchers for dissertation/thesis shall be defined by the committee of courses. The documents regarding the required time spend by student/researcher are kept by the supervisor. These would be submitted to the chairman of the examination committee before the defense.

Table 3.2 : Credit Requirements and Distribution of the Program

Program Type	**Credit Requirements**			
	Coursework (Minimum)	**Dissertation (Minimum) Credits**	**Dissertation (Max.) Credits**	**Total (Min.) Credits**
Course Work	40 credit	-	-	40
Mixed-Mode	18 credit	30% of Course Credits	50% Course Credits	42
Research	-	45	60	45

3.6 Credit Transfer and Course Exemption

Credit transfers are allowed for equivalent courses in programs that have the same level (horizontal) according to the following categories:

(a) Students who change programs within the University.
(b) Students transferring from other universities.
(c) Students who have graduated from a program recognized by UGC, Bangladesh.
(d) The minimum passing grade of the course involved that may be transferred for credits is Grade B.
(e) The equivalent of course content must be not less than 80%.
(f) The equivalent course taken must not exceed five (5) years from the date of admission into the university.
(g) The Maximum percentage of credit transfer through APEL is 30% of the total credit of a program of study.
(h) There is no credit transfer limit if the student is an internal student at the university.

3.7 International Standard Classification of Education (ISCED) Code

(a) The first four digits indicate the International Standard Classification of Education (ISCED) code for each field of study. For example, 0541 for Mathematics, 0531 for Chemistry, 0311 for Economics 0421 for Law etc.
(b) The fifth digit corresponds to the year the students take the course
(c) The sixth digit corresponds to the semester in which the students take the course.
(d) The ninth and tenth digits will define a course with an odd number in tenth digit indicating a theoretical course and an even number for practical, capstone, dissertation, and viva voce.
(e) Course code such as CHEM-1101 or PA-1101 is presented in curriculum where the first digit corresponds to the year the students take the course, second digit corresponds to the semester in which the students take the course and third and fourth digits will define a course with an odd number in fourth digit indicating a theoretical course and an even number for practical, capstone, dissertation, and viva voce. Course code will be reflected in the curriculum.
(f) Both ISCED code and course code will be reflected in the curriculum whereas ISCED code will be reflected only in the transcript.

ISCED Code	0	5	4	1	-	5	1	0	1
Course Code	MATH		-	5	1	0	1		

3.8 Course Registration

A student has to register for his/her courses and pay necessary dues within the first two weeks of every semester. The departmental student advisor will advise every student about his/her courses and monitor his/her performance. A student at any level is expected to register for the courses at his level provided he/she does not have any incomplete courses from previous levels. A student will not be allowed to appear in the examination if his/her semester and examination fee is not cleared.

PART-IV

EXAMINATION AND ASSESSMENT

4.1 Medium of Instruction and Examination

The medium of instruction and answer in the examination should be English or Bangla. The Academic Committee of the concerned department shall have the right to decide the medium of instruction.

4.2 (a) Formation of the Examination Committee

There shall be an examination committee for each mode of Master's program and the Committee shall be formed by the departmental academic committee. In case of good management of the offered program/s, department can form one committee for all offered mode or for two modes prior approval of the academic committee of the department. Examination Committee shall comprise of 4 (four) members, one of whom should be an expert member from outside the department/university, not below the rank of Associate Professor with PhD and three internal members from the department. The Academic Committee of the department may select a separate expert member for oral presentation and thesis defense. One cannot be a member of the Examination Committee if any of her/his relative is a student/examinee. In case of any vacancy, absence or inability on the part of any member of the examination committee, the examination work shall not be invalidated. The chairman of the Examination Committee must not be below the rank of Associate Professor. It is advised to form the Examination Committee at least two months before the commencement of the examination.

4.2 (b) Functions of the Examination Committee

(i) The relevant Examination Committee will send the names of the question setters and examiners from the previously approved panel of Examiners to the Controller of Examinations, who shall issue appointment letters to the examiners.

(ii) The Examination Committee will arrange moderation and make necessary arrangements to conduct thesis, practical and oral examination. The Examination Committee of the concerned Department/Institute is responsible for conducting examinations.

4.2 (c) Duration of Examination

The final examination of theory courses will be of 3-hour duration. The practical examination will be of a maximum of six (6) hours for each unit course of 3.0 credits of as suggested by the relevant examination committee.

4.2 (d) Question Setters and Examiners

There will be two question setters /examiners (1^{st} and 2^{nd}) in each of the theory courses. The course teacher will normally act as the 1^{st} examiner for each course. The examination committee will select the 2^{nd} examiner from the Panel of Examiners.

4.2 (e) Third Examiner

In case the marks awarded by the two examiners differ by more than 20%, the Examination Committee will recommend a third examiner and the arithmetic mean of the two nearest marks will be counted. In case both of the extreme marks differ from the middle mark by exa same margin, the arithmetic mean of the middle and higher extreme shall be taken. The viva voce will be conducted by the relevant examination committee. The third examiner should be appointed from the approved panel of Examiners other than any member of the examination committee, or any examiner of that particular course.

4.2 (f) Preservation of the Examination Documents

The Chairman of the Examination Committee, after finalizing the results, will hand over all relevant documents (all marks sheets, Tabulation sheets and Examination statements along with the resolutions of the Examination Committee) to the Controller of Examinations. The Controller of Examinations should send one copy of the published results to the Chairman of the concerned department to be preserved in the department office. The copies of all the examination documents belonging to the Examination Committee will be handed over to the chairman of the department to preserve for a certain period.

4.2 (g) Preservation of the Examination Script

The controller of examination will preserve all answer scripts both for summative (Final) and formative (Before final) as per the OBE template provided by UGC of each student for one more year after publication of the result.

4.3 Eligibility for Appearing at the Semester Final Examination

(a) To be eligible to appear at the semester final examination, a candidate is required to attend in all courses not less than 60% of the lectures as average. If class attendance of any student in any course is below 60%, but in the range of 40 to 59%, on special ground with documentary evidence he/she may be allowed to attend the examination only with the recommendation of the Academic Committee of the department. In such marginal cases, the candidate shall have to pay a fine for the shortage of attendance as fixed by the authority/department/Institute.

(b) A student with class attendance of less than 40% in any course will be debarred from appearing in the Semester Final Examination.

(c) The Controller of Examinations shall issue admit cards only to the eligible candidates and send these to the concerned department and the chairman shall distribute the same to the candidates. If the Examination Entry Forms remain incomplete, Admit Cards shall not be issued. The examination Form must reach to the Controller's office at least one week before the examination starts.

4.4 Assessment System

(a) Assessment will measure the achievement of learning outcomes. Students are required to achieve all learning outcomes to pass the course. The use of grades or classifications, such as credit, merit and distinction are indicative of the level of achievement of the learning outcomes. Assessment methods will consist of both formative and summative assessment. **Formative assessment** refers to tools that identify misconceptions, struggles, and learning gaps along the way and assess how to close those gaps. It includes effective tools for helping to shape learning and can even bolster students’ abilities to take ownership of their learning when they understand that the goal is to improve learning, not apply final marks. It can include students assessing themselves, peers, or even the instructor, through writing, quizzes, conversation, and more. In contrast, **summative assessments** evaluate student learning, knowledge, proficiency, or success after an instructional period, like a unit, course, or program. Summative assessments are almost always formally graded and often heavily weighted (though they do not need to be).

(b) In addition to and in sync with formative assessment, summative evaluation can also be utilized very effectively. Teachers might examine a variety of strategies to integrate these approaches.

(c) Students will get timely feedback on their performance in all formative/continuous assessments for better learning and preparation for the summative test/semester final examination.

(d) Marks allocated for continuous assessment and semester final examination:

Continuous Assessment (Formative Assessment): 40%
(i) Class Test and/or Quiz and/or In-course and/or Sudden Test - 5
(ii) Mid-Semester (At least two mid-semester exams)- - 20
(iii) Assignment and/or Term paper preparation & Presentation and/or case study and/or Field work - 10
(iv) Attendance - 5
Semester Final Examination (Summative Assessment): 60%

(e) Class Attendance: The marks allocated for class attendance shall be given as following proportions:

Attendance	Marks
90% and above	100%
85% to less than 90%	90%
80% to less than 85%	80%
75% to less than 80%	70%
70% to less than 75%	60%
65% to less than 70%	50%
60% to less than 65%	40%
Less than 60%	00%

(f) Practical Courses: For Laboratory courses students will be evaluated in two phases. The marks distribution shall be as follows:

Continuous Assessment as Before Final:	40%
Lab Attendance:	10%
Lab Performance:	20%
Lab Report Writing	10%
Final Assessment:	60%
Evaluation on Experiment:	50%
Viva- Voce:	10%

4.5 Project/Internship Evaluation

Internship will be offered in the final semester for selected students. 03-06 credits will be allotted to the internship program in such cases. The assigned supervisor for this program will be a teacher with a post-graduate degree. The project/internship report shall also be evaluated by 1^{st} and 2^{nd} examiners within the department. 1^{st} examiner will be the supervisor and 2^{nd} examiner will be selected by the examination committee. A copy of the project/internship report must be preserved in the concerned Department.

4.6 Dissertation/Thesis Evaluation:

(a) A candidate for the Master's degree in the Mixed-mode group shall submit the required number of printed and soft copies of the dissertation/thesis in the approved format (by appropriate authority) through the supervisor to the Chairman of the examination committee by a date to be fixed by the department within the period of study. This time may, however, can be extended with the recommendation of the academic committee of the concerned Department/Institute and approved by the Academic Council through EC of concerned faculty.

(b) The thesis shall be evaluated by two external examiners from outside this university to be appointed by the examination committee. One external member from a foreign university recognized by the dept. can be considered. Two copies of the dissertation will be sent by the chairman of the examination committee to the controller of examination who will arrange to send these to the examiners.

(c) The Dissertation will not be considered for evaluation if the plagiarism detection system yields a similarity index of more than 20% (excluding bibliography/references, quotes, and small sources with a source exclusion threshold of ten-word counts). This will apply to the dissertations written in English. The curriculum of the concerned program shall provide a specific guideline on this issue.

(d) Defense of the thesis students shall be conducted by the examination committee approved by the appropriate authority. The supervisor of a student will be requested to be present at the time of the presentation. He/she may participate in discussion but not in evaluation. One more external member may be included during the oral examination.

(e) A student must satisfy the examiners that s/he is capable of undertaking independent work and affording evidence of satisfactory knowledge related to the theory and techniques used in his/her research work.

(f) The chairman of the department shall arrange to preserve a copy of the dissertation/thesis, if approved, in the University Library and another in the seminar Library of the Department for future reference.

4.7 Distribution of Marks

The Marks/credits of the Master's Degree Program shall be distributed among the theoretical courses, Practical, Thesis/Dissertation, viva voce, Internship, Project and Field works.

Course Type	1/1.5/2 Credits	3 Credits	4 Credits	Marks	Marks for Viva
Theory	50	100	100	-	-
Practical	50	100	100	-	-
Capstone	50	100	-	-	-
Internship	-	100	100	80	20
Project	-	80	80	80	20
Dissertation	-	-	-	80	20

4.8 Special Semester Examination

(a) Students who did not get the opportunity of removing ‘F’ in any course is allowed to sit for a special semester examination. This opportunity is allowed only for once/twice in one/Two academic sessions. In such cases, students have to apply to the Chairman of the department within 30 days after publication of

Master 2nd/3rd semester result. The Chairman of the department shall take necessary administrative measures for arranging the special semester examinations by the respective Mode of Master's examinations committee. All the expenses relating to this examination shall be borne by the candidate(s).

(b) If anybody is absent from the viva voce on any valid ground, a viva voce may be arranged once for her/him on condition that she/he shall bear all related expenses of the viva. In such cases, she/he has to apply to the chairman of the department within 30 days after the viva examination.

4.9 Results Publication

(a) The course teacher will announce the results of the in-course marks before the final examination and submit the marks to the chairman of the Examination Committee and also a copy to the controller of examinations at least two weeks before the final examination.

(b) Tabulation work will start only after all the marks of the course final examinations for the semester are received by the Chairman of the Examination Committee. Marks received by the Chairman of the Examination Committee will remain in the sealed envelope as sent by the examiners until tabulation work is started and are to be opened in presence of the internal members of the Examination Committee.

(c) The Controller of Examinations will publish the semester-final result and the final result of the Master's Program, subject to the approval of the academic council. A copy of the tabulation sheets will be sent to the Chairman of the concerned Department duly signed by him with date.

(d) The Controller of Examinations shall also provide the transcript/grade sheet showing course-wise LG and the corresponding GP (the numerical marks shall not be shown), the CGPA, LG and the interpretation of the CGPA of the candidates for the Master's Degree. Final Grade must be spelled out clearly in the certificate/transcript.

(Example: C+=`C' (C Plus), `A-=` (A minus); B=`B' (B regular)

(e) Result sheets of each examination prepared by the Controller of Examinations will be compared and signed by the chairman of the Examination Committee or his/her nominee who must be a member of the Examination Committee.

(f) In the Transcript/Grade sheet, only the Letter Grade and the Corresponding Grade points, and the final CGPA (in the 2nd Semester), not the numerical marks, will be shown.

Letter Grade and Grade point: Total marks obtained in each course, oral (viva-voce) examination, practical courses and thesis will be converted into LG (Letter Grade) and GP (Grade Point) as following:

Numerical Grade	Letter Grade		Grade Point	Interpretation
80% and above	A+	(A Plus)	4.0	Outstanding
75% to less than 80%	A	(A regular)	3.75	Excellent
70% to less than 75%	A-	(A minus)	3.50	Very Good
65% to less than 70%	B+	(B Plus)	3.25	Good
60% to less than 65%	B	(B regular)	3.0	Satisfactory
55% to less than 60%	B-	(B minus)	2.75	Below Satisfactory
50% to less than 55%	C+	(C Plus)	2.50	Average
45% to less than 50%	C	(C regular)	2.25	Pass
40% to less than 45%	D	………	2.0	Poor
Less than 40%	F	....		Fail

4.10 Promotion

(a) Keeping consistence with the spirit of the semester system, semester-wise promotion shall be declared.

(b) For promotion from 1st semester to the 2nd semester, a student is required to earn a minimum of 50% of the total credit points in the 1st semester on condition that she/he has passed the viva voce.

4.11 Improvement of Grades

Only the removal of `F' (Fail) in any course is allowed. Removal of `F' in any course is permitted by sitting in the final examination only for one (1) time in the subsequent semester excluding the regular examination.

4.12 Drop Out

If a student re-admitted once in any semester fails to earn the minimum required credits for promotion, they will have to drop out from the program.

PART-V

General

5.1 Department/Faculty/Institute may formulate any guidelines as may be necessary for the purpose of implementing the provisions of these regulations with approval of the concerned academic committee/EC committee subject to the approval of Academic Council.

5.2 Examination Offences and Disciplinary Action**:** A student, who has adopted unfair means in any examination, assignment, semester paper, report, research monograph etc., might be expelled from that semester or any other punishment might be imposed on her/him by the recommendations of Examination Disciplinary Committee (EDC). Each such case must be reported to EDC by the chief invigilator through the chairman of the Examination Committee. The Instructions to the examinee on cover page of the answer script must be followed by the examinee. Violation of these instructions and/ or any clause under Section-4 of the "Regulation Regarding Examination Offences and Disciplinary Actions" (Appendix-III) will be treated as serious offence and punishable.

5.3 For any other matter not covered in this regulation, the existing examination rules and regulations of Comilla University will be applicable.

5.4 ***Amendment***: In order to make any addition, alteration, change or modification in this rules that may be required for the program, it must be placed by the Academic Committee of the Department through the Faculty to the Academic Council and subsequently to the syndicate for approval.

5.5 ***Repeal***: Rules for Master Degree Program (Effective from Academic Session:2010-11) is hereby repealed.

Annex-I

Regulation's Regarding Examination Offences and Disciplinary Action

Formation of Examination Disciplinary Committee:

1. Disciplinary action against candidates involved in Examination offences shall be taken by the Syndicate on recommendations of the Examination Discipline Committee as constituted below:

(i)	The Vice-Chancellor	Convenor
(ii)	The Deans of the Faculties	Members
(iii)	Two provosts to be nominated by the Vice-Chancellor	Members
(iv)	Three teachers of the University to be nominated by the Vice-Chancellor	Members
(v)	Two Head of Department be nominated by Vice-Chancellor	Members
(vi)	Proctor	Members
(vii)	The Controller of Examinations	Member- Secretary

2. Members other than Vice-Chancellor shall hold office for a period of one year after formation of the committee.
3. Five members shall form the quorum

4. The following shall be considered Examination offences:

(a) Communication or attempt to communication with any other candidate in the Examination Hall.
(b) Writing in the examination hall, anything incriminating on the question paper or admit card, table, desk, bench, etc.
(c) Possession of incriminating notes, books, map, chart, slip, chit or any other documents, in the examination hall.
(d) Creating or inciting to create any nuisance or disturbance in the examination hall.
(e) Copying or attempt to copy from incriminating documents or from another's script, or from any writing on the person or wearing apparel while appearing at the examination.
(f) Taking the script out of the examination hall.

(g) Changing the script or inserting unauthorized sheets in the script.

(h) Approaching or influencing the Invigilator, Examiners, or members of the Examination Committee, Tabulators to gain undue favor or advantage in connection with examination.

(i) Using abusive language or holding out threat to the invigilator or any other person engaged on examination duty inside or outside the examination hall.

(J) Assault or attempt to assault or use criminal force against Chief Invigilator or the Invigilator or any other person engaged on examination duty inside or outside the examination hall.

5. In making its recommendation, the EDC shall follow the following rules;

(a) Candidates found guilty of offence or offences falling under Section 4 (a), (b) and (c) shall be penalized with the cancellation of the examination at which they commit offence or offences.

(b) Candidates found guilty of offence falling under Section 4(d) shall in addition to cancellation of the examination at which the offence is committed, be debarred from appearing at the subsequent examination.

(c) Candidates found guilty of offences falling under Section 4(e), (f), (g) and (h) shall be debarred depending on the gravity of the offence from appearing at course(s) or from that semester examination, in addition to the cancellation of the course examination at which the offence is committed.

(d) Candidates found guilty of offence falling under Section 4 (i) and (j) shall, in addition to the cancellation of the examination at which the offence is committed, be debarred from appearing at the subsequent examinations of the one or two semesters depending on the gravity of the offence.

6. Any other offence not covered by the above rules shall be dealt with by the Syndicate on the recommendation of the EDC as it deems fit.

7. Candidates committing offences except those falling under Section 4 (a), (b), (c), (d), (e) and (i) shall not be allowed to continue to appear in that paper, and their scripts shall not be sent for evaluation but shall be sent separately to the Controller of Examinations in sealed cover.

8. The Invigilator shall submit separate report for each case, regarding the nature of the offence and the circumstances in which it is alleged to have been committed, with all supporting documents underlining the copied portion in the script as well as in the incriminating documents in the case of actual copying.

9. The Chief Invigilator of the examination center shall forward the report of the invigilators and relevant documents with his expressed opinion along with the script. These reports and documents shall be preserved by the Controller of Examinations for a period of at least six months from the date of the publication of the penalty order list.

10. The following procedure shall be adopted in dealing with cases of candidates involved in examination offences:

(i) On receipt of reports from the Chief Invigilator of the examination center, the Controller of Examinations shall call for explanation from the candidate concerned, asking her/him why disciplinary action shall not be taken against her/him for the alleged committed of examination offence. Such show-cause notice must be sent by registered post to her/his permanent address as recorded in the examination entry registration form. The candidate must be given ten days' time from the date of issuing show-cause notice to submit her/his explanation. If no explanation is received within the prescribed duration, the EDC may take necessary disciplinary action.

(ii) The controller of examinations shall then place all relevant documents of the case together with the explanation of the candidate to the EDC for consideration. The proceedings of the Disciplinary Committee shall be forwarded to the registrar for reporting it before the Syndicate.

11. Provided that, in any emergency, notwithstanding the provisions of the Rules and Regulations on the subject, the Vice-Chancellor may in exercise of the powers vested in him in terms of clause (j) of Section 11 [of the Comilla University Act, 2006; take any disciplinary action considered necessary in the circumstances and report the same to the Syndicate for confirmation.

Annex-II

(a) Computation of Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA)

The GPA and CGPA will be computed in the following formula:
(Credit × Grade Points Secured)
GPA = Total Credits Offered in the Semester
(Credit × Grade Points Secured)
CGPA =Total Number of Credits offered in the whole program

Example: GPA Calculation

Course	No. of credits	Letter Grade	Grade Points	Points secured	GPA
C-501	3	A	3.75	11.25	48.00/18 = 2.67
C-502	3	B+	3.25	9.75	
C-503	3	F	0	0	
C-504	3	A-	3.5	10.5	
C-505	3	B	3.0	9.0	
C-506	3	C+	2.5	7.5	
	18			48.00	

(b) Course Learning Outcomes (CLOs) Attainment Report Format

Course Learning Outcomes (CLOs)	Assessment										
	SFE (Summative) 80%				CA (Formative) 20%						CLO Attainment (%)
	Mid-Semester (20%)		Final Examination (60%)		MCQ/MQ/ Quiz (10%)		Assignment/ Case Study (5%)		Presentation (5%)		
	AM	AC	AM	AC	AM	AC	AM	AC	AM	AC	
CLO1:											
CLO2											
CLO3											
CLO4											
CLO5											
CLO6											
CLO7											

AM: Actual Marks = (Given Marks/Total Given Marks of Component) × (% of the Course)
AC: Assessment Contribution; M=Average Marks in % and W = Weightage=C/T
Attainment (A) = $\sum_{i=1}^{M} \quad (M_i \times W_i)$

(a) Program Learning Outcomes report would be measured by indirect measurement (survey questioner) devised by the Program Offering Entity (POE)

<u>Annex-III</u>

Research Proposal Template (Guidelines)

Instructions

- When preparing an application for entry into a research higher degree program, it is necessary to supply a clear statement describing the proposed area of research (a research proposal). Consultation with an academic staff member in the research area of interest is recommended prior to submission of an application. Liaising with an academic allows you to frame the proposal to align with established disciplines and areas of supervisor capacity.
- You must write your research proposal and reference accordingly through consultation with your supervisor.
- From one to three pages is often suitable, depending on the area of research.

(1) Research Topic/Title

(An initial working title should be provided and should describe the content and direction of your project)

(2) Research Project Description:

(i) Background

- ✓ What is already known (with references) and unknown? Set the scene

(ii) Justification/Significance/Rational:

- ✓ Why is it important? Establish the importance of your project by highlighting its originality or why it is worth pursuing.

(iii) Problem Statement

- ✓ Make a research question on what basis you want to do research

(iv) Aims/Objectives

- ✓ What do you want to know, prove, demonstrate, analyze, test, investigate or examine?

(3) Methodologies

- ✓ How do you anticipate you will achieve these aims?
- ✓ Mention the research design/experimental design (If any)
- ✓ What do you need ? (Specify any special equipment, software or material). List the name of required chemicals, apparatus and accessories
- ✓ Can you access necessary data or expertise?
- ✓ Are there barriers or pitfalls?
- ✓ Does the project involve human ethics, animal ethics or safety implications?
- ✓ Is travel or fieldwork required? If so, where to, how long and what intervals?

(4) Expected Outcomes

- ✓ What do you expect it will deliver?
- ✓ What are the expected outcomes?
- ✓ Highlight the benefits, positive expected outcomes or innovative applications of knowledge

(5) Work activity Schedule/Timetable

- ✓ Indicate the timeframe for each broad stage considering literature surveys, data application, production, modeling, review analysis, testing reporting chapter and thesis submission date

(6) Budget

- ✓ Make a budget with a compatible manner

(7) References

- ✓ List an appropriate number of reference materials

(Note That: Research proposal is generally prepared as per format/template of inviting organization/funding authority.)

Declaration

(a) The same project has not been submitted to any other institutes/ agencies for financial support or academic purpose.

(b) The research work proposed in this project is not a duplicate work already done or being done in the field (i.e. area of research).

Annex-IV

Research Proposal Presentation (Oral) Grading Rubric

Nonverbal Skills	**4–Exceptional**	**3–Admirable**	**2–Acceptable**	**1–Poor**
Eye Contact	Holds attention of entire audience with the use of direct eye contact, seldom looking at notes or slides.	Consistent use of direct eye contact with audience, but still returns to notes.	Displayed minimal eye contact with audience, while reading mostly from notes.	No eye contact with audience, as entire presentation is carried out through reading note.
Body Language	Movements seem fluid and help the audience visualize.	Made movements or gestures that enhance articulation.	Very little movement or descriptive gestures	No movement or descriptive gestures.
Poise	Displays relaxed, self-confident nature about self, with no-mistakes.	Makes minor mistakes, but quickly recovers from them; displays little or no tension.	Displays mild tension; has trouble recovering from mistakes.	Tension and nervousness is obvious; has trouble recovering from mistakes.
Verbal Skills	**4 – Exceptional**	**3 – Admirable**	**2 – Acceptable**	**1 – Poor**
Enthusiasm	Demonstrates a strong, positive feeling about topic during entire presentation	Occasionally shows positive feelings about topic	Shows some negativity toward topic presented.	Shows absolutely no interest in topic presented.
Speaking Skills	Uses a clear voice and speaks at a good pace so audience members can hear presentation. Does not read off slides.	Presenter's voice is clear. The pace is a little slow or fast at times. Most audience members can hear presentation.	Presenter's voice is low. The pace is much too rapid/slow. Audience members have difficulty hearing presentation.	Presenter mumbles, talks very fast, and speaks too quietly for a majority of students to hear & understand.
Timing	**4 – Exceptional**	**3 – Admirable**	**2 – Acceptable**	**1 – Poor**
Length of Presentation	Within two minutes of allotted time +/-.	Within four minutes of allotted time +/-.	Within six minutes of allotted time +/-	Too long or too short; ten or more minutes above or below allotted time.
Content	**4 – Exceptional**	**3 – Admirable**	**2 – Acceptable**	**1 – Poor**
Subject Knowledge	An abundance of material clearly related to the research is presented. Points are clearly made and evidence is used to support claims	Sufficient information with many good points made, uneven balance and little consistency.	There is a great deal of information that is not clearly integrated or connected to the research.	Goal of research unclear, information included that does not support research claims in any way.
Organization	Information is presented in a logical and interesting sequence which audience can follow. Flows well.	Information is resented in logical sequence which audience can follow.	Audience has difficulty following presentation because the presentation jumps around and lacks clear transitions.	Audience cannot understand presentation because there is no sequence of information.
Visuals	Excellent visuals that are tied into the overall story of the research.	Appropriate visuals are used and explained by the speaker	Visuals are used but not explained or put in context.	Little or no visuals, too much text on slides.
Mechanics	Presentation has no misspellings or grammatical errors.	Presentation has no more than two misspellings and/or grammatical errors	Presentation has three misspellings and/or grammatical errors.	Presentation has many spelling and/or grammatical errors.

Comilla University
Master of Business Administration (MBA)
Department of Accounting and Information Systems

Curriculum: Sustaining OBE Compliance
Effective from MBA 14th Batch (Session: 2023 - 2024)

Part A: Introduction

1. **Title of the Academic Program**
   a) MBA(Taught) in Accounting and Information Systems
   b) MBA (Mixed-Mode) in Accounting and Information Systems

2. **Name of the University**
   Comilla University, Cumilla, Bangladesh.

3. **Vision of the University**
   Comilla University is committed to empowering society, advancing development, promoting human welfare and sustainable planet.

4. **Mission of the University**
   1. To impart knowledge through effective teaching and learning.
   2. To create an enabling academic culture supporting high quality research.
   3. To collaborate with well-established institutions for promoting high-quality teaching, leaning and research.
   4. To develop human capital capable of delivering sustainable outcomes for current and future generations.

5. **Name of the Program Offering Entity**
   Department of Accounting and Information Systems (AIS)

6. **Vision of the Program Offering Entity**
   The Department of Accounting and Information Systems is committed to ensure academic distinctions that meet the needs of the accounting profession in nationally and internationally.

7. **Mission of the Program Offering Entity**
   To produce highly competent and motivated graduates by creating highly intellect business mindset, promote best business practices and innovative techniques to attain desired organizational goal and contribute to the global economy at large.

8. **Objectives of the Program Offering Entity**
   - To provide teaching-learning activities with resource materials and tools to help the students to be involved in deep learning process in AIS through imparting theoretical knowledge on AIS.
   - To equip students with appropriate tools of analysis to tackle issues and problems in the field of AIS.
   - To develop the ability of students to apply the acquired knowledge and skills to the solution of specific theoretical and applied problems in AIS.
   - To acquaint students with corporate reporting process in industrial sectors.
   - To prepare students to acquire life-long learning skills in order to engage in community development.

9. **Name of the Degree**

   a) MBA (Taught) in Accounting and Information Systems
   b) MBA (Mixed-Mode) in Accounting and Information Systems

10. **Description of the Program**

    The duration of the MBA program in Accounting and Information Systems shall be 1.0/1.5 academic years divided into two/three semesters. Each academic year is divided into two semesters to be called as 1st semester and 2nd semester. An academic semester comprises six months. For achieving Degree of MBA (Taught) in Accounting and Information Systems, a student requires to earn a total of 44 credit points and MBA (Mixed-Mode) in Accounting and Information Systems, a student requires to earn a total of 50 credit points successfully with a minimum CGPA of 2.25; and complete the program within two academic years from her/his 1st admission to the program.

11. **Graduate Attributes (based on need assessment)**

    Comilla University is committed to lead through providing effective teaching, research and culturally enriched educational experience that will transform the lives of its students. Aspiration of the university is to produce graduate through developing knowledge, skill and attitudes to equip them to promote growth and welfare of the rapidly changing world. In addition, to their subject specific expertise (Mastery of Subject Knowledge) the university graduates will have the following attributes:

    - Critical thinking, creativity and innovation
    - Communication-Language Proficiency and & Digital Literacy
    - Professionalism and Ethical
    - Entrepreneurial and Leadership
    - Community Engagement and Social Responsibility-Cross Cultural Communication
    - Lifelong learning

12. **Program Educational Objectives (PEOs)**

PE01	To make accounting graduates conceptualize, critically analyze and acquire in-depth knowledge of business and accounting by imbibing in them the unique ability of synthesizing knowledge towards adding value in the areas of business and accounting.
PE02	To promote lateral thinking by way of enabling accounting graduates to see at the things from different perspectives there by making them to come out with simple solutions for complex managerial problems.
PE03	To inculcate a spirit of enquiry and research, so that Accounting Graduates search for facts and truths by developing methodologies that supports critical analysis and decision making.
PE04	To ignite the passion for Stewardship in Accounting graduates by orienting them in the application of Modem tools of accounting and make them learn to select and apply in complex decision making processes.
PE05	To inculcate a spirit of ethics and social commitment in the personal and professional life of Accounting graduates so that they add value to the society.

13. **Program Learning Outcomes (PLOs)**

After successfully completion **of MBA,** students will be able to:

PLO1	Acquire in-depth knowledge in accounting and business embedded with ethics and a sense of social commitment and to strive towards personal victory and value creation to society.
PLO2	Understand and communicate global, legal and ethical aspects of accounting and businesses.
PLO3	Apply knowledge of accounting theories and practices to solve business problems.
PLO4	Apply analytical and critical thinking abilities for data-based decision making.
PLO5	Analyze multidisciplinary approaches for problem solving, critical analysis and decision making by giving due importance for lateral thinking.
PLO6	Evaluate viable alternatives and make effective solutions in the achievement of organizational goals.
PLO7	Create viable alternatives through inductive and deductive reasoning and make effective solutions relating to accounting and other related areas.
PLO8	Create value-based accounting and novelty in business management.

14. **Mapping mission of the university with PEOs**

PEOs	Mission-1	Mission-2	Mission-3	Mission-4
PEO1	3	3	1	-
PEO2	-	2	1	2
PEO3	-	3	3	1
PEO4	3	1	2	1
PEO5	-	-	3	3

(Tick mark or level of correlation: 3-High, 2-Medium, 1-Low can be used)

15. **Mapping PLOs with PEOs**

PLOs	**PEO-1**	**PEO-2**	**PEO-3**	**PEO-4**	**PEO-5**
PLO1	2	2	3	2	2
PLO2	2	2	3	3	2
PLO3	3	2	2	3	3
PLO4	3	3	2	2	1
PLO5	1	2	1	3	1
PLO6	3	3	2	3	2
PLO7	3	3	1	1	2
PLO8	2	3	2	3	1

(Tick mark or level of correlation: 3-High, 2-Medium, 1-Low can be used)

16. **Mapping Courses with the PLOs**

SL. No.	**Course Code**	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**	**PLO6**	**PLO7**	**PLO8**
1	0011-501	×	×	×	×	×	×	×	×
2	0411-502	×	×	×	×	×	×	×	×
3	0411-503	×	×	×	×	-	×	-	×
4	0411-504	×	×	×	×	×	×	-	×
5	0412-505	×	×	-	×	-	×	×	×

6	0011-506	×	×	×	×	×	×	×	-
7	0411-601	×	×	-	×	×	-	×	×
8	0411-602	×	×	×	-	×	-	×	×
9	0413-603	×	×	×	×	×	-	-	×
10	0413-604	×	-	-	×	×	×	×	-
11	0411-605	×	×	×	-	×	×	×	×
12	0413-606	×	×	-	×	×	-	-	-
13	0411-607	×	×	×	×	×	×	×	×
14	0311-608	×	×	×	-	×	-	×	×
15	0411-609	×	×	×	×	×	×	×	×
16	0412-610	×	-	-	×	×	×	×	-
17	0411-611	×	×	-	×	-	×	×	×

Part B: Structure of the Curriculum

a) Duration of the Program:

Years **:** 1.0 year for Taught mode and 1.5 years for Mixed mode
Semester **:** 2 semesters for Taught mode and 3 semesters for Mixed mode

b) Admission Requirements: As per university rules, students from all disciplines are eligible to be admitted into the MBA program.

c) Total minimum credit requirement to complete the program

i) MBA (Taught) in Accounting and Information Systems: 44 credit points
ii) MBA (Mixed-Mode) in Accounting and Information Systems: 50 credit points

d) Total class weeks in a Year/semester: 14 (fourteen) weeks class in a semester
e) Minimum CGPA requirement for graduation: Minimum CGPA is 2.25.
f) Maximum academic years of completion: 2 **(**two) academic years from the 1st admission to the program.

g) Category of Courses

i. General Education Course

Serial No.	Course Code & Course Title	Credit Hours
1	0011-501: Applied Research Methodology	3.0
	Total	**3.0**

ii. Core Courses

Serial No.	Course Code & Course Title	Credit Hours
1	0411-502: Contemporary Issues in Accounting	3.0
2	0411-503: Advanced Financial Accounting	3.0
3	0411-504: Advanced Cost and Management Accounting	3.0
4	0411-505: Corporate Tax Planning	3.0
5	0412-506: Corporate Finance	3.0
	Total	**15.0**

iii. Elective Courses: [any six (06) courses]

Serial No.	Course Code & Course Title	Credit Hours
1	0411-601: Corporate Governance and Ethics	3.0
2	0411-602: Advanced Audit and Assurance Services	3.0
3	0413-603: Project Management	3.0
4	0413-604: Operations and Supply Chain Management	3.0
5	0411-605: Accounting for Managerial Control	3.0
6	0413-606: International Business	3.0
7	0411-607: Forensic Accounting	3.0
8	0311-608: Econometrics	3.0
9	0411-609: Human Resource and National Income Accounting	3.0
10	0412-610: Business Analysis and Valuation	3.0
11	0411-611: Public Sector Accounting and Financial Management	3.0
12	Contemporary Issues in Management Accounting	3.0
	Total	**18.0**

Note: The academic committee of the department preserves the right to select elective courses for taught and mixed modes for each batch independently from the abovementioned list.

iv. Internship/Project: Internship/Project for three months in accounting, other business related issues is an integral part of the MBA (Taught) in Accounting and Information Systems. Internship/Project comprises 06 credit hours.

v. Dissertation: Dissertation for 1 year (2^{nd} and 3^{rd} semester) in accounting, other business related issues is an integral part of the MBA (Mixed-Mode) in Accounting and Information Systems. Proposal defense must be completed within two weeks of starting of the 2^{nd} semester, and in the 3^{rd} semester dissertation defense will be arranged by the Examination Committee. Dissertation comprises 12 credit hours, out of which 09 credits for dissertation report and 03 credits for dissertation defense.

18. Year/Level/Semester/Term Wise distribution of courses

The duration of MBA program is one year for taught mode and one and half years for mixed mode. A total of 44 credit hours for taught mode and 50 credit hours for mixed mode have to be completed by the students. The students of MBA (Taught) in Accounting and Information Systems will complete 12 taught courses, first year ending (after 2^{nd} semester final examination) viva-voce examinations and an internship/project (internship/project report and defense). The students of MBA (Mixed-Mode) in Accounting and Information Systems will complete 12 taught courses, first year ending (after 2^{nd} semester final examination) viva-voce examinations and a dissertation (dissertation report and defense). Every semester will be of twenty-three weeks of which fourteen weeks for class teaching, two weeks' examination preparatory leave six weeks for holding the semester final examinations (Including practical/field work/oral/ /Seminar/Defense and Result preparation), and one-week semester break.

For each course unit, there will be two lectures of one and half hours each in every week and each course unit will be given a weight of 3 credit hours. Students have to appear before viva-voce exams at the end of second semester. In addition, students of taught program have to undergo an internship/project of three months in the end of second semester. The internship /project carries 6.0 credit hours including internship/project report and defense. The students of mixed-mode will conduct a research and prepare dissertation and face defense. The dissertation carries 12.0 credit hours including dissertation report and defense. The total credit hours in MBA program are distributed as follows:

a) MBA (Taught) in Accounting and Information Systems

Semester	Course work	Viva-Voce /Internship/Project	Credit Hours
First semester	6 courses X 3 credits	-	18
Second semester	6 courses X 3 credits	2 credits Viva-Voce	20
		Internship/Project (3+3=6 credits)	06
		Total	**44**

b) MBA (Mixed-Mode) in Accounting and Information Systems

Semester	Course work	Viva-Voce /Dissertation	Credit Hours
First semester	6 courses X 3 credits	-	18
Second semester	6 courses X 3 credits	2 credits Viva-Voce	20
Third semester	-	Dissertation	12
		Total	**50**

Courses for MBA

Effective from MBA 14th Batch (Session: 2023 - 2024)

Year and Semester	Course Code & Course Title
First Year First Semester	0011-501: Applied Research Methodology 0411-502: Contemporary Issues in Accounting 0411-503: Advanced Financial Accounting 0411-601: Corporate Governance and Ethics 0411-602: Advanced Audit and Assurance Services 0411-605: Accounting for Managerial Control
First Year Second Semester	0411-504: Advanced Cost and Management Accounting 0412-505: Corporate Tax Planning 0011-506: Corporate Finance 0413-603: Project Management 0413-604: Operations and Supply Chain Management 0413-606: International Business OR 0411-607: Forensic Accounting

Part C

Description of all Courses of the MBA Program

Course Title	**Applied Research Methodology**	**Course Code**	501
Course Type	General Education Course	**ISCED Code**	0011-501
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Research is the key drives to change the society. To make it happened; research could assist to differentiate the Problems and Symptoms. Identification of the problem of any events could help to solute it soon. Drawing on case studies, "how to" materials, and writings from a variety of disciplines, this course is designed to help guide graduate students in how to think about, negotiate, and "do" advanced methods in their research. Research focuses on the theory, logic, and practice of fieldwork, specific methodological and ethical issues associated with studying people at first-hand, and current debates about what constitutes the bounds and limits of the ethnographic enterprise more generally.

Course Objectives: In the last two decades, emerging theories in qualitative and quantitative research have drawn attention to the complexities inherent in research. In the context of these theories, research can no longer be regarded unproblematic, objective, or value-free, where data is neutrally and naturally collected, interpreted and texted by unbiased researchers. Somewhat, research methodology has become a problematized and challenged ground depicting a double crisis of representation and legitimation. What is (and why) this double crisis? And what implications might it have for the field of quantitative and qualitative research and for the researcher working (in) that field? Endeavoring to answer those questions and the other factors related to these issues underlying them is the primary objective of this course.

Course Learning Outcomes (CLOs)

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

1. Make an overview on the ethnographic work, including conceptualizing a study, observations, interviewing, analysis, and textualization based on advanced research tools and software;
2. Understand and contribute to the policymaking of what we do and do not do (as researchers).
3. Develop critical thinking skills, and to apply this by analytically considering multiple viewpoints and perspectives in-class discussions, in-class writing, group work, and the final paper;
4. Apply course material to conduct research, and to analyze this through participation in in-class discussions and activities, and in applying course ideas to the class projects;
5. Evaluate the process of seeking, analyzing, and producing information.

Course Content

1. **Research and Its Primary Elements:** The basic Elements of Research Methods and Methodology, such as Perception of Research, Social Value of Research, Economic Value of Research, Research Design, Research Questions and Objectives, Problem Statement, Sampling Design, Sampling Procedure, Research Report, etc.

2. **Theoretical Framework & Concepts of Research:** Implications of Theory for Research Arguments, Applicability Test of Theories, Research Structure and Strategies, Inductive vs. Deductive Research, Quantitative Research, Qualitative Research and Literature Review of Research, Epistemology and Ontology, Different Classifications of Research - Fundamental/ Basic Research & Applied Research, Experimental Research, Different Types of Variables, Moderating and Mediating Variables, Endogenous and Exogenous Variables, Dependent, Independent and Control Variables, Instrumental Variables in Research, etc.

3. **Review of Literature:** Tips and Tics for Literature Review, The Way of choosing Current Literature on relevant Topic of Interest, Way to Find and Gather the Recent Literature. Gathering Previous Studies, Power of Tests, Improvement of Power and Control by Meta-Analysis.
4. **Writing of Research Proposal:** Planning a Research Project and Developing Research Questions, The Way of writing a Good Research Proposal or Synopsis, Presenting the Research Proposal, Research Design, Research Time-structure, Split-plot Design, Factorial Design, etc.
5. **Development of Theory for Research:** Selection of appropriate Theory or Theories among various Accounting, Finance, and Social Science Theories, Connecting the intended Study with established Theories, Justification of Theories, Understanding the in-depth knowledge of Theories in the light of Research Interest.
6. **Basic Econometrics:** Equation, Types of Equation, Structural Equation Modeling, Simultaneous Equation Modeling, Multivariate Analysis, Content Analysis, Factor Analysis, Factor Loading, Principles of Components Analysis, Dimension Reduction, Eigen Value, Eigen Vector, Rotation Method, Varimax Rotation, Other Research Terms and Language.
7. **Data, Variables, and Model:** Collection of Data, Primary data, Secondary Data, Big Data Analysis, Open Data Analysis, Selection of Variables, and Construction of a Primary Model.
8. **Diagnostic Tests and Model Selection:** Rank and Order Conditions of Models, Problem of Multicollinearity, Problem of Endogeneity, Problem of Heteroskedasticity, Problem of Auto/ Serial-Correlation, Fixed/ Random Effect Test of the Models.
9. **Regression Methodologies:** Regression (OLS, Fixed Effect and Random Effect Model), Types of OLS Regression, Conditions for Running OLS Regression, Instrumental Regression (2SLS, 3SLS and GMM), Conditions for Running 2SLS, 3SLS Regression, Conditions for Running GMM Regression, One-step and Two-step GMM Regression, Vector Regression for Time Series Analysis (VAR, VECM and ARDL), Conditions for Running VAR, VECM and ARDL Regression, Dummy Regression (Logit/ Probit) for developing Likert Scale.
10. **An Overview of Statistical Tools Uses in Research:** The Nature and Characteristics of different Statistical Tools uses in Research, such as Tool to determine Sample Size; Chi-square test, T-test, Z-test, Descriptive Statistics, Jarque-Bera, Probability, ANOVA, MANOVA, etc.
11. **An Overview of Statistical Computer Software Uses in Research:** Orientation & Analysis of the Characteristics of different Computer Software Uses in Research, such as SPSS, E-views, STATA, SAS, RATS, MINITAB, MATLAB, PYTHON, SFA, VBA, EXCEL, MACRO, R, M+, Smart PLS, AMOS, EndNote and Mendeley, etc.
12. **Empirical Research in Accounting:** Special Characteristics of Research in Accounting, Capital Market Research in Accounting, Bank Risk Management, The Application of Cross Sectional, Cross-country, Time Series, and Panel Data Analysis in Money and Capital Market Data. Big Data Analysis in Cross-country comparison of Accounting and Finance Data. Using of Econometrics in Asset Pricing, Earnings Management, Earnings Quality Research and Value Relevance of Accounting Information. Event Study Method and Its use in Capital Market Research. Necessity and Methods of Empirical Research in Accounting. Experiments in Accounting Research.
13. **Ethical Issues in Research:** Importance of Ethics in Research, Factors that Affect the Ethical and Moral Perspective of Research, Ethics Clearance Procedures, Breach of Ethics in Research, Consequences of Research Data Manipulation.

Recommended Books

1. Saunders, M., Lewis, P., & Thornhill, A. (2009). *Research methods for business students*. Pearson education.
2. Sekaran, U., & Bougie, R. (2019). *Research methods for business*. John Wiley & Sons, Incorporated.
3. Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
4. Bell, E., Bryman, A., & Harley, B. (2022). *Business research methods*. Oxford university press.
5. Kothari, C. R. (2004). *Research methodology: Methods and techniques*. New Age International.
6. Smith, M. (2015). *Research methods in accounting*. SAGE Publications Ltd.
7. Hoque, Z. (2018). *Methodological issues in accounting research*. Spiramus Press Ltd.
8. Abdel-Khalik, A. R., & Ajinkya, B. B. (1979). *Empirical research in accounting: A methodological viewpoint*. American Accounting Association.
9. Gujarati, D. N. (2022). *Basic econometrics*. Prentice Hall.
10. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. Cengage learning.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	1	-	2	-	-	-	3	-
CLO2	-	1	3	-	-	-	2	-
CLO3	-	-	-	3	2	-	1	2
CLO4	1	-	1	3	1	-	2	-
CLO5	-	-	-	1	-	3	2	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Group Discussion	Term Paper and Presentation
CLO4	Student Activity and Discussion	Summative Exam.
CLO5	Lecturing and Discussion	Mid-Semester and Summative

Course Title	Contemporary Issues in Accounting	Course Code	502
Course Type	Core	ISCED Code	0411-502
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: This course engages students in critical analysis of the major approaches to the formulation of an accounting theory. The features, similarities, differences and merits, or otherwise, of alternative theoretical approaches to analyzing and dealing with contemporary problems facing accounting and accountants are examined.

Course Objectives: In contemporary accounting environment, students gain a deeper understanding of the function of a wide range of resources incorporating both accounting issues & standards and national and international information sources in today's complex business environment. This will include community consciousness as you recognize the important role that accounting plays in the relationship between business, the environment and society. The objectives of this course are to acquire knowledge about new issues in accounting; and to suggest use in practice new issues in accounting.

Course Learning Objectives

On successful completion of the course students will be able to:

1. Apply modes of inquiry and research processes to investigate and engage in contemporary financial accounting issues to reflect social and cultural changes & follow the development of accounting standards to the current time.
2. Demonstrate advanced understanding of appropriate professional practice and ethical conduct across diverse accounting contexts and environments.
3. Interpret accounting information provided for management's needs as well as community needs through objectively and ethically.
4. Understand the role of accounting in society and area of corporate social responsibility.
5. Evaluate the goals of sustainability accounting and the alternatives to achieve these goals.
6. Analyze complex contemporary financial accounting issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.

Course Content

1. **Introduction**: Contemporary Issues in Accounting, Research on Critical Issues in Contemporary Accounting; Major researches within accounting, accountability; etc.
2. **Theories on the Uses of Accounting Information**: Outcomes of providing Accounting Information; Critical Perspective Research; Accounting Research, Education & Practice.
3. **Accounting Education in the IT Age**: The Future of Accounting Education with the Emergence and Integration of ICT; Competency approach to accounting education; Relationship between academic accounting research and professional practice, accounting profession in global perspective.
4. **ESG (Environmental, Social, & Governance) in Accounting:** What is ESG? The Evolution of ESG, The Fundamentals of ESG, ESG in Practice, How ESG Works, Does ESG really matter and why? Corporate Social Responsibility (CSR): Demand for, Practice & Justification, Accounting & Reporting, Social Accounting & Reporting, Environmental Accounting& Reporting. Accounting for Human Rights; Climate Change and Impact on Accounting: Carbon Accounting & integrated reporting; Carbon trading; -Four system boundaries for carbon accounts; Carbon emission accounting practices globally and in Bangladesh; Water Accounting & reporting practices in the world.
5. **Financial Accounting and Corporate Governance Issues:** Transparency, Financial Accounting Information, & Corporate Governance; Earnings Management around the Seasoned Equity Offerings.
6. **Contemporary Issues in Cost and Management accounting**: Target Costing, Kaizen Costing, Quality Costing, Activity Based Costing, etc.

7. **Sustainability Accounting & Reporting:** Meaning of Sustainability accounting, Drivers for change,multi-dimensional Sustainability accounting, Sustainability accounting statements, Trends in sustainability accounting, Sustainability accounting as an enabler to wider sustainable development.
8. **Forensic Accounting:** Forensic Accounting and Auditing: Compare and contrast; Traditional accounting and auditing; Forensic Accounting & Public Acceptance towards Occurrence of Fraud Detection; Corporate fraud and forensic accounting practices; Preventive Measures in Bangladesh.
9. **Financial Audit, Social Audit and Audit Expectation Gap:** Different new audit areas: Cost Audit, Management Audit, Social & Environmental Audits, Policy & Efficiency audits, etc. The public sector audit expectations gap & Social audit in the textile & garments industry(s) of Bangladesh.
10. **Financial Reporting, Disclosure Requirements and Ethical Responsibilities:** Disclosure requirements; Authoritative bodies; Bangladesh Securities and Exchange Commission (BSEC); Integrated disclosure system-Duties of Public accountants; Ethical responsibilities; The professional code of conduct.
11. **Accounting Standards & Related Documents**: Efforts for Harmonization of International Accounting; Various Committees & Associations for framing standards & principles; International Accounting Standards (IASs); & International Financial Reporting Standards (IFRSs)-SSAPs-FRSs-SORPs-UITF; Abstracts-SFAS-SFACs-FAS.
12. **Emerging issues**: Intellectual Capital Reporting; Human Resource Accounting (HRA), Inflation Accounting, etc.

Books Recommended

1. Schroeder, Richard G., Myrtle Clark. and Jack M. Cathey. 2016. Financial Accounting Theory and Analysis: Text and Cases. 12th Ed., Wiley, USA.
2. Scott, W. R. 2014. Financial Accounting Theory, 7th Ed., Pearsons. USA.
3. Deegan, Craig. 2014. Financial Accounting Theory, 4th Ed., McGraw Hill Education, Australia.
4. Porwal. L. S. . Accounting Theory, Tata McGraw Hill, India.; by E. S. Hendriksen, Richard D. Irwin, Inc.
5. Madison Darbyshire, "ESG funds continue to outperform wider market," *Financial Times* (April 3, 2020).

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs):

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	1	3	2	3	2	2	3	3
CLO2	3	-	-	2	1	3	-	3
CLO3	3	-	-	3	2	3	-	-
CLO4	3	-	-	3	2	1	2	-
CLO5	3	-	-	3	1	1	-	-
CLO6	1	1	3	3	1	3	2	2
CLO7	1	3	2	3	2	2	3	3

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and True, False Question,
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Summative Exam
CLO6	Lecturing, Group Discussion & Literature reviews analysis	Assignment through article commentary
CLO7	Lecturing and Case Study and Literature reviews analysis	Term paper and Presentation

Course Title	Advanced Financial Accounting	Course Code	503
Course Type	Core	ISCED Code	0411-503
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: This course is designed for the students of post-graduate level, who have completed the basic, intermediate, and higher Financial Accounting courses in the BBA level and like to specialize in Financial and Professional Accounting area. It will provide comprehensive knowledge about the changes that are taking place in the arena of Corporate Business in the recent world's economic environment and the development of IASs and IFRSs to deal with these complex and specific changes in the accounting practices. Specifically, they would be able to understand the applications of Advanced Financial Accounting and to suggest use of financial statement information.

Course Objectives: The purpose of this course is to give students both a broad and deep knowledge of financial accounting. This includes an understanding of how financial accounting is regulated, how accounting standards are developed, and how they are then interpreted and implemented in practice. This course covers different aspects of corporate financial accounting; how financial accounting is regulated and how regulations are implemented in practice. This course will acquaint the students about company accounts, business combinations and consolidated financial statements.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Evaluate the institutional, regulatory and theoretical frameworks for the preparation and presentation of financial statements;
2. Understand theories of harmonization and diversity in financial accounting and demonstrate knowledge of current debates in international accounting;
3. Create consolidated financial statements for a group of companies and the standard setting process, financial accounting standards and usefulness in financial accounting;
4. Analyze accounting quality from various theoretical and practical perspectives and understanding the rationale behind accounting methods and disclosures required by IFRS.
5. Apply different forms of employee benefits and share-based payments.
6. Argue for the need for a broader form of reporting.

Course Content

1. **Regulating accounting and financial reporting:** Need for regulation of published accounts; varying regulatory regimes over countries; Potential elements in a national regulatory framework for published accounts; Role and structure of the IASB; IASB's Framework for the Financial Statements; Promulgation of an IFRS; IFRSs and local regulatory frameworks; External audit/auditor; Audit reports; measurement principles and bases in corporate reporting.
2. **Necessity of Harmonization and Development of Accounting Standards:** Varying Historical accounting Practices in the European Colonial Power and Influences in the Different Regions of the world, Financial Reporting diversities and Effort to Harmonize Financial Reporting, Development of Accounting and Reporting Standards, Process of Accounting Standards, Effects of Accounting Standards.
3. **Preparation of Consolidated Statements and Elimination of Investments in Subsidiaries:** Statutory and Accounting Standards' Requirements Relating to Preparation of Consolidated Financial Statements, Accounting and reporting alternatives, Methods of reporting Investments, Theories of Consolidation, Revaluation of Assets and Liabilities, Goodwill Arising on Acquisition, Inter-Corporate Transactions and Transfer, Calculation of Minority Interest [IAS 27, IFRS 10, IFRS 03].
4. **Accounting for Investment in Associates and Joint Ventures:** Types of Holding: Majority-Significant-Small-Methods if Accounting: The Equity Method and The Cost Method. Treatment of Issues related to Distributable profits-Inter-Company Transactions-Revaluation-Reciprocal Holdings. Reporting of Interest in Joint Ventures [IAS 28 and 31; IFRS 11 and IFRS 12]

5. **Group Accounts: Disposal and Statement of Cash Flows:** Introduction, Treatment of disposal in parent company's own financial statements, Complete disposal of a subsidiary. Individual company statement of cash flows; Group statement of cash flows [IAS 7]
6. **Other issues for group accounts:** Underlying provisions of IAS 24, IAS 33; Additional disclosure issues related to the group accounts; Disclosure requirements for transactions between related parties; Group earnings per share.
7. **Multinational Corporation's Accounting:** MNC Accounting and Reporting, Different Aspects of MNC's accounting, Foreign Currency Translation: Accounting for Foreign Currency Transactions-Translation of Foreign Currency Financial Statements: The Closing Rate Method-The Temporal ate Method-The Current and Non-current Method- The monetary and Non-monetary Method-Hedging Foreign Currency Transactions [IAS-21].
8. **Fair Value Measurement:** Underlying provisions of IFRS 13; Definitions of 'fair value' measurement and 'active market; Fair value hierarchy; Principles of highest and best use, most advantageous and principal market; Circumstances where an entity may use a valuation technique
9. **Employee benefits and payments:** Underlying provisions of IAS 19, IAS 26, IFRS 2; Types of Employee Benefit; Post-Employment Benefit Plans; Asset Ceiling Disclosures; Other Employee Benefits; Share-based payments; Types of Transaction; Equity-Settled Share-Based Payment Transactions; Cash-Settled Share-based Payment Transactions; Disclosures; Modifications, Cancellations, and Settlements; Recent Developments.
10. **Non-financial reporting: Integrated reporting, Environmental, Social & other Consideration:**

    Context of integrated reporting; Role of IIRC; Integrated thinking; International <IR> Framework; Environmental, social, and ethical factors on performance measurement; Sustainability &Climate-related reporting & disclosures; Recent accounting & reporting issues.

Books Recommended

1. Richard E. Baker, Valdean C. Lembke and Thomas E. King-Advanced Financial Accounting McGraw-Hill, Inc.USA.
2. Larson E. J. 2006- Modern Advanced Accounting. McGraw-Hill, Inc. USA.
3. C. R. Nisownger& P. E. Fess : Accounting Principles.
4. International Accounting Standards Board (IASB) Publications: 2002. IAS & IFRS, UK.
5. Clift R.C. and Navaratnam V., Company Accounting, New York, Prentice Hall, USA.
6. Richard E.B., Valdean C.L., & Thomas E.K., Advanced Financial Accounting, McGraw-Hill, Inc. USA.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs):

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	3	3	3	-	-	-	-
CLO2	3	1	2	3	-	-	-	-
CLO3	3	-	-	3	-	-	-	-
CLO4	3	1	-	3	-	-	-	2
CLO5	3	2	2	3	-	-	-	2
CLO6	3	-	2	-	-	3	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

Course Title	Advanced Cost and Management Accounting	Course Code	504
Course Type	Core	ISCED Code	0411-504
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: This course is on advanced issues in cost & management accounting. After studying this course the post-graduate students of the department would realize the importance of cost & management accounting as a major source of relevant information for decision making, evaluate the effectiveness of alternative management accounting techniques and to apply them to organizational cost management practices, appreciate the organizational, social and environmental context of management accounting and critically analyze corporate governance structures of various companies and common management control related ethical issues.

Course Objectives: Objectives of this course are to explore the use of technical skills in area of cost management, apply relevant techniques in critical management planning & control, strategize the decision making usefulness of tactical information generated by management accounting system, and design a customized management accounting system for a particular company. It also highlights management problem areas where accounting can help proving relevant information, get exposed to the techniques of managerial planning and control and get acquainted with the tools of using accounting information for decision making.

Course Learning Outcomes (CLOs)

At the end of course the students will be able to

1. Demonstrate what managers do and why they need accounting information.
2. Understand cost terms, concepts and classifications and cost behavior.
3. Apply the technical skills in the area of costing, cost planning, cost control, and cost management.
4. Evaluate relevant techniques in inventory management & control.
5. Understand ideas regarding quality issues, strategic processes and balanced scorecards.
6. Understand the Environmental Management Accounting and its uses in the relevant areas.

Course Content

1. **Introduction to Cost and Management Accounting:** Manager’s Uses of Accounting Information, Decision Making Process, New Management Approaches, Cost Accounting Systems, Impact of Automation on Cost Accounting, Evolution of Cost and Management Accounting.
2. **Overview of Cost Term and Concepts:** Direct and Indirect costs, Product and Period costs, Cost behavior in relation to volume of activity, Relevant and Irrelevant costs, Avoidable and Unavoidable costs, Sunk costs, Opportunity costs, Incremental and Marginal costs, Segregating Mixed Cost: High & Low and Regression Methods, Cost Estimation based on Cost Formula, Developing of Cost Equation.
3. **Process Costing:** Journal Entries using Process Costing - Weighted Average and FIFO - Cost of Production Report - Additional of Material and lost units: Increase in units -Loss of units - Normal vs. Abnormal loss - Normal Tolerance limits - Quality Control concepts and Zero defect programs - Spoilage accounting: Process Costing and Spoilage- Job costing and Spoilage - Rework units. Accounting for Scrap - Comparison of accounting for spoilage rework and scrap - Allocation of Normal Loss.
4. **Joint Products and By Products:** Joint Products and by Products - Comparison with Scrap - Common Costs and Joint costs - Why to allocate Joint Costs? - Split-off point and Separable costs - Irrelevance of Joint Costs for Decision making - Assignment of Costs to Joint products - Accounting for By Products - Assigning Inventory value to By Products Produced - Income from By products sold - Journal entries for By products.

5. **Operation Costing and Back flush Costing:** Overviews of Operation Costing –Journal entries for an Operation Costing System - Operation Costing and Activity based costing - Definition of Back flush Costing - Different versions of Back flush costing -Journal entries for Back flush Costing.
6. **Cost Management:** Life Cycle Costing, Target Cost, Strategic Perspective, Tear Down Analysis, Value Engineering, Kaizen Costing, Activity Based Management (ABM), Traditional vs. ABM analysis, Business Process Re-engineering, Cost Management and Volume Chain, JIT and Management Accounting, Strategic Management Accounting.
7. **Advanced CVP Analysis:** Analysis for Multi-Product Companies-Weighted Average Contribution Margin-Changes in Sales Mix-Cost-Volume-Profit Sensitivity Analysis-CVP under Conditions of Uncertainty-Problems with the Random Variable Model.
8. **The Balanced Scorecard:** Measuring Total Business Unit Performance: The BSC- Financial Perspective-Customer Perspective-Internal Business Process Perspective- Learning and Growth Perspective. Four Perspectives and Their Sufficiency.
9. **Strategic Pricing, and Productivity:** The Pricing Methods, Policies and Decisions- Accountants' and Economists' view Pricing-Elasticity and Pricing-Target Costing and Pricing-Continuous Improvement of Pricing-Quality Cost-Cost of Time-JIT-Productivity Concept: Partial Productivity Measurement-Total Productivity Measurement.
10. **Environmental Management Accounting:** Definition of environmental management accounting; Environmental costs; Waste and emission treatment; Prevention and environmental management; Material purchase value; Processing costs; Environmental revenues; Environmental aspects in the balance sheet; ISO 14031 - Standard on environmental performance evaluation.
11. **Benchmarking Analysis and Management Accounting:** Meaning-Benefits of Benchmarking Analysis-Types of Benchmarking-Benchmarking Process-TQM and Benchmarking-Management Accounting for Benchmarking.
12. **Application of Quantitative Methods to Management Accounting:**
    a) Quantitative Models: EOQ, ABC, MRP, JIT;
    b) Programming Models: Linear Programming (LP), LP requirements, Lack of Constraints, Effects of Constraints, Substitution of Scarce resources, Solution Methods, Implications of LP for Managers & Others;
    c) Capital Investment Decisions: Evaluation of methods like NPV, IRR, Payback Period, ARR in managerial perspective.

Books Recommended

1. Kaplan, R.S. and A.A. Atkinson-Advanced Management Accounting, 6thEdition.
2. Garrison, R.H. and E.W. Noreen-Managerial Accounting, 13th Edition.
3. Horngren, C.T., G.L. Sundem, and W.O. Stratton-Introduction to Management Accounting, 14thEdition.
4. M. Mowen, D. Hansen, D. Heitger, J. Sands, L. Winata, S. Su. Managerial accounting, South Melbourne, Victoria :Cengage Learning, 2016.
5. Barfield, J.T., C. A. Raiborn, and M. R. Kinney. 2001. Cost Accounting: Traditions and Innovations. Cincinnati, OH: South-Western.
6. Hansen, D. R. and M. M. Mowen. 2003. Cost Management: Accounting and Control.. Mason, OH: South-Western.
7. Horngren, C. T., G. Foster and S. M. Datar. 2000. Cost Accounting: A Managerial Emphasis. New Delhi. Prentice-Hall India Ltd.
8. Kaplan, R. S., and A. A. Atkinson. 1998. Advanced Management Accounting. New Jersey, NY: Prentice-Hall.
9. L. Gayle Rayburn. Cost Accounting (6th edition).

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	2	2	3	-	3	-	-	2
CLO2	3	2	2	-	-	3	-	1
CLO3	3	3	2	1	-	3	-	1
CLO4	2	3	3	-	-	2	-	1
CLO5	2	2	2	1	1	1	-	-
CLO6	2	1	2	2	3	2	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation
CLO6	Lecturing and Group Discussion	Summative Exam

Course Title	Corporate Tax Planning	Course Code	505
Course Type	Core	ISCED Code	0411-505
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: Tax implications are very important for investors to maximize their return on investment. Government also formulate tax laws giving the opportunities to achieve socially desirable goals. Thus, the transformation in tax systems and accounting standards (IFRS/IAS) have been given the firms opportunities to manage their tax affairs for the advantage of shareholders. Tax planning activities ensure the investors to choose best alternatives taking maximum tax opportunities in the line with socially desirable economic activity designed by the government. Tax planning by the companies is a highly important activity as one of many tools used to manage companies' tax affairs to maximize after tax return.

Course Objectives: This course highlights the tax planning issues in the context of business environment in Bangladesh. Given the complexity and the tax law ambiguity prevailing in Bangladesh, this course encompasses the traditional tax planning devices along with a brief overview of the Scholes-Wolfson paradigm of tax planning strategies. This course also shows the tax planning as a tax favored activity should be devised in such a way, so that ultimate after-tax rate of return can be maximized. Then the trade-off between extra income and tax cost can be achieved.

Course Learning Outcomes (CLOs)

The course will enable the students to:

1. Acquaint with the implications of tax laws with a view to integrating the relevance of the laws with corporate profit planning and managerial decision making.
2. Understand the tax implications of a proposed transactions for all parties to the transactions.
3. Know the effect of not only explicit taxes but also implicit taxes in making investment and financing decisions.
4. Identify nontax costs of proposed tax plans.
5. Apply IFRS/IAS in accommodating tax planning activities
6. Know the multinational tax planning strategies.

Course Contents

1. **Introduction:** Corporate Tax Planning / Corporate Tax Management - Corporate Entities and Corporate Income Tax Rates – Development of Tax Planning – Tax evasion, Tax avoidance; Tax Planning, and Tax Management – Traditional vs. Effective Tax Planning – Tax Research – Types of Tax planning, Restriction on taxpayer behaviors.
2. **Tax Legislations:** Different tax laws, Legislative process & sources of tax information.
3. **Inter-temporal Tax Planning:** Inter-temporal Tax Planning using alternative Savings Vehicles– Constant Tax Rates – Changes in Tax Rates – Implications for Bangladesh.
4. **Inter-entity Tax Planning:** Inter-entity tax planning – Organizational Forms for Producing Goods and Services – Non-Tax Advantages of Operating in Corporate Form – Changing Preferences for Organizational Forms Induced by Tax-Rule Changes.
5. **Corporate Tax Consequences:** Corporate Body Formations – Taxation of Corporate Operations– Possible Tax Benefits of Leverage in Firm's Capital Structures – Debt-Equity Hybrids – Taxation of Profit Distributions and Share Repurchases – Tax Planning Using the Tax Rules for Distributions and Share Repurchases – Taxation of Liquidations.
6. **Implicit Taxes, Clienteles and Tax Arbitrage:** Tax-Favored Status and Implicit Taxes – Implicit, Explicit Taxes; Total Taxes and Tax Rates – Importance of Adjusting for Risk Differences – Clienteles – Implicit Taxes and Corporate Tax Burdens – Tax Arbitrage: Organizational-Form Arbitrage and Clientele-Based Arbitrage.

7. **Non-tax Costs of Tax Planning:** Symmetric Uncertainty, Progressive Tax Rates, & Risk Taking – Tax Planning in the Presence of Risk-Sharing and Hidden-Action Considerations – Tax Planning in the Presence of Hidden-Information Considerations – Tax Planning and Organizational Design – Conflicts between Financial Reporting and Tax Planning.
8. **Importance of Marginal Tax Rates and Dynamic Tax Planning Considerations:** Marginal Tax Rate, Definitional Issues, Tax Planning for Low Marginal Tax Rate Firms, Adaptability of Tax Plans, Reversibility of Tax Plans, Ability to Insure Against Adverse Changes in Tax Status, Tax Planning in Strategic situation.
9. **Corporate Compensation Planning:** Components of Compensation and Tax Consequences – Tax Planning regarding Salary versus Deferred Compensation – Tax Planning regarding Salary versus Fringe Benefits – Tax Planning regarding other benefits provided to employees.
10. **Corporate Tax Planning for Incomes, Deductions and Losses:** Corporate Tax Planning for Incomes – Tax Planning for Deductions – Tax Planning for Losses.
11. **Corporate Tax Planning and IFRS:** Corporate Compliance with IFRS/IAS regarding Income Tax –Tax Planning Opportunities under IFRS/IAS.
12. **Deferred Taxation and Tax Planning:** IAS 12 (revised 2000); Income Tax and Computation of Deferred Tax and Tax Planning issues.
13. **Multinational Tax Planning:** MNCs' Taxation, Taxes effects of Location & Structure of Investments, Decision to Repatriate or Reinvest, Shifting Income Across Jurisdictions.

Books and Materials Recommended

1. Karayan, J. E., C. W. Swenson, J. W. Neff. 2002. Strategic Corporate Tax Planning. Hoboken, NJ: J. Wiley & Sons, Inc.
2. Lakhotia, R. N., and S. Lakhotia. 1998. Corporate Tax Planning. New Delhi: Vision Books.
3. Taxes and Business. Strategy: A Planning Approach Scholes, Myron S., Mark A. Wolfson, Merle Erickson, Edward L. Maydew and Terry Shevlin. 2002. Upper Saddle River, New Jersey: Prentice-Hall.
4. Income Tax ACT 2023 (Proposed Ordinance 2023).

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs):

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	1	-	3	-	-	2	2
CLO2	3	2	-	-	-	2	1	2
CLO3	3	1	-	3	-	2	-	2
CLO4	3	2	-	-	-	2	-	2
CLO5	3	1	-	-	-	-	-	2
CLO6	3	2	-	-	-	-	-	2

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Quiz and Assignment
CLO4	Lecturing and Discussion	Mid-Semester and Summative
CLO5	Student Activity and Discussion	Summative Exam
CLO6	Lecturing and Discussion	Term Paper and Presentation

Course Title	Corporate Finance	Course Code	506
Course Type	Core	ISCED Code	0412-506
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: Corporate finance as managing financial activities involved in running a corporation. The basic role of corporate finance is to maximize the shareholders' value in both short and long-term. Corporate finance understands the financial problems of the organization beforehand and prevents them. Capital investments become an important part of corporate financial decisions such as, if dividends should be offered to shareholders or not, if the proposed investment option should be rejected or accepted, managing short-term investment and liabilities. Corporate finance includes, planning, raising, investing and monitoring of finance in order to achieve the financial goals of the organization.

Course Objectives: Objective of the course is to understand the concepts of Finance from the perspective of corporations as well as from the market. Course contends includes selected reading material to understand the issues of corporate finance and the ways to perform empirical analysis of the issues.

Course Learning Outcomes (CLOs)

At the end of the course, the Student will be able to:

1. Describe the concept of corporate organizations, financial market, different categories of market efficiency, and corporate agency conflicts and resolutions
2. Analyze specific operational/financial risks and appropriate hedging strategies.
3. Explain the rationale for different forms of corporate restructuring for financial distress and analyze real problem.
4. Create suitable dividend policy, capital structure and financial planning of growth of the corporations that helps potential investors and maximize shareholders' wealth.
5. Understand how common stock, bond and other securities issue as per SEC, dilution and new issue of M & M propositions.

Course Content

1. **Corporate as an Organization –** The agency problems, management Compensation and the measurement of performance. The corporation- Financial Markets and corporation.
2. **Financial Planning and Growth:** Financial planning, Financial models, External financing and Growth, Some caveats regarding financial models.
3. **Risk. Return and Opportunity costs of capital–** systematic risk vs. unsystematic risk –Beta and portfolio diversification –Security Market line (SML) relationship between beta and risk-CAPM and alternative theories consumption beta vs. market beta –Arbitrage Pricing theory.
4. **Financial Derivatives:** Derivatives and hedging risk-forward contracts hedging interest rate futures contracts duration hedging swap contracts actual use of derivatives.
5. **Efficient Market Hypothesis-** Foundation of efficient capital market-the different types of efficiency – The evidence of efficiency capital market-concepts and misconceptions-price and return behavior lessons from market efficiency- Implication for corporate finance.
6. **Corporate financing-** The issue process off common stock, bonds and other securities features of each type of issues-cost of issuing securities-new issues and value of the firm- IPOs and underpricing-dilution issues on new equity issues-impacts of financial structure on the new issues-M & M propositions I and II– cost of Financial distress-pecking order hypothesis of Financing choice.

7. **Dividend Policy and capital structure of the corporations:** Relevancy of dividend policy on the value of the firm and the financing decision. Dividend stability, Stock repurchases, Administrative consideration.

8. **Corporate liabilities and the valuation of options-** calls puts and shares- determination of option values – black and schools model – other models – valuing firm using options.

9. **Financial Distress:** Definition, what happens in financial distress, Bankruptcy Liquidation and reorganization, private work out and Bankruptcy, prepackage bankruptcy, predicting corporate bankruptcy and Z-score model.

Books Recommended

1. Brealey, R.A. and S.C. Myers. 2003. Principles of corporate Finance. 7th Edition. New Delhi. Tata McGraw- Hill.
2. Ross, S. A., westerfioeld, R. W. and Jaffe, J., Corporate Finance, McGraw-Hill, Boston.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	-	-	-	-	-	-	-
CLO2	-	-	2	-	3	-	-	-
CLO3	-	-	-	2	-	-	3	-
CLO4	-	2	-	-	-	3	-	-
CLO5	2	3	-	-	-	-	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation

Course Title	Corporate Governance and Ethics	Course Code	601
Course Type	Elective	**ISCED Code**	0411-601
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Companies engage in corporate governance to align the long-term goals of shareholders, management and employees, which includes recognizing a civic duty to benefit the locales in which the companies operate. Companies now recognize that having auditors vouch for the financial results is not enough. Corporate governance is intended to increase the accountability of your company and to avoid massive disasters before they occur. Therefore, companies enact measures increasing transparency to keep regulators from stepping in and mandating a costly regulatory framework. Shareholder activists are very active in affecting management compensation structures, which has resulted in less arbitrarily-high salaries and an increase in incentivized compensation through the corporate governance.

Course Objectives: This course provides a framework for analyzing issues in the governance of corporations derived from a comprehensive understanding of the concepts and relevant theories with corporate governance practices and mechanisms. This course also provides insights on corporations and their environments, and the concepts, principles and practices of code of conduct of corporate governance. Topics explore the complex interactive roles of various stakeholders in corporate governance, with some emphasis on shareholders, directors and other stake holder.

Course Learning Outcomes (CLOs)

At the end of the course, the Student will be able to-

1. Identify the classical and contemporary ideas about corporate governance theories; different models and various committee reports influenced the development of corporate governance solutions.
2. Explain the impact of different issues of corporate governance management structure of public and private limited company and how its benefits stakeholders.
3. Analyze how ethical dilemmas and conflicts of interest arise and resolve in the context of corporate code of ethics.
4. Understand the different regulatory frame work, guidelines, and reforms of patterns, codes and role of institutional stakeholders.
5. Analyze ethical decision-making issues in the context of a case study at the individual, group and organizational levels.

Course Content

1. **Corporate Governance:** A Conceptual frame work, Defining of Corporate Governance, Origin, Historical Background, Legal frame work, Regulatory frame work, OECD Principles of Corporate Governance, Cadbury report (1992), Necessity of Corporate Governance, Corporate governance Model: Anglo- American model, Japanese model, German model.
2. **Theoretical framework:** Agency theory, Transaction cost theory, Stakeholder theory, Stewardship Theory, Agency Theory versus Transaction Cost Theory, Stakeholder versus Agency Theory.
3. **Models of Corporate Governance:** Cultural Effects on CG; Different Models of CG – US, UK/CW, Continental EU, Japanese, Other Asian Models, CG - Convergence or Differentiation.
4. **Reforms of CG Patterns:** "Shareholder-Led" ("Principles-Based") or "Regulator Led" ("Rules-Based") Approach to CG; Global Best Practices of CG: OECD Principles, SAFA Best Practices, UNCTAD CG Disclosure Requirements; CG Reforms in Bangladesh; Voluntary Code of Bangladesh Enterprise Institute (BEI); CG Guidelines of the BSEC: Contents and Implementation Status of CG Guidelines.
5. **Corporate Governance Issues: Board:** Accountability of Directors, Directors, Duties of Board, Board Membership Criteria, Nomination of Board Member, Separation of chairman and CEO, Directors Report,

Company Secretary, Unitary board Vs Dual board, Audit committee, Independent director, nonexecutive director performance measure. Shareholder Issues: AGM, Rights of shareholder, Transparency and information disclosure, Environmental and community issue, Social audit.

6. **Regulatory frame work of Corporate Governance:** Company Act, 1994, Security exchange commission, DSE, CSE and Bangladesh Bank. Professional requirement: ICAB and ICMAB.
7. **The Governance of Public, Private Companies and other Corporate Entities:** Ownership of listed companies, shareholder rights, activism and the role of institutional investors, corporate structure, Dual listed companies, Dual class shares, Private corporate entities, individual and family-owned companies, NGOs and non-profit corporate entities, The state as shareholder. Corporate governance global context.
8. **Corporate Ethics:** Corporate Ethics vs. Corporate Responsibility; Ethical Norms; Ethical Behavior and Internal Governance Mechanisms; Ethical Leadership from BOD; Code of Ethics; Promoting and Reinforcing Corporate Ethical Culture; Whistle Blowing Policies and Procedures to Support Ethical Behavior; Efforts for Ethical & Moral Development, Ethics Audit.
9. **Corporate Governance in Bangladesh:** History of Corporate governance in Bangladesh. Corporate governance codes for Bangladesh 2004 by BEI, The SEC order to enhance Corporate governance notification 2018, Board issues, Role of the shareholders, Disclosures, Corporate governance and audit committee guidelines by Bangladesh Bank, Accounting Standard, CSR.

Books Recommended

1. Clarke, T. 2007. International Corporate Governance: A Comparative approach. London: Routledge. Tricker B. 2012. Corporate Governance: principles, policies and Practices. Second Edition, United Kingdom, Oxford university press.
2. Fernado, A.C. 2006. Corporate Governance: Principles, Policies and Practices. New Delhi: Dorling Kindersley (India) Pvt. Ltd.
3. Mallin, C. 2007, Corporate Governance 2nd Edition Oxford University Press. Solomon, J. and A. Solomon. 2004. Corporate Governance and Accountability West Sussex: Jhon Wiley & Sons Ltd. Wearing, R. 2005. Cases in Corporate Governance. London: Sage Publication. Keasey, C.B: Thomson, S.: Wright, M: 2006. Corporate Governance: Economic, Management and Financial Issue. Oxford University Press. U.K.
4. Holland, P.R.J 1993. Contemporary Issues in Corporate Governance. Calarendon Press U.K.
5. Thomas Clarke. 2017. International Corporate Governance: A Comparative Approach, 2nd Ed., Routledge, UK.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	2	2	-	-	-	-	-	-
CLO2	2	-	-	-	-	-	-	-
CLO3	-	2	-	-	3	-	2	-
CLO4	3	-	-	-	-	-	-	-
CLO5	-	-	-	3	-	-	-	2

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Term paper and Presentation

Course Title	Advanced Audit and Assurance Services	Course Code	602
Course Type	Elective	ISCED Code	0411-602
Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale of the Course: In spite of the social importance of auditing, the underlying philosophy has largely been ignored. There has to be some explanation of the nature, purpose and possibilities of auditing and what the audit contributes to the community wealth and welfare. Today, auditors are expected not only to enhance the credibility of financial statements, but also to provide value-added services. It is evident that there is a paradigm shift and it is likely to continue shifting in the future.

Course Objectives: This readings course is designed for students wanting a deeper understanding of contemporary issues in auditing and assurance services. The course involves focused reading of research concerned with auditing and assurance services. This course is suitable for masters students seeking research training and advanced knowledge of the current state of research practices in, and outcomes of, leading research concerned with auditing and assurance services.

Course Learning Outcomes (CLOs)

On successful completion of the course students will be able to:

1. Understand the auditing phase-manner of historical development
2. Analyze the audit process to ensure a true and fair view of the audit report
3. Apply the standard of auditing practice in financial reporting disclosures.
4. Develop the case study to apply to real business problems.
5. Demonstrate a solid understanding of contemporary research practices and problems in selected areas of audit research.

Course Content

1. **Auditing in Perspective:** Perspectives of Auditing, Historical development, Auditing as a field of knowledge.
2. **Philosophy of Auditing:** Philosophy and Perspective of Auditing; Methodology & Postulates of Auditing, Social utility of auditing.
3. **Concepts in Auditing theory:** Development of auditing concepts- evidence- due audit care- Fair Presentation- Ethical- Independence- Ethical conduct- Audit risk- Materiality: Materiality and Economic Environment- Unknown Materiality concept- Consistency- Fairness.
4. **The Principles of Auditing:** The Principles of Exclusiveness, The Principles of Norms, The Principles of Judgment, The Principles of Regularity, The Principles of Persuasion, The Principles of Morality.
5. **Economic & Social Role of the Auditor and Auditing:** Product attributes of the audit- The stewardship Hypothesis- The information Hypothesis- The Insurance Hypothesis- Power & Societal Role of auditing- A Political View of Corporate Auditing.
6. **The Audit Process:** Planning the audit and the audit program me- Understanding the clients systems and its evaluation- The audit chronology- The audit Report.
7. **Professional Ethics and The auditing Environment:** The code of professional conduct IFAC and professional ethics- Regulation of Accounting Profession self-regulation- Public control of accounting profession- Role of financial reporting council. Quality control within audit firms- Contemporary standards and guidelines.

8. **Standards for Practice:** General Auditing Standards (GAS) / International Auditing Standards (IAS); Bangladesh Auditing Standards (BASS); Necessity and Justification of Auditing, Standard of Ordinary Practitioner, A Conceptual Standard, Responsibility of the Auditing Profession, Professional Standards, Guidelines and Statements.
9. **Quality Control:** Public Confidence, Quality Control Policies, Procedures, Practice & Inspection.
10. **Government Audit:** Institutions and Local Authorities- Audit under ETP System, Local frame work and practices- Pre and Post Audit-Functions of Director General Audit.
11. **Current Issues and Research in Auditing:** New Opportunities, and challenges, Emerging areas & Global developments, Effects of new Regulations and Pronouncements, Effects of technological and market developments on audit process, Globalization of Auditing and Multinational Audit firms. Empirical Research in Auditing, Direction of future research.
12. **Case Study:** Recent cases and their applications in different sectors.

Books Recommended

1. ICAB manual, Application level
2. American institute of certified Public Accountants (AICPA) 1983. Audit and Accounting Guide: Audit Sampling.
3. Boutell, W.S. 1970. Contemporary Auditing Belmont, CA. Dickenson Publishing Company INC.
4. Buttery, R. Nad R.K. Simpson. 1989. Audit in the public Sector: A Comparative Study. WoodheadFaulner.
5. Flint, D 1988 Philosophy and Principles of Auditing. Basingotoke.Macmillan EducationGray, I. and S. Manson. 1989. The Audit Process. Routledge
6. Gwilliam, D. 1987. A Survey of Auditing Research. Philip Allam.
7. Normanton, E. 1. 1966. The Accountability and Audit of Governments ManchesterUniversity Press.
8. Schandl, C.W. 1978. Theory of Auditing. Houston, TE, Scholars Book Company.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	1	-	-	-	-	-	-	-
CLO2	2	2	-	-	-	-	-	1
CLO3	-	-	-	-	-	-	2	-
CLO4	-	-	3		2	-	-	-
CLO5	-	-	-	-	-	-	2	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Mid-Semester and Summative
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Quiz and Assignment
CLO4	Student Activity and Discussion	Term paper and Presentation
CLO5	Lecturing and Discussion	Group Discussion/Summative Exam

Course Title	**Project Management**	**Course Code**	603
Course Type	Elective	**ISCED Code**	0413-603
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Projects are an increasingly important aspect of modern business and Project Management is recognized as one of the fastest growing professions today. This course provides the basics for project managers by introducing essential project management concepts and methods. Successful project implementation requires both technical and social skills: A manager must have to understand the technical aspects of the project life cycle, and the tools to plan, budget, and accurately determine the status of the projects. Equally important and challenging is the goal of satisfying a wide variety of stakeholder demands. Project managers must therefore understand the detailed technical tools, as well as leadership, accountability, organizational structures, and alliances with external organizations. The course particularly emphasizes that, project management is a professional discipline with its own tools, body of knowledge, and skills. This course provides a systematic and thorough introduction to all aspects of project management.

Course Objectives: The aim of this course is to study the intra and inter issues affecting today's project management. The course is organized to address project management tasks in the order they arise during the term of a typical project (project initiation, planning, executing, monitoring & control, closing). The course covers both the managerial and technical skills required to plan projects, acquire the necessary resources, and lead project teams to successful completion. Moreover, the Student will be able to learn how governmental agency and private organizations could create a network path to implement a project, including budgeting, funding and financial management synergy. The student will also be able to develop a comprehensive project plan and to define required work products. At the end of the course, the student will understand best practices, and tools available for project management.

Course Learning Outcomes (CLOs)

In successfully completing this course, students will be able to:

1. Learn project management skills through greater theoretical understanding and practical application of the project management principles.
2. Identify, manage and mitigate risks, establish appropriate communications and understand to make decisions through the project procurement process.
3. Develop competencies in project costing, budgeting, and financial appraisal
4. Analyze the elements of risk and quality in hi-tech projects.
5. Evaluate project management by "practice" through the medium of "project study".
6. Create appropriate tools and techniques, including PERT and CPM to manage a project during execution.

Course Contents

1. **Overview:** Project and project management – definition-objectives-characteristics, Role of project manager, Project framework, Capital expenditures- phases of capital budgeting – levels of decision making – facets of project analysis.
2. **Generation and screening of project ideas:** Generation of ideas – monitoring environment –corporate appraisal – scouting for project ideas – preliminary screening – project rating index – sources of positive NPV.
3. **Market and demand analysis:** situational analysis and specification of objectives – collection of secondary information – market survey – characterization of market – demand forecasting – market planning.
4. **Technical analysis:** Material inputs and utilities – manufacturing process – product mix – plant capacity – location and site – structures and civil works – project charts and layouts – work schedules – need for considering alternatives.
5. **Financial analysis:** Cost of project – means of finance – estimates of sales and production – cost of production – working capital requirement and its financing – profitability projections – breakeven point – projected cash flow statement and balance sheet – multi-year projections.
6. **Social cost benefit analysis:** Rationale for SCBA – UNIDO approach – Net benefit in terms of economic prices – measurement of the impact on distribution – savings impact and its value – income distribution impact – adjustment for merit and demerit goods – LM approach – shadow prices.

7. **Feasibility study:** How to prepare an industrial feasibility study- case studies-UN: manual for the preparation of industrial feasibility study.
8. **Multiple projects and constraints:** Constraints – method of ranking – mathematical programming approach – LP model – Goal programming model.
9. **Qualitative factors, strategic aspects and organizational considerations:** Qualitative factors – strategic aspects – strategic planning and financial analysis – information asymmetry and capital budgeting – organizational considerations.
10. **Project management and implementation:** Forms of project organization – project planning and control – human aspects – prerequisites for successful project implementation. Development of project network – time estimation – PERT – CPM – network cost system.
11. **Project review and administrative aspects:** Initial review – performance evaluation – abandonment analysis – behavioral issues in project abandonment – administrative aspects of capital budgeting.
12. **Project management in Bangladesh:** Project classification-authorities involved in management of development projects-appraisal procedures-monitoring and evaluation problems in project management and probable suggestions.
13. **Measures of Project Risk:** Measures of project risk, Analysis under uncertainty, Sensitivity analysis, Scenario Analysis, Decision tree analysis.
14. **Foreign Direct Investment:** Theories of foreign direct investment, factors influencing FDI, Political and country risk analysis, MNC, s Capital Budgeting.
15. **Case Studies:** Project Study- Projects' success & failure.

Books Recommended

1. Chandra, Prasanna: Projects-Planning, Analysis, Selection, Implementation & Review,
2. Jack R. Meredith, & Samuel J. Mantel: Project Management: AManagerial Approach
3. Skylark Chadha, Managing Projects in Bangladesh.
4. Little, I.M.D. and J.A. Mirrless: Project Appraisal and Planning for Developing Countries.
5. Gray & Larson. Project Management, the managerial process (6th edition)
6. David R. Anderson, Dennis J. Sweeney & Thomas A. Williams,: An Introduction to Management Science.
7. Madura, Jeff: International Financial Management.
8. Brigham, Dugene E and Louis C. Gapenski: Intermediate Financial Management.
9. C. T. Horngren, G. Sundemand W. O. Stratton. Introduction to Management Accounting (Prentice Hall).
10. UN: Guidelines for Project Evaluation.
11. UN: Manual for the Preparation of Industrial Feasibility Studies.
12. UN: Manual for Evaluation of Industrial Projects.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs):

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	1	-	3	-	-	-	-	-
CLO2	-	2	-	3	3	-	-	2
CLO3	1	-	1	-	-	-	-	-
CLO4	-	-	-	2	-	-	-	-
CLO5	-	-	1	-	-	-	-	-
CLO6	-	-	-	2	-	-	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Student Activity and Discussion	Term paper and Presentation
CLO2	Lecturing and Discussion	Quiz and Assignment
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Lecturing and Discussion	Mid-Semester and Summative
CLO5	Lecturing and Discussion	Summative Exam
CLO6	Lecturing and Group Discussion	Presentation and oral test

Course Title	**Operations and Supply Chain Management**	**Course Code**	604
Course Type	Elective	**ISCED Code**	0413-604
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Every manager needs to know about operations and supply-related activities in a firm. Times have changed dramatically over the last few years. Organization structures are now much flatter, and rather than being functionally organized, companies often are organized by customer and product groups. Today's manager cannot ignore how the real work of the organization is done. Operations and Supply Chain Management (OSCM) is about how to get the real work done effectively. It makes little difference if you are officially in finance, marketing, accounting, or operations: The value added work, the process of creating and delivering products, needs to be completed in a manner that is both high-quality and maximally efficient.

Course Objectives: Operations and Supply Chain Management (OSCM) activities are at the core of all business organizations. Regardless of what business they are in. Activities in all of the other areas of business organizations, such as finance, Accounting, human resources, logistics, marketing, purchasing are interrelated with operations and supply chain management activities. So it is essential for the business students to have a basic understanding of OSCM activities. Business education remains incomplete without an understanding of modern approaches to managing operations and supply chain. This course is designed to make the students understand the fundamental concepts and techniques necessary for attaining world class performance in operations and supply chain management.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Understand operations and supply chain management skills through greater theoretical and practical application.
2. Create Operations and Supply Chain Processes.
3. Evaluate manufacturing and service processes.
4. Identify the essential skills required to be an excellent Operation and supply chain manager.
5. Analyze the main factors influencing operations and supply chain management.
6. Apply tools and techniques to manage supply and demand planning and control.

Course Content

1. **Introduction:** defining Operations and Supply Chain Management, (OSCM), OSCM processes, OSCM as a function in the enterprise system, Importance of OSCM, Types of operation, Scope of OSCM; Competitiveness, Strategy and productivity.
2. **Strategy and Strategic Capacity Management:** OSCM strategy-Risk and OSCM-Risk management framework-Productivity measurement- Capacity management in OSCM Capacity planning-Panning service capacity.
3. **Design of Products and Services:** Product design – Product design criteria-Designing service products-Economic analysis of product development projects-Measuring product development performance.
4. **Manufacturing and Service Processes:** Manufacturing processes- Manufacturing processes flow design-The nature of services -Designing service organizations – Three contrasting service design - Facility Layout – Layout formats – Retail service layout.
5. **Process Design and Analysis:** Process analysis – Understanding processes – Job design decisions – Process analysis examples.
6. **Managing Qualities**: Quality defined – Total cost of quality – Total Quality Management (TQM) – Six Sigma – Statistical quality control – Managing quality across the supply chain –Waiting line analysis and simulation - The Theory of Constraints.

7. **Lean Supply Chains:** Lean production – lean supply chains – Value stream mapping –Lean supply chain design principles – Lean services.
8. **Logistics, Distribution and Global Sourcing:** Logistics – Decisions related top logistics – Locating logistics facilities– Strategic sources – Outsourcing – Total cost of ownership – Measuring sourcing performance.
9. **Enterprise Resource Planning systems:** Meaning of ERP – ERP and functional unit – Supply chain and ERP- Performance metrics.
10. **Forecasting:** Forecasting in OSCM – Quantitative forecasting models- Qualitative techniques in forecasting – Web-based forecasting.
11. **Sales and Operations Planning:** Meaning of sales and operations planning – Aggregate planning techniques- Yield management.
12. **Managing Inventory and Production:** Understanding inventory management – Inventory control systems – Inventory planning and accuracy – Material requirements planning (MRP) - Material requirements planning system structure – Lot-sizing in MRP systems.

Books Recommended

1. Chase, R.B. Shnkar, R. and Jacobs, F. R. Operations and Supply Chain Management. (McGraw Hill)
2. Bozarth, C. and Handfield, R. Introduction to Operations and Supply Chain Management. (Pearson).
3. William J. Stevenson. Operations Management
4. Sunil Chopra, Peter Meindl and D. V. Kalra. Supply Chain Management

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	-	-	2	3	3	1	-
CLO2	-	-	-	-	-	2	2	-
CLO3	-	-	-	3	2	1	-	-
CLO4	2	-	-	3	-	1	2	-
CLO5	2	-	-	2	2	-	2	-
CLO6	3	-	-	1	2	-	1	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

Course Title	**Accounting for Managerial Control**	**Course Code**	605
Course Type	Elective	**ISCED Code**	0411-605
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: This course is a combination of two courses i.e. Managerial Accounting and Managerial Control System. Management accounting is about helping managers enhancing decision-making whereas Management Control System is about decision-influencing through strategy implementation. At present achieving competitive advantage managers requires strategic knowledge about financial and non-financial performance indicators, implementing strategies in operational levels and enhancing skills for managing multiple control system effectively to steer the organization. These topics are discussed in this course. This course also discusses how strategies, performance indicators, and targets can be integrated in the management accounting and control platforms of organizations.

Course Objectives: This course is planned for the post graduate students of the department so that the students realize the significance of management control for controlling the organizational activities efficiently and effectively. Specific objectives of this course are to give an idea about the management control system of an organization. Students able to identify different information need in the management control system and explain the impact of information on human behavior in an organization.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Get knowledge about management control system and how to formulate strategy for managerial control.
2. Explain the behavior of organizations responsibility centers and able to measure and control organization's asset.
3. Define budget related terms and prepare various types of organizational budget.
4. Set standard for the organization; compute cost, sale and profit variance; explain variations in practice and limitations of variance analysis.
5. Explain the financial measure of performance and identify the defects of accounting performance measures.
6. Explain the management control in various types of organizations.

Course Content

1. **Management Control Systems**: Perspective of Management Control; Objectives of Management Control; Boundaries of Management Control; Design of Management Control Systems: Informal Systems and Formal Systems; Strategy; Corporate Level Strategy and Business Unit Strategy; Goal Congruence-Informal factors Influencing Goal Congruence; Management Control in Different Types of Organizations.

2. **Accounting Control System**: Organizations and Accounting; Open and Closed Systems; Feed-back and Feed-forward Control; Organizational Theory and Structure; Organizational Goals; Behavioral Consideration and Motivation; Agency Theory; Organizational Culture.

3. **Strategic and Budgetary Planning & Control**: Strategic Planning; Budgetary Planning; Participation and Negotiation in Budget Preparation; Planning and Control through Budgets, Constraints on Resources; Modern Budgeting Approaches.

4. **Budget Preparation**: Budgeting Process; Master Budget; Flexible Budgets; Performance Budget & Performance Report; Ethical, Behavioral & Implementation Issues in Budgeting.

5. **Standard Costing**: Development of a Standard Costing System; Considerations in Establishing Standards; Variance Computation for Material, Labor and Manufacturing Overhead; Disposition of Variances; Investigation of Variances; Responsibility for Variances; Standard Costing in the New Manufacturing Environment.

6. **Profitability Analysis**: Analysis of Profit-Related Variances; Contribution Margin Variance, Market Share and Size Variances; Profitability of Segments: Profit by Product Line, Divisional Profit, Customer Profitability, Overall Profit; Short-term Profitability and Long-term Profitability; The Impact of Profit on Behavior.
7. **Responsibility Accounting and Transfer Pricing in Decentralized Organization**: Decentralization; Types of Responsibility Centers – Cost, Profit & Investment centers; Traditional vs. Contemporary Responsibility Accounting; Transfer Pricing in Manufacturing Setting; Transfer Pricing for Services; Multinational Transfer Pricing; Behavioral Implications of Transfer Pricing.
8. **Measuring Organizational Performance**: Traditional Financial Performance Measures: Divisional Profit, Cash Flows, Return on Investment (ROI), Residual Income (RI); Limitations of Traditional Measures; Non-financial Performance Measures, Benchmarking; Performance Evaluation in Multinational Setting.
9. **Budgeting and Performance Measurement in Public Sector Organization**: Introduction; Budgeting in Public Sector Organizations; Performance Measurement in the Public Sector.
10. **Behavioral Aspects of Accounting**: Foundations of Behavioral Accounting; Behavioral Impact of Management Accounting; Behavioral Aspect of Financial Accounting and Reporting; Understanding the effects of Accounting; Using Accounting Effectively; Behavioral Science and Accounting Research.

Books Recommended

1. Anthony, R. N. and V. Govindarajan.2004. Management Control Systems. 11th Edition. Tata-McGraw-Hill Company Limited, New Delhi India.
2. Blocher, E. J., D. E. Stout, G. Cokins and K. H. Chen. 2008. Cost Management. 4th Edition. Boston. McGrawHill / Irwin Inc. USA
3. Bruns, W. J. and D. T. Decoster. 1969. Accounting and its Behavioral Implications. NY: McGraw Hill, USA
4. Coates, J., C. Richwood, and R. Stacey. 1996. Management Accounting for Strategic and Operational Control. 1 st Edition. Boston. Butterworth-Heinemann, USA.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	-	-	-	-	-	-	3
CLO2	3	3	-	-	3	-	-	-
CLO3	2	3	3	-	-	-	-	-
CLO4	3	3	-	-	3	-	-	-
CLO5	3	2	3	-	3	-	-	-
CLO6	3	-	3	-	-	3	3	3

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

Course Title	**International Business**	**Course Code**	606
Course Type	Elective	**ISCED Code**	0413-606
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: This course is designed to introduce the students with international business and its global linkages. It will help students to know cultural diversity, financial scenario, operational issues and investment environment of global business. They will also understand the strategies relating to export-import, cross-cultural communication and negotiation, global marketing etc.

Course Objectives: Develop literacy with the concepts used to investigate globalization and international business matters. Increase awareness of the interconnected nature of today's world and how economic, social, trade policies, and environmental issues can impact international integration and business. Gain knowledge regarding monetary systems, foreign exchange, international taxation, and international business management and operations to convey ideas and arguments.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Understand the concept and nature of international business;
2. Understand the business management system of multinational enterprises.
3. Analyze different legal, technological, political, and cultural system of the world and their effect on international business.
4. Apply the economic theories and their applications in international business and gain knowledge about the role of international trade institutions;
5. Apply international trade policies and strategies for entering the foreign markets;
6. Understand how the international financial system works and its implications for international business;
7. Understand international accounting and taxation systems;
8. Understand international business management and operations systems.

Course Contents

1. **An Overview of International Business:** What Is International Business?-Why Study International Business?-International Business Activities-Globalization-The Contemporary Causes of Globalization.
2. **The Multinational Enterprise:** The Nature of Multinational Enterprises-Characteristics of Multinational Enterprises-The Internationalization Process-Why Firms Become Multinational Enterprises-The Strategic Philosophy of Multinational Enterprises-Strategic Management and Multinational Enterprises.
3. **Legal, Technological, Political, and Cultural Environments:(A)** Legal Environment: Differences in Legal Systems-Domestically Oriented Laws-Laws Directly Affecting International Business Transactions-Laws Directed against Foreign Firms-The Impacts of MNCs on Host Countries-Dispute Resolution in International Business. **(B)** The Technological Environment: Digital Transformation in Global Business-E-Commerce and Cross-Border Trade-Global Supply Chain Management and Technology-Global Digital Marketing Strategies- Cybersecurity and International Business. **(C)** Political Environment: Political Risk Assessment and Management-Political Stability and Investment-Government Regulations and Compliance- Sustainability and International Policy. **(D)** Cultural Environment: Characteristics of Culture- Elements of Culture- International Management and Cultural Differences.

4. **The International Trading Environment: (A)** International Trade and Investment: International Trade and the World Economy- Classical Country-Based Trade Theories- Modern Firm-Based Trade Theories-Types of International Investments- International Investment Theories- Factors Influencing FDI. **(B)** The International Monetary System and the Balance of Payments: History of the International Monetary System- The gold standard-Bretton Woods- International Monetary Fund (IMF)-World Bank-Fixed exchange Rates-Floating Exchange Rates-Effect of Exchange Rates on Business. **(C)** Foreign Exchange and International Financial Markets: The Economics of Foreign Exchange- The Structure of the Foreign Exchange Market- The Role of Banks- Spot and Forward Markets- Arbitrage and the Currency Market; The International Capital Market- Major International Banks- The Eurocurrency Market- The International Bond Market- Global Equity Markets. **(D)**International Trade Policies and Institutions: Tools for Trade Policy-Tariffs-Subsidies- Quotas- Purposes of Protectionism-Benefits of Free Trade-Foreign Direct Investment-History of World Trade-WTO-UNCTAD-Regional Economic Integration-European Union-Asian Trade Agreements (Asia Pacific Economic Cooperation, Association of Southeast Asian Nations)-ASEAN-African Trade Agreements-NAFTA-SAPTA.
5. **Managing International Business: (A)** International Strategic Management: The Challenges of International Strategic Management-Components of an International Strategy-Developing International Strategies-Levels of International Strategy-Corporate Strategy-Business Strategy-Functional Strategies. **(B)** Strategies for Analyzing and Entering Foreign Markets: Exporting-Licensing-Franchising-Specialized Entry Modes for International Business-Contract Manufacturing-Management Contract-Turnkey Project-Foreign Direct Investment-The Greenfield Strategy-The Acquisition Strategy-Joint Ventures. **(C)** International Strategic Alliances: Benefits of Strategic Alliances-Scope of Strategic Alliances-Implementation of Strategic Alliances-Pitfalls of Strategic Alliances.
6. **Managing International Business Operations: (A)** International Marketing and Business Strategies: The Marketing Mix-Product Policy-Pricing Issues and Decisions-Promotion Issues and Decisions-Distribution Issues and Decisions. **(B)** International Operations Management: The Nature of International Operations Management-Production Management-International Service Operations-Managing Productivity in International Business-Managing Quality in International Business-Managing Information in International Business. **(C)** International Accounting and Taxation: National Differences in Accounting-Roots of Differences- Differences in Accounting Practices-Impacts on Capital Markets and Corporate Financial Controls- Efforts at Harmonization-Accounting for Transactions in Foreign Currencies-Foreign Currency Translation-International Transfer Pricing-International Taxation Issues-Taxation of Foreign Income by Bangladesh-Taxation of Exports-Taxation of Foreign Branch Income-Taxation of Foreign Subsidiary Income-Resolving International Tax Conflicts. **(D)** International Financial Management: Financial Issues in International Trade-Managing Foreign Exchange Risk-Management of Working Capital-International Capital Budgeting-Sources of International Investment Capital. **(E)** International Human Resource Management and Labor Relations: The Nature of International Human Resource Management-International Managerial Staffing Needs-Recruitment and Selection-Training and Development-Performance Appraisal and Compensation-Retention and Turnover-Human Resource Issues for No managerial Employees-Labor Relations.

Recommended Textbooks

1. Griffin, R. W., & Pustay, M. W. (2019). International Business: A Managerial Perspective. Pearson.
2. Hill, C. W. L., Hult, G. T. M., & McKaig, T. (2021). International Business: Competing in the Global Marketplace. McGraw-Hill Education.
3. Rugman, A. M., & Collinson, S. (2019). International Business. Pearson.
4. Cavusgil, S. T., Knight, G., & Riesenberger, J. R. (2021). International Business: The New Realities. Pearson.
5. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations. Pearson.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	-	-	-	-	-	-	-
CLO2	-	3	-	-	-	-	-	-
CLO3	-	3	-	-	-	-	-	-
CLO4	-	-	-	-	3	-	-	-
CLO5	-	2	-	-	-	-	-	-
CLO6	-	3	-	2	-	-	-	-
CLO7	-	3	-	2	-	-	-	-
CLO8	-	3	-	2	-	-	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecturing and Discussion	Mid-Semester and Summative Exam
CLO2	Lecturing and Discussion	Mid-Semester and Summative Exam
CLO3	Lecturing and Discussion	Mid-Semester and Summative Exam
CLO4	Lecturing and Discussion	Term paper, Presentation, and Summative Exam
CLO5	Lecturing and Group Discussion	Quiz/Assignment and Summative Exam
CLO6	Lecturing and Discussion	Term paper, Presentation, and Summative Exam
CLO7	Lecturing and Group Discussion	Summative Exam
CLO8	Student Activity and Discussion	Summative Exam

Course Title	**Forensic Accounting**	**Course Code**	607
Course Type	Elective	**ISCED Code**	0411-607

Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: By taking a proactive approach to accountancy, a business is able to safeguard itself from both devastating losses and dire legal consequences. Forensic accountants investigate financial activities and records in comprehensive detail, searching for any evidence whatsoever of fraudulent or unusual activity. Where detected, the required evidence is gathered, collated and ultimately presented in a clear and concise manner-often in a court setting.

Course Objectives: This course aims to develop skills concerned about prevention, detection, and correction of financial frauds occurring in corporate transactions. This identifies areas of financial risk, develops internal control policies and procedures, & defines the role of the forensic accountant in the different business environments. Students will learn to analyze possible consequences of fraud, determine damages of valuation calculations, & evaluate effects of cyber-crime on an organization.

Course Learning Outcomes (CLOs)

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

1. Understanding the core forensic accounting knowledge and identify the fraud preventive and investigative tools
2. Demonstrating and evaluating an understanding of forensic accounting in various engagement settings including fraud, bankruptcy, digital forensics, misrepresentation of financial statement, fraudulent financial reporting and false valuation.
3. Understand the law, detection and prevention techniques and practices regarding the process of forensic accounting.
4. Analyze tools to identify and analyze fraud, money laundering activities and different types of accounting crimes.
5. Analyze the evidence gathering process and select the tools to assess the legal implication of financial decision and presentation of financial information.

Course Content

1. **Introduction to Fraud and Forensic Accounting:** Introduction to Crime; Actus Reus and Mens Rea; Legal System of a Country; Taxonomy of Crime; Conceptual Framework of the Fraud Deterrence cycle; Definition of Forensic Accounting; Historical Perspective of Forensic Accounting; Difference between Forensic Accounting and External Auditing; Emergence of Forensic Accounting; Controversy surrounding the Accountant's role in fraud detection and handling; How to become Forensic Accountants; Forensic Accountant's investigative role, Different dimensions of Forensic Accounting; Required knowledge, skills and abilities of Forensic Accountant.

2. **Potential Red Flags and Fraud Detection Techniques:** Fraud; Types of Frauds; Occupational Fraud; Fraud Detection; Assessing the risks of frauds; Interpreting potential red flags; Fraud Triangles; The social consequences of economic crime; Identifying and evaluating risk factors; Identifying Techniques-Analytical Procedures, Observation and Inspection; Financial Statements Fraud Detection Techniques.

3. **Fraudulent Financial Reporting:** Accountability and Transparency in Accounting; Importance of transparent financial information; Ways of financial reporting fraud; Causes and consequences of fraudulent financial reporting; Motivation and contributing factors of fraudulent financial reporting; Incidence of crime and Characteristics of perpetrator.

4. **Financial Statement Fraud: Revenues and Receivables:** Revenue Recognition Principle; Improper Revenue Detection techniques; Improper Revenue Recognition Detection Techniques; Related party Transactions; Detection of Receivables Misappropriations.

5. **Financial Statement Fraud: Assets, Liabilities and Expenses:** Types of Assets Misstatements; Detection Techniques of Misappropriated Assets; Understatement of Liabilities and Expenses; Employee Fraud; Off-Balance Sheet transactions; Disbursement Schemes; Expenses Reimbursement Schemes; Payroll Schemes.
6. **Financial Crimes:** Arson, Bankruptcy Fraud, Bribery, Loan Sharking, Credit Card Fraud, Prostitution and Pandering, Fencing, Mail Order Operations, Pornography, Gambling, Skimming/Embezzlement, Labor Racketeering, Stock Fraud and Manipulation, Narcotics, Racketeering, Continuing Criminal Enterprise, Nonprofit Organization Fraud, Corrupt Churches, Burglary, Forgery and Uttering, Larceny, Robbery, Tax Evasion, Bank Frauds, Restraint of Trade, Government Contract Fraud, Corporate Raiding, Extortion, Coupon Fraud, Money Laundering, Medicare and Medicaid Fraud, Repair and Maintenance Fraud, Computer Thefts, Insider Trading, Corporate Fraud, Swindlers, Conspiracy, Principal, Accessory, Kidnapping, Theft, Identity Theft, Child Support, Counterfeiting, Bad Checks, False Statements, Misprision of Felony.
7. **Teaming with Forensic Accounting Investigators:** Scope of Internal Audit; Role of Internal Audit to detect Complex Corporate Fraud; Forensic Accounting Investigators' cooperation with internal auditors; Forensic Accounting Investigators' cooperation with external auditors.
8. **Investigative Techniques:** Case initiation and evaluation; Solvability Factors; Goal setting and planning; Investigation; Timing of Investigation; Understanding the Entity; Document Review; Development and Implementation of the investigative strategy; Prioritize of allegations; interviewing the Financially sophisticated Witness and employees; Documenting the Interview.
9. **Analyzing the Financial Statements:** Horizontal Analysis; Vertical Analysis; Ratio Analysis; Reasonableness Test; Data Mining through Computer Aided Investigation Techniques; Other Analytical Tools; Identifying the signs of Earnings Management. Benfold Law Technique.
10. **Analysis Tools for Investigators:** Importance of Analysis; Associational Analysis; Temporal Analysis; Inferential Analysis; Investigative Inference Analysis; Constructing an Investigative Inference Chart; Applying Chart for the investigative process.
11. **Evidence:** The Evidence Act, 1872; Meaning of Evidence; Fact in Issue, Characteristics of Evidence - Relevance, Admissibility, Reliable; Types of Evidence – Documentary Evidence, Real Evidence, Testimony, Circumstantial Evidence, Hearsay as Evidence; Beyond Reasonable Doubt Standard; Document collection and organization; Critical Steps of Gathering Evidence; Management of evidence; Burden of Proof.
12. **Cyber-crimes:** Definition of cyber-crime; Profiling the cyber-criminals; The auditor's role in computer forensics; Management of cyber-crime: Criminality of cyber-crimes; cyber-crime statutes; Guidelines for cyber-crime management.
13. **Money Laundering and Transnational Financial Flows:** Money Laundering Prevention Act, 2012; Meaning of Money Laundering; Laundering Process — Placement, layering, Integration; Reporting Entity; Predicate Offence; Relationship between Fraud and Money Laundering, Varying the Impacts of Money Laundering on Companies, Impact of Money Laundering on Financial Statements, Anti-Money Laundering and Forensic Accounting Investigation; Offence of Money Laundering and Punishment; Investigation and Trial; Bangladesh Financial Intelligence Unit (BFIU) and its functions.

Books Recommended

1. Singleton & Singleton: Fraud auditing and forensic accounting (Vol. 11). John Wiley & Sons.
2. Manning & CFE: Financial investigation and forensic accounting. CRC Press.

3. Jones: Creative accounting, fraud and international accounting scandals. John Wiley & Sons.
4. Crumbley, Heitger, & Smith: Forensic & Investigative Accounting, Chicago: USA.
5. Crumbley: Case Studies in Forensic Accounting and Fraud Auditing. Chicago, CCH, USA.
6. Crain, Hopwood, Pacini, & Young: Essentials of Forensic Accounting. NJ: JW.
7. Joseph: Principles of Fraud Examination, New Jersey: John Wiley & Sons.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	2	-	-	-	-	-	-
CLO2	-	-	2	-	3	1	-	2
CLO3	-	3	-	-	-	-	2	-
CLO4	-	3	2	1	-	-	-	-
CLO5	-	-	3	-	-	-	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation

Course Title	**Econometrics**	**Course Code**	608
Course Type	Elective	**ISCED Code**	0311-608

Course Hour	3.0 Hr./Week	Credit Value	3.0
Course Status	Theory	Total Marks	100

Rationale: There will be an emphasis on how to apply the methods in practice, fostering the ability to conduct empirical research in economics and other social sciences.

Objectives: The purposes of this course are to provide a clear specification of the theoretical assumptions, with proof of properties detailed steps for the estimation of models and for diagnostic testing to improve model specification and/or the estimation procedures, walkthrough practical applications that show exactly how econometric methodology is applied to real-world data, and intuitive interpretation of the results.

Course Learning Outcomes (CLOs)

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

1. Know the basic principles of econometric analysis;
2. Understand and apply both the fundamental techniques and wide array of applications involving linear regression estimation;
3. Understand the assumptions that underpin the classical regression model;
4. Learn how to apply regression analysis to real-world economic examples and data sets for hypothesis testing and forecasting;
5. Develop model and make adjustments for a number of common regression problems.
6. Have practical experience of the application of econometric methods, and be able to use econometric software packages to work with data to estimate models.

Course Content

1. **Introduction:** What is Econometrics? Why A Separate Discipline? Methodology of Econometrics. Types of Econometrics.
2. **The Nature of Regression Analysis:** Historical origin of the term regression, The modern interpretation of regression, Statistical versus deterministic relationships, Regression versus causation, Regression versus correlation, The nature and sources of data for econometric analysis.
3. **Two-Variable Regression Analysis-Some Basic Ideas:** The concept of population regression function (PRF), The meaning of the term “linear”: Linearity in the variables and Linearity in the parameters, Stochastic specification of PRF, The significance of the stochastic disturbance term, The sample regression function (SRF).
4. **Two-Variable Regression Model-The Problem of Estimation:** The method of ordinary least squares, The classical linear regression model: The assumptions underlying the method of least squares, Precision or standard errors of least-squares estimates, Properties of least-squares estimators: The Gauss-Markov theorem, The-coefficient of determination r^2: a measure of "goodness of fit".
5. **Classical Normal Linear Regression Model (CNLRM):** The probability distribution of disturbances u_i, The normality assumption, Properties of OLS estimators under the normality assumption, The method of maximum likelihood, Probability distribution related to the normal distribution: the t, chi-square, and F distributions.
6. **Two-Variable Regression-Interval Estimation and Hypothesis Testing:** Statistical prerequisites, Interval estimation: some basic ideas, Confidence intervals for regression coefficients $ß_1$ and $ß_2$, Confidence interval for s2, Hypothesis testing: the confidence interval approach, Hypothesis testing: the test-of-significance approach, Hypothesis testing: some practical aspects, Regression analysis and analysis of variance, Application of regression analysis: the problem of prediction, Reporting the results of regression analysis, Evaluating the results of regression analysis.

7. **Extensions of the Two-Variable Linear Regression Model:** Regression through the origin, Scaling and units of measurement, Functional forms of regression models, How to measure elasticity: the log-linear model, Semilog models: log-lin and lin-log models, Reciprocal models.
8. **Multiple Regression Analysis-The Problem of Estimation:** The three-variable model: notation and assumptions, Interpretation of multiple regression equation, The meaning of partial regression coefficients, OLS and ML estimation of the partial regression coefficients, The multiple coefficient of determination R^2 and the multiple coefficient of correlation R, Simple regression in the context of multiple regression: introduction to specification bias, R^2 and the adjusted R^2, Partial correlation coefficients, Polynomial regression models.
9. **Multiple Regression Analysis-The Problem of Inference:** The normality assumption once again, Hypothesis testing in multiple regression: General comments, Hypothesis testing about individual partial regression coefficients, Testing the overall significance of the sample regression, Testing the equality of two regression coefficients, Restricted least squares: testing linear equality restrictions, Testing for structural or parameter stability of regression models: the chow test, Prediction with multiple regression.
10. **Critical evaluation of the Classical Linear Regression Model:** Consequences, Detection and Remedial Measures of-Multicollinearity - Heteroscedasticity - Autocorrelation & Model Specification Errors.
11. **Dummy Variable Regression Models:** The nature of dummy variables; use of dummy variables; the dummy variable trap. Regression on Dummy Dependent Variables – the nature of dependent variables; the linear probability model – the Logit, Probit and Tobit Models.
12. **Dynamic Econometric Model-Autoregressive and Distributed-Lag Models:** The role of “time” or “lag” in economics, The reasons for lags, Estimation of autoregressive models, The method of instrumental variables (IV), Detecting autocorrelation in autoregressive models, Estimation of distributed-lag models, Causality in economics: the Granger test.
13. **Simultaneous-Equation Models:** Review of single equation model, The nature of simultaneous equation models, The Simultaneous equation bias, Solution to the simultaneous equation bias, Identification: The problem of identification, Implications of the identification problem, Rules of identification, A test of simultaneity-Hausman specification test, Estimation of an over identified equation: The method of two-stage least squares (2SLS) and application of 2SLS; Properties of the 2SLS method.
14. **Time Series Econometrics:** Stationary and non-stationary time series: The importance of stationary time series, Tests of stationarity, The unit root test of stationarity, Trend stationary vs. difference stationary time series, Cointegration and error correction mechanism (ECM), Estimation of Autoregressive (AR) – Moving Average (MA)– Autoregressive and Moving Average (ARMA) – Autoregressive Integrated Moving Average (ARIMA)-Vector Autoregression (VAR) models.
15. **Panel Data Regression Models:** The importance of panel data, Pooled OLS regression of charity function; The fixed effects least squares dummy variable (LSDV) model, Limitations of the fixed effects LSDV model; The fixed effect within group (WG) estimator; The random effects model (REM) or error components model (ECM); Fixed effects model vs. random effects model; Properties of various estimators.
16. **Applied Econometrics:** Introduction to various software for econometric analysis such as R Studio, STATA, SAS, Gretl, EViews, SmartPLS, AMOS, SPSS, MATLAB, and so on; Solution of research problems using software.

Text Books

1. Gujrati, D. N. 2003. Basic Econometrics. 4th Edition. New Delhi. McGraw-hill
2. Robert S. Pindyck& Daniel L. Rubinfeld. 1981. Econometric Models and Econometric Forecasts. 2nd Edition. New Delhi. McGraw-hill.
3. Jeffrey M. Wooldridge, Introductory Econometrics: A Modern Approach, Third Edition, 2006, Thomson / South-Western Press.

Reference Books

1. Walter Enders, Applied Econometric Time Series, 3rd ed. John Wiley & Sons, 2010
2. Ramanathan, R. 2002. Introductory Econometrics. 5th Edition. Thomson, SouthWestern College Publishing.
3. Wooldridge, J.M., Econometrics, Cengage Learning, 2009.
4. Dougherty, C., Introduction to Econometrics, 4th Edition, Oxford University Press, 2011.
5. G.S. Maddala; Introduction to Econometrics (2/e), 1992.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	1	-	-	-	-	-	-	-
CLO2	1	-	-	-	-	-	-	-
CLO3	1	-	-	-	-	-	-	-
CLO4	-	1	2	-	-	-	-	-
CLO5	-	2	-	-	-	-	1	-
CLO6	-	-	-	-	3	-	-	2

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Summative Exam
CLO2	Lecturing and Discussion	Mid-Semester and Summative Exam
CLO3	Lecturing and Discussion	Quiz
CLO4	Student Activity and Discussion	Assignment and Summative Exam
CLO5	Lecturing and Discussion	Mid-Semester and Summative Exam
CLO6	Student Activity and Discussion	Term paper and Presentation

Course Title	**Human Resource and National Income Accounting**	**Course Code**	609
Course Type	Elective	**ISCED Code**	0411-609
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Human Resource Accounting: After studying this course the post-graduate students of the department t would be able to know the benefits for accounting of human resources, how the system of HRA discloses the value of human resources, which helps in proper interpretation of return on capital employed, how managerial decision-making can be improved with the help of HRA, how to prevent misuse of human resources, ensure efficient utilization of human resources and understanding the evil effects of labor unrest on the quality of human resources, how HRA system can increase productivity because the human talent, devotion, and skills are considered valuable assets, which can boost the morale of the employees and how HRA assists the management for implementing best methods of wages and salary administration. National Income Accounting: After studying this course the post-graduate students of the department would be able to get idea about economic policy, economic planning, economy's structure, inflationary and deflationary gaps, budgetary policies, national expenditure, distribution of grants-in-aid, standard of living, international sphere, defense and development and public sector economy.

Course Objectives: Objectives of this course are to explore the idea about conceptual frame work of human resource accounting and national income accounting. It also attempts to highlight how human resource accounting provides useful information to management, financial reporting, value and investment, and how national income accounting give an idea regarding national income concepts, social accounting and inter-state accounting.

Course Learning Outcomes (CLOs)

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

1. Understand the concept about acquiring, developing, allocating and maintaining human resources and monitor the use of human resources;
2. Create managerial awareness of the value of human resources and help in better human resource planning;
3. Make better decisions about people, based on improved information system and contribute in effective utilization of manpower.
4. Create economic policy and planning; secure idea in understanding and evaluating the performance of the economy;
5. Measure changes of inflation and deflation.

Course Content

Group –A Human Resource Accounting

1. **Introduction:** Definition, Objectives- HR as assets, Objectives and counter arguments advantages and limitations of HRA-HRA and conventional accounting theory- Historical cost and HRA-The moving frontiers of personnel management.
2. **HRA:** Vis-A-vis External Financial Reporting the impact of its integration into external financial reports on share investment decision.
3. **HR Measurement:** Cost approach- Value Approach- Non-monetary, HR value measurement models- Monetary, HR value measurement models- cost and value approach.
4. **HRA:** Its usefulness in the Economic and social development of a developing country like Bangladesh.
5. **HRA:** Some cases of its practical application.

Group B- National Income Accounting

6. **Measuring the National product and Income:** Circular Flow of Income and Expenditure, National product Concepts, Sources of Data for National Income Accounting, Various Concepts of National Income and their Relationships, Measure of Economic Welfare.
7. **Social Accounting:** Subject Matter, Private Accounts Vs. Social Accounts, Accounting Structure for Economic Systems, Social cost, Social benefits, Social Balance sheet, Input-output Matrix, Social Accounting and National Budgeting.
8. **Application of Double Entry Principle in Social Accounting:** Firms' Account, Households Account, Government Account, Rest of the world Account, Capital Account, Matrix presentation of Social Accounts.
9. **United Nations System of National Accounts:** Sector-Structure of Standard Accounts, Causes of Differences among Inter-State Accounts, the poling of Integrations and Translation, Finalizing Reports.

Books Recommended

1. Anatomy of Human resource Measurement and Accounting- Dilip Kumar Sen, the University Grants Commission of Bangladesh.
2. Backurman: An Introduction to National Income Analysis.
3. C.O. Loughlin: National Economic Accounting.
4. R. Stone & croft-Murray: Social Accounting and Economic Models.
5. Edey, Peacock and Cooper: National Income and Social Accounting.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	2	-	2	-	-	-	3	-
CLO2	-	-	2	3	2	-	-	-
CLO3	-	-	2	3	-	-	-	3
CLO4	1	-	-	-	-	2	3	-
CLO5	-	1	-	3	-	2	-	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation

Course Title	**Business Analysis and Valuation**	**Course Code**	610
Course Type	Elective	**ISCED Code**	0412-610
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the Course: Business analysis and valuation uses tools and techniques to provide value to stakeholders. It assists organizations in identifying their needs and requirements. It involves evaluating business processes, identifying opportunities for improvement, and recommending solutions that enable organizations to achieve their goals. In today's fast-moving business world, it's important to stay ahead of the competition by making decisions based on data. Business analysis and valuation can be useful in this situation.

Course Objectives: The objective of the course is to provide hands-on experience in business analysis using financial and non-financial information. This course is aimed at all students who expect at some point in their careers to use financial statements to evaluate the performance, prospects, and value of a business. This course will be particularly valuable to students who are seeking a career in consulting, corporate finance, investment banking, hedge funds, or private equity.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Analyze financial statements and accounting information for investment and credit decisions and solving the business problems.
2. Get a clear idea about a set of accounting information items which constitutes a logical framework that can be applied to predict both earnings level and growth in earnings, and together with other accounting fundamentals, can used to predict fundamental value of shares.
3. Understand the role of accounting rate of return (ARR) in the security valuation process.
4. Evaluate the underlying interdependency between cash accounting and accrual accounting in judging the quality of accrual earnings and the culture of earnings management by firms.
5. Build a career in consulting, corporate finance, investment banking, hedge funds, or private equity.
6. Analyze the role of leverages—both financial leverage and operating leverage—on profitability and its relation to macroeconomic and monetary policies.

Course Content

1. **Introduction to Financial Statements:** Financial Statements and their Users; Objectives of Financial Statement Analysis; From Business Activities to Financial Statements; Parts of The Financial Statements; Additional Information Accompanying Financial Statements; Measurement in the Financial Statements; Influences of the Accounting System on Information Quality; Financial Statement Analysis in an Efficient Capital Market; Limitations of Financial Accounting Data for Financial Statement Analysis.
2. **Financial Statement Analysis:**

   2.1 Horizontal and Vertical Analyses: Comparative Financial Statement Analysis: Year-To-Year Change Analysis, Index Number Trend Analysis, Common-Size Financial Statement Analysis.

   2.2 Ratio Analysis: Common Sets of Financial Measures and Ratios: Liquidity Measures and Ratios, Profitability Measures and Ratios, Activity Measures and Ratios, Solvency Measures and Ratios, Overall Measures and Ratios: Earnings Per Share,

   Price to Earnings Ratio, Price to Book Ratio, Dividend-Payout Ratio, Sustainable Growth Rate.

2.3 Profitability Analysis: The Analysis of Return on Common Equity, First-Level Breakdown: Distinguishing Financial and Operating Activities and the Effect of Leverage, Second-Level Breakdown: Drivers of Operating Profitability, Third-Level Breakdown: Profit Margin Drivers, Turnover Drivers, Borrowing Cost Drivers.

2.4 Case Analysis on 'Financial Statement Analysis'

3. **Use of Financial Statements in Valuation**

3.1 Multiple Analysis: Method of Comparable and Screening of Multiples

3.2 Fundamental Analysis: The Process of Fundamental Analysis, Financial Statement Analysis, and Pro-Forma Analysis.

3.3 Redefining Financial Statements for Valuation: Defining Net Operating Assets, Net Financial Obligations and Common Stock Equity; Operating Income and Net Financial Expenses; Return on Common Equity and its Decomposition between Profitability of Net Operating Assets and Net Borrowing Costs.

3.4 The Architecture of Fundamental Analysis: The Valuation Model, the Terminal Value Calculation, Capital Asset Pricing Model (CAPM) and the Choice of Discount Rate.

3.5 Case Analysis on 'Financial Statements Used in Valuation'.

4. **Cash Accounting, Accrual Accounting and Equity Valuation**

4.1 Cash Flows, Earnings and Accrual Accounting; Reconciling Earnings with Free Cash Flows; Operating Accruals and Financial Accruals; and Accruals and Earnings Management.

4.2 Valuation Models: Modigliani-Miller (MM) Approach to Valuation and the Role of Leverage; Dividend Discount Model, Earnings Capitalization Model, Residual Earnings Model; and Free Cash Flow Model.

4.3 Accrual Accounting and Price-to-Book Ratio; Relation between Price-to-Book (P/B) Ratio and Price-Earnings (P/E) Multiple.

4.4 Residual Earnings Model of Equity Valuation: Concept of Residual Earnings, Features of Residual Earnings Model; Discounting Residual Earnings, Drivers of Residual Earnings; Using Hierarchical Financial Ratios to Forecast Drivers of Residual Earnings; and Drivers of Growth in Residual Earnings.

4.5 Case Analysis on 'Cash Accounting, Accrual Accounting and Equity Valuation'

5. **The Analysis of Growth and Sustainable Earnings:** Equity Valuation and Growth in Earnings; Concept of Sustainable Earnings; Core Operating Profitability; Core Borrowing Costs; Growth in Core Profitability; and how P/B Ratios and Trailing P/E Ratios Articulate; Case Analysis on 'Growth and sustainable earnings.

6. **The Analysis of Credit Risk, Return and Valuation:** Financial Statement Analysis for Credit Evaluation, Financing Risk; Distinguishing Between Financial Leverage and Operating Leverage; Relation between Return and Leverages; Leverages and Taxes; Monetary Policies, Interest Rates, Leverages and its Effects on Residual Earnings; Leverages and Residual Earnings Model; Liquidity Planning and Financial Strategy; Bankruptcy Model; Case Analysis on 'Credit Risk, Return and Valuation'.

7. **Corporate Restructuring:** Mergers and Acquisitions and Corporate Restructuring; Key Players in Mergers and Acquisitions, Merger and Acquisition Strategy Development, Developing Takeover Strategies and the Impact on Corporate Governance; Selecting a Potential Target Company for

Acquisition, Mergers and Acquisitions and Financial Analysis, Alternative Approaches to Valuation; Negotiations, Deal Structuring, Financing, and Regulatory Considerations.

8. **Comprehensive Case Analysis:** Business Valuation; Business Forecasting, Economic Analysis of Business, Industry Analysis, Market forecast, Impact of Information Technology, Impact of Share market on Business.

Recommended Textbooks

1. Penman, S. H. *Financial Statement Analysis and Security Valuation* (McGraw-Hill Irwin).
2. Bernstein, L. A. and Wild, J.J. *Financial Statement Analysis: Theory, Application, and Interpretation* (McGraw-Hill Irwin).

Reference Materials

1. Stanko, B. and Zeller, T. *Understanding Annual Reports: A User's Guide* (John Wiley & Sons, Inc.).
2. Palepu, K. G. and Healy, P.M. *Business Analysis & Valuation Using Financial Statements* (South-Western Cengage Learning).

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs):

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	-	-	3	2	2	2	-
CLO2	2	-	-	2	1	2	1	-
CLO3	1	-	-	3	-	-	1	-
CLO4	2	-	-	3	1	-	2	-
CLO5	-	-	-	1	2	2	2	-
CLO6	-	-	-	2	2	1	3	-

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Mid-Semester and Summative
CLO4	Student Activity and Discussion	Summative Exam
CLO5	Lecturing and Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

Course Title	**Public Sector Accounting and Financial Management**	**Course Code**	611
Course Type	Elective	**ISCED Code**	0411-611
Course Hour	3.0 Hr./Week	**Credit Value**	3.0
Course Status	Theory	**Total Marks**	100

Rationale of the course: Accountability and transparency is vital issue of any government. Governmental accounting system facilitate the government to manage public money for efficient utilization. Governmental Financial Reporting enable the government to answer to the public in order to be held accountable; they must defend the appropriation of public funds and the purposes for which they are spent.

Course Objectives: The objective of this course is to provide students with a fundamental understanding of the government accounting system of Bangladesh as well as the public financial management. This course will help the students to develop the knowledge of the subject matters and students will be able to understand the legal sanction of the government accounting and its process including the government's financial management system.

Course Learning Outcomes (CLOs)

Upon completion of the course, students should be able to:

1. Understand the Fund Accounting System, the classification of governmental funds and accounting principles and procedures for different governmental funds.
2. Know about legal framework and the existing accounting practices of governmental units in Bangladesh and the Budget and Accounting Classification System (BACS).
3. Understand the consolidated fund and how to prepare annual accounts of public utility concerns.
4. Know about the audit institute and auditing system of Government of Bangladesh.
5. Know about the harmonization efforts of government accounting system through implementation of IPSASs.
6. Understand Integrated Financial Management Information System (IFMIS) and Management and Execution of Public Expenditure.

Course Content

1. **Principles of Accounting and Financial Reporting for State and Local Governments:** Fund Accounting Systems-Types of Funds-Accounting for Fixed Assets and Long-Term Liabilities-Accrual Basis in Governmental Accounting-Budgetary Accounting- General Funds and Special Revenue Funds Control and Budgetary Reporting.

2. **Accounting for Different Funds:** Capital Project Funds-General Fixed Assets Account Group- Debt Service Funds-General Long-Term Debt Account Group-Internal Service Funds and Enterprise Funds-Fiduciary Funds: Agency Funds and Cash and Investment Pools-Trust Funds and Public Employee Retirement Systems.

3. **Constitutional and Legal Framework of Government Accounting Practice in Bangladesh:** Historical evolution of public sector accounting in Bangladesh, Relationship Between Central and Local Government, Relevant Constitutional Provisions (Section 84(1 & 2)); General Financial Rules; Treasury Rules and Subsidiary Rules, Forms and Manners of government accounting Account Code & other divisional account codes.

4. **Budget and Accounting Classification System (BACS):** Features of Chart of Accounts (COA); Introduction to BACS; Structure of the Classification Chart in BACS; 13-digit Classification Structure & its Limitation; New Classification; Levels of Classification and their significance; Application of BACS; Volume-1,2,3 & 4 of Account Code.

5. **Preparation of Annual Accounts:** Basis of Accounting-Preparation of Consolidated Fund-Classification of Consolidated Fund-Public Account of the Republic-Classification of Public Account of the Republic-Forms and Manner of keeping Public Accounts; Appropriation Accounts-Appropriation Accounts by Civil Department-Defense Services-Bangladesh Post Office and Bangladesh Railway-New Appropriation Account Format from the 2017-18-Preparation of Finance Account.
6. **Controller General of Accounts:** Objectives and Activities of CGA Office-Organogram of CGA Office-Introduction to Finance Accounts and Appropriation Accounts.
7. **Supreme Audit Institution (SAI) of Bangladesh:** Institutional Models of Supreme Audit Institutions-Comptroller and Auditor General (C&AG) of Bangladesh-Authorities and Responsibilities of C&AG-Audits of SAI; International Public Sector Accounting Standards (IPSAS)-International Organization of Supreme Audit Institutions (INTOSAI)-International Standards of Supreme Audit Institutions (ISSAIS)-Asian Association of Supreme Audit Institutions (ASOSAI)- Public Expenditure and Financial Accountability (PEFA)-Public Access to the Information of PFM.
8. **Implementation of IPSAS in Bangladesh:** International Public Sector Accounting Standards Board (IPSASB); Brief History of IPSASB; IPSASB Activities; Introduction to IPSASs; Benefits and criticisms; Need for Harmonization around the World; Introduction to Cash Basis IPSAS; Introduction to Accrual Basis IPASAs; Implementation Status of IPSAS in Bangladesh; Major Challenges of IPSASs in Bangladesh.
9. **Integrated Financial Management Information System (IFMIS):** Information to IFMIS; Features of a standard IFMIS; iBAS++ as an IFMIS (Budget Preparation Module, Budget Execution Module, Accounting Module, General Ledger), Integration of data/information using iBAS++ from Accounts Offices, Integration among the Bangladesh Bank, Sonali Bank, Economic Relations Division (ERD), NBR, National Savings Directorate; Flow of Accounting Data among the Government Offices.
10. Management and Execution of Public Expenditure: Legal Framework of Public Procurement- Salient features of the PPA 2006 and the PPR 2008; Budgeting and Accounting Classification System (BACS); Integrated Budgetary and Accounting System (iBAS++); Supplementary Rules (SR); Management of Public Procurement- Key risks in public procurement and mitigation; Procurement Management under Public Private Partnership (PPP); Public Procurement Reform Project II (PPRP-II); Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP)

Recommended Textbooks and Reference Materials:

1. Leon E. Hay and Earl R. Wilson: Accounting for Governmental and Nonprofit Entities.
2. Bandy, G., 2015. Financial Management and Accounting in the Public Sector, Taylor & Francis Ltd.
3. Handbooks of International Public Sector pronouncements – International Federation of Accountants, International Federation of Accountants.
4. Bangladesh Government, Ministry of Finance: Introduction to Government Accounting.
5. GoB., Public Financial Management (PFM) Reform Strategy 2016-2021. Ministry of Finance: Government of the People’s Republic of Bangladesh.
6. Cangiano, M., Curristine, T. and Lazare, M., Public Financial Management and Its Emerging Architecture. Washington: International Monetary Fund.
7. ADB., Public Financial Management Systems—Bangladesh Key elements from financial Management Perspective. Asian Development Bank.
8. GOB, Comptroller and Auditor General, Accounts Code-Vol.-1.

Mapping of Course Learning Outcomes (CLOs) to Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	3	1	-	3	-	-	2	2
CLO2	3	2	-	-	-	2	1	2
CLO3	3	1	-	3	-	2	-	2
CLO4	3	2	-	-	-	2	-	2
CLO5	3	1	-	-	-	-	-	2
CLO6	3	2	-	-	-	-	-	2

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning & Assessment Strategy

CLOs	**Teaching-Learning Strategy**	**Assessment Strategy**
CLO1	Lecturing and Discussion	Quiz and Assignment
CLO2	Lecturing and Discussion	Mid-Semester and Summative
CLO3	Lecturing and Discussion	Quiz and Assignment
CLO4	Lecturing and Discussion	Mid-Semester and Summative
CLO5	Student Activity and Discussion	Summative Exam
CLO6	Lecturing and Discussion	Term Paper and Presentation

Part- D: Grading/Evaluation

1. Grading Scale and Grades

Performance of students in a course shall be evaluated as follows:

Mid-Term Examinations (at least two)	20 percent
Class Attendance	5 percent
Term Paper and Presentation	10 percent
Assignment and Quiz-test	5 percent
Final Examination	60 percent
Total	**100 percent**

Two mid-term examinations, one-hour duration each, shall be conducted and evaluated by the course teacher and the semester final scripts will be evaluated by two examiners. The average of the marks given by two examiners is considered as the final exam mark of a particular student. If the difference between the marks of two examiners is more than 20%, the script is evaluated by a third examiner and the average mark of the nearest two is considered for grading. In such cases, the arithmetic mean of the closer two marks should be taken. If the three marks are equally apart, arithmetic mean of the higher two will be counted.

The third examiner for a course shall be appointed by the examination committee from the panel of examiners other than a member of the examination committee or a tabulator, provided he/she was not an examiner of this course. The total mark, average of marks awarded by the semester final examiners plus the marks awarded by the course teacher, is converted into letter grade as follows:

Mark Range*	Letter Grade	Grade Point	Interpretation
80+	A+	4.00	Outstanding
75- 79	A	3.75	Excellent
70- 74	A-	3.50	Very Good
65-69	B+	3.25	Good
60-64	B	3.00	Average
55-59	B-	2.75	Below Average
50-54	C+	2.50	Fair
45-49	C	2.25	Poor
40-44	D	2.00	Minimum Pass
Below 40	F	0	Fail
....	I	....	Incomplete
....	W	....	Withdrawn

In the tabulation process, only the total marks (out of 100) of a course will be rounded-up and the published results of the semester will show the grades earned and the grade point average (GPA).

At the end of first year second semester, the examination committee will hold a viva-voce examination of 50% weight, equivalent to 2.0 credit hours. In the end of second semester, the students of taught-mode will write an internship/project report. The internship/project shall be guided and examined by the supervising teacher and the Examination Committee as per the rule of the university. The internship/project carries 6.0 credit hours including project report and defense. The students of mixed-mode will conduct a research and prepare dissertation and face defense. During the first year second semester (within two weeks of the starting of 2nd semester), they will present research proposal. In the second year first semester, students will submit dissertation and defend the dissertation. The dissertation shall be guided and examined by the supervising teacher and the Examination Committee as per the rule the university. The dissertation carries 12.0 credit hours including dissertation report and defense.

2. Class Attendance

To be considered as a regular student, each student is required to attend 60 percent of classes held in a course. If attendance falls within 40-59%, Non-Collegiate status will be attached and a student will only be allowed to sit for the semester final examination after paying a fine as fixed by the authority/department. The head of the department shall monitor class holding and attendance of students. A student will not be allowed to sit for semester final examination and will be required to seek readmission in the program, if his/her attendance falls below 40% in any course in any semester.

3. Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA)

Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA)

Example:

First Year First Semester

Course	(1)	(2)	(3)	(4) = (1) × (3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
111	3	B	3.00	9.00
112	3	A+	4.00	12.00
113	3	D	2.00	6.00
114	3	A	3.75	11.25
115	3	A-	3.50	10.50
Total	**15**			**48.75**

SGPA = Total Grade Points Secured ÷ Total Number of Credits = 48.75 ÷ 15 = 3.25

First Year Second Semester

Course	(1)	(2)	(3)	(4) = (1) × (3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
121	3	B	3.00	9.00
122	3	C+	2.50	7.50
123	3	D	2.00	6.00
124	3	A	3.75	11.25
125	3	A-	3.50	10.50
Total	15			**45.75**

SGPA = Total Grade Points Secured ÷ Total Number of Credits = 45.75 ÷ 15 = 3.05

Cumulative Data

Total Credit = (15+ 15) = 30

Total Grade Points Secured = (48.75 + 45.75) = 94.50

Cumulative Grade Point Average (CGPA) = 94.50 ÷ 30 = 3.15

4. **Re-admission:** A student failing to earn the requisite credit points for promotion from current semester to the next, may seek readmission with the following batch. For re-admission a student shall have to apply following the announcement of the result of the previous semester.
5. **Grade Improvement:** Only the removal of `F' (Fail) in any course shall be allowed. Removal of `F' in any course is permitted sitting in the final examination only for one (1) time in subsequent semester excluding the regular examination.
6. **Dropout:** If a student re-admitted once in any semester fails to earn minimum required credits for promotion shall be dropped out from the program.
7. **Promotion**
   (a) Keeping consistence with the spirit of the semester system, semester-wise promotion shall be declared.
   (b) For promotion from 1st semester to the 2nd semester, a student is required to earn minimum 50% of the total credit points in the 1st semester on condition that she/he has passed the viva-voce.
   (c) In the Transcript/Grade sheet, only the Letter Grade and the Corresponding Grade points, and final CGPA (in the 2nd Semester), not the numerical marks, will be shown.