# Comilla University
## Bachelor of Business Administration (BBA)
### Department of Accounting and Information Systems
### Curriculum: Sustaining OBE Compliance

## Part A : Introduction

1. **Title of the Academic Program**
   BBA Degree 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:** BBA in Accounting and Information Systems
10. **Description of the Program**

The duration of the BBA program in Accounting and Information Systems shall be four academic years divided into eight 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 BBA in Accounting and Information Systems, a student requires to earn a total of 138 credit points successfully with a minimum CGPA of 2.25; and complete the program within six academic years from her/his 1st admission to the program. A student who secures a CGPA below 2.25 but not less than 2.00 will be eligible for a BBA Pass Degree.

## 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 produce competent, creative and innovative graduates who are able to solve accounting and business related problems within the national, global and sustainable development context. |
| **PE02** | To produce graduates with good leadership qualities and communication skill who are able to engage in corporate world to do task independently, and via interdisciplinary teams. |
| **PE03** | To produce graduates with research, professional, and ethical attributes. |
| **PE04** | To produce graduates who are engaged in continuous pursuit of knowledge through gaining education and collaborative research with professional development activities. |
| **PE05** | To promote a spirit of social commitment in the personal and professional life of the graduates so that they add value to the society. |

## 13. Program Learning Outcomes (PLOs)

After successfully completion of BBA, students will be able to:

| | |
|---|---|
| **PLO1** | Demonstrate competency in the underlying concepts, theory and tools taught in the core undergraduate curriculum. |
| **PLO2** | Understand theoretical and practical knowledge of accounting and information systems to solve business problems. |
| **PLO3** | Apply analytical and critical thinking techniques to identify and analyze problems, develop viable alternatives, and make fruitful outcomes. |
| **PLO4** | Apply appropriate quantitative and qualitative techniques in solving business problems. |
| **PLO5** | Analyze and present cases and business problem through a variety of appropriate technological competencies. |
| **PLO6** | Analyze ethical conflicts and social responsibility issues involving different stakeholders. |
| **PLO7** | Analyze relevant domestic and global factors that influence decision-making. |
| **PLO8** | Evaluate viable alternatives and make effective solutions relating to business, ethics, and community engagement. |
| **PLO9** | Create business documents to facilitate in dynamic resolution and sustainability. |

## 14. Mapping mission of the university with PEOs

| PEOs | Mission-1 | Mission-2 | Mission-3 | Mission-4 |
|---|---|---|---|---|
| PEO1 | 2 | 3 | 1 | - |
| PEO2 | - | - | 3 | 2 |
| PEO3 | - | 3 | - | 1 |
| PEO4 | 1 | 1 | 3 | - |
| PEO5 | - | - | - | 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 | 1 | 2 | - | 3 | - |
| PLO2 | 3 | 1 | - | 2 | - |
| PLO3 | 3 | 2 | 1 | - | - |
| PLO4 | 3 | 1 | - | 2 | - |
| PLO5 | - | 1 | - | 3 | - |
| PLO6 | - | - | 2 | - | 3 |
| PLO7 | 1 | 3 | - | - | - |
| PLO8 | 2 | - | - | - | 3 |
| PLO9 | 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 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0411-111 | x | - | x | x | x | x | x | x | - |
| 2 | 0413-112 | x | - | - | x | - | x | x | x | x |
| 3 | 0541-113 | x | x | x | - | - | - | x | x | - |
| 4 | 0413-114 | x | x | x | x | x | - | x | x | x |
| 5 | 0314-115 | - | x | x | - | - | x | x | - | x |
| 6 | 0411-121 | x | x | x | - | x | - | x | x | - |
| 7 | 0311-122 | x | x | x | x | x | x | x | x | - |
| 8 | 0541-123 | x | x | x | - | - | - | x | x | - |
| 9 | 0413-124 | x | x | - | x | - | - | x | x | - |
| 10 | 0421-125 | - | x | - | x | x | x | x | x | - |
| 11 | 0411-211 | x | x | x | - | - | x | x | x | x |
| 12 | 0311-212 | x | - | x | x | x | x | x | x | - |
| 13 | 0412-213 | - | x | x | - | - | - | - | x | x |
| 14 | 0542-214 | x | - | x | x | x | - | - | - | x |
| 15 | 0414-215 | - | x | - | - | - | - | x | x | x |
| 16 | 0411-221 | x | x | x | x | - | x | - | x | x |
| 17 | 0411-222 | - | x | x | x | - | - | - | x | - |
| 18 | 0413-223 | x | x | x | x | x | x | x | x | x |
| 19 | 0542-224 | x | - | x | x | - | - | - | - | x |
| 20 | 0412-225 | x | x | x | x | x | - | - | x | - |
| 21 | 0411-311 | x | x | x | - | x | x | x | x | - |
| 22 | 0611-312 | - | x | x | x | x | - | x | - | - |
| 23 | 0412-313 | x | x | x | x | x | - | x | x | x |
| 24 | 0411-314 | x | x | x | - | - | - | x | x | x |
| 25 | 0411-315 | - | x | x | x | - | - | - | x | x |
| 26 | 0411-321 | x | x | x | - | - | - | x | x | x |
| 27 | 0411-322 | x | x | x | x | x | x | x | x | x |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 28 | 0421-323 | - | x | - | x | x | x | x | x | - |
| 29 | 0411-324 | x | x | x | x | x | x | x | - | - |
| 30 | 0413-325 | - | x | x | - | - | - | - | x | - |
| 31 | 0411-411 | x | x | x | x | x | x | x | x | x |
| 32 | 0411-412 | x | x | x | x | x | x | x | x | x |
| 33 | 0411-413 | x | x | x | x | - | - | - | x | x |
| 34 | 0411-414 | x | x | x | x | - | x | x | x | x |
| 35 | 0411-415 | x | x | x | x | - | - | - | x | - |
| 36 | 0411-416 | x | x | x | x | x | x | x | x | x |
| 37 | 0613-421 | x | x | x | x | - | - | - | - | x |
| 38 | 0011-422 | x | x | x | x | x | - | x | - | x |
| 39 | 0413-423 | x | x | x | - | x | - | x | x | - |
| 40 | 0412-424 | - | x | x | x | - | x | - | x | - |
| 41 | 0411-425 | x | x | x | - | x | x | x | x | x |
| 42 | 0411-426 | x | x | - | x | - | x | x | x | x |

## Part B : Structure of the Curriculum

**a) Duration of the Program: Years:** 4 (four) years, **Semester:** 8 (eight) semesters.

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

**c) Total minimum credit requirement to complete the program:** 138 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. A student who secures a CGPA below 2.25 but not less than 2.00 will be eligible for a BBA Pass Degree.

**f) Maximum academic years of completion:** 6 **(**six) academic years from the 1st admission to the program.

**g) Category of Courses:**

**i. General Education Courses**

| **Serial No.** | **Course Code & Course Title** | **Credit Hours** |
|---|---|---|
| 1 | 0541-113 Basic Business Mathematics | 3.0 |
| 2 | 0314-115 Emergence of Bangladesh | 3.0 |
| 3 | 0311-122 Microeconomics | 3.0 |
| 4 | 0541-123 Advanced Business Mathematics | 3.0 |
| 5 | 0311-212 Macroeconomics | 3.0 |
| 6 | 0542-214 Basic Business Statistics | 3.0 |
| 7 | 0542-224 Advanced Business Statistics | 3.0 |
| 8 | 0611-322 Introduction to Information Technology | 3.0 |
| 9 | 0413-325 Management Science | 3.0 |
| 10 | 0613-421 Data Analytics | 3.0 |
| 11 | 0011-422 Research Methodology | 3.0 |
| | **Total** | **33.0** |

**ii. Core Courses**

| Serial No. | Course Code & Course Title | Credit Hours |
|---|---|---|
| 1 | 0411-111 Fundamentals of Accounting | 3.0 |
| 2 | 0411-121 Intermediate Accounting | 3.0 |
| 3 | 0411-211 Advanced Accounting-I | 3.0 |
| 4 | 0411-221 Advanced Accounting-II | 3.0 |
| 5 | 0411-311 Fundamentals of Audit and Assurance | 3.0 |
| 6 | 0411-314 Cost Accounting | 3.0 |
| 7 | 0411-321 Cost Management and Applications | 3.0 |
| 8 | 0411-324 Practices of Audit and Assurance | 3.0 |
| 9 | 0411-411 Forensic Accounting | 3.0 |
| 10 | 0411-412 Accounting Programming Fundamentals | 3.0 |
| 11 | 0411-413 Managerial Accounting | 3.0 |
| 12 | 0411-414 Corporate Reporting and Ethics | 3.0 |
| 13 | 0411-415 Accounting Information Systems | 3.0 |
| 14 | 0411-416 Accounting for Governmental and Non-Profit Organizations | 3.0 |
| 15 | 0411-425 Accounting Theory | 3.0 |
| 16 | 0411-426 Public Sector Financial Management | 3.0 |
| | **Total** | **48.0** |

**iii. Elective Courses**

| Serial No. | Course Code & Course Title | Credit Hours |
|---|---|---|
| 1 | 0413-112 Introduction to Business | 3.0 |
| 2 | 0413-114 Functional English and Business Communication | 3.0 |
| 3 | 0413-124 Management and Organizational Behavior | 3.0 |
| 4 | 0421-125 Business Laws | 3.0 |
| 5 | 0412-213 Business Finance | 3.0 |
| 6 | 0414-215 Marketing | 3.0 |
| 7 | 0411-222 Income Tax: Laws and Practice | 3.0 |
| 8 | 0413-223 Business Environment and Entrepreneurship Development | 3.0 |
| 9 | 0412-225 Insurance and Risk Management | 3.0 |
| 10 | 0412-312 Bank Management | 3.0 |
| 11 | 0412-313 Financial Management | 3.0 |
| 12 | 0411-315 VAT and Cross-border Taxation | 3.0 |
| 13 | 0421-323 Corporate Laws and Secretarial Practices | 3.0 |
| 14 | 0412-424 Investment Analysis and Portfolio Management | 3.0 |
| | **Total** | **42.0** |

**iv. Capstone Course**

| Serial No. | Course Code & Course Title | Credit Hours |
|---|---|---|
| 1 | 0413-423 Strategic Management | 3.0 |
| | **Total** | **3.0** |

**v. Internship:** Internship for three months in private business organizations, government offices, public sector corporations, banks or other financial institutions is an integral part of the BBA program. Internship comprises 6 credit hours.

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

The duration of BBA program is four years divided into eight semesters. A total of 138 credit hours have to be completed by the students in 42 taught courses, four viva-voce examinations and an internship program. Every semester will be of nineteen weeks of which fourteen weeks for class teaching, two weeks break and three weeks for holding the semester final examinations.

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 each class year (i.e., second semester, fourth semester, sixth semester and eighth semester). In addition, students have to undergo an internship of three months at the end of eighth semester. The internship carries 6 credit hours and the viva-voce carries 6 credit hours. A total of 138 credit hours in the BBA program are distributed as follows:

| Class Year | Number of Courses | | Total Course Units | Credit Hours |
|---|---|---|---|---|
| | First semester | Second semester | | |
| **Course Works** | | | | |
| First Year | 5 | 5 | 10 | 30 |
| Second Year | 5 | 5 | 10 | 30 |
| Third Year | 5 | 5 | 10 | 30 |
| Fourth Year | 6 | 6 | 12 | 36 |
| | | | **42** | |
| **Viva-Voce and Internship** | | | | |
| Viva-Voce | | | | 6 |
| Internship | | | | 6 |
| **Total** | | | | **138** |

# Courses for BBA

## Effective from 17th Batch (Session: 2022 - 2023)

| Year & Semester | Course Code & Course Title |
|---|---|
| **First Year**<br>**First Semester** | 0411-111 Fundamentals of Accounting<br>0413-112 Introduction to Business<br>0541-113 Basic Business Mathematics<br>0413-114 Functional English and Business Communication<br>0314-115 Emergence of Bangladesh |
| **First Year**<br>**Second Semester** | 0411-121 Intermediate Accounting<br>0311-122 Microeconomics<br>0541-123 Advanced Business Mathematics<br>0413-124 Management and Organizational Behavior<br>0421-125 Business Laws |
| **Second Year**<br>**First Semester** | 0411-211 Advanced Accounting-I<br>0311-212 Macroeconomics<br>0412-213 Business Finance<br>0542-214 Basic Business Statistics<br>0414-215 Marketing |
| **Second Year**<br>**Second Semester** | 0411-221 Advanced Accounting-II<br>0411-222 Income Tax: Laws and Practice<br>0413-223 Business Environment and Entrepreneurship Development<br>0542-224 Advanced Business Statistics<br>0412-225 Insurance and Risk Management |
| **Third Year**<br>**First Semester** | 0411-311 Fundamentals of Audit and Assurance<br>0412-312 Bank Management<br>0412-313 Financial Management<br>0411-314 Cost Accounting<br>0411-315 VAT and Cross-border Taxation |
| **Third Year**<br>**Second Semester** | 0411-321 Cost Management and Applications<br>0611-322 Introduction to Information Technology<br>0421-323 Corporate Laws and Secretarial Practices<br>0411-324 Practices of Audit and Assurance<br>0413-325 Management Science |
| **Fourth Year**<br>**First Semester** | 0411-411 Forensic Accounting<br>0411-412 Accounting Programming Fundamentals<br>0411-413 Managerial Accounting<br>0411-414 Corporate Reporting and Ethics<br>0411-415 Accounting Information Systems<br>0411-416 Accounting for Governmental and Non-Profit Organization |
| **Fourth Year**<br>**Second Semester** | 0613-421 Data Analytics<br>0011-422 Research Methodology<br>0413-423 Strategic Management<br>0412-424 Investment Analysis and Portfolio Management<br>0411-425 Accounting Theory<br>0411-426 Public Sector Financial Management |

**Part-C**

## Description of all Courses of the BBA Program

# FIRST YEAR FIRST SEMESTER

| **Course Title** | **Fundamentals of Accounting** | **Course Code** | 111 |
|---|---|---|---|
| **Course Type** | Core | **ISCED Code** | 0411-111 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** The knowledge of Accounting has become indispensable for recording and analyzing business transactions, interpreting the business results thereof and initiating future action. Fundamentals knowledge of accounting regarding principles and practices of financial accounting; the preparation of financial statements under single and double entry systems are crucial for beginners.

**Course Objectives:** The objective of this course is to develop students' understanding of basic concepts of accounting, accounting process, and the application of the conceptual framework in such process in order to develop their abilities to complete the accounting cycle ending with preparation and presentation of financial statements .This course will also try to equip the students with the knowledge and ability to understand and analyze the information communicated through the Financial Statements.

**Course Learning Outcomes (CLOs)**

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

1. Understand the conceptual and regulatory framework of financial accounting.
2. Demonstrate the double-entry system in recording transaction data to produce accounting information.
3. Illustrate different steps in the accounting cycle
4. Rectify accounting records, whenever necessary.
5. Understand the system design of accounting.
6. Prepare financial statements for single entities in a non-complex scenario considering the nature of the business operation.

### Course Content

1. **Introduction to Accounting:** Definition of Accounting; Uses and Users of Accounting Information; Measurement Principles; Assumptions; Elements of Financial Statements; Basic Accounting Equation; Transaction analysis; Financial Statements.
2. **Accounting Regulation and Conceptual Framework:** The IFRS Foundation; the IASB; Setting of IFRS; Standard Setting Process in Bangladesh; the Financial Reporting Council (FRC); the Companies Act 1994; the Securities and Exchange Rules 1987; BSEC Directives; the Income Tax Act 2023; the ICAB; ICMAB; GAAP; IASB vs FASB.

   IASB Conceptual Framework: Introduction; Objective of General-Purpose Financial Reporting; Assumptions and Principles; Qualitative Characteristics of Useful Financial Information; Financial Statements and the Reporting Entity; Elements of Financial Statements; Recognition and Derecognition; Measurement; Presentation and Disclosure; Concepts of Capital and Capital Maintenance.
3. **The Recording Process and Accounting Cycle:** The Account; Chart of Account; Debit Credit Procedures; Double-Entry Accounting System; Recording process: Journal, Ledger, Trail balance, Adjustments; Need for Adjustments; Adjusted Trial Balance; Preparation of Financial Statements; Closing Entries; Post-Closing Trial Balance; Preparation of Work Sheet and Reversing Entries; Correcting Entries.

4. **Accounting for Merchandising Concern:** Operating Cycle; Accounting for Merchandizing Operation under Perpetual and Periodic Inventory System; Completing Accounting Cycle.
5. **Accounting System Design:** Charts of Accounts; Coding of Accounts; Control Accounts; Purposes of Control Accounts; Special Journals; Advantages of Special Journals; Cash Receipt Journal; Cash Payment Journal; Sales Journals; Purchase Journal; General Ledgers; Subsidiary Ledgers.
6. **Accounting for Companies:** Accounting for Share Transactions; Dividends; Retained Earnings, IAS 1-Presentation of Financial Statements; Financial Statements for a Company according to IAS 1 (Statement of Financial Position, Statement of Profit or loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Notes, Comprising Significant Accounting Policies and Other Explanatory Information); Template of a Company's Financial Statements; Financial Statements Preparation using MS Excel, Ethics in Financial Reporting.

**Recommended Text Books**

1. Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. *Accounting Principles IFRS Version* (John Wiley & Sons, Inc.).
2. Needles, B. E., Powers, M. and Crosson, S. V. *Principles of Accounting* (Houghton Mifflin Company).

**Reference Materials**

1. Annual Report of Listed Companies for Understating Financial Statements.
2. MS Excel as a tool for the preparation of Financial Statements.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 2 | - | - | - | - | 3 | - |
| CLO2 | 3 | - | 3 | 4 | 1 | - | - | 3 | - |
| CLO3 | 3 | - | - | - | - | - | - | 3 | - |
| CLO4 | 3 | - | - | - | - | - | 2 | 3 | - |
| CLO5 | 3 | - | 1 | 2 | 3 | - | - | 3 | - |
| CLO6 | 3 | - | - | - | 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 Assignment |
| CLO2 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO3 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO4 | Lecturing and Discussion | Summative Exam |
| CLO5 | Student Activity and Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Introduction to Business** | **Course Code** | 112 |
| **Course Type** | Elective | **ISCED Code** | 0413-111 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Introduction to Business is designed to expose the interested student to many functions of modern business. The course shows the student how these functions exist in a changing society and the type of decisions which must be made within that environment. The course is also designed to expose the student to the multitude of career fields in the areas of business. The importance of business in the modern society is also stressed throughout the course. Topics such as business environment, management, organization, marketing, finance, international business, and trade and commerce are discussed in an introductory manner.

**Course Objectives:** This course is designed to provide a basic understanding of the different forms of businesses, industries and services and the nature of business and its environment. Various forms of business ownership and the general methods of financing, social responsibility and ethical issues will be discussed in this course. This course is also designed develop the students' understanding of the governmental policies regulating business and various institutions for furtherance of trade and commerce; and demonstrate global awareness by identifying and analyzing international trade issues.

**Course Learning Outcomes (CLOs)**

On completion this course, students should be able to:

1. Describe how businesses operate in our modern and dynamic environment and economic structure.
2. Demonstrate an understanding of the major functions of business including Management, Accounting/Finance, Marketing, Investments, and International Business.
3. Examine values, social responsibility, and ethics in business settings.
4. Explore the relationship between the internal governance of the firm and external sources of governance and regulations
5. Understand the relationship between business and government including non-government institutions of Bangladesh.

**Course Content**

1. **Foundation of Business and Economics:** Meaning of Business, Reasons for Studying Business. People from the core of business, Business objective, Foundation of business, Economic system, Business challenges for the 2000s, A path towards successful business model. Definition, Features, Importance and Scope of Business. Industry–Business Cycle- Types of Industry. Commerce– Branches of Commerce
2. **Business Ownerships:** Ownership Forms – Sole Proprietorships – Partnerships – Joint Stock Companies– Corporations-Trust, Cartel –Co-operatives –Joint Venture- Multinational Corporations-Holding Companies- State Enterprises- Factors influencing the forms of ownership.
3. **Ethics and Social Responsibility in Business:** Understanding Business Ethics-How organization influence ethical conduct- Factors influencing ethical behavior. Ethical aspects- the ethical dilemma-unethical activities- causes- Preventive and remedial measures-Managing a socially responsible business-Responsibilities to stakeholders-Trends in ethics and corporate social responsibility,
4. **Entrepreneurship:** Entrepreneurship Today-Characteristics of successful entrepreneurs-small business driving Bangladesh-Growth-Ready, set, & start your own business, Managing a small business, small business large impact-The small business administration- The trends in entrepreneurship and small business ownership.
5. **Management in Business:** Efficiency, Effectiveness and Productivity, the role of Management, Levels of management-planning, organizing, leading, and motivating and controlling-managerial roles-managerial skills.
6. **Marketing Fundamentals:** The marketing concepts, nature, Functions of Marketing, Marketing strategy, Marketing mix, Market segmentation, and Product life cycle.

7. **The Financial System:** Definition of Financial System; Types of Financial Markets: Money Market vs Capital Markets; Primary vs. Secondary Markets; Securities Traded in The Financial Markets: Money Market Securities, Capital Market Securities, Derivative Securities; Financial Institutions: depository institutions, non-depository institutions; Regulating Financial Markets: BSEC, DSE, CSE, Bangladesh Bank.
8. **Business environment:** Business Environment and its Components – Social – Cultural Economic – Technological and Legal. BRICS Economics-The role of Government and buyers – International factors affecting business environment.
9. **International Business:** Basic Economics of International Trade; Scope, Concepts, forms and Barriers of International Trade; Reasons for and Against Trade Restrictions; Reducing International Trade Barriers: International trade agreements: GATT, WTO; International Economic Organizations Fostering Trade: Threats and opportunities in the global marketplace-The impact of multinational corporations-Trends in global competition. The European Union, European Economic Area, NAFTA, CAFTA, ASEAN, The Pacific Rim, CIS, CBI, MERCOSUR, OPEC, OECD, SAFTA. Terms Used in International Trade: Invoice, L/C, Back-to-Back L/C, FOB, Clearing & Forwarding etc.
10. **Government and Business:** Importance of Government Regulation in Business; Process of Regulation of Business by the Government; Government's Regulation of Business in Bangladesh: Bangladesh Government's Monetary Policy, Fiscal Policy, Industrial Policy, Export Policy, Import Policy; Governmental or Public Sector Business in Bangladesh: BCIC, BSFIC, BSEC etc.
11. **Technology in Business**: Transforming business through Information Technology-Digitalization of Business and its components-Management information systems-Technology Management and planning-Protecting computers and information-Trends in information technology to transform business rapidly and globally.

**Text Books**

1. **Lawrence J. Gitman.** Introduction to Business.
2. Attner Straub, Raymond F Attnerand Joseph T Straub. Introduction to Business (Wadsworth Publishing Company).
3. Skinner and Ivancevich, Business for the 21st Century, 2010- 2011

**Reference Books**

1. Koontz & Fulmer: A Practical Introduction to Business
2. F. T. Haner, Stephen K. Keiger: A Practical Introduction to Business Concepts & Cases
3. M.C. Shukla: Business organization and Management.
4. Khan and A.A. Arif: Essentials of Business Organization and Management.
5. Richard Norman Ownes: Business Organization & Combination Velasquez, M. G.: Business Ethics Jeff Madura. Introduction to Business (South-Western College Publishing).
6. W. M. Pride, J. R. Hughes and R. J. Kapoor. Foundations of Business (South-Western College Publishing).
7. L.E. Boone and D.L. Kurtz and. Contemporary Business (Wiley).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | 3 | 3 |
| CLO2 | 3 | - | - | - | | - | - | 3 | 3 |
| CLO3 | 3 | - | - | - | - | 1 | 2 | 3 | 3 |
| CLO4 | 3 | - | - | 2 | - | - | | 3 | 3 |
| CLO5 | 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 Participation and Discussion | Summative Exam |
| CLO5 | Lecturing and Group Discussion | Term paper and Presentation |

| Course Title | Basic Business Mathematics | Course Code | 113 |
|---|---|---|---|
| Course Type | General Education | ISCED Code | 0541-113 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** Business mathematics provides techniques to understand among a number of key business courses as well as to attain such as project management, operation research.

**Course Objectives:** This course objective is to develop understanding of basic concepts and principles of mathematics used in the area of business and economics; equip students of accounting with mathematical tools used in the analysis of business and accounting problems; develop an understanding of theories and practices of mathematical approach to decision making; and stimulate interest of students in accounting and business regarding implications of mathematics.

**Course Learning Outcomes (CLOs)**

On completion this course, students should be able to:

1. *Demonstrate* an understanding of the key *financial mathematical techniques* required for using data to solve business problems and make management decisions.
2. Understand the basic concepts and principles of mathematics used in the area of business and economics.
3. Demonstrate mathematical tools in areas such as operations management, research methodology, accounting, marketing, and finance.
4. Identify basic business math information found in real life situations.

**Course Content**

1. **Introduction:** Basic Algebraic Formulae and their Uses-Fractions, Percentages and Decimals-Exponents and Radicals-Factoring-Simplification. Prime, Rational and Irrational Numbers, Even and Odd Numbers and Their Properties. Imaginary and Complex Numbers.
2. **Indices and Logarithms**: Indices, Laws of Indices, Positive and Fractional Indices, Operation with Power Functions. Introduction, Laws of Operations, Use of Logarithm Tables, Anti-Logarithm, Exponential Series, Logarithmic Series.
3. **Theory of Sets**: Different Types of Sets, Union, Intersection, Cartesian Products, Venn Diagram, Application in Business Problems.
4. **Linear Equations and Inequalities**: Solution of Linear equations, Solution of Simultaneous Linear Equations.
5. **Inequalities and Their Solutions**: Graphical Representation of Solution Sets. Determination of Break-Even Point having Linear Relationship among the Variables.

6. **Quadratic Equations**: Relationship between Roots and Coefficients of a Quadratic Equation, Nature of Roots. Solution of Quadratic Equations, Formation of Quadratic Equations with given Roots. Curve sketching of different Linear and non Linear Equations.
7. **Permutations and Combinations**: Fundamental Principles of Permutations, Permutations of Things all different and Things not all different, Repeated and Circular Permutations. Combinations, Relationship between Permutation and Combinations.
8. **Progression:** Introduction, Sum of Series in AP and GP, Use of concept of progression to find the present value and future value, Business problem solution.
9. **Mathematics of Finance**: Introduction, Annuities, Sinking Fund, Discount, Compound Interest, Simple Interest, Amortization.
10. **Graphs of Mathematical Functions and Their Uses in Models:** Idea of a Mathematical Function-Ways of Symbolizing Functional relationship-Cartesian Coordinate System-Graphical Representation of a Function-Graphing Linear Equations and Inequalities in two Variables-Functions and Relations-Graphing Special Functions-Exponential and Logarithmic Functions-Implicit, Explicit and Inverse Functions-Applications to Business Problems.
11. **Trigonometry: Introduction**; measurement of angles; Circular functions; Trigonometric ratios; Relation between trigonometric functions; Trigonometric functions of standard angles.

**Text Books**

1. Sanchetti, D. C. & V.K. Kapoor : Business Mathematics
2. Zameeruddin, Khanna: Business Mathematics

**Reference Books**

1. Ann. J. Hughes: Applied Mathematics For Business, Economics and the Social Sciences
2. R.L. Childers: Mathematics for Managerial Decision.
3. M.A.Taher: Business Mathematics.
4. Bowen. Earl K.: Mathematics with Applications in Management & Economics
5. Arya, J. C. & R. W. Lardner: Mathematical Analysis for Business and Economics
6. Arora, P. N. & P. C. Bogga: Business Mathematics for Commerce and Economics

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 2 | 3 | 1 | - | - | - | - | 3 | - |
| CLO2 | 3 | 2 | 3 | - | - | - | - | 3 | - |
| CLO3 | 2 | 1 | - | - | - | - | - | 3 | - |
| CLO4 | 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 Group Discussion | Presentation and Summative Exam |

| Course Title | Functional English and Business Communication | Course Code | 114 |
|---|---|---|---|
| Course Type | Elective | ISCED Code | 0413-114 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the course:** Communication is an important engine of the 21st century as daily life, including our work lives, is shaped by the fact that we live in a smaller, more connected, more globalized world. Communication is at the core of this, allowing us to explore and learn about other cultures, strengthen social ties, create business and personal relationships, and facilitate the exchange of information. Good communication is crucial at all levels of our lives. Communication gives us a much broader understanding of the world around us and of how we can influence it. Effective communication is also an important driving force for innovation and progress as well as is at the core of every successful business.

**Course Objectives:** This course provides different aspects/mechanisms of communication in the business world. This course attempts to give students a comprehensive view of communication, its scope and importance in business, and the role of communication and communication principles in establishing not only an effective internal communications program but also a favorable outside firm environment. The course covers various communication media. It also focuses on the techniques of preparation of reports on business matters and the art of presenting it. It teaches the fundamentals of good business writing, including protocols for business letters, memoranda, electronic mail, good and bad messages, persuasive messages, and formal reports and proposals. In addition, there will be instruction in oral presentation and in-depth practice on both an individual and a collaborative basis.

**Course Learning Outcomes (CLOs)**

In successfully completing this course, students will:

1. Know the fundamentals, principles, and various methods of Business Communication.
2. Familiar with the basic forms, formats, and techniques of business writing.
3. Understand the managerial communication process and brain drains to successful communication.
4. Recognize the current developments in communications technology and how they have influenced the business environment.
5. Able to select the most suitable communication media and mediums in a given situation.
6. Prepare various types of business letters, reports, and other business writing.
7. Understand the functional English for Business Communication.

**Course Content:**

## PART A: Functional English

1. Definition and Uses of Functional English, Communicating Through English in the 21$^{st}$Century, The Significance of Understanding the Basics English for 21$^{st}$Century Business world.
2. **Introduction to Grammar** (what is grammar, its importance, etc.), Articles and determiners, Forms and Functions of Nouns, Pronouns, Prepositions, Verbs, Forms and Functions of Adjectives, Adverbs, Sentence Structure and its Components, Tense, Transformation of Sentences, Subject-verb Agreement, Right form of Verbs, Corrections, Degree of Comparison.
3. **Written Expression:** Identifying Errors, Sentence Completing, Parallel Structures, Fundamentals of Writing Essays and Paragraphs, and Writing on Contemporary Business Topics.
4. **Reading Comprehension:** Skimming, Scanning for Facts and Negative Aspects, Drawing Inferences, Testing Vocabulary.
5. Public Speaking Skills, Interview Skills, Listening Skills, and Group and Individual Presentation Skills.

## PART B. Business Communication

1. **The Basics of Business Communication:** Definition of Communication; Elements of the Communication Process; Importance and Benefits of Effective Communication; Components of Communication, Goals of Business Communication; Factors affecting Communication, Potential Communication Barriers and Ways to Remove Them, Ethics in Business Communication.
2. **Classification and Methods of Communication:** External, Internal, Formal, Informal, Oral, Written Communication, Visual, Audiovisual, and Computer-based Communication, Mass Communication, Communication Patterns, Downward Communication: Objectives, Communication Medium, Limitations, and essentials of effective Downward communication; Upward Communication: Importance, methods, Limitations, and Essentials of effective upward communication, Horizontal communication, Grapevine: How the grapevine operates, Importance and Limitations of Grapevine Communication, How to Use the Grapevine Effectively; Consensus: the consensus process, Advantages and Limitations of Consensus.
3. **Media of Communication:** Written Communication: Purpose, Merits, and Limitations; Oral Communication: Importance, Uses, Preparation, Delivery, Style of Delivery, Speech, Face-to-face conversation, Interviews, Meetings, Telephonic Conversation, limitations, Do's and Don'ts in Oral Communication; Audio-Visual Communication: Merits and Limitations; Non-verbal Communication: Merits and Limitations Symbols, Gestures, Nods, Body Language, Visual Aids in Communication, How to Make Audio-Visual Communication Effective.
4. **Principles of Effective Communication:** The Six Cs of Effective Communication: Completeness, Conciseness, Consideration, Concreteness, Clarity, and Courtesy.
5. **Effective Meeting:** Preparation, Conduction, Strategy and Follow-up-Agenda and Minutes-Effective versus Ineffective groups, Small Group Communication.
6. **Communication across Cultures:** Concept of Culture; How Culture Affects Business Communication; Cultural Barriers to Communication; Guidelines for Effective Multicultural Communication.
7. **Office Memos:** Memorandum-Meaning, Functions, Importance, uses, Procedures of writing memorandum, Notice, Agenda, Resolution, Minutes.
8. **Written Communication:** Fundamentals of Business Writing, Adaptation and The Selection of Words, The Planning of Letters, Selecting Formats, Characteristics of Business Letter, Classification of Business Letter, Purpose of Various Letter, Functions of First, Middle and Last Paragraph, Inquiry Letter and reply to inquiry letter, Order placement, Acknowledgement And decline Letter, Persuasive Letter, Complaint Letter, Collection letter, Claim Letter, Sales Letter, Congratulation Letter, Regret Letter, etc. Writing CV or Resume, Application for job/ Cover letter, Joining Letter, Resignation Letter.
9. **Fundamentals of Report Writing:** Definition, Characteristics, and Types of Reports; Determining the Report Purpose, Determining the Factors, An overview of Report structure; Characteristics of The Shorter Reports; Forms of Shorter Reports; Special Reports Forms; Organization and Content of The Longer Reports—The Prefatory Parts, The Report Proper, Structural Coherence Helpers, The Long Analytical Report.

**Text Books**


1. Rajendra Pal and J.S. Korlahalli. Essentials of Business Communication (Sultan Chand & Sons).
2. Dr. AdulAwalKha, Dr. M.A. Taher, business Communication and Report writing, Air publication.
3. Raymond V. Lesikar, John D. Pettit, Jr. and Marie E. Flatley. Basic Business Communication (Irwin and McGraw-Hill).


**Reference Books**


1. Herta A. Murphy, Herbert W.Hildebrant and Jane P. Thomas. *Effective Business Communication* (Tata McGraw-Hill).
2. Kitty O. Locker and Stephen KyoKaczmarek. *Business Communication-Building Critical Skills* (Tata McGraw-Hill).

3. John V. Thill and Courtland L. Bovee. *Excellence in Business Communication* (McGraw-Hill).
4. Courtland L. Bovee and John V. Thill. *Business Communication Today* (Prentice Hall)
5. Krizan, A.C. "Buddy", Petricia Merrier, Joyce Logan and Karen Williams. *Business Communication* (Thomson South-Western).
6. Betty and Kay : Business Communication System and Application.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | - | - |
| CLO2 | 3 | - | - | - | - | - | - | - | - |
| CLO3 | 3 | - | - | - | - | - | - | - | - |
| CLO4 | 3 | 2 | - | 2 | 1 | - | - | - | - |
| CLO5 | 3 | 2 | - | 1 | - | - | - | - | - |
| CLO6 | 2 | - | - | 2 | 2 | - | 1 | 1 | - |
| CLO 7 | 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 | Mid-Semester and Summative |
| CLO4 | Student Activity and Discussion | Summative Exam |
| CLO5 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO6 | Lecturing and Discussion | Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Emergence of Bangladesh** | **Course Code** | 115 |
| **Course Type** | General Education | **ISCED Code** | 0314-115 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course**: This course provides unique insight into the linguistic, political, and religious foundations of Bangladesh. It offers information on Bangladesh's political, social, economic, and cultural changes. This course's research emphasizes multidisciplinary narratives about the country's 50-year path of socioeconomic advancement amidst numerous conflicts and paradoxes. This course will also cover governance, gender, culture, and ethnicity issues.

**Course Objectives:** The course intends to offer insight into the historical changes, the long struggle for freedom and above all, the War of Independence led by the father of the Nation, Bangabandhu Sheikh Mujibur Rahman, that have shaped today's new Bangladesh. It is hoped that at the end of the course, students will have a broader understanding and future curiosity of the country's rich history, culture and heritage. They should also be able to appreciate the importance and relevance of history as a bridge between the past, present and future.

**Course Learning Outcomes (CLOs)**

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

1. Understand the historical construction of the country and identity of the soil.
2. Understand the historiography of the contributors of Bengal political development and their involvement pattern.
3. Analyze the pattern and composition of the state-administration nexus of East-West Pakistan and its intra-relationships.
4. Comprehend the sprite of nationalism and patriotism in student's life.
5. Depict the pattern of involvement and sole contribution of Bangabandhu Sheikh Mujibur Rahman with national and international historical evidence.
6. Support and establish arguments and thoughtful question with historical evidence.

**Course Content**

1. **Description of the Country and its People:** Impact of geographic features in Bengal, Ethnic composition of Bangladesh, Development of Begali language and its impact, Cultural syncretism and religious tolerance, Distinctive identity of Bangladesh in the context of undivided Bangladesh.
2. **Proposal for Undivided Sovereign Bengal, the Partition of the Subcontinent, 1947 and Foreshadowing Bangladesh:** Rise of communalism under colonial rule, Lahore resolution 1940, the proposal of Suhrawardi and Sarat Bose for undivided Bengal Consequences, The creation of Pakistan 1947, Foundation of Awami Muslim League and Foreshadowing Bangladesh.
3. **Pakistan: Structure of the State and Disparity:** Central and Provincial structure, Influence of Military and Civil bureaucracy, Economic, Social and cultural disparity.
4. **Language Movement and Quest for Bengali Identity:** Misrule by Muslim League and struggle for democratic politics, The Language movement: context, phases and International Recognition of Bengali Language. United front of Haque – Vasani – Suhrawardi: election of 1954 and consequences.
5. **Military rule: The Regimes of Ayub Khan and Yahia Khan (1958-1971):** Definition of military rules and its characteristics, Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation), fall of Ayub Khan and Yahia Khan's rule.
6. **Rise of Nationalism and the Movement for Self-Determination:** Resistance against cultural aggression and resurgence of Bengali culture, Sheikh Mujibur Rahman and the 6 points movement, Reactions: Importance and significance, The Agartola case 1968.
7. **The Mass-upsurge of 1969 and 11 Point Movement:** Background, Programme, and Significance.

8. **Election of 1970 and its Impact:** Legal Framework Order (LFO), Programme of different political parties, Election result and centres refusal to comply.
9. **Non-Cooperation Movement and 7th March speech, 1971:** The non-cooperation movement, Speech of 7th March: background of the speech, major characteristics of the speech, and impact of the speech.
10. **Declaration of Independence of Bangladesh**: Operation Searchlight, Declaration of Independence of Bangladesh by Bangabandhu, Beginning of the Liberation war of Bangladesh.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | - | - | - | - | - | 3 | 3 | - |
| CLO2 | - | - | - | - | - | - | 3 | 3 | - |
| CLO3 | - | - | - | - | - | - | 3 | 3 | - |
| CLO4 | - | - | - | - | - | - | 3 | 3 | - |
| CLO5 | - | - | - | - | - | - | 3 | 3 | - |
| CLO6 | - | - | - | - | - | - | 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/ Homework (Formative) and Midterm (Summative) |
| CLO2 | Lecturing and Slide Presentation | Assignment (Formative), Midterm and Final Exam (Summative) |
| CLO3 | Lecturing, Discussion and Students Activity | Assignment (Formative), Midterm and Final (Summative) |
| CLO4 | Lecturing, Discussion and Questioning | Quiz/Homework (Formative) and Final Exam (Summative) |
| CLO5 | Lecturing and Discussion | Quiz, Presentation (Formative), Midterm and Final Exam (Summative) |
| CLO6 | Lecturing, Students Activity and Group Discussion | Final Exam (Summative) |

**Text Books**


1. **Ahmed S., and Choudhury B. M., (eds):** Bangladesh: National Culture and Heritage: An Introductory Reader, *Independent university Bangladesh*, 2004.
2. **Rashid H. R.,** The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947, *The University Press Limited*, 2012.
3. **Rounaq J.**, Pakistan: Failure in National Integration, *The University Press Limited*, 1977.
4. **Muhit A. M. A.,** History of Bangladesh: A Subcontinental Civilization, *The University Press Limited*, 2016.
5. **Talukder M.,** Radical Politics and the Emergence of Bangladesh, *Mowla Brothers*, 2003.
6. **Dev M. K., and Samad M. S.,** History of Bangladesh, *BiswabidyalyaProkashoni*, 2014.
7. **Samad A.,** History of Liberation War of Bangladesh, *Aparajeyo Bangla Prakashani*, 2019.

# FIRST YEAR SECOND SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Intermediate Accounting** | **Course Code** | 121 |
| **Course Type** | Core | **ISCED Code** | 0411-121 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Business and enterprise are at the heart of national growth and development and this is reflected in the important place of business education in the curriculum. This provision offers opportunities for individuals to develop the crucial skills and knowledge, which allow them to access, understand and contribute to the dynamic and complex business and information environment. The study of accounting at Intermediate level develops the candidates' ability to identify, accurately record and communicate financial and other relevant information to allow judgments and decisions to be made.

**Course Objectives:** This course has been designed with an objective to get the students familiar with the accounting treatments and presentation procedures of the items appearing on the asset side of the Balance Sheet/Statement of Financial Position. This will also provide guidelines for the treatments in case of joint venture accounts and changes in accounting policies, estimates and errors.

**Course Learning Outcomes (CLOs)**

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

1. Understand the nature of current assets including the measuring and reporting of items such as short-term investments, receivables and bad debts, inventory and costs of goods sold, and prepaid expenses.
2. Understand and distinguish between current and non-current asset and the impact of each on the financial statements.
3. Analyze the information conveyed in depreciation of plant, property & equipment; retirement and disposal of non-current assets; and impairment of intangible assets.
4. Relate the measurement and recognition criteria of non-current and intangible assets.
5. Recognize measurement of revenue and expense under joint venture business.
6. Illustrate the accounting and disclosure requirements of lease and accounting policies, changes and errors.

## Course Content

1. **Cash and Receivables:** Nature of Cash; Reporting of Cash: Cash Equivalents, Restricted Cash, Bank Overdrafts; Cash Control; Differences in Amount between Cash Book and Bank Statement; Bank Reconciliation; Nature and Classifications of Receivables; Recognition of Accounts Receivable Using Gross and Net Method; Valuation of Accounts Receivable Using Direct Write-off and Allowance Method; Expected credit loss and others (IFRS 9) Recognition of Notes Receivable Issued and Not Issued at Face Value with Interest-Bearing and Not-Interest-Bearing Notes; Valuation of Notes Receivable; Derecognition and Transfer of Receivables: Sale of Receivables with and without Guarantee and Secured Borrowing.
2. **Inventories:** Definition and Classification of Inventories; Goods and Costs Included in Inventory; Cost Flow Assumptions: Specific Identification, Average-Cost, and First-In, First-Out (FIFO); Effect of Inventory Errors; Lower-of-Cost-or-Net Realizable Value (LCNRV); Methods of Applying LCNRV; Use of an Allowance; Recovery of Inventory Loss; The Gross Profit Method of Estimating Inventory; Retail Inventory Method; IAS 2.
3. **Non-current assets& Investment Property:** Nature and Characteristics of Property, Plant, and Equipment (PPE); Acquisition of PPE; Self-Constructed Assets; Interest Costs During Construction; Qualifying Assets; Valuation of Property, Plant, and Equipment; Exchanges of Non-Monetary Assets; Costs Subsequent to Acquisition; Disposition of Property, Plant, and Equipment; Depreciation;

Impairments; Depletion; Revaluations; Non-Current Assets Held for Sale and Discontinued Operations; Accounting for Investment Property IAS 16, IAS 23, IAS 36, IFRS 5 and IFRS 13.

4. **Intangible Assets:** Nature and Characteristics of Intangible Assets; Valuation of Purchased and Internally Created Intangibles; Amortization of Intangibles; Types of Intangible Assets; Impairment of Limited-Life Intangibles; Reversal of Impairment Loss; Impairment of Goodwill; Research and Development Costs; Accounting for R&D Activities; Costs Similar to R&D Costs; IAS 38, IAS 36.
5. **Joint Venture Accounts:** Difference between joint Venture and Consignment- Accounting for Joint Ventures including multinational ventures; Separate set of Books and No Separate set of Books; IAS 31
6. **Accounting for Lease:** Nature, Economic Substance, and Advantages of Lease Transactions; Lessee Accounting; Measurement of the Lease Liability and Right of Use (ROE) Asset; Lessor Accounting; Classification of Leases by the Lessor; Accounting Measurement and Presentation; Special Lease Accounting Problems; IFRS 16.
7. **Accounting Policies, Changes and Errors:** Accounting Changes; Changes in Accounting Policy; Retrospective Accounting Change Approach; Changes in Accounting Estimates; Prospective Reporting; Accounting Errors; Error Analysis; Non-Counterbalancing Errors; Counterbalancing Errors, IAS 8, Ethics in Financial Reporting.

**Recommended Text Books**

1. Kieso, D. E., Waygandt, J. W. and Warfield, T. D. *Intermediate Accounting (IFRS Edition)* (John Wiley & Sons).
2. Picker, R., Leo, K., Radford, J., Alfredson, K., Pactor, P. and Wise, V. *Australian Accounting Standards* (John Wiley & Sons Australia, Ltd.).
3. Deegan, C. *Australian Financial Accounting* (McGraw-Hill Australia).
4. Mukherjee, Amitabha&Hanif : Modern Accountancy Vol. I

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 2 | - | - | - | - | - | 1 | - |
| CLO2 | 3 | 3 | - | - | - | - | 2 | 1 | - |
| CLO3 | 3 | 3 | - | - | 2 | | - | 2 | - |
| CLO4 | 3 | - | 3 | - | - | - | | 2 | - |
| CLO5 | 3 | 1 | - | - | - | - | - | - | - |
| CLO6 | 3 | 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 Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |

| Course Title | **Microeconomics** | Course Code | 122 |
|---|---|---|---|
| **Course Type** | General Education | **ISCED Code** | 0311-122 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** The study of economics deals with the choices and decisions that have to be made in order to manage scarce resources available to us. Microeconomics is the branch of economics that pertains to decisions made at the individual level, i.e. by individual consumers or individual firms, after evaluating resources, costs, and tradeoffs. When we talk about "the economy," then, we are referring to the marketplace or system in which these choices interact with one another. In this course, we will learn how and why these decisions are made and how they affect one another in the economy.

**Course Objectives:** The purpose of this course is to give students a thorough understanding the basic concepts of microeconomics that apply to the decisions of individuals- both consumers and producers-within the larger economic system. The main focus of the course is on the concept of scarcity and choice, determinants of demand, supply, production function, short run and long run cost / revenue structure, nature and functions of product markets, the study of factor markets and the role of Government in promoting greater efficiency and equity in the economy.

**Course Learning Outcomes (CLOs)**

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

1. Understand about preliminary knowledge of economics and microeconomics.
2. Judge how comparative advantage provides the basis for gains through trade.
3. Illustrate how the determinants of the demand and supply for a good together determine equilibrium price and capable to analyze elasticity in real life.
4. Assess the consumer behavior and role of prices in allocating scarce resources in market economies and explain the consequences of price controls.
5. Calculate the costs of production and estimate how profit-maximizing firms determine how much to produce. Be able to distinguish between long-run decisions and short-run decisions.
6. Distinguish between perfect competition and imperfect competition and be able to explain the welfare loss in non-competitive markets, identify factors of production and determine the factor pricing.

**Course Content**

1. **Basic Concepts and Ideas:** Definition and Relevance; Positive and Normative Economics; Choice, Scarcity, Opportunity Cost, Production Possibility Frontier, Preliminary introduction to Great School of Economic Thoughts Classical, Neo classical, Keynesian, Marxist; the Difference between Micro and Macro Economics.
2. **The Central Problems of Economic Society:** How the Economic problems are solved under Alternative economic systems: Market economics-Socialist economics-Mixed economics-The price system-Value and Price.
3. **Theory of Demand and Supply:** The Demand function-Determinants of Demand for a commodity market- Demand curve-Shifts vs. Movement in the Demand curve-Supply function-Determinants of Supply-Shifts vs. Movement in the Supply Curve-Competitive Market, Equilibrium Demand and Supply-Its Implications- Consumer Surplus-Producer Surplus.
4. **Elasticity of Demand and Supply:** Price elasticity of Demand-Point elasticity of Demand-Arc elasticity of Demand-Income elasticity of Demand-Cross elasticity of Demand. Total Revenue-Marginal Revenue-Relationship between Marginal Revenue, Price and Elasticity of Demand. Elasticity of Supply-Concepts-Application in Business.

5. **Theory of Consumer Behavior:** Utility Analysis-Cardinal vs. Ordinal Utility-Cardinalist Approach-Marginal Utility and Law of Diminishing Marginal Utility-Ordinalist Approach-Indifference curve Analysis-Budget line and its properties-Consumer equilibrium-Effects of price and income change on consumer equilibrium- Derivation of Demand and Engel curve-Definition of Engel curve-Elasticity measurement along the Engel curve- Its Application-Classifying Normal goods, Inferior goods and Superior goods-Income effect and Substitution effect-Normal goods, Inferior goods and Giffen goods paradox.
6. **Theory of Production:** Short-run Production function-Total product curve-Law of Variable Proportions-Average product and Marginal product relationship-Long-run production function-Isoquants and its properties- Returns to scale-Cost function-Iso cost and its properties. Producer equilibrium through Isoquant and Iso cost curve-Output maximization vs. Cost minimization-Economic efficiency-Efficiency in production-Derivation of Production possibility Frontier-Cobb-Douglas production function and its properties-Elasticity of Substitution.
7. **Theory of Cost:** Short-run Cost-Fixed Cost, Variable Cost, Total Cost, Marginal Cost-Average Cost, Relationship between Marginal Cost and Average Cost. Long-run cost-Derivation of Long-run cost from Short run cost-Applications of Business problems.
8. **Product Market Equilibrium**
   a. **Concept of a Market and Different types of Market:** Market Structure-Competitive and Non-Competitive Market-Perfect Competition vs. Imperfect Competition.
   b. **Pricing under Perfect Competition:** Short-run and Long-run Equilibrium of Firms and Industry under Perfect Competition-Derivation of Firms Supply curve-Economies and Diseconomies of Scale.
   c. **Pricing under Monopoly:** Short-run and Long-run Equilibrium nunder Monopoly-Monopoly and Price Discrimination.
   d. **Comparison between Perfect Competition and Monopoly with respect to Price, Output and profit.**
   e. **Equilibrium in Monopolistic Competition and Concepts of Oligopoly.**
9. **Theory of Distribution: Factors of Production and Factor Pricing:** Wage, Rent, Interest, Profit-theories of Factor Pricing: Classical and Modern theories; Critique of Classical and Modern theories; Role of Trade Unions in Wage Determination.

**Text Books**

1. Koutsoyiannis : Modern Microeconomics.
2. Mankiw, N. G. *Principles of Microeconomics,* (CENGAGE Learning)

**Reference Books**

1. R.G.Lipsey : An Introduction to positive Economics.
2. P. Krugman& R. Wells : Microeconomics (worth publishers)
3. Samuleoson and W. Nordhause : Economics (Latest Edition)
4. Baumo and Blinder : Economic Principles and Policy
5. H. L. Ahuja : Modern Economic Theory.
6. Dewett, K.K. : Modern Economic Theory.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 1 | - | - | - | - | - | - |
| CLO2 | - | - | - | - | 2 | - | 3 | - | - |
| CLO3 | - | - | 2 | 2 | - | - | - | 3 | - |
| CLO4 | - | 3 | - | - | 3 | - | - | - | - |
| CLO5 | - | - | 2 | 4 | - | - | - | 3 | - |
| CLO6 | - | - | 1 | - | 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 | Mid-Semester and Summative |
| CLO4 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO5 | Student Activity and Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Advanced Business Mathematics** | **Course Code** | 123 |
| **Course Type** | General Education | **ISCED Code** | 0541-123 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Business ownership requires skill people in creating a product or talent at providing a service. Understanding business mathematical logic is necessary for profitable operations and accurate record keeping. If math is not your strength, partner with someone who can take over that role of minimization product cost, competitive price determines and maximize profit measure.

**Course Objectives:** This course objective is equipping the students of accounting with mathematical tools used in the analysis of business and accounting problems; develop an understanding of theory and practices of mathematical approach to decision making; stimulate interest of students of accounting and business regarding implications of mathematics; give elementary ideas of calculus; and train how to use calculus to solve business problems.

**Course Learning Outcomes (CLOs)**

On completion this course, students should be able to:

1. Demonstrate the fundamental mathematical approaches necessary for employing data in the solution of business challenges and the formation of managerial judgments.
2. Demonstrate the fundamental mathematical concepts and principles that underpin economics and business.
3. Evaluate on how managers may put mathematics to use in fields like multiple business operations.
4. Recognize examples of common business mathematics applications that encountered in the workplace and propose comprehensive solution.

**Course Content**

1. **Geometry of Two Dimensions**: Cartesian Co-ordinate System- Distance between two given Points – Identification of Figures using distance Formula – Locus of given Points – Business application. Rectangular coordinate system– Distance between two points– Gradient– Equations of straight lines– Slope and intercept from two points– Parallel & perpendicular lines, Equation & graphical representation of circle, Parabola & hyperbola.
2. **The Straight Lines**: Different Forms of Equations – Parallel and Perpendicular form of Equations – Point of Intersection of Lines – Interpretation of Slope of Different Business Problems and Marginal Concept Analysis.
3. **Mensuration**: Concepts, Determination of Perimeter and Area of Plane two Dimensional Figures. Properties of Different Figures. Determination of Different Parts of a Circle & Circular Disc. Surface Area and Volume of Solids. Use of Mensuration Concept in Business Problems.

4. **Determinants and Vectors**: Introduction, Properties of Determinants. Operations on Determinants. Expansions of Determinants. Sarrus Diagram and Crammers Rule and Use in Business. Introduction to Vectors, Types of Vectors, Properties, Scalar and Vector Product of vectors.
5. **Matrices**: Introduction, Types of Matrices, Operation on Matrices. Solution of Simultaneous Linear Equations. Leon-tiff Input- Output Model Analysis, Application to Business Problems.
6. **Function, Limit and Continuity of a Function**: Introduction, Types of Functions, Operation on Functions. Determination and Derivation of Different Business Function. Definition of Limit. Determination of Limit of Different types of Functions- Determination of Continuity of Different Functions.
7. **Differential Equations:** Introduction, Order and Degree of Differential Equations – Solution of Differential Equations of First Order and First Degree. Verification of the Solutions of Differential Equations – Differential Equations of the Second Order with Constant Coefficients – Application of Differential Equation in the Problems of Business and Economics. Determination of Maxima and Minima of Different Functions using Differentiation Rules. Business Problem Solution. Conditions of Maxima and Minima. Test for Maxima and Minima. Point of Inflexion.
8. **Integration and Use in Business Problems**: Introduction, Different Rules of Integration, Indefinite and Definite Integral. Calculation of Area of Irregular Curves and Figures- Analysis of Total Concept by Integration.
9. **Multivariate Calculus**: Functions of several Variables, Partial Derivatives, Second-order Partial Derivatives, Higher order Partial Derivatives, Implicit Partial Derivatives, Extreme for Multivariate Functions, Constraint Optimization and Lagrange Multipliers-Production and Inventory Models-Business Application.

**Text Books**

1. Sanchetti D.C. and V.K. Kapoor: Business Mathematics
2. Zameeruddin, Khanna, Bhandari: Business Mathematics.
3. Bowen Earl K: Mathematics with Applications in Management &Econ.

**Reference Books**

1. Ann. J. Hughes: Applied Mathematics for Business, Economics, and Social Sciences
2. Zima Brown: Mathematics for Finance
3. Richard Anderson & Cecil L. Smith: Calculus for Business
4. John Hegarty: Calculus for the Management and Social Science.
5. Betlinger & Crowy: Calculus for Business, Life Sciences and Social Sciences.
6. Ronald J. Harshbarger and James J. Reynolds. Mathematical Applications for the Management, Life, and Social Sciences (Brooks/Cole Ceenage Learning).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 2 | 3 | 1 | - | - | - | - | 3 | - |
| CLO2 | 3 | 2 | 3 | - | - | - | - | 3 | - |
| CLO3 | 2 | 1 | - | - | - | - | - | 3 | - |
| CLO4 | 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 Group Discussion | Presentation and Summative Exam |

| Course Title | Management and Organizational Behavior | Course Code | 124 |
|---|---|---|---|
| **Course Type** | Elective | **ISCED Code** | 0413-124 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** This course deals with human behavior in organizations and with managerial practices and methods within organizations that facilitate or hamper effective behavior. The course explores factors shaping individual, group, organizational and cultural dynamics, as they pertain to administration and management in organizations. This course will help students to understand that humans and organizations are not functional and quantitative subjects but also behavioral and qualitative one.

**Course Objectives:** This course deals with human behavior in organizations and with managerial practices and methods within organizations that facilitate or hamper effective behavior. The course explores factors shaping individual, group, organizational and cultural dynamics, as they pertain to administration and management in organizations. This course will help students to understand that humans and organizations are not functional and quantitative subjects but also behavioral and qualitative one.

**Course Learning Outcomes (CLOs)**

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

1. Understand the positive role that business management plays in society through an understanding of history of management, contemporary approaches to management and organizational behavior, an organization's environments, and business' role in fostering corporate social responsibility and ethics.
2. Analyze the role manager's play in the planning and decision making, organizing, leading, and controlling process of management, with specific reflection on the individual and organization interface in understanding its concepts and implications on organizational effectiveness Distinguish between a condition and a warranty according to the sale of goods Act.
3. Develop ideas on human resources management process and the basics of hiring, development, compensation, performance management and labor relations.
4. Understand the nature of the individual–organization relationship; how individual and workplace behavior influences organizational effectiveness; including attitudes, job satisfaction, emotions, personality, values, perception, decision making, and motivational theories
5. Understand group and interpersonal behavior in organizations; including group and team development and managing conflict; leadership, power and politics, negotiations, adapting to change.
6. Understand Organizational factors affecting behavior, including reward systems, culture, and organizational design.

**Course Content**

1. **Meaning and Significance of Management and Organizational Behavior:** An Introduction to Management; Management Functions; Management Skills; The Evolution of Management; Contemporary Management Perspectives, Meaning of Organizational Behavior (OB), Scientific Foundation of OB, OB and Management, Ethics of OB, Levels of OB, Challenges of OB.

2. **The Environments of Organizations and Managers:** The Organization's Environments; The Ethical and Social Environment of Management: Individual Ethics, Emerging Ethical Issues, Arguments for and Against Social Responsibility, Managing Social Responsibility, Current Issues in Social Responsibility and Ethics; The Organization's Culture: Importance, Determinants and Managing Organizational Culture.

3. **Planning and Strategic Management:** What and Why of Planning; Types of Plans; Objectives; Define Strategic Management; The Strategic Management Process; Corporate Strategies; Competitive Strategies: The Role of Competitive Advantage, Sustaining Competitive Advantage.

4. **Managing Decision Making:** The Nature of Decision Making: Decision Making Defined; Types of Decisions; Decision-Making Conditions; Approaches to Decision Making: Rationality, Bounded Rationality, Intuition, Evidence-Based Management, Crowdsourcing; Decision-Making Biases and Errors; Cutting-Edge Approaches for Improving Decision Making; Group and Teams: Forms of Group and Team Decision Making, Advantages & Disadvantages of Group and Team Decision Making, Managing Group and Team Decision-Making Processes.
5. **Organization Structure and Design:** The Basic Elements of Organizing: Work Specialization, Departmentalization, Chain of Command, Span of Control, Centralization and Decentralization, Coordination; Traditional Organizational Design: Simple Structure, Functional Structure, Divisional Structure; Options Organizing for Flexibility in the Twenty-First Century: Team Structures, Matrix and Project Structures, The Virtual Organization, Telecommuting, Compressed Work Weeks, Flextime, Job Sharing, The Contingent Workforce.
6. **Managing Human Resources:** The Human Resource Management Process: Environmental Context; Attracting Human Resources - Human Resource Planning & Selecting Employees; Developing Human Resources- Training and Development, Performance Appraisal; Maintaining Human Resources-Compensation and Benefits, career planning.
7. **Organization Change:** The Nature of Organization Change: Forces for Change, Planned versus Reactive Change; Managing Change in Organizations: Steps in the Change Process, Understanding Resistance to Change, and Overcoming Resistance to Change.
8. **Basic Elements of Individual Behavior in Organizations:** Understanding Individuals in Organizations: The Psychological Contract, The Person–Job Fit ,The Nature of Individual Differences; Personality: The "Big Five" Personality Traits, The Myers-Briggs Framework, Other Personality Traits at Work, Emotional Intelligence; Attitudes and Job Performance: Job Satisfaction, Job Involvement and Organizational Commitment, Employee Engagement, Attitudes and Consistency, Cognitive Dissonance Theory, Implications for Managers; Perception: Factors That Influence Perception, Attribution Theory, Shortcuts Used in Judging Others, Implications for Managers; Stress and Individual Behavior: Causes and Consequences of Stress, Managing Stress; Types of Workplace Behavior: Performance Behaviors, Withdrawal Behaviors, Organizational Citizenship, Dysfunctional Behaviors.
9. **Motivating Employees:** The Nature of Motivation Early Theories of Motivation: Maslow's Hierarchy of Needs Theory, McGregor's Theory X and Theory Y, Herzberg's Two-Factor Theory, Three-Needs Theory; Contemporary Theories of Motivation: Goal-Setting Theory, Reinforcement Theory, Designing Motivating Jobs, Equity Theory, Expectancy Theory; Popular Motivational Strategies: Empowerment and Participation, Using Reward Systems to Motivate Performance.
10. **Leadership and Influence Processes:** The Nature of Leadership: The Meaning of Leadership, Leadership and Management, Leadership and Power; Generic Approaches to Leadership: Leadership Traits, Leadership Behaviors; Situational Approaches to Leadership: The Fiedler Model, Hersey and Blanchard's Situational Leadership Theory, Path-Goal Model; Contemporary Views of Leadership: Leader–Member Exchange (LMX) Theory, Charismatic Leadership, Transformational-Transactional Leadership, Authentic Leadership Ethical Leadership, Servant Leadership, Followership; Political Behavior in Organizations: Common Political Behavior, Impression Management, Managing Political Behavior.
11. **Managing Work Groups and Teams:** Types of Groups and Teams, Why People Join Groups and Teams Stages of Group and Team Development; Conflict: The Nature of Conflict, Causes of Conflict, Managing Conflict: Stimulating Conflict, Controlling Conflict, Resolving and Eliminating Conflict, Negotiation.

12. **Basic Elements of Control:** The Nature of Control: The Purpose of Control, Types of Control, Steps in the Control Process; Tools for Control: Feedforward/Concurrent/Feedback Controls, Financial Controls, Information Controls, Balanced Scorecard, Benchmarking of Best Practices; Managing Control in Organizations: Characteristics of Effective Control, Resistance to Control, Overcoming Resistance to Control.

**Recommended Text Books**

1. Griffin, W. R. *Management*, (Cengage Learning).
2. Robbins, S. P. and Coulter, M. *Managemen*t, Global Edition. (Pearson).
3. George, J. M. and Jones, G. R. *Understanding and Managing Organizational Behavior*. (Prentice Hall).
4. Robbins, S. P. and Judge, T. A. *Organizational Behavior*, (Prentice Hall).
5. Davis, K. *Organization Behavior: Human Behavior at Work*. (McGraw-Hill).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | - | - |
| CLO2 | - | - | - | 2 | - | - | 2 | - | - |
| CLO3 | - | - | - | - | - | - | - | 3 | - |
| CLO4 | - | 2 | - | - | - | - | - | - | - |
| CLO5 | 2 | - | - | - | - | - | - | - | - |
| CLO6 | 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 Discussion | Summative Exam |

| Course Title | Business Laws | Course Code | 125 |
|---|---|---|---|
| Course Type | Elective | ISCED Code | 0421-125 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course**: The purpose of this course is to ensure that students become familiar with the different aspects and provisions of various business and commercial laws. This course provides the key concepts that will equip the students with knowledge on the law governing business and commercial transactions. This course introduces the student to the legal and ethical framework of business. Contracts, negotiable instruments, the law of sales, arbitration act are examined. Upon completion the student should be able to identify legal and ethical issues that arise in business decisions and the laws that apply to them.

**Course Objectives:** The objectives of this course include the development of core technical, commercial and ethical skills and knowledge in a structured and rigorous manner. This course will enable students to have a general understanding of the principal areas of Bangladesh law that may be encountered in business or professional practice. Students will learn what constitutes a valid contract, agent- principal relationship. They will have detailed understanding of the sale of goods act, the arbitration law, the carriage act.

**Course Learning Outcomes (CLOs)**

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

1. Define and illustrate the nature of contractual agreement and its application in real business situations.
2. Understand the agency relationship and the consequences of negligence.
3. Distinguish between a condition and a warranty according to the sale of goods Act.
4. Explain the development and use of arbitration act and power of the arbitration tribunal.
5. Understand the application of the trade mark act.
6. Illustrate the different provisions of Partnership Act 1932 and Labour Act 2006 in real business situations.
7. Understand the Bank Companies Act 1991.

**Course Content**

1. **The Contract Act, 1872**: Definition of Contract; Essentials of Contract; Communication, Acceptance and Revocation of Proposals and Contracts; Voidable Contracts and Void Agreements; Consignment Contracts; Contracts which must be performed; Time and Place of Performance; Contracts which need not be performed; Breach of Contract; Indemnity and Guarantee; Bailment; Bailment of Pledges; Agency: Appointment and Authority of Agents, Sub-Agents, Revocation of Authority, Agent’s Duty to Principal, Principal’s Duty to Agent.

2. **The Sale of Goods Act, 1930**: Formation of the Contract; Effects of the Contract; Performance of the Contract; Rights of Unpaid Seller against the Goods; Suits for Breach of the Contract.

3. **The Negotiable Instruments Act, 1881**: Promissory Notes, Bills of Exchange and Cheques; Negotiations; Payment and Interest; Discharge from Liability on Notes, Bills and Cheques; Notice of dishonor; Special Provisions Relating to Cheques; Special Provisions Relating to Bills of Exchange; Penalties in Case of Dishonor of Certain Cheques for Insufficiency of Funds in the Accounts.

4. **The Arbitration Act, 2001**: Arbitration Agreement; Subject Matter of Arbitration; Different Methods of Arbitration; Arbitration Tribunal; Arbitral Proceedings; Arbitral Award; Appeals.

5. **The Trademarks Act, 2009:** Registration Procedures and Duration; Effects of Registration; Use of Trademark.

6. **The Competition Act, 2012:** Definitions; Formation of Bangladesh Competition Commission; Anti-Competition Contract; Grievances; Enquiry and Order; Re-Consideration, Penalty and Appeal; Financial Aspects of the Commission.

7. **The Partnership Act, 1932:** The Nature of Partnership; Relations of Partners to One Another; Relations of Partners to Third Parties; Incoming and Outgoing Partners; Dissolution of a Firm; Registration of Firms.
8. **The Bangladesh Labor Act, 2006:** Employment of Young Persons; Health, Hygiene, Welfare; Safety; Working Hours, Leave and Holidays; Wages Board; Trade Union and Industrial Relations; Dispute Resolution; Labor Court; Labor Appellate Tribunal; Workers' Profit Participation; Provident Fund; Offence and Penalty.
9. **The Bank Company Act, 1991:** Business of and Licensing of Bank Companies; Paid up Capital and Reserves; Appointment and Removal of Directors and Chief Executive Officer; Illegal Bank Transactions by Companies etc.; Acquisition of the Undertaking of Banking Companies; Suspension of Business and Winding up of Bank Companies; Restriction on Loans and Advances; Issuance of Policy Directions; Remission of Loans; Operation and Management; Inspection and Investigation.
10. **The Law relating to Carriage**: The provisions relating to carriage by land, Carriage by Sea and Carriage by air.

**Recommended Text Books**

1. Corporate Laws and Practices-ICAB Study Manual: Professional stage knowledge level.
2. A. K. Sen and J. K. Mitra. *Commercial & Industrial Law* (World Press).
3. A. A. Khan. *Labour and Industrial Law* (M/S. Alam Book House).

**Reference Materials**

1. Arbitration Act, 2001
2. Bangladesh Labor Act, 2006
3. Contract Act, 1872
4. Negotiable Instruments Act, 1881
5. Partnership Act, 1932
6. Sale of Goods Act, 1930
7. *Trade Marks Act, 2009*
8. *The Bank Companies Act, 1991*
9. *Insurance Act, 2010*

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | - | 2 | - | - | - | 3 | - |
| CLO2 | - | 3 | - | - | 1 | 2 | - | 3 | - |
| CLO3 | - | 3 | - | - | - | - | 1 | 3 | - |
| CLO4 | - | 3 | - | - | - | 2 | - | 3 | - |
| CLO5 | - | 3 | - | 2 | - | 3 | - | 3 | - |
| CLO6 | - | 2 | - | 3 | - | 2 | - | 2 | - |
| CLO7 | - | 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 |
| 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 | Assignment |
| CLO7 | Lecturing and Discussion | Summative Exam |

## SECOND YEAR FIRST SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Advanced Accounting–I** | **Course Code** | 211 |
| **Course Type** | Core | **ISCED Code** | 0411-211 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Building on technical skills and knowledge covered in earlier accounting courses, Advanced Accounting focuses on complex accounting topics. Its primary focus is on recognition, measurement and disclosures of various types of liabilities, equities, revenues and expenses that are presented in the Financial Statements. This course gives learners a deeper understanding of the dynamic world of business by developing skills in communicating essential financial information, in a variety of presentation formats, to the various stakeholders of an organization.

**Course Objectives:** The objective of this course is to enhance students' understanding of the recognition, measurement and disclosure issues relating to revenues, expenses, liabilities and equities that are reported in the interim and annual financial statements. This course is also designed to provide the students with the knowledge of additional reporting issues such as earnings per share, events after the reporting period, related party disclosures and accounting for partnership business.

**Course Learning Outcomes (CLOs)**

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

1. Understand the fundamental concepts of revenue and expense recognition and apply the revenue recognition process to major revenue generating transactions.
2. Demonstrate the valuation and reporting techniques of current liabilities, provisions and contingencies.
3. Explain the accounting for issuance and extinguishment of non-current liabilities.
4. Elucidate the accounting and reporting of different components of equity.
5. Analyze and interpret basic and diluted earnings per share information.
6. Assess the recognition, measurement and disclosure of events after the reporting period.
7. Understand the impact of related party transactions on different elements of financial statements and prepare partnership accounts.

### Course Content

1. **Revenue and Expense: Recognition, Measurement and Disclosure:** Definition of Revenue and Expense, Recognition and Measurement of Revenue and Expense, Five-step Revenue Recognition Process, Applying Five-step Process to Major Revenue Recognition Issues, Revenue Recognition for Long-term Construction Contracts, Long-term Contract Losses, Revenue Recognition for Franchises, Expense Recognition Process, Presentation and Disclosure Requirements relating to Revenue and Expense, IFRS 15: Revenue from Contracts with Customers.
2. **Current Liabilities, Provisions and Contingencies:** Definition of Liability, Criteria for Classification of Liability, Accounting for Major Types of Current Liabilities, Definition of Provision, Recognition and Measurement of Provision, Accounting for Common Types of Provision, Contingent Liabilities and Assets, Presentation and Disclosure Related to Current Liabilities, Provisions and Contingencies. IAS 37: Provisions, Contingent Liabilities and Contingent Assets.
3. **Non-Current Liabilities:** Nature and Types of Non-Current Liabilities, Deferred Tax – an overview, Types and Issuance of Bonds, Valuation and Accounting for Bonds Payable, Cost of Issuing Bonds, Accounting for Long-term Notes Payable and Mortgage Payable, Extinguishment of Non-Current Liabilities, Presentation, Disclosure and Analysis of Non-Current Liabilities. IAS- 12, IFRS 9.
4. **Owner's Equity:** Concept of Equity in Corporate Entities, Definition of Equity, Components of Equity, Issuance of Ordinary and Preference Shares, Reacquisition of Shares or Treasury Shares, Purchase and

Sale of Treasury Shares, Retiring Treasury Shares, Accumulated Other Comprehensive Income, Retained Earnings, Dividend Policy and Types of Dividends, Share Dividend and Share Split. Presentation and Analysis of Equity. IFRS 9: Financial Instruments

5. **Earnings per Share:** Meaning and Use of Earnings per Share (EPS) Information, Simple and Complex Capital Structure, Determining Weighted Average Number of Common Share Outstanding, Computing Basic Earnings per Share, Meaning of Diluted Earnings per Share, Effect of Convertible Securities, Options, Warrants and Contingently Issuable Shares on Diluted Earnings per Share, Antidilution Effect, Computing Diluted Earnings Per Share, Presentation and Disclosure of Earnings per Share. IAS 33: Earnings Per Share.
6. **Events after the Reporting Period:** Definition of Events after the Reporting Period, Authorization of Financial Statements for Issue, Adjusting Events and Non-Adjusting Events, Disclosures Related to Events after the Reporting Period, IAS 10: Events after the Reporting Period.
7. **Related Party Transactions:** Definition of a Related Party, a Related Party Transaction, Close Family Member, Compensation and Key Management Personnel, Purpose of Related Party Disclosures, Detail Disclosure Requirement Relating to a Related Party, IAS 24: Related Party Disclosures, Ethics in Financial Reporting.
8. **Accounting for Partnership:** Partnership Business and its Characteristics, Form and Contents of Partnership Accounts, Accounting for Changes in a Partnership Structure, Admission and Retirement of Partners, Valuation of Goodwill, Liquidation of Partnership Business, Conversion of Partnership to a Company.

**Recommended Text Books**

1. Kieso, D. E., Weygandt, J. J. and Warfield, T. D. *Intermediate Accounting: IFRS Edition.* (John Wiley & Sons, Inc.)

**Reference Materials**

1. Relevant International Accounting Standards and International Financial Reporting Standards
2. Annual Report of Listed Companies for Understanding Financial Statements

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 3 | - | - | - | 2 | - | 1 | - |
| CLO2 | 3 | - | - | - | - | - | - | 2 | - |
| CLO3 | 3 | 2 | 1 | - | - | - | - | 1 | - |
| CLO4 | 3 | 1 | - | - | - | - | - | - | 1 |
| CLO5 | 3 | - | 2 | - | - | 1 | 3 | - | - |
| CLO6 | 3 | - | - | - | - | 2 | - | 1 | - |
| CLO7 | 3 | 2 | - | - | - | - | - | 3 | 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 Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Group Discussion | Quiz and Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Macroeconomics** | **Course Code** | 212 |
| **Course Type** | General Education | **ISCED Code** | 0311-212 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Macroeconomics is concerned with the behavior of the economy as a whole. In particular, it addresses the big issues which affect us on a day to day basis. As macroeconomists we want to know why some countries grow more quickly than others, why some experience high inflation while others have stable prices and why all countries experience recessions and booms. Furthermore, we want to know if government policy can have an impact on these factors. This course provides these tools and gives a general understanding of these issues.

**Course Objectives:** The goal of the course is to provide students a coherent theoretical framework about the determination of macroeconomic variables such as national income, consumption, savings, investment, inflation, unemployment, interest rates, monetary policy, fiscal policy, trade policy etc. and to understand for formulating and assessing macroeconomic policy suggestions.

**Course Learning Outcomes (CLOs)**

Upon successful completion of the course a student will be able to:

1. Explain why household, business, government and global behavior determine the aggregate demand and supply for goods and services
2. Evaluate the implications of interference in a market economy, including government policy.
3. Measure inflation, unemployment and analyze the basics of national income accounting.
4. Assess the roles of fiscal and monetary policy in fighting recessions and inflation
5. Differentiate the interaction between the domestic economy and the rest of the world.

## Course Content

1. **Introduction to Macro Economics:** Definition of Macro Economics-Macro Economics Vs Micro Economics-Subject matter of Macro Economics-Major Macro Economics Problems-Tools of Macro Economic Policy-Importance and Relevance of Macro-Economics for Business Students- Importance of Macro-Economic Management for a Developing Country like Bangladesh.
2. **The Model of the Circular Flow of Income:** Goods and Money flow between Households and Firms-Savings-Investment-Foreign trade and Government Activity.
3. **National Income:** National Income (NI) Concepts-GNP, GDP, NNP, NI, PI, Real NI & Nominal NI, NI deflator; Methods of NI Measurement, NI estimation in Bangladesh: Salient features, Difficulties in estimation.
4. **Determination of National Income:** Keynesian Theory: Aggregate Demand-Aggregate Supply-Determination of the Equilibrium level of National Income-Determination of National Income: Three Sector Model-Determination of National Income: Four Sector Model-Concepts of Inflationary and Deflationary Gaps.
5. **Theories of Consumption, Savings and Investments-Keynesian Development:** Consumption Function :Linear and Non-Linear Consumption Functions; Constant and Variable Consumption-MPC and APC and their Relationship-Factors impacting on MPC; Economic Implications on MPC being less than one and greater than zero; Savings Function-Paradox of Savings; Investment-Autonomous and Induced-Multiplier and Equilibrium levels of output; Marginal Efficiency of Capital(MEC)-Interest rate and Equilibrium level of Investment
6. **Goods and Money Market:** Goods market equilibrium-The derivation of the IS curve-Money market equilibrium-The derivation of the LM curve-Simultaneous equilibrium of the goods and Money Market-Monetary and Fiscal policies of Stabilization purposes.
7. **Theory of Money:** Evolution of Barter system into Monetary system-Standards and their comparative advantage-Metallic standard and paper standard, Principles of Currency issue; Narrow money and Broad Money; Value of Money-Internal and External; Quantity theories of money-Cash Transactions-Cash

Balance Approach; Keynesian Approach to Demand for money-Transitions-Precautionary and Speculative Demand for money, Exchange rate, Determination of exchange rate in the short-run; Floating rate; Full Convertibility and Partial Convertibility of a currency-Convertibility of Capital Account and Convertibility of current Account.

8. **Monetary Policy:** Importance of Monetary Policy, The Instrument of Monetary Policy, Monetary Policy during Inflation, Deflation, Stagflation and Different phases of Business Cycle; Causes and types of Inflation.
9. **Unemployment:** Meaning and Measurement-Cost and causes-Alternative policy measures-Unemployment in Bangladesh.
10. **Theory of Public Finance:** Role and Objectives of Public Finance; Public goods and Private goods; Externalities (Positive and Negative) and Market failures; Fiscal policy; Role; Instruments and Implications; Principles of taxation-Classification of taxes; Public revenue and Public expenditure-Public debt serving and burden.
11. **Theory of International Trade:** Theory of Absolute advantage and Theory of Comparative advantage; Modern trade theories: Free trade and Protectionism; Instrument of Protectionism-Tariff and Non-tariff barriers-GATT and UNCTAD; Customs Union and Free trade areas-NAFTA, EU, SAFTA, LAFTA, AFTA etc.

**Text Books**

1. H.L.Ahuja : Modern Economics.
2. N. Gregory Mankiw : Macroeconomics (Worth Publishers)
3. Dewett, K.K. : Modern Economic Theory.

**Reference Books**

1. R. Dornbush and S. Fischer : Macroeconomics.
2. Samuelson P. and W. Nordhaus : Economics
3. M.C. Vaish : Macro Economic Theory.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | - | 2 | - | 1 | - | 3 | - | - |
| CLO2 | - | - | 1 | - | - | 1 | - | 2 | - |
| CLO3 | - | - | 1 | 3 | 2 | - | - | - | - |
| CLO4 | 1 | - | 3 | 2 | | - | - | 2 | - |
| CLO5 | - | - | 1 | - | 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** | **Business Finance** | **Course Code** | 213 |
| **Course Type** | Elective | **ISCED Code** | 0412-213 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** All business functions deal with finance because they need to able to make the financial argument for the funding of their projects and to manage their budgets. Like companies, individuals are faced with investment and financing decisions. Having a firm grasp finance will help individuals make those decisions.

**Course Objectives:** This course provides an overview of business finance. Emphasis is on finance goal and agency problem, source of financing, time value of money, cost of capital, capital budgeting, risk and return, working capital, and financial decision.

**Course Learning Outcomes (CLOs)**

Upon successful completion of the course a student will be able to:

1. Understand the concepts and Functions of Business Finance and also the Objectives of Finance.
2. Apply time Value of Money and capital budgeting techniques.
3. Analyze the factors affecting a Company's Choice of Finance; short-term Financing; Intermediate-term Financing and Long-term financing.
4. Illustrate valuation of short-term and long-term securities.
5. Evaluate risk and return and cost of capital in investment decisions.

**Course Content**

1. **Introduction:** Definition-Concept and Importance-Functions of Finance-The Goal of Financial Management- Value maximization as a goal-The Agency Problem-Financial Decision.
2. **The Time Value of Money:** Future Value-Present Value-Future Value Vs Present value Future Value of Annuity- Present value of Annuity-installment payment for Accumulation of a future sum.
3. **Cost of Capital**: Definition-Cost of Debt-Cost of Preference Capital-Cost of retained earnings-Cost of newly issued common share of External Equity Weighted Average Cost of Capital (WACC)-Composite cost of Capital- Marginal Cost of Capital (MCC)-Combining MCC and Investment opportunity Schedule-Capital rationing.
4. **Risk and Return**: Definition and Measurement of Risk- Adjusted rate of Return-Portfolio Risk-The relationship between Risk and Rate of return -Uncertainty and Return- Probability distribution and Expected return-Total risk Analysis for assets in isolation-Variance, standard Deviation and Coefficient of variation and Capital Asset Pricing Model (CAPM) to analyze risk.
5. **Source of Financing**

**a) Short-Term Financing:** Sources of Short-term Financing-Accruals-Trade Credit short - term Bank Loans-Accounts Receivable Inventory Financing.

**b) Long-Term Financing:** Types of Long-term Debt Instruments: How much should a firm borrow-Debt Financing-Kinds of Debt-Heading Financial Risk-Bond and Their features-Retirement of Bonds-Preferred Stock-Common Stock-Right of Common Share Holders-Issuing Securities to the public.

6. **Working Capital Management**: Working Capital Terminology-The Requirements for external Working Capital Finance-The Cash Conversion Cycle-Working Capital Investment and Financing Policy-Advantage and Disadvantage of Short-Term Financing Cash, Credit and Inventory Management.
7. **Lease Financing**: Types of Leases-Factor affecting the lease decision-Evaluation by the lessee-Evaluation by the lessor, Lease Vs Hire purchases, Arguments for and against Leasing.

8. **Introduction to Capital Budgeting**: Estimation of cash flow-Project evaluation and selection-Payback Period (PBP)-Accounting Rate of Return (ARR)-Net Present Value(NPV)-Internal Rate of Return(IRR)-Comparison between IRR and NPV-Profitability Index-Evaluating Projects with unequal Lives-Capital Rationing-Effects of Taxation and Inflation.
9. **Valuation:** Fundamentals, Valuation of Bond, Valuation of Common Stock, Preferred Stock, Right Issue.

**Text Books**

1. Gitman, R.R. : Principles of Managerial Finance
2. Van Horne, Jams C and Wachowicz Jr.: Fundamental of financial Management.
3. Eugene F. Brigham: Fundamental of Financial Management.

**Reference Books**

1. S, B. Bloke & G.A. Hirt: Foundation of Financial Management.
2. I.M. Panday: Financial Management.
3. S. Besly& E.F. Brigham: Essential of Managerial Finance.
4. Schall& Haley: Introduction to Financial Management
5. Weston and Brigham: Managerial Finance
6. Khan and Jain : Financial Management

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 1 | - | - | - | - | - | 3 | 2 |
| CLO2 | - | - | - | - | - | - | - | - | 2 |
| CLO3 | - | 2 | 1 | - | - | - | - | - | 2 |
| CLO4 | - | - | 1 | - | - | - | - | - | - |
| CLO5 | - | - | 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 |

| Course Title | Basic Business Statistics | Course Code | 214 |
|---|---|---|---|
| Course Type | General Education | ISCED Code | 0542-214 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** Now a day's empirical research in any real life field cannot be undertaken without application of statistical tools. Knowledge of statistics is particularly very helpful for taking decision in the area of business under uncertainty.

**Course Objectives:** The objective of this course is to focus on the main notions and methods of statistics and to show how to use the methods to interpret data in business.

**Course Learning Outcomes (CLOs)**

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

1. Understand broad comprehensive of terms, concepts and theories to solve various statistical problems.
2. Apply the appropriate statistical technique for analysis of data and demonstrate
3. Analyze statistical methods in various decision making situations in business.
4. Evaluate risk and uncertainty using probability.
5. Analyze data using statistical software.

**Course Content**

**1.** **Introduction:** Definition-Concepts-Nature-Scope-Functions-Uses of Statistics in Business-Limitations of Statistics-Nature of Statistical Data-Classification-Tabulation-Frequency Distribution-Graphical Presentation of Data.

**2.** **Measures of Central Tendency:** Introduction-Arithmetic mean-Geometric Mean-Harmonic Mean-Weighted Arithmetic Mean-Median-Quartile, Percentile and Deciles-Mode-Properties of good average-Empirical Relation Among the Average.

**3.** **Measures of Dispersion:** Significance of Measuring Dispersion-Properties of a Good Measures of Dispersion- Range-Inter-Quartile range and Quartile Deviation-Mean Deviation-Standard Deviation-Co-efficient of Variation and their Uses.

4. **Moments, Skewness and Kurtosis:** Moment from Arbitrary Value-Moment from Mean-Relation between Moments and Mean-Measures of Skewness and its Uses-Measures of Kurtosis and its Uses.

5. **Correlation Analysis:** Significance of the Study of Correlation and Causation-Types of correlation-Scatter Diagram method-Karl Pearson's Coefficient of Correlation. Use of Probable error in interpretation of correlation-co-efficient-Rank Correlation-Multiple Correlation-Partial Correlation.

**6.** **Regression Analysis:** Difference Between Correlation and Regression Analysis-Simple regression Lines-Regression Equation- Regression Co-efficient.

**7.** **Probability:** Concepts-Meaning-Classical and Frequency definitions-Use of Set and Combination in Probability Calculations-Total and Multiplication Theorems-Marginal and Joint Probability- Independent-Dependent-mutually Exclusive events-Conditional Probability-Baye's Theorem and Its uses.

8. **Random Variables and Probability Distribution:** Concept of a Random Variable- Probability distribution of a Random Variable- Random Variable in business situations. Discrete Probability Functions- Continuous probability function- Probability density function- Cumulative density function-Mathematical expectation of a Random variable and is properties- Variance & Standard Deviation. Binomial Distribution- Mean and Variance of Binomial Distribution- Business problems related to Binomial Distribution- Poisson Probability Distribution; its characteristics, mean, variance-Use of Poisson Distribution- Fitting of Discrete distributions. Normal distribution, its properties, tests of normality of a distribution-Computation of probability of Random Variable by use of area under Normal Curve-Solution of problems by use of normal distribution function.

9. **Official Statistics of Bangladesh:** Source, Characteristics, Limitations, Publishing Agencies, Statistical Publication, Their Context and Their Reliability –Accuracy and Uses.

10. **Application of Statistical Software:** Basics of data management using software such as SPSS, Stata, Eviews etc.-Visualization of data-Descriptive Statistics-Correlation-Regression.

**Text Books**

1. S.P. Gupta & M.P. Gupta : Business Statistics (Latest edition)
2. Richard Levin & David S. Rubin: Statistics for Management.

**Reference Books**

1. Howard L. Balsley: Basic Statistics for Business and Economics.
2. Donald l. Harnett : Statistics Method.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 2 | - | - | - | - | - | - |
| CLO2 | 1 | - | 3 | 3 | - | - | - | - | - |
| CLO3 | 1 | - | 3 | 3 | - | - | - | - | - |
| CLO4 | 1 | - | 3 | 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/Assignment |
| CLO2 | Lecturing and Discussion | Term paper and Presentation, Mid-Semester and Summative |
| CLO3 | Lecturing and Discussion | Term paper and Presentation, Mid-Semester and Summative |
| CLO4 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO5 | Demonstration with statistical software | Assignment, Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Marketing** | **Course Code** | 215 |
| **Course Type** | Elective | **ISCED Code** | 0414-215 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Marketers undergoes fundamental social processes which evolve within a society to facilitate the effective and efficient resolution of society's needs for exchange of consumption values. Simply put it is the science or art of understanding what a group of consumers want and how to get it to them that carries a great importance to the business students.

**Course Objectives:** The main aim of offering this course is to expose the students of accounting to the concepts, principles, and fundamentals of marketing. Marketing being the most important aspect of business management, an insight into the various aspects of marketing is essential for students of accounting.

**Course Learning Outcomes (CLOs)**

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

1. Understand the core concepts of marketing, marketing process, and marketing management.
2. Develop strategic marketing and business planning.
3. Analyze market opportunities by scanning the marketing environment and consumer buying behavior.
4. Apply marketing strategies.
5. Evaluate marketing mix and programs including product, price, and promotions.
6. Create a competitive advantage and understand the global marketplace.
7. Learn sustainable and social marketing and ethics.

**Course Content**

**1. Understanding Marketing**

**1.1. Assessing Marketing's Critical Role in Organizational Performance:** What is marketing; core concepts; the marketing process, marketing management; marketing orientations; and demarketing.

**1.2. Building Customer Satisfaction through Quality, Service & Value:** define customer value & satisfaction; customer relationship management (CRM); delivering customer value & satisfaction; attracting & retaining customers.

**1.3. Winning Markets through Market-oriented Strategic Planning:** Corporate and division planning; business strategic planning.

**2. Analyzing Marketing Opportunities**

**2.1 Scanning the Marketing Environment:** Analyzing needs & trends in the microenvironment; identifying & responding to the major macro-environmental forces.

**2.2 Analyzing Consumer Markets and Buying Behavior:** A model of consumer behavior; major factors influencing buying behavior; the buying process; identifying market segments and selecting market targets; market targeting.

**3. Developing Marketing Strategies**

**3.1 Differentiating and Positioning the Market Offering:** Tools for competitive differentiation; developing a positioning strategy; communicating the company's position.

**3.2 Developing New Products:** Process the of new product development, challenges, and way forwards.

**3.3 Managing Life Cycle Strategies:** the product life cycle; marketing strategies throughout the PLC.

4. **Planning Marketing Programs**

   **4.1 Managing Product Lines, Brands & Packaging:** What is a product; levels of a product; product classifications; product line decisions; product mix decisions; brand decisions; packaging & labelling decisions.

   **4.2 Managing Service Business and Product Support Services:** Nature of and classification of services; characteristics of services and their marketing implications; marketing strategies for service firms; managing product support services.

   **4.3 Designing Pricing Strategies and Programs:** Selecting the pricing objective; determining demand; estimating costs; analyzing company competitors', prices, and offers; selecting a pricing method; selecting the final price; price discounts and allowances; promotional pricing; product mix pricing; initiating & responding to price changes.

   **4.4 Selecting & Managing Marketing Channels:** What are marketing channels; channel functions; channel levels; channel design decisions; channel management decisions.

   **4.5 Managing Retailing, Wholesaling, and Market Logistics**: Retailing; wholesaling; marketing logistics.

   **4.6 Designing and Managing Integrated Marketing Communications**: Identify the target audience; determine the communication objective; design the message; select the communication channel; establish the total promotional budget; decide on the promotion mix.

   **4.7 Managing Advertising, Sales Promotion, and Public Relations:** Developing and managing an advertising program; the purpose of sales promotion; major decisions in sales promotion; major decisions in marketing PR.

   **4.8 Managing the Sales Force:** Designing the sales force; managing the sales force; principles of personal selling

   **4.9 Managing Direct & Online Marketing:** Growth and benefits of direct marketing; major channels for direct marketing; marketing in the 21st century.

5. **Extending Marketing**

   **5.1 Creating Competitive Advantage:** Competitor analysis, competitive strategies, and balancing customer and competitor orientations.

   **5.2 The Global Marketplace:** Global marketing today, global marketing environment, going global, global marketing program, global marketing organization.

   **5.3 Sustainable and Social Marketing and Ethics:** Sustainable marketing, social marketing, social criticism of marketing, ethical issues in marketing.

**Recommended Text Books**

1. Kotler, P. and Armstrong, G. *Principles of Marketing*. (Pearson Education Ltd.)
2. Kotler, P. and Keller, K. L. *Marketing Management: Analysis, Planning, Implementation and Control*. (Pearson Education Ltd.)
3. *ICAB Study Manual: Business Strategy.* Professional Stage Application Level, ICAB

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | - | - | - | - | 2 | - | 2 |
| CLO2 | - | 2 | - | - | - | - | 2 | - | 2 |
| CLO3 | - | 2 | - | - | - | - | 2 | - | 1 |
| CLO4 | - | 2 | - | - | - | - | 2 | - | 2 |
| CLO5 | - | 3 | - | - | - | - | 2 | - | - |
| CLO6 | - | 2 | - | - | - | - | 2 | - | 2 |
| CLO7 | - | - | - | - | - | - | 3 | 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 | Lecturing and Group Discussion | Summative Exam |
| CLO7 | Lecturing and Discussion | Summative Exam |

# SECOND YEAR SECOND SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Advanced Accounting–II** | **Course Code** | 221 |
| **Course Type** | Core | **ISCED Code** | 0411-221 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Advanced financial accounting covers the issues that have not been discussed in introductory and intermediate financial accounting. Specifically, this course focuses on the equity method of accounting for investments, consolidation of financial information, consolidated financial statements, and institutional background for financial reporting. The course provides students with the necessary tools to understand and address the important and complicated problems facing preparers of financial reports today. Advanced financial accounting demonstrates advanced knowledge and skills related to the technical and theoretical aspects of strategic and competitive analysis, decision analysis, business policy, marketing, organizational behavior.

**Course Objectives:** The objectives of this course are to make the students acquainted with the accounting aspects of Business Combination, investment in Association and Joint Ventures, Financial Instruments, Company Liquidation, Segment Reporting and Related Party Disclosure. This course will provide students sound and in-depth technical and conceptual knowledge to prepare the various financial statements like separate financial statements, consolidated financial statements of the company and liquidator's Statements in case of company liquidation.

**Course Learning Outcomes (CLOs)**

Upon completion of the course, students should be able to:
1. Understand the basic principles regarding the business combination-related issues.
2. Demonstrate the key regulations regarding the preparation of separate and consolidated Financial Statements.
3. Analyze recognition, measurement and de-recognition of financial instruments.
4. Identify the accounting issues regarding the recognition and de-recognition of Financial Assets and Liabilities.
5. Understand the issues discussed in the Bankruptcy Act, 1997 and its implications on preparing the liquidator's statement for liquidation.
6. Recognize the importance of segment reporting and disclosure requirements; and
7. Prescribe the form and minimum contents of interim financial statements.

## Course Content

1. **Accounting for Interests in Subsidiaries**

**1.1 Group Accounts–Basic Principles:** Context for Group Accounts; Single Entity Concept; Control and Ownership; Nature of Business Combinations; Identifying the Acquirer; Measuring the Cost of a Business Combination; Allocating the Cost of Business Combination; Goodwill Calculation; non-controlling Interest; Application of IAS 27 for preparation of separate Financial Statements; Disclosure Requirements. (IAS 27, IFRS 3, IFRS 10 & IFRS 12).

**1.2 Group Accounts–Consolidated Statement of Financial Position:** Goodwill Calculation; Preparation of Consolidated Statement of Financial Position; Issues related to Mid-year Acquisitions; Adjustments of Intra-Group Balances; Treatments for Unrealized Intra-Group Profit; Fair Value Adjustments; Other Adjustments related for Consolidation.

**1.3 Group Accounts–Consolidated Statement of Financial Performance and Statement of Changes in Equity:** Preparation of Consolidated Financial Performance; Adjustments for Intra-Group Transactions and Unrealized Profit; Issues related to Mid-year Acquisitions; Issues related to Dividend; Other Consolidation Adjustments; Preparation of Consolidated Statement of Changes in Equity.

2. **Accounting for an Entity's Interests in Other Entities:** Meaning of Associate; Criteria for determining significant influence; Use of equity method for investment in Associates; Exemptions for applying the Equity Method; Discontinuing the use of the equity method; Accounting for impairment losses; Preparation of Statement of Profit or Loss and other Comprehensive Income under equity method; Accounting treatments for Associate's losses; Accounting treatment for different transactions between a group and its associate; Disclosure requirements as per IFRS 12.

   Introduction to Joint arrangement; Meaning of Joint Control; Types of Joint Arrangement; Structure of Joint Arrangement; Accounting for acquisitions and sales on interests in joint operations; Impairment loss in case of application of Equity method in Joint Venture; Preparation of Financial Statements of parties to a Joint Arrangement (IFRS 11); Disclosure requirements as per IFRS 12. (IAS 28, IFRS 10, IFRS 11 & IFRS 12)

3. **Financial Instruments:** Meaning of 'Financial Instrument'; Classification of Financial Assets; Classification of Financial Instruments as Liability or Equity; Compound Financial Instrument; Recognition and Derecognition of Financial Assets and Liabilities; Measurement of Financial Assets and Liabilities; Considerations on Fair Value Measurement; Impairment of Financial Assets; Reclassification of Financial Assets; Accounting treatment for gain or loss on Financial Assets and Liabilities; Ethical and Judgment Issues; Presentation and Disclosure Requirements as per IAS 32 and IFRS 7, (IAS 32, IFRS 7, IFRS 9 & IFRS 13)

4. **Liquidation and Bankruptcy:** Individual; Partnership Firms and Company; Bankruptcy Act 1997; Winding up in Insolvency and by the Court; Voluntary Winding Up; Powers of the Liquidators; Liquidator's Accounts, Proof of Debts; Priority of Payment of Debts; Accounting for Liquidation and Bankruptcy.

5. **Operating Segments:** Meaning of Segment reporting; Importance of Segment Reporting; Managerial approach to identify and report Operating Segments, Disclosure Requirements; IFRS 8.

6. **Preparation of Interim Financial Statements:** Definition and Use of Interim Financial Statements, Minimum Components of Interim Financial Statements, Form and Content of Interim Financial Statements, Disclosure of Significant Events and Transactions, Interim Reporting Period, Accounting Policies and Estimates for Preparation of Interim Financial Statements, IAS 34: Interim Financial Reporting.

**Recommended Text Books**

1. Beams, F. A., Anthony, J. H., Bettinghaus, B. and Smith, S. *Advanced Accounting.* (Pearson).
2. Picker, R., Leo, K., Radford, J., Alfredson, K., Pactor, P. and Wise, V. *Australian Accounting Standards* (John Wiley & Sons Australia, Ltd.).
3. R. E. Baker, V. C. Lembke and T. E. King. *Advanced Financial Accounting* (McGraw-Hill Irwin).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | 2 | - |
| CLO2 | 3 | - | - | - | - | 1 | - | 2 | - |
| CLO3 | 3 | - | 1 | - | - | 1 | - | 2 | - |
| CLO4 | 3 | - | 1 | - | - | - | - | 2 | - |
| CLO5 | 3 | 2 | - | - | - | - | - | 2 | - |
| CLO6 | 3 | 3 | - | - | - | - | - | 2 | 2 |
| CLO7 | 3 | - | - | 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 Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Group Discussion | Quiz and Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Income Tax: Laws and Practice** | **Course Code** | 222 |
| **Course Type** | Elective | **ISCED Code** | 0411-222 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** The main sources of Government revenues are taxes and other receives. Government collects income tax from the citizens and makes expenditures for the development purpose. Like companies, individuals must pay income tax to the government according to their ability. Having knowledge about income tax laws and practices will help to take tax related decisions and make aware of them.

**Course Objectives:** The objective of this course is to provide a sound understanding of principles and practices of the income tax law in Bangladesh. This course will provide students with a comprehensive knowledge of tax from a managerial perspective, with an emphasis on the identification of tax problems and potential tax opportunities. This course will also be helpful in assessing total income and tax liability of individual, corporate and other types of the assesse.

**Course Learning Outcomes (CLOs)**

Upon completing of the course, the students will be able to:

1. Understand the concepts related to the tax structure in Bangladesh.
2. Identify the base for income tax and the income tax authority.
3. Apply the income tax law in computing head wise income after considering allowable deductions.
4. Identify set-off and carry forward of losses including exemptions, allowances and advance payment of tax.
5. Determine the assessable income and tax liability of individual assessee, partnership firm and body corporate, including tax refund and recovery.
6. Understand the tax appeal procedures, penalty, and prosecution.

## Course Content

1. **Introduction to Bangladesh Income Tax:** Definition of Tax; Characteristics and Purposes of Tax; Canons of Taxation; Tax Base and classification of Taxes; Tax burden and shifting of taxes; Concept of Income; Capital or Revenue; Tax and Income Tax; Different Rates of Income Tax for Different Assessees; Tax structure in Bangladesh; Role of Income tax for economic growth of Bangladesh; Scope of Bangladesh Income Tax Law; Schemes of Bangladesh Income Tax Law.

2. **Basics of Income Tax:** Definition and Characteristics of Income; Sources of Income; Determination of Assessment Year and Income Year and implications on tax liability determination; Different Classes of Assessees; Residential Status of an Assessee; Taxation Implication of Resident and Non-resident; Charge of Surcharge; Additional tax and minimum tax; Classification of Income based on Locality and Assessment; Non-assessable/Tax exempted Income; Tax Credit Income; Tax Holiday schemes; Tax rebate on CSR related expenditures.
3. **Income Tax Authority: Administrative and Judicial :** Income Tax Authorities: Administrative and Judicial; Appointment; Subordination; Power and Functions; Alternative Dispute Resolution (ADR).
4. **Computation of Income:** Computation of Income under Statutory Heads: Employment; Income from Rent; Agricultural Income; Income from Business ; Capital Gains; Income from financial assets and Income from Other Sources; Computation of Income under Other Heads: Share of Income from Firms; Income of Spouse or Minor Children and Foreign Income.
5. **Set-off and Carry-Forward of Losses:** Provisions on Set-off of Losses in the Year of First Incurrence and its Procedure; Carry-forward and Set-off of Losses under specific Heads: Business Loss; Loss in Speculation Business; Loss under the Head Capital Gains; Loss under the Head Agricultural Income; Carry-forward of Loss of Firm and Partner; Carry-forward of Loss of Succeeded Business or Profession; Carry-forward of Loss of Unabsorbed Depreciation; Carry-forward of Loss of Tax Holiday Units.
6. **Payment of Tax before Assessment:** Tax Deduction at Source (TDS); Advance Income Tax (AIT) and Tax Payment on the Basis of Return; TDS vs. Collection of Tax at Sources; Incomes subject to TDS and Formalities and Consequences; TDS as Final Discharge of Tax Liability u/s 82C; Requirement and Procedures of AIT and Consequence on Failure to Pay AIT.
7. **Return of Income and Statements:** Requirement to File Return of Income; Form of Return of Income; Due Date of Submission of Return of Income; Documents to be Submitted along with the Return of Income; Return of Withholding Tax; Obligation to Furnish Annual Information Return; Certificate in Place of Return; Filling of Revised Return; Statement of Assets and Liabilities and Lifestyle; Production of Accounts and other Documents.
8. **Assessments:** Definition of Assessment; Provisional Assessment; Assessment on Correct Return; Universal Self; Assessment & Audit thereafter; Spot Assessment; Assessment after Hearing; Assessment on the Basis of Report of a Chartered Accountant; Best Judgment Assessment; Presumptive Tax Assessment on Owners of Road and Water Transports; Various Specialized Assessments; Income Escaping Assessment; Limitation for Assessment.
9. **Assessment of Individuals:** Definition of Individual; Computation of Total Income of an Individual Assessee; Procedure of Assessment; Assessment Order and Tax Clearance Certificate.
10. **Assessment of Companies:** Definition of Company and Types of Companies; Computation of Total Income and Tax Payable; Tax Rebate on Higher Productivity; Higher Dividend; CSR (Corporate Social Responsibility) and others; Procedure of Assessment; Assessment of Banks and other Financial Institutions; Liability of Directors for Unrecoverable Tax of Private Companies; Liability of Liquidators for Tax of Private Companies under Liquidation; Liability to Tax in case of Shipping and Air Transport Business of Non-residents.
11. **Default and Imposition of Penalty, Offences and Prosecution:** Penalty for various Defaults; Punishment for various Offences; Trial by Special Judge.

**Recommended Text Books**

1. Chowdhury, D. *Advanced Issues in Taxation: Theory & Practices*, (GranthaKutir), Dhaka.
2. *The Income Tax Act, 2023*

**Reference Materials**

1. Finance Act (Latest)
2. ICAB Manual

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | 2 | 2 | - | - | - | 2 | - |
| CLO2 | - | 2 | 2 | 3 | - | - | - | 2 | - |
| CLO3 | - | 2 | 3 | - | - | - | - | 2 | - |
| CLO4 | - | 3 | 1 | 2 | - | - | - | 2 | - |
| CLO5 | - | 2 | 1 | - | - | - | - | 2 | - |
| CLO6 | - | 1 | - | 1 | - | - | - | 2 | - |
| CLO7 | - | 3 | 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 Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Group Discussion | Quiz and Summative Exam |

| **Course Title** | **Business Environment and Entrepreneurship Development** | **Course Code** | 223 |
|---|---|---|---|
| **Course Type** | Elective | **ISCED Code** | 0413-223 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** An analysis of business environment tells the entrepreneurs of opportunities and threats and strengths and weaknesses a precursor to designing right kind of strategies. Studying entrepreneurship can help students in establishing their own business or creating their own products. Entrepreneurship Development would equip them with the necessary skills to make a meaningful contribution towards their personal and professional growth in future. To accelerate the pace of development of our economy, we need more entrepreneurs who generate wealth and job opportunities for the country. In fact, the entire world needs 'job providers'.

**Course Objectives:** The course aims at providing the basic concepts and practical aspects of entrepreneurship and Business Environment, thereby equipping the students with entrepreneurial values, attitudes, motivation and competencies so that they can pursue a career that also calls for creativity and innovation. Entrepreneurship education also seeks to provide students with the knowledge, skills and motivation to encourage entrepreneurial success in a variety of settings.

**Course Learning Outcomes (CLOs)**

In successfully completing this course, students will:

1. Understand the nature of environment within which business operates and how it interacts and transacts its activities within this environment.
2. Analyze how Environment influences on different industries
3. Identify the concept, features, myths and challenges of Entrepreneurship.
4. Explain the meaning, importance and functions of Entrepreneur
5. Identify the social responsibility connected with business
6. Explain the concept of women entrepreneurship, social entrepreneurship and understand the importance of innovation in entrepreneurship.
7. Explain Entrepreneurship Development Program

**Course Content:**

## Part A: BUSINESS ENVIRONMENT

1. **The Business Environment:** Definition; Classification: Internal Environment, External Environment; Analyzing the general external environment: PEST and PESTLE analysis; Environmental stakeholders; The organization–environment relationship; Model of the business environment; Dynamism and complexity; Environmental forecasting: Forecasting in a dynamic and complex environment; Approach to forecasting; Forecasting techniques.
2. **The political and legal environment:** What is Meant by Politics in the Context of the Political Environment for Business? The Role of the Government and the Importance of the State for Business; Political Systems and State Intervention from the Perspective of Business; Doing Business Globally (Global, International, Economic and Political Integration); Political Risks in Terms of Threats and Opportunities for Organizations; The Relationship between the Political and Legal Environment.
3. **The economic environment:** The Nature of the Economic Environment within which Business Operates; Economic Indicators; Business Cycles; The Global Economy and International Business Cycles; Economic Power and Global Financial Institutions; The Role of Government in Influencing Macroeconomic Activity at the Country Level; Economic Environment Forces Interacting with Business Behavior.
4. **The social and demographic environment:** The Interplay of Environmental Forces; Trends and the Implications for Business; How Migration Brings about Changes to Social Forces; The Importance of Diversity and Multiculturalism; National Culture; Multiculturalism; The Need for Organizations to Alter their Policies, Strategies, Products, Services and Practices, Social Ethics.
5. **The technological environment:** What is Technology? Technology: Interactions with other Environmental Forces; Technological Change: Creativity and Entrepreneurship; Sources of New Technology: Who Invents and Who Innovates? The Learning Organization; The Internal Technological Environment: The Productive Use of Technology, Developing Strengths; Employment and the Nature of Work; Strategic Use of Technology: Opportunity and Threat; Protecting Technology/Intellectual Property.
6. **The Competitive Environment:** The traditional economic view: the command economy and the market economy; The structure–conduct–performance (SCP) paradigm; Michael Porter's (1980) five forces model.
7. **International Factors Affecting Business Development-** Regulatory Bodies**.**
8. **Case Studies**

## Part B: ENTREPRENEURSHIP DEVELOPMENT

1. **Entrepreneurship in the Twenty-first century**
   a) *Entrepreneurship-Evolution and Revolution:* Entrepreneurs facing the unknown; Are you a business or social entrepreneur? Entrepreneurs have a particular enterprising mind-set; The evolution of the 'under-taking'; Entrepreneurship through the ages.
   b) *The Entrepreneurial mind-set: Cognition and Career:* Who are entrepreneurs? Entrepreneurship in practice: are you cut out to be an entrepreneur? Why do people become entrepreneurs? Characteristics of successful entrepreneurs, Common myths about entrepreneurs; The dark side of entrepreneurship; the entrepreneur's confrontation with risk; stress and the entrepreneur; the entrepreneurial ego; entrepreneurial edge: dealing with stress; pathways to your entrepreneurial career; entrepreneurship in practice: the entrepreneurial life cycle.
2. **Developing Successful Business Ideas**
   a) *Recognizing opportunities and generating ideas:* Recognizing Opportunities and Generating Ideas; the differences Between opportunities and ideas; three ways to identify opportunities; personal characteristics of the entrepreneur: Prior experience, Cognitive factors, social networks, Creativity: definition, steps to generating creative ideas; techniques for generating ideas.
   b) *Feasibility Analysis:* Definition; Product/Service Feasibility analysis; industry/target market Feasibility analysis; organizational Feasibility analysis; Financial Feasibility analysis; A Feasibility analysis template 94
3. **Developing and effective business model:** Business models and their importance; general categories of business models; The Barringer/Ireland Business Model.
4. **Theories of Entrepreneurship:** Economic theories- classical, neo-classical, Austrian market process; Sociological theories, Psychological theories, Cultural theories.
5. Entrepreneurship and small Business, Supporting Organizations.
6. Preparation of Business Plan: Definition, why write a business plan? Elements, Steps, pitfalls to avoid in making Business Plan by Entrepreneurs.
7. Growth and Development Of entrepreneurial Ventures, Franchising, Licensing, Joint Venture.
8. Women entrepreneurship.
9. Case Studies.

**Text Books**

1. Barringer & Ireland: Entrepreneurship: Successfully launching new ventures.
2. Brooks, Weatherston& Wilkinson: The international business environment. Pearson Education.
3. Kelly &Ashwin: The business environment. Cengage Learning.

**Reference Books**

1. Harnish& Collins: The greatest business decisions of all time: *How Apple, Ford, IBM, Zappos, and others made radical choices that changed the course of business.* Fortune Books.
2. Frederick, O'Connor &Kuratko: Entrepreneurship. Cengage AU.
3. Hisrich, Peters & Shepherd: Entrepreneurship, Tenth edition.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 1 | - | - | - | - | - | - | 3 | - |
| CLO2 | 1 | - | - | - | - | - | 3 | 3 | - |
| CLO3 | 1 | - | - | 1 | - | - | 1 | 3 | - |
| CLO4 | 2 | - | - | - | - | - | - | 3 | 1 |
| CLO5 | - | - | - | - | - | 3 | - | - | 2 |
| CLO6 | - | 2 | - | - | 2 | - | - | 3 | - |
| CLO7 | - | - | 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 Discussion | Assignment and Mid-Semester |
| CLO6 | Lecturing and Student Activity | Quiz and Summative |
| CLO7 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Advanced Business Statistics** | **Course Code** | 224 |
| **Course Type** | General Education | **ISCED Code** | 0542-224 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** To characterize statistical inference at work, it makes sense to make a brief comparison between business school education and workplace settings, which give rise to different spaces of reasons. At business education, contexts are often used to learn about statistics, whereas in the workplace, statistics is more likely to be used to learn about the context.

**Course Objectives:** The field of statistics provides the business leaders with some of the most useful techniques for evaluating ideas, testing theory, and discovering the truth of business activities and research.

**Course Learning Outcomes (CLOs)**

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

1. Understand the significant issues regarding sample selection
2. Apply techniques used for forecasting and drawing inference.
3. Apply techniques used for measuring inflation by use of index numbers.
4. Apply hypothesis testing techniques in business and make decisions using hypothesis results analysis.
5. Apply techniques used for controlling quality.
6. Evaluate journal articles to further develop critical thinking and analytical skills to conduct research.

**Course Content**

1. **Sampling:** Sampling and Census-Advantages and Disadvantages of Sampling over Complete Counting-Different types of Sampling- Social Surveys-Planning of Surveys-Different Methods of securing information-Organizational, personnel, Construction of Schedule and Questionnaire.

2. **Sampling Distribution:** Concepts of Universe distribution- Population & Sample- Sampling distribution-Theory of large numbers- Concepts of Standard Error-Sampling distribution of mean, Proportion-Central Limit theorem and its uses.

3. **Estimation of Parameters:** Concepts of Point and interval estimation-Properties of good estimator: Unbiased ness, consistency, efficiency and Sufficiency-Confidence limits of mean and proportions-Determination of Sample size for estimation of mean, proportion and percentage.

4. **Tests of Hypothesis:**

   (a) **T-test and Z-test:** Concepts of Hypothesis-Procedures of resting hypothesis, one-tailed, two-tailed tests, Type-I, Type-II Errors & risk, Beta-risk, tests for mean, proportion, test of equality of two population means and two population proportions. Tests of hypothesis about population mean in case of small sample (T-test) Test of equality of two means in cases of independent and dependent samples-Test of Xerox Correlation –Test of specific value of Correlation co-efficient-Test of Equality of two Correlation co-efficient by use of Fisher's Z-transformation.

(b) **Chi-Square Test:** Test of independence- Test of goodness of fit-Test of homogeneity and Test of specific Value of variance.

(c) **Analysis of Variance:** Assumptions for Analysis of Variance- Computation for Analysis of Variance, one-way classification, preparation of ANOVA Table-Two-way classification- Test of hypothesis for more than two population means by use of Analysis of Variance.

**5. Index Number:** Definition-Problems for construction- Types of indices: Price, Value, Quantity index-Methods of Computation- Shifting of base- Time Reversal and Factor Reversal tests- Cost of living index numbers and their computation – Deflating income- Computation of Real income.

**6. Business Forecasting and Time Series Analysis:** Forecasting techniques-Components of Time Series-Additive and Multiplicative Models for Times Series Analysis- Methods for measurement of trends, seasonal variation- Cyclical fluctuations, Irregular variation- Fitting of Log-linear function and Curvilinear Parabolic functions to Time Series-Accuracy and Reliability of estimates. Interpolation and Extrapolation: Concepts-Assumptions-Graphic Methods-Algebraic Methods-Newton's Forward and backward formulae-Lagrange's formula of Interpolation and its Uses.

**7. Statistical Quality Control:** Introduction concepts of quality, quality characteristics- Causes of variation- Process control-Control charts-X-Chart, R-Chart, S-Chart, P-Chart, C-Chart-Setting up to control procedure-Single Sampling-Acceptance plan-Double Sampling plan and their interpretations.

**Text Books**

1. S.P. Gupta & M.P. Gupta : Business Statistics (Latest edition)
2. Richard Levin & David S. Rubin : Statistics for Management.

**Reference Books:**

1. Howard L. Balsley : Basic Statistics for Business and Economics.
2. Donald l. Harnett : Statistics Method.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 1 | 1 | - | - | - | - | - |
| CLO2 | - | - | 3 | 3 | - | - | - | - | - |
| CLO3 | - | - | 3 | 3 | - | - | - | - | - |
| CLO4 | - | - | 3 | 3 | - | - | - | - | - |
| CLO5 | - | - | 3 | 3 | - | - | - | - | - |
| CLO6 | - | - | 3 | 3 | - | - | - | - | 3 |
| CLO7 | 3 | - | 1 | 1 | - | - | - | - | - |

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

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

| | | | |
|---|---|---|---|
| **Course Title** | **Insurance and Risk Management** | **Course Code** | 225 |
| **Course Type** | Elective | **ISCED Code** | 0412-225 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Risks are an integral part of doing business. Moreover, we face uncertainty and risk every day. Insurance offers individuals and organizations protection from potential losses and peace of mind. Insurance is the lifeblood of our capitalist society; without it, commerce cannot function. A vibrant insurance industry requires skilled and trained knowledgeable workers who can understand the broad aspects of risk in a changing dynamic.

**Course Objectives:** The objectives of this course are to give an overview of risk and its treatments within the business environment of insurance companies in Bangladesh. This will give students an overview of the principles of making decisions under uncertainty and the techniques of managing and protecting against risks at an individual and firm level in Bangladesh. It will familiarize the students with the compliance requirements and reporting framework to prepare the financial statements of Insurance Companies.

**Course Learning Outcomes (CLOs)**

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

1. Explain the general concepts of insurance and the development of insurance business in Bangladesh.
2. Understand the various principles and provisions that govern life insurance.
3. Identify and be familiar with the nature and policies of fire/ marine and others insurance.
4. Know how to compute insurance claims and prepare financial statements of insurance companies.
5. Understand the basics of risk management.
6. Understand the Legal Principles of Risk & Insurance.

## <u>Part A: Insurance</u>

1. **Insurance Company in Bangladesh:** Concept of Insurance; Development of Insurance Company in Bangladesh and present status; Role and Functions of Insurance; Principles of Insurance; Classification of Insurance Business and Policies; Insurance Development and Regulatory Authority (IDRA); IFRS 4 and 17, The Financial Reporting Act 2015, The Securities and Exchange Rules 1987; Role of Insurance Academy.
2. **Life Insurance:** Life Assurance Contract; Types of Policies; Certain Aspects of Life Assurance; Actuary Valuation; Premium, Valuation and Surplus Calculation; Surrender Value; Settlement of Claims; Life fund; Present Status of Life Insurance Business in Bangladesh; Methods of Spreading Insurance in Rural Areas; Loan Against Life Policy, Policy Lapsation, Policy Renewal.
3. **Fire Insurance:** Material Loss Insurance; Consequential Loss Insurance; Settlement of Claims; Extent of Loss by Fire in Bangladesh, Moral Hazard, Management Problems of Fire Insurance.
4. **Marine Insurance:** Marine Insurance Contract; Types of Policies; Maritime Perils; Marine Losses, Settlement of Claims; Act of God.
5. **Other Insurance:** Health Insurance; Postal Life Insurance; Crop Insurance; Cattle Insurance; Civil Aviation Insurance; Export Credit Guarantee Insurance; Group Insurance; Bank Deposit Insurance; Fidelity Insurance etc.
6. **Financial Statements of Insurance Companies:** Computation of Insurance Claims; Preparation of Financial Statement of Insurance Companies as Per Guidelines of the IDRA.

7. **The Insurance Act, 2010:** Statutory definitions; Provisions applicable to insurers; Registration of Insurers; Premium, Insurance and Re-Insurance; Capital and Deposits; Accounts, Audit, Actuary report and Returns; Solvency Margin, Loans and Management; Investigation and Power of Regulatory Authority; Assignment or Transfer of Policies and Nominations; Intermediaries.

## PART B: Risk Management

1. **Risk and Its Treatment:** Definitions of Risk; Chance of Loss; Peril and Hazard; Classification of Risk; Major Personal Risks and Commercial Risks; Burden of Risk on Society; Techniques for Managing Risk.
2. **Insurance and Risk:** Definition and Basic Characteristics of Insurance; Characteristics of An Ideally Insurable Risk; Adverse Selection and Insurance; Insurance and Gambling Compared Insurance and Hedging Compared; Types of Insurance; Benefits and Costs of Insurance to Society.
3. **Introduction to Risk Management and Enterprise Risk Management:** Meaning of Risk Management, Objectives of Risk Management; Steps in the Risk Management Process; Benefits of Risk Management; Personal Risk Management; The Changing Scope of Risk Management; Enterprise Risk Management; Insurance Market Dynamics; Loss Forecasting; Financial Analysis in Risk Management Decision Making; Other Risk Management Tools, Ethical Considerations.
4. **Legal Principles in Risk and Insurance:** Principle of Indemnity; Principle of Insurable Interest; Principle of Subrogation; Principle of Utmost Good Faith; Requirements of an Insurance Contract; Distinct Legal Characteristics of Insurance Contracts; Law and the Insurance Agent.

**Recommended Text Books**

1. Principles of Risk Management and Insurance by Rejda, G. and McNamara, M. (Pearson, 14th, 2021)
2. Introduction to Risk Management and Insurance by Dorfman, M. and Cather, D. (Pearson, 10th, 2013)
3. Mishra, M. N.*Insurance: Principles & Practices*, (S. Chand Ltd.)

**Reference Materials**

1. Insurance Act 2010
2. Fundamentals of risk and insurance by Vaughan, E. and Vaughan, T. (Wiley, 11th Ed., 2014)
3. Principles of Insurance by A.K.M. EhsanulHaque (Azmain Publications, 1st Ed., 2015)
4. Fundamentals of Insurance by P.K. Gupta (Himalaya Publishing House, Revised Ed., 2008)
5. Insurance Development and Regulatory Authority (http://www.idra.org.bd/)
6. Bangladesh Insurance Academy (https://bia.portal.gov.bd/)
7. Society of Actuaries (SOA) (https://www.soa.org/)
8. Chartered Insurance Institute (CII) (https://www.cii.co.uk/)

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | - | - | 2 | - | - | - | - | - |
| CLO2 | - | 3 | - | - | - | - | - | 1 | - |
| CLO3 | 1 | - | - | - | - | - | - | 2 | - |
| CLO4 | - | - | 3 | - | 1 | - | - | - | - |
| CLO5 | 1 | - | - | - | - | - | - | 2 | - |
| CLO6 | 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 | Quiz and Assignment |
| CLO3 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO4 | Student Activity and Discussion | Mid-Semester and Summative |
| CLO5 | Lecturing and Group Discussion | Mid-Semester and Summative |
| CLO6 | Student Activity and Discussion | Term paper and Presentation |

# THIRD YEAR FIRST SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Fundamentals of Audit and Assurance** | **Course Code** | 311 |
| **Course Type** | Core | **ISCED Code** | 0411-311 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the course:** This course includes principles and practices used by public accountants and internal auditors in examining financial statements and supporting data and Assurance services provided by them. Students will learn the standards and apply this knowledge to a variety of practical scenarios. This would pave the way to a more meaningful approach to understanding the audit process as a whole.

**Course Objectives:** This course is designed to introduce the concept of auditing and assurance services as a demand driven discipline necessitated by the economic imperative and guided by social justification. This syllabus includes the process of auditing and underlying audit concepts. It is practical in nature. An attempt has been made to establish the logical order of this highly practice oriented exercise. The students are encouraged to internalize the theoretical underpinnings through qualitative analysis and academic discussions.

**Course Learning Outcomes (CLOs)**

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

1. Understand the nature of the function of auditing and other assurance services and the principles of the related processes.
2. Apply the techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information.
3. Identify the stages of an audit from planning to conclusion
4. Analyze ethical and legal aspects of audit procedures.
5. Understand the nature of auditing and assurance services including the impact of various statutes and regulations.
6. Apply the standards and apply this knowledge to a variety of practical scenarios.

**Course Content**

1. **Introduction to Auditing:** The Historical Perspective; The ‘Why’ of Auditing; the Development of Auditing Independent; Audit Prior to 1900s; 20$^{th}$ Century Audit Developments; Definitional Analysis of Auditing; Purposes of an Audit; Types of Audit; Economic and Social Roles for Auditing; the Distinction between Accounting and Auditing; the Regulatory Framework of Auditing; the Assurance Framework; Demand for Assurance; Applications of the Assurance Function; Structure of Assurance Standards and Pronouncements; the Personal Qualities of an Assurance Provider.
2. **Professional Ethics and the Rules of Professional Conduct:** Nature of the Environment; Self-Regulation by the Public Accounting Profession; the Organizations Involved; Definition of Ethics; Role of Ethical Codes and its Importance for Profession; Difference between Rules Based and Principles Based Ethical Code; the Code of Professional Conduct; IFAC Code of Ethics; Threats to Fundamental Ethical Principles; General and Technical Standards; Identify the Threats to the Fundamental Ethical Principles: Self-interest Threat; Self-review Threat; Management Threat; Advocacy Threat; Familiarity Threat; Intimidation Threat; Safeguards to Eliminate or Reduce Threats to the Fundamental Ethical Principles; Quality Controls within Audit Firms; Monitoring and Enforcement; Continuing Professional Education; Issues of Guidance on Professional Matters; Matters Threatening Auditor Integrity and Independence; Conflict of Interest; Obtaining Professional Work, Advertising and Publicity; Remuneration; Insider Dealing; Other Matters.

3. **Basic Auditing Concepts and Corporate Business Activity:** The Need for Corporate Audit Theory; Corporate Audit Theory and Audit Issues; Corporate Auditing Concepts; the Corporate Accounting Process and the Auditor; Reality and the Corporate Accounting Process; Economic Reality and the Auditor; the Recognition Problem and the Corporate Auditor; Users Decisions and the Corporate Auditor; the Corporate Auditor and the Informational Reliability; GAAP and the Corporate Audit Practice; the Meaning of Corporate Reporting Quality Overrides; Corporate Reporting Labels and Professional Power; Images and the Corporate Auditor.
4. **Regulatory Framework of Auditing Profession:** The Legal Environment; the Roles of IAASB and ICAB; Regulations as per Companies Act 1994; Regulations as per Securities and Exchange Rules 1987; Bangladesh Bank Regulations; Self-Regulatory Status of the Profession; Quality Assurance Board; Civil Liability; Liability to Clients; Liability to Third Parties; Criminal Liability; Self Protection against Liability; Notable Legal Cases.
5. **Auditing Standards and Guidelines and Rules of Professional Conduct:** Bangladesh Auditing and Assurance Standards; Accounting Standards and the Auditor; the Standard Setting Process; the Financial Reporting Council; the Financial Reporting Review Panel; Audit and Assurance Council; Financial Reporting Standards; Relevance of Accounting Standards to Auditing.
6. **The Elements of Auditing:** Auditing Procedures; Evidential Matter and Its Relationship to Procedures; Financial Statement Assertions and Audit Objectives; Overview of the Audit Risk Model; Types of Audit Tests; Classification By Purpose of Tests; Types of Tests of Control; Types of Substantive Tests; Overview of an Audit of Financial Statements; the Function of Working Papers; the Contents and Requirements of Working Papers; Legal Aspects of Working Papers; Mechanics of Working Paper Preparation.
7. **The Auditor and Errors and Fraud:** Introduction to the Concept; Definition of Error; Definition of Fraud; Auditors' and Investigators' Responsibilities; Conditions that Make Fraud Possible; Fraud Prevention and Fraud Detection; Schemes and Detection Procedures; Documents, Sources and Extended Procedures; Action to be taken on discovery of potential Errors and Fraud; Reporting to Stakeholders.
8. **The True and Fair View:** Introduction to the Concept; Accounting Propriety; Adequate Disclosure; Audit Obligation; Expectations of the Users; Relevance to the Informational Needs; Objectivity; Freedom from Bias; Beyond Simple Conformity; Least as Good.
9. **Understanding the Client and General Planning:** Client Acceptance and Continuance; Quality Control Policies and Procedures; Communication with Previous Auditor; Engagement Letters; Conferences with Client Personnel; Knowledge of the Business; Organization Structure; Operations of Legal Structure; Industry and Economic Conditions; General Planning Decisions to be Made; Knowledge Obtained to Prepare Preliminary Audit Plan; Procedures in Preparing Preliminary Audit Plan; Audit Decisions in Preliminary Planning.
10. **Understanding Internal Control and Assessing Control Risk:** The Internal Control Concepts and Components; Internal Control Objectives; Elements of Internal Control; Audit Strategy and the Internal Control Structure; Test of Controls; Existence, Effectiveness and Continuity of Controls; Reasons for Internal Control Evaluation; Phases of Internal Control Evaluation; Auditing Controls of Major Activities; Revenues, Receivables and Receipts; Expenditures, Payables and Disbursements; Variations for Other Types of Transactions, including Contractual Transactions; Testing Controls in Client Computer Programs; Assessing Control Risk; Documentation on the Assessment of Control Risk; Control Environment and Control Procedures; Considering the Work of an Internal Auditor; Internal Control in Specific Areas of Business; Limitations of Internal Control; Management vs Auditor Responsibility.

**Text Books**


1. A. Arens and J. K. Loebbecke. *Auditing: An Integrated Approach* (Prentice Hall).
2. D. R. Carmichael, J. J. Willingham and C. A. Schaller. *Auditing Concepts and Methods* (McGraw-Hill).
3. B. N Tandon , A hand book of practical Auditing ( S Chand Publishing)

**Reference Books**

1. Grant Gay and R. Simnet. *Auditing and Assurance Services* (McGraw-Hill Irwin).
2. Iain Gray and S. Manson. *The Audit Process* (Chapman & Hall).
3. T. Lee. *Corporate Audit Theory* (Chapman & Hall).
4. S. K Basu, Auditing:Principles and Techniques (Pearson)
5. A. H. Millichamp. *Auditing* (DP Publications).
6. C. Robertson. *Auditing* (Irwin).
7. E. Woolf. *Auditing Today* (Prentice Hall).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | 1 | - |
| CLO2 | - | 2 | 3 | - | - | - | - | - | - |
| CLO3 | - | - | - | - | - | - | - | - | - |
| CLO4 | - | - | - | - | - | 3 | 3 | - | - |
| CLO5 | - | - | - | - | - | - | - | 2 | - |
| CLO6 | 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 | Student Activity and Discussion | Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Bank Management** | **Course Code** | 312 |
| **Course Type** | Elective | **ISCED Code** | 0412-312 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** This course has a somewhat more practical orientation than many other courses in the business program, focusing as it does on the microeconomic problems of financial management of banking firms. This does not mean, however, that the course is devoid oftheoretical interest. The course builds on theories and models covered elsewhere in the program; particularly those detailed in the course of Banking and Finance. It also raises some new theoretical problems for consideration, many of them concerned with the way we need to conceptualize the banking firm.

**Course Objectives:** The main objective of bank management is to build an organic and optimal system of interaction between the elements of the banking mechanism with a view to profit. Successful optimization of the "profitability-risk" ratio in a bank's lending operations is largely determined by the use of effective methods of bank management. Moreover, this course aims at enabling the students to understand and contribute to the strategic operational policies and practices of different bank management in a competitive environment.

**Course Learning Outcomes (CLOs)**

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

1) Understand the banking firm in the context of a changing financial services industry.
2) Analyze the decision-making process and financial performance of the banking firms.
3) Evaluate bank capital and capital structure and consider the question of the adequate regulation of the banking sector to ensure its safety, preserve bank liquidity, and prevent bank failures.
4) Develop critical thinking about theory and application in qualitative and quantitative analysis in banking.
5) Create a platform for digital banking through technological innovation.

**Course Content**

01. **An Overview of the Changing Financial-Services Sector:** Define Bank, Expert opinion about the banks, Service and Manufacturing Organization, Economic Function –Flow of Funds, Legal Existence, The Services Banks Offers to Public, Considerations While Choosing a Bank, Leading Competitors with Banks, Types of Banks

02. **Impact of Government Policy and Regulations on The Banking and Financial Service Sector**: The Principal Reasons Banks are Subject to Government Regulations, The Central Banking System: It's Impact on the Decisions & Policies of Individual Banks Decisions, The Central Bank's Principal Task: Making & Implementing Monetary Policy, Impact of Fiscal Policy on Banks, Prudential Regulations of Bangladesh Bank,

03. **The Organizational Structure of Banking and the Financial Service Sector:** Organizational Forms of Banks, Differences between Large & Small Banks, Unit Banking Organization, Branch Banking, Bank Holding Company Organizations, Types of Bank Holding Company, Advantages of Bank Holding Company, Disadvantages of Bank Holding Company, Other forms of Bank, Foreign Bank penetration of Domestic Market, Reasons for the Rapid Growth of Foreign Bank Activities, Foreign Banks in Bangladesh, Goals of Financial Firms,

04. **Establishing New Banks, Branches and ATM's:** Responses to Increase Customer Convenience, Chartering New Financial Institutions, National Bank, State Bank, Different banks operated in BD, Factors affecting regulatory decisions regarding Chartering a New Bank, Favorable Factors for Sites of Full-Service Branches, Establishing a Full-Service Branch (Capital Budgeting Decision), Other Financial Service Facilities, Decision to Install a New ATM (Capital Budgeting Decision).

05. **The Financial Statements of Bank**: The Income Statement of Bank, The Balance Sheet of Bank (Report of Conditions), Bank Assets, Loans, Loans Losses, Bank Liabilities, Off-balance-Sheet Items, Major Components of Income Statement, Features & Consequences of Bank Financial Statements

06. **Measuring & Evaluating the Performance of Banks:** Determining the Bank's Long-Range Objectives, Maximizing the Value of the Firm/Bank, Stock Price Determination of Bank, Profitability Ratios, Interpreting Profitability Ratios, Efficiency Ratio, Measuring Risk in Banking, Developing a Way to Measure Branch Performance.

07. **Risk Management for Changing Interest Rates: Asset- Liability Management and Duration Techniques :**Asset-Liability Management, Asset-Liability Management Strategies, Interest Rate Risk, Determination of Interest Rate, Measurement of Interest Rate –Yield to Maturity, Yield to maturity and coupon rate, Measurement of Interest Rate –Discount Rate, The Components of Interest Rates, Changes in Interest Rate affecting the NIM, Factors Affecting NIM, Interest Rate Hedging, Interest-Sensitive Gap Management, Defensive Interest-Sensitive Gap Management, Eliminating a Bank's Interest-Sensitive Gap by using Defensive Strategy, Aggressive Interest-Sensitive Gap Management, Interest Rate Hedging-Duration Gap Management

08. **The Investment Function in Banking:** Functions of a Bank's Security Portfolio, Investment Instruments Available to Banks and Other Financial Firms, Other Investment Instruments Developed More Recently, Factors Affecting the Choice of Investment Securities, How is the expected yield on most bonds determined?, How has the tax exposure of various bank security investments changed in recent years?, Different Types of Risk, Maturity Management Tools.

**09. Liquidity and Reserve Management: Strategies and Policies:** Supplies of Liquidity Flowing into Banks, Demands on the Bank for Liquidity, Net Liquidity Position ($L_t$), Implications of Liquidity Management, Why banks face significant liquidity problem?, Strategies for Liquidity Managers, Asset Liquidity Management Strategies, Implications of Asset Liquidity Management Strategies, Borrowed Liquidity Management Strategies, Balanced Liquidity Management Strategies, Estimating A Bank's Liquidity Needs, The Sources & Uses of fund approach, The Structure of Funds Approach, Liquidity Indicator Approach, Legal Reserves &Money Position Management.

**10. Management of Capital:** Capital, Bank Capital & Risk, Bank Defense against Risk, Types of Bank Capital, How Could Bank Raise Capital? Measuring the Size of Bank capital, How Much Capital Does a Bank Need?, Basel I, II, & III.

**11. Lending Policies & Procedures: Managing Credit Risk:** Types of Loans Banks and Competing Lenders Make, Factors Affecting the Mix of Loans Made, Regulation of Lending, Creating a Written Loan Policy, Steps in the Lending Process, Loan Review and Loan Workouts.

**Recommended Text Books**

1. Peter S. Rose & Sylvia C. Hudgins, Bank Management and Financial Services, 9th Edition, McGraw-Hill, 978-007-132642-1
2. Syed A. Ali&R.A.Howlader, BankingLawandPractice, RevisedEdition, MowlaBrothers, 9847015600693

**Reference Materials**

1. Internet, Financial news andinformation, Bank related newsandanalysis, Followingbankingpractices
2. Articles, Discuss issues pertaining tocommercial bank, Academicarticles, Understanding theory andstrategy

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | - | - | - | - | - | - | - | - |
| CLO2 | - | - | - | - | - | - | 2 | - | - |
| CLO3 | - | - | - | - | - | - | - | - | - |
| CLO4 | - | - | 3 | 3 | - | - | - | - | - |
| CLO5 | - | 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 |

| | | | |
|---|---|---|---|
| **Course Title** | **Financial Management** | **Course Code** | 313 |
| **Course Type** | Elective | **ISCED Code** | 0412-313 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the course:** The field of finance is broad and dynamic. It directly related not only every organization but also life of every person. Financial management perform varied financial tasks such planning, extending credit to customers, evaluating proposed large expenditures, raising money to fund the firms operations. Today's financial manager actively involved developing and implementing corporate aim 'growing the firm' and improving its competitive position.

**Course Objectives:** The objectives of this course are to make the students conversant with capital budgeting/investing decisions, to give the students sound idea about financial management in an international perspective and to provide sound theoretical knowledge on risk and risk management.

**Course Learning Outcomes (CLOs)**

1. Know the concepts of financial management; principles of the corporate financial policy; goals and other functions of SME financing and private equity.
2. Evaluate the optimum capital structure, theories and control different leverage so that a balance is maintained between debt and equity capital.
3. Measure the cost of capital, investment factors, financial ratios; to build long-term and short-term fund management and the company's growth.
4. Apply capital budgeting projects by using different methods of project evaluation and venture capital financing.
5. Explain merger, its methods of payment, types, demergers' reasons and other concepts.
6. Critically apply and discuss the options and financial futures implications in the academic or a business context;

**Course Content**

1. **Introduction:** Meaning of Financial Management-Principles-Goals-Profit Maximization-Wealth Maximization-Cost Minimization- Risk Minimization-Maximization EPS- Finance and Other Functions.

2. **Capital Budgeting under Uncertainty**: Measurement of Risk, Mathematical Analysis: Perfectly, Moderately and Uncorrelated Cash Flows, Risk Adjusted Discount Rate Method and Certainty Equivalent Method, Statistical Tools.

3. **Capital Structure and Leverage**: Capital Structure Vs. Financial Structure, Theories of Capital Structure: Net Operating Income (NOI) Approach, Net Income (NI) Approach, Traditional Approach, Modigliani and Miller (MM) Approach: with or without Tax, The Effect of Bankruptcy Cost on MM Approach, Factors Influencing the Capital Structure in Practice. Degrees of Leverage

4. **Dividend Policy**: Factors influencing Dividend Policy, Dividend Stability, and Rationale for Low and High pay Out Ratio. Dividend vs. Capital Gains: What do investors prefer? Residual Theory of Dividends and Dividend Irrelevance.

5. **Financial Analysis and Control**: Cash Flow Statement-Fund Flow Statement-Ratio Analysis-Performance Evaluation. Need for financial analysis Objectives of financial statement analysis Limitations of financial statement analysis; Types of analysis: Ratio analysis- techniques Percentage analysis Horizontal analysis Bench Marking Vertical analysis Trend analysis Common size statements - Profitability analysis Ratios to analyze operational performance ROI, ROA, EPS, Dupont Chart - Liquidity analysis Ratios to analyze short-term solvency - Efficiency ratios Turnover ratios, activity ratios - Solvency analysis- Uses of Case Studies.

6. **Options, Warrants, Convertibles, Forwards and Financial Futures:** Options; Put and Call Options; Implications of Option Pricing for Corporate Financial Policy; Warrants vs. Convertibles; Financial Futures.

7. **Venture Capital Financing: Notion of Venture Capital**; Business Plan; the Process of Venture Capital Financing; Methods of Venture Financing.
8. **Private Equity:** Concepts; Strategies; History and Development; Investment in Private Equity; Private Equity Firms; Hedged Funds; Recording Private Equity.
9. **SME Financing:** Problems and Sources of Financing Small and Medium Enterprises, and Micro Industries; Role of Banks and Non-Banking Institutions for Development of SMEs in Bangladesh**.**
10. **Mergers:** Rationale for Mergers; Types of Merger; Basic Guidelines for Mergers; Methods of Payment for Mergers; Financial Evaluation of the Methods of Payments; Demergers; Reasons for Demergers.

**Text Books**

1. Van, Horne, James C: Financial Management and Policy, Prentice Hall.
2. Brearley, R.A. & S.C. Myers: Principles of Corporate Finance, McGraw-Hill Book Company.
3. J.F. Weston & E.F. Brigham: Essentials of Managerial Finance.

**Reference Books**

1. Madura, Jeff: International Financial Management.
2. Brigham, Dugene E and Louis C. Gapenski: Intermediate Financial Management.
3. Davenport: Problems of Financing Small Factor Development
4. Khan and Jain: Financial Management
5. Hampton, J.: Financial Decision Making
6. F. Roster: Financial Statement analysis
7. B. Lev : Financial Statement analysis- A New approach

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 2 | - | - | - | - | - | - | - |
| CLO2 | - | - | 2 | - | - | - | - | 3 | - |
| CLO3 | - | - | 2 | 3 | - | - | - | - | - |
| CLO4 | - | 2 | 3 | - | - | - | - | - | - |
| CLO5 | 2 | - | - | - | 3 | - | - | - | - |
| CLO6 | - | - | - | - | - | - | 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 | Cost Accounting | Course Code | 314 |
|---|---|---|---|
| Course Type | Core | ISCED Code | 0411-314 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** The role and importance of cost accounting has increased manifold on account of growing competition in the corporate sector. Its job broadly stating essentially comprises of closely analyzing costs and devising ways to reduce it as far as possible. Cost accounting assists in planning, monitoring and controlling the cost and price of a product or a service. The process involves critical monitoring of relevant costs like material, labor, overhead and capital costs etc., involved in making a product or providing a service. It analyzes the sales trend to strike a balance between the demand and supply, to prevent over production.

**Course Objectives:** This course aims to enable the students to study the cost accounting as a separate branch of accounting; to give an idea about measurement, analysis, accumulation and control of various elements of cost. This course will also provide an elementary knowledge about preparation of cost sheet; and preparation of accounting reports under job order and contract costing.

**Course Learning Outcomes (CLOs)**

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

1. Understand the cost terms and concepts and evaluate their relevancy for different decision-making purposes.
2. Apply the accounting rules for actual and applied factory overhead and distribute service department costs.
3. Distinguish between product and period cost; prepare a schedule of cost of goods manufactured, schedule of cost of goods sold, and Income Statement.
4. Apply accounting principles to the accounting for materials.
5. Analyze the nature of and purposes of job order and batch costing
6. Evaluate the procedures used to control labor cost.
7. Apply accounting principles to the accounting for construction company.

**Course Content**

1. **Introduction**: Manufacturing Concerns; Definitions; Characteristics; Manufacturing Activity; Manufacturing Vs. Nonmanufacturing Concerns; Organization Structure; Producing Departments and Service Departments; Chart of Accounts; Financial Statements of a Manufacturing Concern. Definition and Objectives of Cost Accounting; Limitations of Financial Accounting; Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Cost Accounting Vs Management Accounting; Evolution of Cost Accounting; Relationship of Cost Accounting with Mathematics, Economics and Statistics; Methods and Techniques of Cost Accounting; Characteristics of an Ideal Cost Accounting System; Installation of a Cost Accounting System; Modern Trends in Cost Accounting.
2. **Cost Concepts, Classification and Preparation of Cost Sheets:** Concept of Cost, Expense, Loss and Assets; Classification of Costs; Cost Centre and Cost Unit; Cost Object; Cost Accounting Cycle; Factory Cost Flow; Statement of Cost of Goods Manufactured and Sold; Income Statement.
3. **Costing and Control of Materials**
    a) Purchasing and Storing Materials: Classification of Materials; Accounting for Materials; Inventory Planning and Controlling: EOQ, Safety Stock and Reorder Point; Material Control Methods; Impact of JIT on Inventory Accounting; Materials Requirement Planning System (MRP); Materials Requisition, Materials Requisition Journal; Issuing Materials to Production. b) IAS 2: Inventories: Objectives; Scope and Definitions; Measurement: Cost of Inventories, Cost Formulae (Specific Identification Methods: FIFO, Weighted Average, Retail Method), Net Realizable Value (NRV); Recognition as an Expense; Disclosure.

4. **Costing and Control of Labor**: Productivity and Labor Cost; Classification of Labor; Labor Cost Records; Accounting for Labor: Incentive Wage Plan (Straight Piece Work Plan, 100 Percent Bonus Plan and Group Bonus Plan) and Other Methods (Taylor's Differential Piece Rate, Merrick Differential Piece Rate, Gantt Task Bonus System, Emersion Efficiency System, Premium Bonus Plans, Halsey Scheme, Halsey Weir Scheme, Rowan Scheme, Barth Scheme, Accelerating Premium Bonus etc.); Computation of Total Payroll and Allocation of Payroll Costs; Special Problems Relating to Accounting for Labor: Idle Time, Overtime and Fringe Benefit; Labor Turnover and Control of Labor Turnover; Learning Curve Theory.
5. **Costing and Control of Manufacturing Overhead**: Definition; Classification of Overheads; Actual and Predetermined Factory Overhead; Actual Vs. Normal Costing; Predetermined Overhead Rates; Departmental Vs. Plant Wide Overhead Rates; Production Capacity; Analysis and Disposition of Under Applied and Over Applied Overhead; Spending and Idle Capacity Variance.
6. **Allocation of Service Department Cost**: Service Department Cost; Need for Cost Allocation; Guidelines for Cost Allocation; Cost Allocation Methods: Direct Method; Step Method; Reciprocal Method; Single and Dual Rate Methods.
7. **Job Order and Batch Costing**: Job Order Costing: Introduction, Main Features, Advantage and Disadvantages; Job Costing Procedure; Completing a Job Cost Sheet; Cost Control in Job Order System; Spoiled Goods; Defective Goods; Scrap Materials and Waste Materials in a Job Order Cost System; Batch Costing; Economic Batch Quantity.
8. **Accounting for a Construction Company (Contract Costing):** Basic Features; Costing Procedure: Materials, Labor, Overhead; Contract Account, Profit/Loss on Incomplete Contracts; Escalation Clause; IFRS 15: Revenue from contracts with customers; Contract Revenue; Contract Costs; Recognition of Contract Revenue and Expenses; Recognition of Expected Losses; Changes in Estimates; Disclosure.

**Text Books**

1. Milton F. Usry and Lawrence H. Hammer. Cost Accounting: Planning & Control (South-Western Publishing Co.).
2. C. T.Horngren, G. Fosterand S. M. Datar. Cost Accounting: A Managerial Emphasis(Prentice Hall).

**Reference Books**

1. J. T. Barfield, C. A. Raibornand M. R. Kinney. Cost Accounting: Traditions and Innovations (South-Western Publishing Co.).
2. D. R. Hansenand M. M. Mowen. Cost Management: Accounting and Control (South-Western Publishing Co.).
3. S.P. Iyengar. Cost Accounting: Principles and Practice (Sultan Chand& Sons).
4. JawaharLal. Cost Accounting (Tata McGraw-Hill).
5. Ralph S. Polimeni, Frank J. Fabozziand Arthur H. A.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 2 | - | - | - | - | 3 | - |
| CLO2 | 3 | 1 | - | - | - | - | - | 2 | 3 |
| CLO3 | 3 | 3 | 1 | - | - | - | - | 3 | - |
| CLO4 | 3 | 1 | - | - | - | - | 1 | 2 | 3 |
| CLO5 | 3 | - | 1 | - | - | - | - | 3 | - |
| CLO6 | 3 | 1 | 1 | - | - | - | 1 | 3 | 1 |
| CLO7 | 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 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 Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Discussion | Summative Exam |

| Course Title | VAT and Cross-border Taxation | Course Code | 315 |
|---|---|---|---|
| Course Type | Elective | ISCED Code | 0411-315 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** The main sources of Government revenues are taxes and other receives. Government collects the revenues from not only citizens but also companies and different forms of business organizations and makes expenditures for the development purpose. Like individuals, business organizations must pay taxes to the government according to the rules. Having knowledge about taxes will help to take tax related decisions and make aware of them.

**Course Objectives:** The objective of the first part of this course is to give an idea about concepts and principles of VAT, Custom Duty, and income tax of international transactions. It will also contribute to the understanding of the nature of public finance and its sources along with the areas of public income and expenditure with the practical exposure (Budget) and evaluating a good taxation policy.

**Course Learning Outcomes (CLOs)**

Upon completing this course, students will be able to:

1. Understand VAT and SD calculation.
2. Learn how to maintain Books of Accounts for VAT and SD.
3. Understand international income taxation.
4. Understand transfer pricing and its implication.
5. Understand international trade process.
6. Understand Customs Duty assessment.
7. Evaluate a fiscal policy of the government.

**Course Content**

1. **Value Added Tax (VAT) and Supplementary Duty:** History of VAT ; Statutory Definitions as per the VAT Act; Evolution and Economic Rationality of VAT; VAT Registration; Imposition of VAT; Application of Tax Rate; VAT Base ; Method and Time of Payment of VAT; Truncated Value (Truncated Rate of VAT, VAT on certain services on Estimated Value Addition); VAT Deducted at Sources; VAT Authorities; Turnover Tax (Concept of Turnover Tax; Enlistment for Turnover Tax; Payment of Turnover Tax; Books and Documents to be Maintained for Turnover Tax; Penalty for False Declaration for

Turnover Tax; Differences between VAT and Turnover Tax); Input Tax; Supplementary Duty; Consequences of Non-compliance; VAT Administration; Appointment; Delegation of Authorities and Powers; Appeal; Revisions and Recovery of Claims.

2. **VAT Accounting:** Books and Documents Required to be Maintained for VAT accounting; VAT 4.3 – Input Output Coefficient, VAT 6.1 Purchase Book, VAT 6.2- Sales Book, VAT 6.2.1 –Purchase and Sales Book, VAT 6.3 – Sales Invoice, VAT 6.4 – Invoice for Contract Manufacturing, VAT 6.5 – Invoice for Transfer of Goods; VAT 6.6 –VDS Certificate, VAT 6.7 – Credit Note, VAT 6.8 Debit Note, VAT 9.1 - VAT Return, VAT recording in the Financial Accounting System.

3. **Income Tax on Cross Border Transactions:** Section 244 of Income Tax Act 2023, TDS of Non-residents (Section 119 of ITA 2023), Economic Double Taxation, Juridical Double Taxation, Double Tax Avoidance Agreement (DTTA), UN DTTA Model Vs. EU DTTA Model, Relief in respect of Income Arising outside Bangladesh; Methods of Avoiding Double Taxation. Section 259- Liability to tax in case of shipping business of non-residents; Section 260- Liability to tax in case of air transport business of non-residents; Section 240- Avoidance of tax through transactions with non-residents; Section 243- Tax clearance certificate required for persons leaving Bangladesh; Permanent Establishments (PE), Liaison Office Vs. PE; EU BEPS Provision, Hybrid Mismatch, Thin Capitalization.

4. **Transfer Pricing Rules:** CUP Method, Resale Method, Cost Plus Method, Profit Split Method, TNMM Method; Section 233: Determination of income from international transaction having regard to arm's length price; Section 235- Computation of arm's length price. Section 236-Reference to Transfer Pricing Officer. Section 237- Maintenance and keeping of information, documents and records; Section 238- Statement of international transactions to be submitted; section 239- Report from an accountant to be furnished. Section 267 - Penalty for failure to keep, maintain or furnish information, documents or records to the Deputy Commissioner of Taxes. Section 270- Penalty for failure to comply with the notice or requisition provision of undersection167, 168, 179, 181 or 183. Section 277- Penalty for failure to comply with the provision of section 237; Section 278- Penalty for failure to furnish report under section 238.

5. **International Trade and Tax:** Process of International Trade; Absolute Advantage and Competitive Advantage, Gaining from Trading; Importance of Import and Export, International Trade Barriers, Qualitative and Quantitative barriers of international trade; WTO rules. HS Code; Import Export Documentations – Pro-forma Invoice, LC, Bill of Lading, Airway Bill, Bill of Entry.

6. **Customs Duty:** Goods Dutiable; Goods Prohibited; Various Duties under the Customs Act; Rates of Duties; Tax Points and Valuation Bases for Customs Duty; Duty-Drawback and Exemptions; Pre-Shipment Inspection Agencies; Assessment; Penalties and Offences; Schedules.

7. **Evaluation of Fiscal Policy:** Market and its function in allocation of resources; Two fundamental principles of Welfare Economics; Market Failure; Positive and Negative Externalities; Public Goods, Free riding; Taxation Principles and Its Incidence; Factors determining the distribution of tax burdens; Tax incidence in factor markets; General equilibrium tax incidence; Taxation and Economic Efficiency; Effects of taxes borne by consumers; Effects of taxes borne by producers; Effects of taxes on labor supply. Tax Inefficiencies and Their Implications for Optimal Taxation; Taxation and economic efficiency; Optimal commodity taxation; Optimal income taxes; Budget, Balanced Budget, Deficit Budget, Surplus Budget.

**References Materials**


1. Rosen, H. S. and Gayer, T. *Public Finance*, (McGraw-Hill), Boston.
2. Musgrave, R. A. and Musgrave, P. B. *Public Finance in Theory and Practice* (McGraw-Hill Book Company).
3. Chowdhury, D. *Advanced Issues in Taxation: Theory and Practices*, (GranthaKutir), Dhaka.
4. *Customs Act 1969.*
5. *Value Added Tax and Supplementary Duty Act 2012*
6. *Excise and Salt Act 1944.*
7. *Land Development Tax Ordinance 1976*
8. *Income Tax Act 2023*
9. *Stamp Act 1899*
10. *Latest Finance Act.*


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | 2 | 2 | - | - | - | 2 | 2 |
| CLO2 | - | 2 | 2 | 3 | - | - | - | 2 | - |
| CLO3 | - | 2 | 3 | - | - | - | - | 2 | 3 |
| CLO4 | - | 3 | 1 | 2 | - | - | - | 2 | 3 |
| CLO5 | - | 2 | 1 | - | - | - | - | 2 | 2 |
| CLO6 | - | 1 | - | 1 | - | - | - | 2 | 3 |
| CLO7 | - | 3 | 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 Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Group Discussion | Quiz and Summative Exam |

# THIRD YEAR SECOND SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Cost Management and Applications** | **Course Code** | 321 |
| **Course Type** | Core | **ISCED Code** | 0411-321 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Nowadays with multi-product ventures taking place, it has become important to know and understand the exact cost of production every of product and service at different stages, to minimize the expenditure incurred on them and to ensure optimum utilization of resources. This is where the role of cost accounting comes. It is also expected to evaluate the operating efficiency and effectiveness of production and service management by collecting, compiling, organizing, verifying, comparing and analyzing information from different departments of the organization.

**Course Objectives:** The objectives of this course are to provide the students with an in-depth knowledge of approaches of cost accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions. This course will demonstrate various costing methods and techniques and maintenance of cost accounting record to a variety of different businesses; acquaint them with techniques of preparation of cost of production statements under different costing system. This course will also help to acquire sufficient knowledge about preparation of financial statements of a manufacturing firm under both integral and non-integral system; impart know how of Cost Control and Cost Reduction tools.

**Course Learning Outcomes (CLOs)**

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

1. Illustrate various automation and cost management concepts and evaluate their relevancy for different decision-making purposes.
2. Distinguish between both integral and non-integral system; prepare a financial statements of a manufacturing firm under both systems.
3. Apply accounting rules to a process cost system and prepare cost of production summaries.
4. Explain the development and use of standard costs, prepare and interpret variance analysis reports 5. Apply absorption costing and variable costing to prepare income statements.
6. Apply accounting rules for actual uniform costing techniques.
7. Analyze the nature of and purposes quality costing.

**Course Content**

1. **Cost Accounting: Traditions and Innovations:** Cost Accounting; Its Definition; Historical Development of Cost Accounting; Cost Management Systems; Role of Controller and Cost Accountant; Ethics in Business; Automation and Cost Management Concepts: Flexible Manufacturing Systems, Total Quality Management, Value; Added Activities, Just-in-Time Concept, Pull rather than Push System, Activity Based Management, Life Cycle Costing, Target Costing; Change in Performance Evaluation; Professional Organizations.

2. **Integral Accounting System:** Definition; Features; Advantages of Integration; Journal Entries; WIP Account, Finished Goods Account, Cost of Goods Sold Account, Cost of Sales Account; Preparation of Financial Statements; Reconciliation of Cost Accounting and Financial Accounting Records.

3. **Process Costing**: Nature of Process Costing; Similarities and Dissimilarities between Job Order Costing and Process Costing; Physical Flow; Flow of Costs; Elements of Process Costs (Material, Labor, Factory Overhead, and Transferred-in Costs); Methods of Determining and Accounting for Cost Flows (Weighted Average Vs. FIFO); Equivalent Units of Production; Cost of Production Report; Journal Entries Using Process Costing; Accounting for Normal Loss, Abnormal Loss, Abnormal Gain and Scrap.

4. **Standard Costing and Variance Analysis**: Meaning; Purposes of Standard Costs; Advantages of Standard Cost System; Fixation of Standards; Consideration in Establishing Standard; Types of Standards; Calculation of Variances: Material Price and Usage Variances, Labor Rate and Efficiency Variances, Overhead Volume and Spending Variances; Recording Journal Entries Under the Standard Costing System; Performance Report.
5. **Service Costing (Operating Costing):** Meaning of Service Costing; Basic Principles; Accounting Records; Transport Costing; Canteen Costing; Hotel Costing; Power House Costing; Hospital or Clinic Costing; Educational Institute Costing.
6. **Variable Costing and Absorption Costing:** Meaning; Comparison; Variable Costing and Absorption Costing Income Statement; Reconciliation of Absorption Costing Income with Variable Costing Income; Uses and Limitations of Absorption Costing and Variable Costing.
7. **Quality Costing**: Definition of Quality; Costs of Quality: Prevention Costs, Appraisal Costs, Internal Failure Costs and External Failure Costs; Measuring and Controlling Quality Cost; Distribution of Quality Costs; Quality Cost Reports; Uses of Quality Cost Information; International Aspects of Quality: The ISO Standards**.**
8. **Cost Control & Cost Reduction:** Principles of cost allocation, Cost reduction techniques.

**Text Books**

1. L. G. Rayburn. Cost Accounting: Using a Cost Management Approach (IRWIN).
2. C. T. Horngren, G. Fosterand S. M. Datar. Cost Accounting: A Managerial Emphasis (Prentice Hall).

**Reference Books**

1. J. T. Barfield, C. A. RaibornandM. R. Kinney. Cost Accounting: Traditions and Innovations (South-Western Publishing Co.).
2. D. R. Hansenand M. M. Mowen. Cost Management: Accounting and Control (South-Western Publishing Co.).
3. S.P. Iyengar. Cost Accounting: Principles and Practice (Sultan Chand& Sons).
4. Ralph S. Polimeni, Frank J. Fabozziand Arthur H. Adelberg. Cost Accounting: Concepts and Applications for Managerial Decision Making (McGraw-Hill Inc.).
5. Milton F. UsryandLawrence H. Hammer.Cost Accounting: Planning & Control (South-Western Publishing Co.).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | 2 | - | - | - | - | 3 | - |
| CLO2 | 3 | 1 | - | - | - | - | - | 2 | 3 |
| CLO3 | 2 | 3 | 1 | - | - | - | - | 3 | - |
| CLO4 | 2 | 1 | - | - | - | - | 1 | 2 | 2 |
| CLO5 | 3 | - | 3 | - | - | - | - | 3 | 3 |
| CLO6 | 2 | 3 | 1 | - | - | - | 1 | 3 | 1 |

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

| CLOs | Teaching-Learning Strategy | Assessment Strategy |
|---|---|---|
| CLO1 | Lecturing and Discussion | 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 Discussion | Term paper and Presentation |

| Course Title | Introduction to Information Technology | Course Code | 322 |
|---|---|---|---|
| Course Type | General Education | ISCED Code | 0611-322 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** All business functions deal with information technology. Now a day's information technology becomes the integral part of modern business for managing, coordinating, communicating and crafting. Having knowledge about information technology will help individuals make those decisions.

**Course Objectives:** The objective of this course is to introduce the basic concepts of computer and information systems. It will introduce the students with operating systems and most commonly used office software. It will also cover the fundamental concepts, theories, practices, and management of information system in organizations.

**Course Learning Outcomes (CLOs)**

In successfully completing this course, students will:

1. Apply problem-solving techniques applicable to business decision making.
2. Apply the principles of information technology which support the overall strategy of the organization.
3. Understand computer, software, operating systems and computer networks.
4. Understand the use of computer, software, operating systems and computer networks.
5. Explain the importance of the information technology and its impact on the firm's mission, strategies and decision making.

**Course Content**

1. **Introduction to Computer:** Historical evolution of computers, Generations of computers, Classification of computers, Architecture: Components of a computer system, the central processing units, Input-Device, Output Device, and Memory Organization; Computer Languages- High level language-Assemblers- Compilers- Interpreters; Computer language generations.
2. **Software:** Definition; Types of software- System Software: Operating Systems and Utility, Application Software; Open-source Software and Proprietary Software.
3. **Systems software:** The system BIOS, Operating System, Functions of an operating system, Differences among major operating systems- Microsoft Windows 10/11, MacOS, Linux Mint, Ubuntu, Android, ChromeOS, Fedora; Utility software.
4. **Office management Software:** Word Processing using MS Word, Editing, Formatting- Font, paragraph, Styles, Illustrations- Pictures, Shapes, SmartArt, Chart, Tables, Equation, Citation and Bibliography, Table of Contents, Page breaks, Tracking- track changes ; Spreadsheet Analysis using MS Excel-Formula and functions: Addition, Subtraction, Division, Multiplication, SUM, MIN, MAX, COUNT, COUNTA, AVERAGE, MEDIAN, MODE, STDEV, CORREL, CONCATENATE, IF, COUNTIF, SUMIF, TRANSPOSE; Analysis Tool pack- Descriptive statistics, Correlation, Regression, T-test, ANOVA; Graph & Chart, Table, Macro; Presentation Software usage using MS Power Point: Slide presentation, colors, Style, Theme, Transition, Sound and video linking.
5. **Number systems and codes:** Computer codes- BCD, EBCDIC, ASCII codes, UNICODE; Number Systems- Binary, Octal, Hexadecimal number systems, conversion of number systems, Binary arithmetic-Addition, Subtraction, Multiplication, Division, Complements.
6. **Digital Circuits:** Logic Functions and logic gates: OR, AND, NOT, NAND, NOR, EXOR gate; Boolean Algebra and Logic Simplification: Boolean theorems, DeMorgans theorem, Universality of NAND and NOR gates.
7. **Introduction to Computer Network:** Network Characteristics-Wired vs. Wireless Networks, Network Topologies, Network Architectures, Network Size and Coverage Area; Data Transmission Characteristics- Bandwidth, Analog vs. Digital Signals, Transmission Type and Timing, Delivery

Method; Networking Media- Wired Networking Media, Wireless Networking Media; Communications Protocols and Networking Standards- TCP/IP and Other Communications Protocols, Ethernet (802.3), and Broadband over Powerline (BPL), Wi-Fi (802.11), WiMAX (802.16), Cellular Standards, Bluetooth, Ultra-Wideband (UWB), and Other Short-Range Wireless Standards; Networking Hardware- Network Adapters and Modems, Switches, Routers, and Other Hardware for Connecting Devices and Networks Other Networking Hardware; Introduction to Internet; Searching the Internet- Search Sites, Search Strategies, Evaluating Search Results, Citing Internet Resources; Internet communication: E-mail using MS Outlook, E-Mail Privacy; Understanding URLs and IP Addresses- URLs, IP Addresses, How Domain Names and IP Addresses Are Related; Accessing the web with a Browser- Firefox, Chrome, Edge; Web Browsing Privacy, Cyber Security.

8. **Databases and Database Management Systems:** Basics-Definition, Relational Database, Individuals Involved with a Database Management System, The Evolution of Databases, Advantages and Disadvantages of the DBMS Approach; Data Concepts and Characteristics- Data Hierarchy, Entities and Entity Relationships, Data Definition, The Data Dictionary, Data Integrity, Security, and Privacy, Data Organization; Database Classifications- Single-User vs. Multiuser Database Systems, Client-Server and N-Tier Database Systems, Centralized vs. Distributed Database Systems, Disk-Based vs. In-Memory Database Systems; Database Models- The Hierarchical and Network Database Models, The Relational Database Model, The Object-Oriented Database Model, Hybrid Database Models, Multidimensional Databases.

9. **Information system in Business:** Definition, concept, importance, system approach to problem solving, system design and development, business information system, transaction processing system, decision support system, artificial intelligence system, security and control issues in information system, ethical and social challenges of information system, global information technology management. Electronic, Mobile Commerce and Enterprise Systems: Introduction to Electronic & Mobile Commerce, Threads of Electronic & Mobile Commerce, and Strategies for Successful E-Commerce, Technology Infrastructure required to Support E-Commerce and M-Commerce.

**Text Books**

1. Deborah Morley, Charles S. Parker: Understanding Computers: *Today and Tomorrow*.
2. FaitheWempen: Computing Fundamentals: *Digital Literacy Edition*.
3. Dr. M. Lutfar Rahman, Dr. M. Alamgir Hossain: Computer Fundamentals.

**Reference Books**

1. Kevin Wilson: Exploring Windows 11: *The Illustrated, Practical Guide to Using Microsoft Windows.*
2. James Holler: The Microsoft Office 365 Bible: *The Most Updated and Complete Guide to Excel, Word, PowerPoint, Outlook, OneNote, OneDrive, Teams, Access, and Publisher from Beginners to Advanced.*

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 1 | - | - | - | - | 1 | - | - |
| CLO2 | - | - | 1 | - | - | - | - | 3 | 1 |
| CLO3 | - | - | - | - | - | - | - | 3 | - |
| CLO4 | 2 | 3 | - | - | - | - | - | - | - |
| CLO5 | - | - | - | 2 | 1 | 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 | Quiz and Summative Exam |
| CLO5 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Corporate Laws and Secretarial Practices** | **Course Code** | 323 |
| **Course Type** | Elective | **ISCED Code** | 0421-323 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Industries going for business have to face issues like the creation of new businesses and the issues that arise as existing businesses interact with the public, other companies, and the government. This area of the law draws on a variety of legal disciplines, including tax law, intellectual property, real estate, sales, employment law, bankruptcy, and others. The students should know the rules and regulations regarding business formation, operations and transactions with related people, government and other economic entities.

**Course Objectives:** The objectives of this course are to explain laws relating to formation, management and winding up of companies as per the Companies Act 1994. This course aims to develop a sound understanding of the company's law of the country, including the corporate governance aspects relating to shareholders, the board of directors, management, and other stakeholders of organizations. Besides, this course intends to explain the essential aspects of secretarial practice within organizations so that it helps the students to identify and evaluate the regulatory compliances as a company secretary. This course also focuses to develop working knowledge among the students regarding the company act, governance regulations and the secretarial practices.

**Course Learning Outcomes (CLOs)**

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

1. Know a background of the company law in the country and aware of the principal documentations to establish a company.
2. Understand the company registration procedures.
3. Apply basic concepts of accounts, statutory Books and audit.
4. Understand the concept of share capital and the process of registration of Unlimited Company as limited company.
5. Know about various meetings and process of the meeting in organization.
6. Know about the provisions for appointment of statutory auditor.

**Course Content**

1. **Introduction:** Background and Evolution of Company Law in Bangladesh; Statutory Definitions under the Companies Act 1994; Memorandum of Association (MoA); Articles of Association (AoA); Companies Limited by Guarantee.
2. **Share Capital and Registration:** Distribution of Share Capital; Reduction of Share Capital; Variation of Shareholders' Rights; Registration of Unlimited Company as Limited; Reserve Capital of Limited Company; Unlimited Liability of Directors.
3. **Management, Administration and Books of Records:** Meeting and Proceedings: Annual General Meeting, Statutory Meeting, Extraordinary General Meeting, Board Meeting; Provision for Vote; Appointment of Directors; Duties of Directors; Disqualification of Directors; Removal of Directors; Disqualification; Vacation of Office of Director; Loan to Director; Director not to hold the Office of Profit; Conflicts of Interest; Penalties; Offences Return of Allotment; Balance Sheet; Profit and Loss Accounts; Authentication of Balance Sheet and Profit and Loss Accounts; Right of Members to Copies of Account and Report.
4. **The Role and Authority of Company Secretary**: Need for the Importance of Company Secretary; Qualifications of a Company Secretary; Independence of Company Secretary; Appointment of Company Secretary; General Provisions; Developing Corporate Governance Policies and Best Practices; Legal & Organizational support of the Board of Directors; Protecting Shareholder Rights; Disclosures and Transparency.

5. **The Meeting Processes:** Convening of Meeting (Annual General Meeting, Statutory Meeting, Extraordinary General Meeting, Board Meeting); Frequency of Meeting; Quorum; Attendance at Meetings; Chairman; Passing of Resolution by Circulation; Minutes; Preservation of Minutes and Other Records; Share Transfer and Transmission; AGM/EGM; Meeting through Tele/Video Conferencing
6. **Appointment of Statutory Auditor:** Appointment, Remuneration,Removal of the Statutory Auditor as per Companies Act 1994; Scope of Audit; Duties and Rights of Auditors.
7. **Corporate Reporting:** Director's Report as per Companies Act, 1994; Submission of return to RJSC&F; Disclosure on Price Sensitive Information (PSI); Disclosure on the Appointment or Reappointment of Directors; Declaration or Certification by the CEO and the CFO to the Board on Financial Statements for the Year Ended
8. **Winding Up of companies:** Mode of Winding Up; Winding Up by Court; Voluntary Winding Up; Winding Up by Creditors.

**Recommended Text Books**

1. Corporate Laws and Practices-ICAB Study Manual: Professional stage Application level.
2. Ashok K. Bagrial: Company Law
3. A. Khan. Labour and Industrial Law (M/S. Alam Book House).
4. A. K. Sen and J. K. Mitra. Commercial & Industrial Law (World Press)

**Reference Materials**

1. Charls worth & Chain: Company Law
2. The Companies (Foreign Interest) Act, 1918 (Act No. XX of 1918).
3. The Undesirable Companies Act, 1958 (Act No. X of 1958).
4. K.M. Hasan. A Company Act (Liton Publication)
5. Mahbubur Rahman. Company Act 1994 (Shamas Publication)
6. Companies Act 1994

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | - | 2 | - | - | - | 3 | - |
| CLO2 | - | 3 | - | - | 1 | 2 | - | 3 | - |
| CLO3 | - | 3 | - | - | - | - | 1 | 3 | - |
| CLO4 | - | 3 | - | - | - | 1 | - | 2 | - |
| CLO5 | - | 2 | - | 3 | - | 3 | - | 3 | - |
| CLO6 | - | 2 | - | 2 | - | 2 | - | 2 | - |
| CLO7 | - | 2 | - | 3 | 1 | - | - | 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 | Class test |
| CLO3 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO4 | Lecturing and Group Discussion | Mid-Semester and Summative |
| CLO5 | Student Activity and Discussion | Summative Exam |
| CLO6 | Lecturing and Group Discussion | Term paper and Presentation |
| CLO7 | Lecturing and Group Discussion | Term paper and Presentation |

| Course Title | Practices of Audit and Assurance | Course Code | 324 |
|---|---|---|---|
| Course Type | Core | ISCED Code | 0411-324 |
| Course Hour | 3.0 Hr./Week | Credit Value | 3.0 |
| Course Status | Theory | Total Marks | 100 |

**Rationale of the Course:** This segment of Audit and Assurance course concentrates largely on the technical aspects of the discipline. Students will be able to apply standard audit procedures such as analytical procedures, detail tests, and tests of controls. This course enables students to improve professional standards and procedures, as applied to external and internal assurance engagements, Including coverage of the economic role of assurance providers, engagement planning, risk assessment, evidence gathering, and reporting.

**Course Objectives:** The designing of this course has been influenced by the need to reasonably orient the students with practical necessities as well as the chronological sequencing of the audit process. To this end, particular emphasis has been put on the programming, investigative, and reporting aspects of the audit and assurance services. For effective academic discourse, a number of contemporary and research oriented issues have also been made part of this segment.

**Course Learning Outcomes (CLOs)**

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

1. Understand the technical aspects of audit approach
2. Learn the programming, investigative, and reporting aspects of the audit and assurance services
3. Apply standard audit procedures such as analytical procedures, detail tests, and tests of controls.
4. Understand the contemporary and research oriented issues of accounting and auditing cases
5. Develop the core values of business ethics and stakeholders' responsibility

**Course Content**

1. **The Audit Approach:** The Ethical Clearance; the Letter of Engagement; the Audit Chronology; Discover the Background and Operational Systems; Discover the Systems Strengths and Weaknesses in Details; Evaluate the Relative Effect of Weaknesses in Each Major Operational Areas; Confirm the Reliability of Records as a Basis for Preparation of Final Accounts; Ensure that Draft Financial Statements are in Agreement with Underlying Records; Form an Opinion as to whether the Accounts as Presented Give a True and Fair View; Express an Opinion in the Audit Report to Members.
2. **Internal Auditing:** The Evolving Nature of Internal Auditing; Current Standards for Internal Auditors; the Current Practice of Internal Audit; the Future of Internal Audit; Internal Audit and External Audit Contrasted; Approaches to Assessing Risk Management, Control, and Governance Process.
3. **Planning Tests of Details of Transactions and Balances:** Designing Audit Programmers; Decisions to be Made; Considerations in Deciding on Nature, Timing, and Extent; Efficiency and Effectiveness of Audit Tests; Audit Evidence and Documentation; Direct Tests of Balances; Nature of Financial Statement Component and Audit Objectives; Materiality at the Account Balance Level; Audit Risk at the Account Balance Level; Efficiency of Audit Tests; Tests of Transaction Classes; Relation of Tests of Transaction Classes to Direct Test of Balances; Types of Tests of Transaction Classes; Planning the Scope of Tests of Transaction Classes; Revision of Audit Programme as Audit Progresses; Client Expectations; Generalized Materials; Direct Tests of Balances at an Interim Date; Auditing Accounting Estimates.
4. **Audit Sampling:** An Introduction to Audit Sampling; Definition and Basic Features of Audit Sampling; Various Means of Gathering Audit Evidence; Non-Statistical Vs Statistical Audit Sampling; Planning and Designing the Sample; Determining the Sample Size; Selection of the Sample; Performing the Audit Procedures and Evaluating the Sampling Results; Sampling for Tests of Controls: In Particular, Attribute Sampling; Sampling for Substantive Tests: In Particular, Monetary Unit Sampling; Other Statistical Sampling Approaches.

5. **Tests of Transaction Classes and Related Balances:** Revenue, Receivables, and Receipts**;** Functions, Documents, Inputs, and Accounting Systems**;** Primary Control Related Features**;** Account Balances and Transactions**;** Potential Misstatements**;** Tests of Transaction Classes for Sales**;** Tests of Transaction Classes for Cash Receipts**;** Tests for Adjustments to Account Receivables**;** Expenditures, Payables, and Disbursements**;** Differences from the Sales Cycle; Functions, Documents, Inputs, and Accounting Systems**;** Primary Control Related Features**;** Account Balances and Transactions**;** Potential Misstatements**;** Tests of Transaction Classes for Purchases of Inventory**;** Tests of Transaction Classes for Cash Disbursements.
6. **Direct Tests of Balances:** Inventories**;** Differences from the Sales and Expenditures Cycles**;** Assertions, Objectives, and Procedures**;** Observation of the Physical Inventory**;** Tests of Pricing and Summarization**;** Materiality**;** Audit Risk**;** Long Term Assets and Obligations and Owners' Equity**;** Property and Equipment**;** Investments and Intangible Assets**;** Long Term Obligations**;** Owners' Equity**;** The Income Statement**;** Income Taxes.
7. **Completion of the Audit:** Nature of Completion and Review Procedures**;** Date of the Audit Report**;** Audit Procedures After Year End**;** Subsequent Events Review**;** Subsequent Events of Audit Interest**;** Subsequent Events and the Report Date**;** Re-issuance of the Audit Report**;** Legal Representation Letters**;** Client Representation Letter**;** Summarization and Evaluation of Audit Results**;** Evaluation of Going Concern Status**;** Financial Statement Review and Analytical Procedures**;** Administrative Completion of the Working Papers**;** Maintaining Quality of Audit Practice**;** Subsequent Discovery of Facts**;** Subsequent Discovery of Omitted Procedures.
8. **The Auditor's Report:** Auditor's Reporting Obligation**;** Departures from a Standard Report**;** Financial Statements and Period Covered**;** Qualifications, Adverse Opinion, and Disclaimers**;** Limitations on the Scope of Audit**;** Departure from Generally Accepted Accounting Principles**;** Explanatory Language Added to the Standard Report**;** Going Concern Uncertainties**;** Inconsistent Application of Accounting Principles**;** Information Outside the Basic Financial Statements**;** Emphasis of a Matter**;** Auditor; Client Communications**;** Communication with Shareholders**;** Communicating with the Board of Directors**;** Communication with Audit Committees**;** Communicating with Management.
9. **Audit and Assurance in the Public Sector:** Framework for Public Sector Auditing**;** Definition of Public Sector**;** Public Sector Auditors**;** Public Sector Audit Clients**;** Public Sector Audit Objectives**;** Types of Assignment**;** Regulatory Audit**;** Performance**;** Reporting Obligation.
10. **Cost Audit:** History of Cost Audit; Reasons for Introducing Cost Audit; Definitions of Cost Audit; Objectives of Cost Audit; Cost Records; Advantages and Disadvantages of Cost Audit; Contrast of Cost Audit and Financial Audit; Stages of Cost Audit; Cost Audit Report; Efficiency Audit; Areas of Efficiency Audit; Cost Auditing Standards.
11. **Advanced Topics in Audit and Assurance Services:** Electronic Commerce Environment**;** Business Risk Assessment and Control Considerations in Electronic Commerce**;** Evidence Gathering in an Electronic Commerce Environment**;** Continuous Assurance; Forensic Auditing**;** Environmental and Sustainability Assurance**;** the Audit Expectations Gap, Electronic Disclosure audit perspective, Disclosure and information right in auditing concern.

**Text Books**


1. A. A. Arens and J. K. Loebbecke. *Auditing; An Integrated Approach* (Prentice Hall).
2. D. R. Carmichael, J. J. Willingham and C. A. Schaller. *Auditing Concepts and Methods* (McGraw- Hill).
3. B. N Tandon , A hand book of practical Auditing ( S Chand Publishing)
4. S. K Basu, Auditing:Principles and Techniques (Pearson)
5. ICAB manual, Part I & II


**Reference Books**


1. D. D. Chowdhury. *Cost Audit and Management Audit* (Central Educational Enterprises (P) Ltd.).
2. J. A. Edds. *Management Auditing: Concepts and Practices* (Kendall and Hunt).
3. G. Gay and R. Simnet. *Auditing and Assurance Services* (McGraw-Hill Irwin).

4. I. Gray and S. Manson. *The Audit Process* (Chapman & Hall).
5. T. Lee. *Corporate Audit Theory* (Chapman & Hall).
6. P. C. Jones. *Public Sector Auditing* (Chapman & Hall).

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 1 | - | - | - | - | - | - | - | - |
| CLO2 | - | - | - | 1 | 2 | - | - | - | - |
| CLO3 | - | - | 2 | - | - | - | - | - | - |
| CLO4 | 3 | 1 | - | - | 1 | - | - | - | - |
| CLO5 | - | - | - | - | - | 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 Group Discussion | Term paper and Presentation |
| CLO3 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO4 | Student Activity and Discussion | Summative Exam |
| CLO5 | Lecturing and Discussion | Mid-Semester and Summative |

| | | | |
|---|---|---|---|
| **Course Title** | **Management Science** | **Course Code** | 325 |
| **Course Type** | General Education | **ISCED Code** | 0413-325 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Operational research deals with the application of advanced analytical methods to help make better decisions by employing techniques from other mathematical sciences, such as mathematical modeling, statistical analysis, and mathematical optimization, operations research arrives at optimal or near-optimal solutions to complex decision-making problems.

**Course Objectives:** The goal of this course is to develop problem modeling and solving skills and learn how to make intelligent business decisions from the point of view of optimization.

**Course Learning Outcomes (CLOs)**

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

1. Understand the basic concepts and tools used in solving business problems in management science;
2. Apply LP model to determine the "best" production levels for maximal profits under conditions of the limitations of materials and labor;
3. Evaluate the optimal solutions to choose between alternative courses of actions based on multiple and conflicting criteria by applying duality theorem;
4. Apply the network analysis to determine the shortest route and duration and maximum flow of matters;
5. Apply CPM and PERT techniques to be able to plan, schedule and control project activities;
6. Apply the transportation and assignment models for minimizing cost and accelerating managerial effort;
7. Apply queing theory to ensure better service to the customers within expected time;
8. Develop business strategy using decision theory under uncertainty and game theory.

**Course Content**

1. **Introduction:** Origin of Operations Research (OR)-Definition of OR-Characteristics of OR-Modeling in OR-Phases of OR Study-OR Techniques-Advantages and Disadvantages of OR- Area of Application of OR in Business.
2. **Linear Programming:** Nature of LP- Formulation of the Problems- Graphical Method of solution-Feasible solution-Optimal solution-Algebraic solution-Simplex method-Maximization and Minimization Problems.
3. **Duality and Sensitivity Analysis:** Duality in LP –Dual form of Problem-Primal-Dual relationship-Dual Simplex method-Simplex based Sensitivity analysis-Changes in objective functions and constraints.
4. **Network Analysis:** Introduction-Problems in network Analysis: Shortest Route Problem-Minimal Spanning Tree Problem-Maximal Flow Problem.
5. **Project Scheduling by PERT and CPM:** Introduction –Program Evaluation and Review Technique (PERT)-Advantages and Limitations of PERT- Critical Path Method (CPM)-Advantages and Limitations of CPM–Distinction between PERT and CPM-Project Network-Project Scheduling with known activity times- Project Scheduling with uncertain activity times-Considering time-cost trade-offs.
6. **Transportation Model:** Overview of transportation model, formulating the model, finding an initial feasible solution: North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Evaluating a solution for optimality: Stepping Stone Method, Modified Distribution Method, Developing an improved solution.
7. **Assignment Model:** Introduction, The assignment method, Procedure, requirements for use of the assignment method, special issues.
8. **Queuing Theory:** Introduction, Basic Definitions and Notations, Properties of Queuing Model, Limitations of Queuing Model, Queuing Models: Basic single-channel model, Multiple channel models.
9. **Theory of Games:** Introduction, Pay off Matrix, Two-person Zero-sum Game, Pure Strategy, Mixed Strategy: Swap-Difference Method, Linear Equation Method, Probability Distribution Method, Matrix Algebra Method; Rule of Dominance: General Rule of Dominance, Modified Dominance Property.
10. **Decision Theory:** Introduction, Characteristics of Decision Model, Decision Theory Approaches. Decision Making Conditions: Decision Making Under Certainty, Under Complete Uncertainty and Decision Making Under Risk; Value of Perfect information, Decision Tree Analysis.
11. **Simulation:** Introduction-Advantages and Limitations-Simulation Application.

**Text Books**


1. David R. Anderson, Dennis J. Sweeney & Thomas A. Williams,: *An Introduction toManagement Science*.
2. V.K. Kapoor: Operations Research-Problems and Solutions, Fourth Edition.


**Reference Books**


1. William J. Stevenson: *Introduction to Management Science.*
2. 2. K. Roscoe Davis, Patrick G. McKeown& Terry R. Rakes: *Management Science An Introduction.*
3. Handy A. Taha, :*Operations Research – An Introduction*.
4. Gupta, P.K. & Hira, D.S., *Operations Research*, Millennium Edition.


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO2 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO3 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO4 | - | 3 | 3 | - | - | - | - | 3 | - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| CLO5 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO6 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO7 | - | 3 | 3 | - | - | - | - | 3 | - |
| CLO8 | - | 2 | 2 | - | - | - | - | 3 | - |

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

| **CLOs** | **Teaching-Learning Strategy** | **Assessment Strategy** |
|---|---|---|
| CLO1 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO2 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO3 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO4 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO5 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO6 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO7 | Lecturing and Discussion | Assignment, Mid-Semester and Summative |
| CLO8 | Lecturing and Group Discussion | Term Paper and Presentation |

# FOURTH YEAR FIRST SEMESTER

| Course Title | Forensic Accounting | Course Code | 411 |
|---|---|---|---|
| Course Type | Core | ISCED Code | 0411-411 |
| 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. Evaluating the 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; Trade-Based Money Laundering, 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 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 2 | - | - | - | - | - | - | 3 | - |
| CLO2 | - | 2 | - | - | 3 | 1 | 2 | - | - |
| CLO3 | 3 | - | - | - | - | - | - | - | 2 |
| CLO4 | 3 | 2 | 1 | - | - | - | - | - | - |
| CLO5 | - | 3 | - | 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 |

| **Course Title** | **Accounting Programming Fundamentals** | **Course Code** | 412 |
|---|---|---|---|
| **Course Type** | Core | **ISCED Code** | 0411-412 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** All business functions have to adopt information technology. Business Background people need to know accounting related software and its application and the process of development. Having knowledge about accounting programming will help individuals make those decisions.

**Course Objectives:** The objective of the course is to introduce accounting programming and its application so that the student can develop their own software. Moreover, students will be familiar with the common and contemporary accounting related software along with their applications in real life situation.

**Course Learning Outcomes (CLOs)**

In successfully completing this course, students will:

1. Apply problem-solving techniques applicable to business decision making.
2. Apply the principles of accounting programming which support the overall information technological strategy of the organization.
3. Apply the standard and accepted accounting programming when reporting, recording, and projecting financial information.
4. Understand the accounting programming and software.
5. Evaluate the importance of the accounting programming process and its impact on the firm's mission, strategies and decision making.

**Course Content**

1. **Information & System:** Data and Information-Quality of information Application of information system to information system design Types of system Software and communication technology for information system.
2. **Software:** Definition-Basic Classification and software-System Software-Application Software.
3. **Programming Languages:** Definition; Categories of Programming; Languages; Common Programming Languages- Python, Ruby, Java, C, C++, C#, Visual Basic.
4. **Spreadsheet Analysis using Excel:** Basic operators in excel; Row, Column, Cell; Absolute and relative cell reference; Conditional Formatting; Sort and Filter, Power Query; Data Analysis Tool pack; Advanced formulas and functions: AGGREGATE, ROUND, PV, FV, NPV, IRR, VLOOKUP, HLOOKUP, XLOOKUP, IF, SUMIF, COUNTIF, IF (OR), IF (AND), Nested IF, Macro, Charts and Graphs, Pivot tables, Data validation.
5. **Enterprise Resource Planning:** Definition, Objectives, Scope, Key features, Advantages of using an ERP system, Steps of implementing an ERP system.
6. **Tally Prime:** Introduction; Features; Create Company- Create, Alter, Delete; Gateway of Tally; Masters: Create, Alter, Chart of Accounts- Accounting masters: Groups, Ledgers, Voucher types, Currencies; Chart of Accounts- Inventory Masters: Stock groups, Stock items, Stock categories, Units, Locations; Transactions: Vouchers, Day Book; Utilities: Banking; Reports: Trial Balance, Day Book, Cash Flow, Funds Flow, Balance Sheet, Profit & Loss A/C, Stock Summary, Ratio analysis; Passing entries using Voucher Mode.

**Text Books**

1. Deborah Morley, Charles S. Parker: Understanding Computers: *Today and Tomorrow*.

**Reference Books**

1. Tally Solutions Pvt. Ltd: Tally Essential Level 1
2. James Holler: The Microsoft Office 365 Bible: *The Most Updated and Complete Guide to Excel, Word, PowerPoint, Outlook, OneNote, OneDrive, Teams, Access, and Publisher from Beginners to Advanced*

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 2 | - | - | - | - | - | 3 | - |
| CLO2 | 1 | - | - | - | - | 1 | - | 3 | - |
| CLO3 | - | - | 3 | - | - | - | - | - | - |
| CLO4 | - | - | - | - | 2 | - | 2 | 3 | - |
| CLO5 | - | - | - | 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 | Assignment and Summative Exam |
| CLO5 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Managerial Accounting** | **Course Code** | 413 |
| **Course Type** | Core | **ISCED Code** | 0411-413 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Managers are concerned with making regular and strategic decisions of businesses based on facts and figures. Management accounting information is crucial for decision making and strategy execution along with managerial control of an organization. Management Accounting also provides with financial and non-financial information to managers for making effective organizational decisions.

**Course Objectives:** The course would provide the students with knowledge and skill to process financial information for planning, controlling and internal decision making. This course would help to understand many practical approaches of analyzing cost accounting information to take operational and strategic decision.

**Course Learning Outcomes (CLO)**

1. Know about the managerial functions and the need for accounting information and know the concept of decentralization, responsibility centers, and various measurements of unit performance.
2. Analyze the classifications and distinct behavior of costs and their relationships with decision making and the relationship among cost, volume and profit and apply the same in deciding production as per sales projection.
3. Evaluate alternative costing techniques to ensure accurate assignment of costs for product pricing
4. Analyze budgetary control system and preparation of master budgets as company's financial and strategic goals and flexible budget according the behavior costs for analysis of the budget variances.
5. Apply the relevant costing approach to decide on make or buy, sell or further process, accepting special order and replacement of plant assets.
6. Apply the transfer pricing models for evaluation of unit performance and alternative pricing approaches to back up appropriate pricing policies and strategies.

**Course Content**

1. **Introduction:** Definition; Management Accounting; Scope and Functions of Management Accounting; Evolution of Management Accounting; Financial Accounting Vs. Management Accounting; Cost Accounting Vs. Management Accounting; the Management Accountant: the Controller Function; the Treasurer Function; Expanding Role of Management Accountants; Comparison between Traditional and Contemporary Role of Management Accountants; Management Accounting in Service and Non-Profit Organizations; the Management Accounting Profession; Standard of Ethical Conduct for Management Accountants.

2. **Cost Classification and Cost Behavior analysis:** Cost Classification for Decision Making; Cost Behavior; Analysis and Measurement of Cost Behavior; Methods of Segregating Costs into Fixed and Variable Costs (High Low Method; Inspection of Accounts/Accounts Classification Method; Engineering Method; Ordinary Least Square Method); Contribution Format of Income Statement.

3. **Cost-Volume-Profit Analysis:** Assumption and Uses of Cost-Volume-Profit (CVP) analysis; Breakeven Analysis; Computations of Breakeven Point and Shutdown Point; Graphical Approach to CVP Analysis; Margin of Safety; Degree of Operating Leverage (DOL); CVP Analysis Under Multi-Product Situations; Limitations of CVP Analysis.

4. **Activity Based Costing:** Traditional Costing System; Application and Limitation; Definition of ABC; Treatment of Cost under Activity Based Costing; Designing an Activity Based Costing System; Identifying Activities that Use Resources; Cost Drivers and Choosing Cost Drivers; Assigning Cost using Activity Based Costing; Benefits of ABC; Comparison of Traditional and ABC Product Costs; Criticism of ABC.

5. **Budgeting and Budgetary Control:** Budget, Forecast and Budgeting; Purposes of Budgeting; Benefits; Applicability of Budgeting and Budgetary Control; Budgeting Process; Types of Budgets and their Interrelationship; Preparation of Functional Budgets; Cash Budget; Master Budget; Budgeted Income Statement; Budgeted Balance Sheet; Role of Budgeting in Service and Not-for -Profit Organizations; Behavioral aspects of Budgeting.
6. **Flexible Budgeting:** Flexible Budget vs. Static Budget; Limitation of Static Budget; Characteristics of a Flexible Budget; Advantages of Flexible Budget; Preparation of Flexible Budget; Flexible Budget and Variance Analysis.
7. **Relevant Information for Decision Making:** The Concept of Relevant Cost; Using Relevant Cost Information in Decision Making; Make or Buy Decisions; Limiting Factor Analysis; Addition or Deletion of Products or Departments; Special Sales Orders; Sell or Process Further Decision; Replacement of Asset Decision etc.
8. **Pricing Policy and Decisions:** Transfer Pricing; Cost Plus Pricing Methods; Variable Cost Pricing; Differential Cost Pricing; Full Cost Pricing; ABC and Pricing; Rate of Return Pricing; Pricing Policies and Strategies.
9. **Responsibility Accounting:** Meaning and Objectives of Responsibility Accounting; Financial Control and its Relationship with Operations Control; Centralization Vs. Decentralization; Advantages and Disadvantages of Decentralization; Decentralization and Responsibility Centres: Cost Centres, Revenue Centres, Profit Centres and Investment Centres; Decentralization and Segment Reporting; Accounting for Responsibility Centres: ROI, RI, EVA and MVA Measures; Comparison between ROI, RI, EVA and MVA; Performance Responsibility Reporting.

**Recommended Text Books**


1. Datar, S. M. and Rajan, M. V. Horngren's Cost Accounting: A Managerial Emphasis, (Pearson).
2. Horngren, C. T., Sundem, G. L., Burgstahler, D. and Schatzberg, J. O. Introduction to Management Accounting, (Pearson).
3. Garrison, R. H., Noreen, E. and Brewer, P. C. Managerial Accounting, (McGraw Hill India)


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 2 | 2 | - | - | - | - | - | - |
| CLO2 | 2 | 2 | - | 3 | - | - | - | 2 | 2 |
| CLO3 | 1 | 1 | 1 | 3 | - | - | - | 3 | 2 |
| CLO4 | 1 | 1 | 3 | 1 | - | - | - | 2 | 2 |
| CLO5 | 1 | 1 | 2 | 3 | - | - | - | 2 | 1 |
| CLO6 | 1 | 1 | 3 | 3 | - | - | - | 2 | 1 |
| CLO7 | 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 |
| CLO6-7 | Lecturing and Group Discussion | Term paper and Presentation |

| | | | |
|---|---|---|---|
| **Course Title** | **Corporate Reporting and Ethics** | **Course Code** | 414 |
| **Course Type** | Core | **ISCED Code** | 0411-414 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** The rationale of this course is to expand students' understanding of holistic accounting gained in their previous core accounting courses, to develop and apply their accounting knowledge, skills and terminology in the context of broader notion of accounting that includes accountability and social and environmental accounting. The consideration of the issues, activities and techniques in this course will enhance the professional and technical skills students will need to perform effectively in the workplace as an accountant.

**Course Objectives:** The objectives of this course are to give exposures to students the accounting profession to the financial statement, including policy transaction and to conduct financial analysis and give elementary ideas about financial reporting regarding accounting principles and accounting users. In particular, students are introduced to a number of accounting standards, their broader applications, professional reporting requirements and changes taking place within the accounting environment, particularly with regard to International Financial Reporting Standards (IFRS), sustainability reporting, integrated reporting and integrated thinking This course will also help to know the international financial reporting standard (IFRS) in particular their origins and consequences.

**Course Learning Outcomes (CLOs)**

On completion this course, students should be able to:

1. Demonstrate an understanding of the Bangladeshi external reporting environment and its challenges.
2. Familiar with the professional and ethical duties of accountant in corporate reporting environment and the consequences of unethical behavior.
3. Develop a deep and broad understanding of the objectives of reporting and social and economic roles played by financial accounting and non-financial reporting.
4. Evaluate various advanced measurement, disclosure issues and specialized ethical investment topics pertaining to an economic entity.
5. Apply main features of a selection of Bangladeshi Accounting Standards dealing with range of ethical matters and issues in accounting and finance profession.
6. Analyze complex issues in the topic, formulate well-reasoned and coherent arguments and reach well considered conclusions.

**Course Content**

1. **The Conceptual Framework of Financial Reporting:** The conceptual framework and GAAP-The IASB framework-The objectives of financial statements-underlaying assumptions-Qualitative characteristics of financial statements-the elements of financial statements-recognition of the elements of financial statements -measurement of the elements of financial statement -fair presentation and compliance with IFRS; Convergence between IFRS and GAAP- Remaining differences between GAAP and IFRS.

2. ***Users and Uses of Financial Report***: Principal categories of users of financial Statements- External Users: Shareholders, Prospective Shareholders, Investors, Prospective Investors- Bond/Debenture holders- Creditors of Different Types-Securities and Exchange Commission-NBR- A body in the world at Large.

3. ***Financial Reporting and Disclosure***: IAS 10: Events after the Reporting Period-IAS 24: Related Party Disclosure-IAS 34: Interim Financial Reporting- IFRS 4: Insurance Contract- IAS 33: Earnings per share.

4. **Accounting for Financial Instruments:** Accounting standards for financial instrument IAS 32: IAS: 39; IFRS: 7 & IFRS 9. Financial Instrument and its types; Financial Assets & Liabilities; *Financial instruments: recognition and measurement;* Hedging. Ethical implications for financial derivatives.

5. Integrated & Intellectual Capital Reporting Systems: Concepts of Integrated Reporting; current Trends of IR; roadmap to IR; Structure of Integrated Reporting; key content elements and guiding principles of IR; Issues& challenges of Integrated Reporting- Concept of intellectual capital reporting: Accounting Standards-Operating and financial review- Intellectual capital reports
6. **Financial Reporting Disclosure requirements**- Overview: Disclosure Reform and the Need to Focus on Investors- Disclosure Reform: Consider in Context of Investor- Experiences and Current Environment- Materiality: Where Is All the Immaterial Information? - Disclosure Framework: Efforts and Objectives-: Enhancing Financial Reporting 18 and Disclosure Effectiveness-SEC-Required Disclosure Documents-Ethics in Full disclosure in financial reporting; Types of disclosure systems; *Financial Reporting Act-2015*
7. **Developments in External Reporting:** The pressure to extent external reporting- non financial Reporting-IFRS Practice Statement: Management Commentary and its purpose, elements, merits & demerits- The operating and financial review- Business Review- Sustainability Reporting and its framework- Global Reporting Initiative (GRI)-Environmental Reporting and its contents-Social Reporting-Human Resources Accounting Reporting- Impact of non-financial reporting.
8. **Accounting for Price Level Changes:** Historical Cost Accounting-Current Cost Accounting-Current Purchasing Power Accounting and Replacement Cost Accounting and their Uses and Limitations-IAS 29 *Financial reporting in hyperinflationary economies.*
9. **Statement of Changes in Financial Position: IAS: 7;** Statement of Cash Flows-Definition of Cash-Operating Activities-Investment activities and Financial Activities- Completed Statement of Cash Flows and the relevant Accounting Standard.
10. **Financial Reporting for Single Companies:** IAS:1 Preparation and Presentation of Financial Statements; IFRS:1 First Time Adoption of IFRS; IFRS:5 Noncurrent asset held for sale and discontinued operations; IFRS:6 Explanation for and Evaluation of mineral resources; IFRS 2: Share based payment, IFRS 13: Fair value measurement.
11. Financial Reporting for Group Statements: IFRS:3 Business Combinations; IFRS:10 Consolidated Financial Statements IAS: 27 Consolidated and Separate Financial Statements.
12. **Ethics in Accounting and Finance profession:** Ethics, Ethics and professionalism, challenges to ethical conduct, The Importance of Ethical Conduct in the Investment Industry, Ethics failure in corporate financial reporting, Ethical investment and corporate reporting functions, ethics in social reporting. Accounting Scandals and role of corporate ethics.
13. **Ethics in Corporate Reporting**: Ethical theories in corporate reporting, Ethical requirements of corporate reporting and the consequences of unethical behavior, the cultural context of ethics and development of non-financial reporting, the social and ethical environment, Ethics in organizations, two approaches to managing ethics in Reporting, ethical framework in reporting for nonprofit entities.

**Text Books**

1. CFA program curriculum level, Volume 1-6.
2. CIMA Corporate Reporting Handbook Manual 2021.
3. Ramesh Gupta: Inflation Accounting
4. Corporate Financial Reporting : Text & Cases. Browniee
5. Financial Reporting and Analysis using Financial Accounting Information: Gibson
6. Accounting Theory: L.S. Porwal
7. Financial Reporting Act -2015.
8. Related Articles of the different Journals

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 1 | - | 2 | - | - | - | - | 3 | 3 |
| CLO2 | 2 | 2 | - | 2 | - | 3 | 2 | 3 | 3 |
| CLO3 | 2 | 3 | 2 | 1 | 1 | - | 3 | 3 | 2 |
| CLO4 | 3 | 2 | - | 2 | - | 1 | | 3 | 3 |
| CLO5 | 2 | 2 | - | - | - | - | - | 3 | 2 |
| CLO6 | 3 | 3 | 2 | 2 | 2 | 1 | 1 | 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 incorporating integrated Case study. |
| CLO5 | Lecturing and Group Discussion | Case Study, Term paper and Presentation |
| CLO6 | Lecturing and Discussion | Case Study, Quiz and Assignment |

| | | | |
|---|---|---|---|
| **Course Title** | **Accounting Information Systems** | **Course Code** | 415 |
| **Course Type** | Core | **ISCED Code** | 0411-415 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Accounting Information Systems work as language of business by transforming data into information. It also ensures proper processing, management and preservation of information which are very important resources of the organization. Having knowledge about Accounting Information Systems will help individuals make those decisions.

**Course Objectives:** The main objective of this course is to teach students the essentials of effective accounting information systems, which facilitates processing of accounting data and preparation of financial information. The course will discuss a whole range of AIS topics which include basic definitions, details of data processing, flowcharting and database management

**Course Learning Outcomes (CLOs)**

1. Apply problem-solving techniques applicable to business decision making.
2. Apply the principles of Accounting Information Systems which support the overall reporting strategy of the organization.
3. Apply the standard and accepted accounting principles when reporting, recording, and projecting financial information.
4. Analyze the methods formulating, managing, evaluating and updating of Accounting Information Systems.
5. Evaluate the use of accounting information systems in business.
6. Explain the importance of the accounting information systems and its impact on the firm's mission, strategies and decision making.

**Course Content**

1. **Accounting Information System: An Overview:** Data Information System; Reasons for studying AIS; Principles of AIS Subsystems; Role of Accountants with respect to an AIS; AIS VS MIS; How an AIS can add value to an organization; The AIS and Corporate Strategy; Role of the AIS in the value chain; Transaction Cycles.
2. **Documenting AIS:** Importance of Documentation; Data Flow Diagrams; Flow Charts: Document Flow Charts; System Flow Charts and Program Flow Charts.
3. **AIS Enhancements through Information Technology and Networks:** Importance of IT to Accountants; Effects of IT on the AIS; Network Concepts and Considerations; Network Topologies; Specialized Inter-Organizational Networks; Internet Commerce and E-Commerce, Point-of Sale (POS) Networks, Electronic Funds Transfer (EFT) Networks, Electronic Data Interchange (EDI) Networks-The Internet, Intranets, and Extranets.
4. **File Organization and Data Base Management:** File Organization Terms and Concepts; Character, Field, Record, File, Data Base, Entity, Attribute-Problems with the traditional file environment; File Organization Method; Data Base Management System (DBMS); Advantages of DBMS-Components of DBMS; Data Base Management Model; Logical and Physical views of Data; Types of data files.
5. **Controlling of Accounting Information Systems:** Computer Fraud; Computer fraud and abuse Techniques-General Control and Application Control.
6. **Auditing of Accounting Information Systems:** Role of Auditors and Accountants; Types of audits; Basic auditing considerations; auditing process; Computer based auditing approaches and Techniques-Operational audits of the information processing department.
7. **The Revenue Cycle:** Introduction; Basic business activities; Key decisions; Major threats and various control procedures for dealing with those threats.
8. **The Expenditure Cycle:** Introduction-Basic business activities-Key decisions-Major threats and various control procedures for dealing with those threats.
9. **The Production Cycle:** Introduction-Basic business activities-Key decisions-Major threats and various control procedures for dealing with those threats.
10. **The Human Resources Management and Payroll Cycle:** Introduction-Basic business activities-Key decisions-Major threats and various control procedures for dealing with those threats.
11. **General Ledger and Financial Reporting Cycle:** Introduction-Basic business activities-Key decisions-Major threats and various control procedures for dealing with those threats.
12. **Systems Development:** Introduction-Approaches to Systems Development-Systems Development Life Cycle(SDLC).

**Text Books**

1. Marshall B. Romney and Paul J. Steinbart, Accounting Information Systems, Pearson Education, Prentice Hall, Twelfth Edition.
2. Wilkinson, J.W.; Cerullo, M.J.; Raval, V. and Wong-on-wing, B., Accounting Information Systems: Essential Concepts and Applications, John Wiley and Sons, Inc.,NY, Fourth Edition.

**Reference Books**

1. Edward Lee Summers, Accounting Information Systems.
2. Fraderick H. WU, Accounting Information Systems.
3. London and Kenneth C. and London P, Essential of Management Information Systems.
4. Bodnar& Hopwood, Accounting Information Systems.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 3 | 3 | - | - | - | - | - | - |
| CLO2 | 3 | - | - | 2 | - | - | - | - | - |
| CLO3 | 3 | - | 3 | 2 | - | - | - | - | - |
| CLO4 | 3 | 3 | 3 | 2 | - | - | - | - | - |
| CLO5 | 3 | - | 2 | - | - | - | - | - | - |
| 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 Assignment |
| CLO2 | Lecturing and Discussion | Mid-Semester and Summative |
| CLO3 | Student Activity and Discussion | Term paper and Presentation |
| CLO4 | 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** | **Accounting for Governmental and Non-Profit Organizations** | **Course Code** | 416 |
| **Course Type** | Core | **ISCED Code** | 0411-416 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the course:** Accountability and transparency are vital issues of any government. The governmental accounting system facilitates the government to manage public money and resources in an efficient way. In addition, Governmental Financial Reporting enables the government to answer to the public; it must defend the appropriation of public funds and the purposes for which they are spent.

**Course Objectives:** This course aims to give students a fundamental understanding of the government accounting systems. The course is also designed to cover essential concepts, theories and practical knowledge related to budgeting, accounting and financial reporting standards and practices of national and local government units of Bangladesh. This course will help the students develop knowledge of the subject matters, and they will be able to understand the legal aspects of government accounting and its process, including the accounting procedures and reporting of non-profit organizations.

**Course Learning Outcomes (CLOs)**

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

1. Acquire knowledge about the core concepts, principles, and procedures of Government Accounting and non-profit organizations.
2. Understanding the fundamental principles, structure, and accounting practices of the central government and non-profit organizations of Bangladesh.

3. Solve the underlying issues related to the governmental budget and annual financial statements for government entities as well as public utility organizations in Bangladesh.
4. Analyze the budget and Annual Accounts of governmental and non-profit organizations of Bangladesh.
5. Evaluate the legal framework and the existing accounting practices of governmental units and public utility concerns of Bangladesh.
6. Frame the budget and the accounting policies of the governmental units and non-profit organizations.

**Course Content**

1. **Introduction to and Principles of Government Accounting:** Background of Government Accounting, Its Objectives and General Principles; Government Accounting Conceptual Framework--Financial and Budgetary Accounting of Government; Accounting as a Tool of Accountability; Information Users and Their Requirements, International Good Practices in Government Accounting, International Covenants of Government Accounting. Introduction to GASB and IPSAS.
2. **Accounting for Different Funds:** Fund Accounting Systems, Types of 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, Accounting for Fixed Assets and Long-Term Liabilities.
3. **Financial Reporting for State and Local Governments** Understanding How to Convert Fund Statements to Government-wide Statements, Criteria of IPSAS for Preparing the Financial Statement, Principles of Accounting and Financial Reporting for State and Local Governments, Accrual Basis in Governmental Accounting.
4. **Issues of Budgeting and Control:** The Fundamental Purposes of Budgets, the key Phases of the Budget Cycle, Why Budgets Are Generally Prepared on a Cash Basis, How Budgets Enhance Control, and How an Encumbrance System Prevents Overspending, Classification of Revenues and Expenditures, Budgetary Accounting, General Funds and Special Revenue Funds Control and Budgetary Reporting.
5. **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.
7. **Preparation of Annual Accounts:** Structure of Fiscal Administration in Bangladesh, Role of Central Bank in Treasury and Cash Management, The basis, structure and functions of government Accounting of Bangladesh, 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.
8. **Account of Public Utility Concerns:** Railway, Electricity, Telephone, WASA & GAS Distribution Authority, Treatment of Replacement and Renewals under Double Account System.
9. **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).
10. **Accounting for Non-Profit Organizations:** Definition of Non-Profit Organizations, Accounting Procedures and Financial Reporting of Non-Profit Organizations, Accounting for NGOs.

**Recommended Text Books and Reference Materials**


1. Leon E. Hay and Earl R. Wilson: Accounting for Governmental and Nonprofit Entities.

2. Granof, H.M.; Khumawala, S. B.; Calabrese T. D. and Smith, D. L.: Government and Non-Profit Accounting: Concepts and Practices-7th Edition.
3. Jacqueline L. Reck and Suzanne L. Lowensohn: Accounting for Governmental and nonprofit Entities, 17th Edition, McGraw Hill Education.
4. Bandy, G., 2015. Financial Management and Accounting in the Public Sector, Taylor & Francis Ltd.
5. Handbooks of International Public Sector pronouncements – International Federation of Accountants, International Federation of Accountants.
6. Bangladesh Government, Ministry of Finance: Introduction to Government Accounting.
7. Handbook of International Auditing, Assurance and Ethics Pronouncements – IFAC, International Federation of Accountants
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 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | - | - | - | - | - | - | - | - |
| CLO2 | - | 3 | - | - | - | - | - | - | - |
| CLO3 | - | - | 3 | 3 | - | - | - | - | - |
| CLO4 | - | - | - | - | 2 | 3 | 3 | - | - |
| CLO5 | - | - | - | - | - | - | - | 3 | - |
| CLO6 | - | - | - | - | - | - | - | 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 | 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 |

# FOURTH YEAR SECOND SEMESTER

| | | | |
|---|---|---|---|
| **Course Title** | **Data Analytics** | **Course Code** | 421 |
| **Course Type** | General Education | **ISCED Code** | 0613-421 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory & Practical | **Total Marks** | 100 |

**Rationale of the Course:** The era of "big data" is upon on us and unlike prior decades, data is so easy to acquire that the sheer volume of data availability is sometimes daunting. Accounting professionals have access to the data that can help them maintain or develop a strategic advantage or to remain competitive in today's fast-paced business environment. Those who fail to do so may put their organization at a disadvantage. Data analytics has become a must-have skill for all business managers and particularly accountants who often know both internal and external data better than their counterparts in other areas of the business. Data Analytics will challenge you to think critically about whether and how data can improve business performance, create opportunities, and/or create risks. The course will also expose you to some of the most common business intelligence software packages currently used in organizations. In-depth discussion and skill development are concentrated on analysis and use of the data acquired. During this class you will gain hands-on experience with some of the information technology used for analysis and learn about its uses in the accounting profession. Project-oriented computer-based assignments will be used in the class to enhance your knowledge and skills.

**Course Objectives:** This course aims to train students to extract patterns in vast amounts of data and discover actionable insights. It emphasizes on the current issues, methodologies, practice, and emerging trends in business data analytics. Students will learn state-of-art techniques and critical skills to address existing business problems in today's information-rich environments. Upon completing this course, students will build their analytical capabilities to use data for innovative business solutions.

**Course Learning Outcomes (CLOs)**

Upon successful completion of this course students are expected to:

1. Understand the need for Data Analytics to support accounting and business management.
2. Apply the concepts and techniques of business data analytics in business practice.
3. Apply information technologies for data analytics.
4. Evaluate the data analysis process in order to create innovative business intelligence solutions.
5. Create an analytical data store by extracting relevant data from a transactional database.

**Course Contents**

**PART A: Theory (75%)**

1. **Analytics Overview:** Descriptive analytics, Predictive Analytics and Prescriptive analysis
2. **Data Mining concepts:** Data Mining definitions, Characteristics and Benefits, How Data Mining works, Data Mining versus Statistics, Data Mining Applications, Data Mining Process Model (CRISP-DM).
3. **Data Mining Methods:** Classification, Accuracy of Classifying Model, Classification Techniques, Decision Tree analysis, Decision Tree algorithm, Cluster analysis, K-MEANS Clustering algorithm, Association rule analysis, Apriori algorithm.
4. **Data Analytics &it's significance to Accountants**: Concept of Big data, Volume levels in Big data, Big data Terminology, Accountant and Big data, Accounting's Big data Problem, Types of data Analytics, Benefits of Big data
5. **Regression Modeling for Inferential Statistics:** Linear Regression Model, Multiple Regression Model, Logistic Regression Model, Time Series Analysis.

6. **Social Media Analytics:** Social Network analysis, Social Network analysis metrices, Social Media analytics, Measuring the Social Media Impact.
7. **Text Analytics and Text Mining:** Overview of Text Analytics and Text Mining, Text Mining Terminology, Natural Language Processing (NLP), NLP Applications, Text Mining Applications

## PART B: Practical (25%)

8. **Data analytics software**: Python Programming, Matlab, STATA, Eviews

- **Microsoft Power BI:** Best for data visualization
- **Tableau:** Best for business intelligence (BI)
- **Qlik Sense:** Best for machine learning (ML)
- **Looker:** Best for data exploration
- **Klipfolio:** Best for instant metrics
- **Zoho Analytics:** Best for robust insights
- **Domo:** Best for streamlining workflows

9. Labs are very hands on in nature, where students will be expected to work with various examples and data sets based on instructions and class discussion.
   Association rule analysis in Python Programming.
   Decision Tree analysis in Python Programming.
   Cluster analysis in Python Programming.
   Descriptive Statistics in Python Programming.

**Recommended Text Books**

1. Sharda, R., Delen, D. and Turban, E. *Business Intelligence, Analytics, and Data Science: A Managerial Perspective*, (Pearson).
2. Olson, D. and Shi, Y. *Introduction to Business Data Mining*, (McGraw-Hill).
3. Analytics and Big Data for Accountants by Jim Lindell (2017), Wiley Publications.

**Reference Materials**

1. Evans, J. R. *Business Analytics*. (Pearson).
2. Berry, M. J. A. and Linoff, G. S. *Data Mining Techniques: For Marketing, Sales, and Customer Relationship Management*. (John Willey & Sons)
3. Shmueli, G., Patel, N. R. and Bruce, P. C. *Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner.* (John Willey & Sons).
4. Provost, F. and Fawcett, T. *Data Science for Business: What You Need to Know about Data Mining and Data-analytic Thinking.* (O'Reilly Media, Inc.)
5. Davenport, T. H., Harris, J. G. and Morison, R. *Analytics at Work: Smarter Decisions, Better Results.* (Harvard Business Press).

**Marks Distribution for this Course**

| **Criteria** | **Allocated marks** | |
|---|---|---|
| Mid Term / In-course Examination-1 (Theory) | 10 | Continuous Assessment (40%) |
| Mid Term / In-course Examination-2 (Practical in Lab) | 10 | |
| Term Paper Visualization (Practical in Lab) | 10 | |
| Assignment Report (Based on Practical in Lab) | 5 | |
| Attendance | 5 | |
| Semester Final (Theory) | 60 | Final Assessment(60%) |
| Total | 100 | |

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 1 | - | 2 | - | - | - | - | - |
| CLO2 | - | - | 2 | 1 | - | - | - | - | - |
| CLO3 | | 3 | | 1 | | | | | |
| CLO4 | 3 | - | 2 | - | - | - | - | - | 2 |
| CLO5 | - | - | 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 | Student Activity and Discussion | Summative Exam |
| CLO4 | Practical Lecturing and Group Discussion | Term paper/ Lab practice |
| CLO5 | Practical Lecturing and Discussion | Practical/Mid-Semester and Summative |

| | | | |
|---|---|---|---|
| **Course Title** | **Research Methodology** | **Course Code** | 422 |
| **Course Type** | General Education | **ISCED Code** | 0011-422 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale:** Business run through innovation**.** Business cannot continue to produce old product by the old process with old technology. Business research is challenged with the job to produce new product by the research intelligence. The need to make intelligent, informed decision ultimately motivates an organization to engage in business research.

**Objectives:** This course is designed to build the foundation of scientific thinking; understand the framework of the business research process; develop an understanding of research design and techniques; and conduct basic qualitative and quantitative research. This course will equip the students for scholarly writing and evaluate the report.

**Course Learning Outcomes (CLOs)**

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

1. Understand how to solve theoretical and practical problems through basic and applied research techniques and when and how business research should be conducted.
2. Develop the theory and analytic process of scientific theory building.
3. Analyze the sample design, estimate the confidence interval and specify sample size and data collection procedure.
4. Apply the standard and accepted accounting principles when reporting, recording, and projecting financial information
5. Evaluate the hypothesis result and prepare a report on the basis of descriptive and inference statistical analysis.
6. Develop the business research model and write a report which is the product of passionate, painstaking, and accurate inductive work.

**Course Content**

1. **The Role of Business Research:** Definition of Business Research; Nature of Business Research; Basic and Applied Business Research; the Scientific Method; Managerial Value of Business Research; Identifying Problems and Opportunities; Selecting and Implementing a Course of Action; Evaluating the Course of Action.
2. **Theory Building:** Theory Building; Definition of Theory; Goals of Theory; Research Concepts, Constructs, Propositions, Variables, and Hypotheses; Tactical Value of Theories; Deductive and Inductive Reasoning.
3. **The Business Research Process: An Overview:** Decision making in Certainty; Uncertainty and Ambiguity; Types of Business Research: Descriptive, Exploratory, and Casual Research; Stages in the Research Process; Alternatives in the Research Process; Defining the Research Objectives; Sampling; Gathering Data; Processing and Analyzing Data; Drawing Conclusion and Preparing a Report.
4. **Organizational and Ethical Issues in Business Research:** Sources of Conflict between Management and Researchers; Ethical issues in Business Research; General Rights and Obligations of Concerned Parties; Rights and Obligations of the Researcher to Participant; Rights and Obligations of the Client; Sponsor Privacy.
5. **Problem Definition: The Foundation of Business Research:** Importance of Starting with a Good Research Problem; Definition of Research Problem; Selecting the Problem; Techniques in Defining a Problem; The Research Proposal; Types of Research Proposal; Contents of Research Proposal.
6. **Research Design:** Meaning of Research Design; Need for Research Design; Features of a Good Design; Concepts relating to Research Design.
7. **Qualitative and Quantitative Research:** Definition of Qualitative Research; Uses of Qualitative Research; Qualitative Vs Quantitative Research; Contrasting Qualitative and Quantitative Methods; Contrasting Exploratory and Confirmatory Research; Categories of Qualitative Research.
8. **Overview of Research Methods:** *Survey Research*: Advantages, Potential Errors, Classifying Survey Research Methods; *Observation Methods*: Observation in Business Research, Observation of Human Behaviour, Complementary Evidence, Direct Observation, Ethical Issues in the Observation of Humans; *Experimental Research*: Creating an Experiment, Designing an Experiment to Minimize Experimental Error, Classification of Experimental Design, Ethical Issues in Experimentation, Practical Experimental Design Issues; *Secondary Data Research*: Advantages and Disadvantages, Objective for Secondary Data Research Design, Internal and External Sources of Secondary Data.
9. **Measurement and Scaling Techniques:** Concepts; Operational Definitions; Levels of Scale Measurement; Criteria for Good Measurement; Importance of Measuring Attitudes; Techniques for Measuring Attitudes; Attitude Rating Scales: Simple Attitude Scales and Category Scales; Method of Summated Ratings: the Likert Scale, Semantic Differential; Measuring Behavioral Intention;
10. **Questionnaire Design:** Questionnaire Quality and Design: Basic Considerations, Questionnaire Relevancy, Questionnaire Accuracy, Wording Questions, Guidelines for Constructing Questions.
11. **Sampling Design:** Census and Sample Survey; Process of Identifying a Target Population and Selecting a Sampling Frame; Sampling Techniques: Probability Sampling, Non-Probability Sampling; Categories of Probability and Non-Probability Sampling; Comparing Random Sampling and Systematic (nons-ampling) Errors; Choosing an Appropriate Sample Design; Major Issues in Specifying Sample Size.
12. **Field Work:** Role and Job Requirements of Fieldworkers; Skills to Cover When Training Inexperienced Interviewers; Principles of Good Interviewing; Management of Fieldworkers; Minimizing Errors in the Field.
13. **Hypothesis Testing and Analysis of Data:** Basic Concepts of Hypothesis Testing; Procedure for Hypotheses Testing; Flow Diagram for Hypotheses Testing; Tests of Hypotheses: t-test, Chi Square Test, Z–Test, F-Test etc.; Editing and Coding: Transforming Raw Data into Information; Basic Data Analysis: Descriptive Statistics, Univariate Statistical Analysis; Bivariate Statistical Analysis: Differences between

Two Variables, Measures of Association; Multivariate Statistical Analysis; Types of regression-Simple/ordinary and instrumental; Different types of statistical test-Endogeneity, Heteroscedasticity, Fixed/random effect test, Auto/serial correlation test.

14. **Interpretation and Report Writing:** Meaning of Interpretation; Why Interpretation; Techniques of Interpretation; Precautions in Interpretation; Significance of Report Writing; Different steps in Writing Report; Layout of the Research Report; Types of Reports; Oral Presentations; Mechanics of Writing Reports; Precautions for Writing a Research Reports.

**Text Books**


1. William G.Zikmund. *Business Research Methods* (Thomson/South-Western).
2. C. R.Kothari.*Research Methodology: Methods and Techniques*(New Age Publications).
3. B. N. Gosh. *Scientific Method and Social Research* (APT Books).
4. Uma Sekaran and Roger Bougie. *Methods for Business: A Skill Building Approach* (John Wiley & Sons).


**Reference Books**


1. T .S. Wilkinson and P.L.Bhandarkar. *Methodology and Techniques of Social Research* (Himalaya Publishing House).
2. Fred N. Kerlinger and Howard B. Lee. *Foundations of Behavioral Research* (Cengage Learning).
3. C. William Emory and Donald R. Cooper. *Business Research Methods*(IRWIN).
4. N. K. Malhotra. *Marketing Research* (Prentice Hall).


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 3 | 1 | 2 | - | - | 1 | - | - |
| CLO2 | 3 | 2 | 2 | 1 | 2 | - | - | - | - |
| CLO3 | - | - | - | 2 | - | - | 2 | - | - |
| CLO4 | - | 3 | - | 1 | - | - | - | - | - |
| CLO5 | - | - | 2 | 1 | - | - | - | - | 2 |
| CLO6 | - | - | - | - | 2 | - | 1 | - | 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 | Student Activity and Discussion | Term paper and Presentation |
| CLO4 | 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 | Presentation and oral test |

| | | | |
|---|---|---|---|
| **Course Title** | **Strategic Management** | **Course Code** | 423 |
| **Course Type** | Capstone | **ISCED Code** | 0413-423 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Strategic Management is an integrative and interdisciplinary course. It assumes a broad view of the environment that includes buyers, suppliers, competitors, technology, the economy, capital markets, government, and global forces and views the external environment as dynamic and characterized by uncertainty. This course will not only introduce with the key strategy concepts but also aims to help students to integrate and apply their prior learning to various business situations. Students will be able to analyze complex business situations after having grasp knowledge of Strategic Management.

**Course Objectives:** This course introduces the key concepts, tools, and principles of strategy formulation and competitive analysis. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. The course is focused on the information, analyses, organizational processes, and skills and business judgment managers must use to devise strategies, position their businesses, define firm boundaries and maximize long-term profits in the face of uncertainty and competition. This course is also designed to train students so that they have sufficient knowledge to apply management steps in a complex real world situation.

**Course Learning Outcomes**

1. Clear understanding of the key concepts and principles of strategy formulation and competitive analysis.
2. Set of useful analytical skills, tools and techniques for analyzing a company strategically
3. The ability to take a general management perspective in analyzing a particular company
4. The ability to build on and integrate ideas, concepts, and theories from previously taken functional courses such as Accounting, Finance, and Marketing,
5. The ability to make the case for a particular set of strategic courses in a compelling manner, recognizing that no one strategic solution for an organization is necessarily correct
6. The current issues being faced by strategic managers.
7. The ability to work in teams, and case any sis.

**Course Content**

1. **Introduction:** What is strategic management; Key terms in strategic management; the strategic management model; benefits of strategic management; guidelines for effective strategic management; business ethics and strategic management; global competition.
2. **The business mission and vision:** Mission; Vision; Importance of vision and mission statements; characteristics of a mission statement; writing and evaluating mission statements.
3. **The external assessment:** The nature of an external audit; The industrial organization (I/O) view; economic forces; social, cultural, demographic and environmental forces; Political, Governmental and Legal forces; Technological forces; competitive forces; Porter’s five forces model; sources of external information; forecasting tools and techniques; External Factor Evaluation Matrix; Competitive Profile Matrix.
4. **The internal assessment:** The nature of an internal audit; The resource based view; integrating strategy and culture – management; marketing – accounting/finance- production/operations; research and development; management information systems; the value chain; Internal Factor Evaluation Matrix.
5. **Strategies in action:** Long term objectives; types of strategies (Integration, intensive, diversification and defensive strategies); the balanced scorecard; Michael Porter’s generic strategies; means for achieving strategies; outsourcing; strategic management in non-profit and governmental organizations.

6. **Strategy analysis and choice:** A comprehensive strategy formulation framework; the input stage; the matching stage (SWOT, SPACE, BCG, IE, GSM); the decision stage (QSPM); cultural aspects of strategy choice; the politics of strategy choice; governance issues.
7. **Implementing strategies: Management and Operations issues:** Annual objectives; policies; resource allocation; managing conflicts; matching structure with strategies; restructuring and reengineering; linking performance and pay to strategies; managing resistance to change; creating strategy supportive culture; production/operations concerns when implementing strategies; Human resource concerns when implementing strategies.
8. **Implementing strategies: Marketing, finance/accounting, R&D, and MIS issues:** Marketing issues; finance/accounting issues; R&D issues; MIS issues.
9. **Strategy review, evaluation and control:** A strategy evaluation framework- the balanced scorecard – Characteristics of an effective evaluation system; contingency planning; auditing; 21st century strategic management challenges.
10. **Strategic management case analysis:** What is a strategic management case; Guidelines for preparing case analysis; Preparing a written case analysis; making an oral presentation.

**Text Books**

1. John A. Pearce, Richard Braden *Robinson, Strategic management*: formulation, implementation, and control.
2. David, F.R.:*Strategic Management Concepts and Cases,* Prentice-Hall of India Private Limited, New Delhi.

**Reference Books**

1. *Ireland, Hoskisson.Hitt*: Strategic Management, CengageLearning,Newdelhi
2. Thompson, A andStickland, A J : Strategic Management Concepts and Cases
3. Dess, G. G and Miller, A. : Strategic Management

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | - | - | - | - | - | - | 3 | - |
| CLO2 | - | 3 | - | - | - | - | - | - | - |
| CLO3 | - | - | - | - | 2 | - | - | - | - |
| CLO4 | 3 | - | - | - | - | - | - | 3 | - |
| CLO5 | - | 1 | - | - | 3 | - | - | - | - |
| CLO 6 | - | - | - | - | 3 | - | 1 | - | - |
| CLO 7 | 2 | 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 | 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 |
| CLO7 | Student Activity and Discussion | Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Investment Analysis and Portfolio Management** | **Course Code** | 424 |
| **Course Type** | Elective | **ISCED Code** | 0412-424 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale:** All business and individuals invest their savings and need to manage portfolio. Like companies, individuals are faced with investment and portfolio decisions. Having knowledge about Investment Analysis and Portfolio Management will help to take relevant decisions and make aware of them.

**Objectives:** This course focuses on the valuation and use of the major investment vehicles and strategies available in capital markets today. In particular, we will consider how investors evaluate and form portfolios with instruments such as stocks, bonds and mutual funds. Although the ultimate objective will be to develop a conceptual and theoretical background upon which the participant can expand his or her knowledge of the field of investment, the topical treatment will be rather practically oriented. It is expected that each participant will have completed the appropriate finance, mathematics, statistics prerequisites and fundamental investment course prior to beginning the class.

**Course Learning Outcomes (CLOs)**

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

1. Demonstrate the goals and objectives of investment and also the returns of investments.
2. Apply the principles of investment which support the overall investment strategy of the Organization as well as individuals.
3. Understand the capital market and its indices.
4. Understand the importance of the Investment Analysis and Portfolio Management process and its impact on the firm’s mission, strategies and decision making.
5. Apply problem-solving techniques applicable to investment decision making and methods of managing investment portfolio.
6. Analyze the financial and real assets for making effective and efficient portfolios.
7. Apply the Investment Analysis and Portfolio Management concepts to conduct professional financial analyzes.

**Course Content**

1. **Overview of the Portfolio Formation Process:** Investment Environment: Investment, Financial Assets; Securities Market and its Characteristics; Investment Management Process; The Asset Allocation Decision: Background and Investment Policy Statements; Investment Style Allocation; Analysis of Exchange Markets: Types of order, Exchange Membership; Margin: Margin on long purchase and margin on short sale.

2. **Security market indicator series:** Time Weighted and Value Weighted Index-construction; DGEN; Free Float Index.

3. **Risk, Return and Portfolio Construction:** Definition and Measurement of Risk, Probability Distribution and Expected Return; Risk and Diversification; Mean Variance Portfolio Theory and Asset Pricing; Portfolio theory: Measuring Portfolio’s Expected Return and Risk; Two Risky Assets; Many Risky Asset; Delineating Efficient Portfolios; Shape of the Portfolio Possibility Curve; Portfolio Diversification: Markowitz diversification; Minimum Variance Portfolio; the Efficient Frontier with Riskless Lending and Borrowing.

4. **Techniques for Calculating the Efficient Frontier:** Short Sales allowed with Riskless Lending and Borrowing; Short Sale allowed but No Riskless Lending and Borrowing; Riskless Lending and Borrowing with Short Sales Not Allowed, No Short Selling and No Riskless Lending and Borrowing.

5. **The Correlation Structure of Security, Returns:** (A) The Single Index Model, (B) Multi-Index Models and Grouping Activities. (C) Models of Equilibrium in the Capital Markets - Capital Market Theory and the CAPM-CAPM Assumptions, Deriving the Capital Market Line, CAPM-- Systematic and Unsystematic Risk, SML, Test of CAPM, APT.
6. **Security Analysis-Fundamental Analysis:** Market, Industry and Company Analysis; Technical Analysis; Forms of Efficiency.
7. **Security Valuation and Equity Portfolio Management:** Overview of the Valuation Process, Theory of Valuation, Valuation of Common Stock- Equity Valuation Analysis: Company Analysis and DCF Techniques; Equity Valuation Analysis: Comparable Firm Techniques; Active Equity Portfolio Management; Evaluation of Prospectus.
8. **Fixed Income Securities and Portfolio Management:** (A) Fixed Income Securities; (B) Bond Pricing (Valuation); (C) Bond Price Volatility.
9. **Professional Asset Management:** Investment Companies and Mutual Fund
10. **Evaluation of Portfolio Performance:** (A) Composite Portfolio Performance Measures; and (B) Performance Attribution Analysis.

**Text Books**

1. Frank K. Reilly and K. C. Brown. *Investment Analysis and Portfolio Management* (Thomson, South-Western)
2. ZviBodie, Alex Kane and Alan Marcus.Investments (McGraw-Hill).
3. Edwin J. Elton and Martin J. Gruber.Modern Portfolio Theory and Investment Analysis (John Wiley & Sons, Inc.).
4. S.B Block, G.A Hirt: Fundamental of Investment Management.

**Reference Books**

1. J.C Francis: Investment Analysis and Management
2. Security Exchange Ordinance 1969 as amended in1993.
3. Publication of BOI of Bangladesh.

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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | - | 2 | - | - | - | - | - | - | - |
| CLO2 | - | 2 | - | - | - | - | - | - | - |
| CLO3 | - | 2 | - | - | - | - | - | - | - |
| CLO4 | - | 2 | - | - | - | 1 | - | - | - |
| CLO5 | - | - | 3 | - | - | - | - | - | - |
| CLO6 | - | - | 2 | - | - | - | - | - | - |
| CLO7 | - | - | - | 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 | 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 |
| CLO7 | Student Activity and Discussion | Summative Exam |

| | | | |
|---|---|---|---|
| **Course Title** | **Accounting Theory** | **Course Code** | 425 |
| **Course Type** | Core | **ISCED Code** | 0411-425 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the Course:** Accounting theory involves a review of both the historical foundations of accounting practices, as well as the way in which accounting practices are changed and added to the regulatory framework that governs financial statements and financial reporting.

**Course Objectives:** This course is designed to get students familiar with concepts of theory development and theories of accounting policy choice, measurement of economic income and the value relevance of accounting information and with the process of development of accounting and reporting regulations.; help students of accounting to critically examine the connection between accounting theories and the regulatory framework of financial accounting; equip students with the ability to critically evaluates conceptual frameworks for the preparation and presentation of financial statements of both the International Accounting Standard Board (IASB) and the Financial Accounting Standard Board (FASB); delve into financial disclosure regulations and practices in Bangladesh. The issue of both disclosure adequacy and quality in the corporate annual reports will be highlighted.

**Course Learning Outcome (CLOs)**

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

1. Understand the key objectives of financial reporting by businesses, both public and private
2. Know the logical reasoning that helps evaluate and guide accounting practices and assist to develop new accounting practices and procedures.
3. Produce effective financial information, even when the legal environment changes.
4. Assess and reporting investments made in the human resources of an organization.
5. Understand the importance of sustainability accounting in global context.

**Course Content**

1. **Evolution of Accounting Thought**: Early history of Accounting – Origin and Growth of Accounting Knowledge and the Double Entry System – Industrial Revolution and Development of Accounting – Developing of Accounting in the 20th Century – Accounting Accountability and Economic Development.

2. **The Structure of Accounting Theory**:

   a) **Types of Accounting Theory**: Structural (Syntactical) Theories-Interpretation (Semantic) Theories-Behavior (Pragmatic) Theories.

   b) **Formulation of Accounting Theory**: Traditional Approach: Deductive approach-Inductive approach-Economic approach-Electric approach-Modern approach: Event approach-Decision model approach-Behavioral approach-Electric approach-Predictive approach-Human information processing –Information-Economic approach.

   c) **Foundation of Accounting Theories**: Decision Theory-Proprietary Theory-Entity Theory-Measurement Theory-Enterprise Theory-Information Theory.

3. **Conceptual Framework for Accounting and Reporting:** Basic objectives- Subsidiary objectives-Information needs- Qualitative characteristics of Information needs-Qualitative characteristics of Information Fundamentals of Accounting and Reporting-Accounting and Reporting standards-Interpretation of Standards-Uniformity of Accounting Practices-A Statement of Basic Accounting theory (ASOBAT) – Basic Concepts and Accounting Principles underlying Financial Statements of Business Enterprises (APB-4) – Objective of Financial Statements (Trueblood Report) – Statement of Accounting Theory and Theory Acceptance (SATTA) – Introduction to statement of Financial Accounting Concepts (SFAC:1-6) – Introduction to Statement of Financial Accounting Standards (SFAS).

4. **Measurement and Reporting: Measurement** –Subjective value – True Economic value-Cost-Present value-market value-Value to Business or Owner-Determining value in practice – Assets-Liabilities-Owners' equity- Measurement of Assets & Liabilities-Income: Business income – Income recognition – Income recipients - Measurement of income-Income under uncertainty-Accounting and Economic concepts of income and value-Capital-Maintenance of Capital-Revenue-Nature of revenue- Recognition of Revenue –Expenses-Gains or losses-Matching.
5. **Financial Statements**: The economic consequences of financial reporting – Income statement elements – The balance sheet – Statement formats – Evolution of the statement of cash flows. Profit and Loss statement, Balance Sheet and Cash Flow Statement– The presentation of financial statements: Classification, form and content– special problems in the reporting of profit: prior period– adjustment, extraordinary items, effects of accounting changes and gains and losses on the evaluation of noncurrent assets– Auditors' and directors' reports– Reporting requirements in Bangladesh– Regulatory bodies– IFRS– Interpretations– ICAB Standards.
6. **Accounting Standards & Related Documents**: Various Committees/Associations for framing standards, Principle on Accounting –International Accounting Standards (IAS) – SSAPs – FRSs – SORPs – UITF Abstracts – SFAS – SFACs – FAS – International Accounting – Foreign Currency Translation. Historical background– Developments in USA, UK, Australia and Bangladesh Accounting concepts, Principles, rules etc. including equity theories– Accounting standards– Needs for accounting standards– The efficient market hypothesis.
7. **Human Resources Accounting**: Meaning of Human Resources Accounting-Uses and Objective of HRA-Important factors in developing HRA in an organization-Measurement of Human Resources and their Appraisal.
8. Sustainable Accounting: Background and Global Context- Introduction to sustainability accounting - Principles -Environmental, social and corporate governance (ESG) - ESG investments and risk management- Examining key concepts-Accountability, stakeholders, materiality and externalities.

**Text Books**


1. Accounting Theory: Text and Readings by Richard G. Schroeder and Myrtle Clark, Fifth Edition, John Wiley & Sons, Inc. DU Library Call no. 657/SCA.
2. Accounting Theory: L. S. Powral.
3. Hendriksen, E. S. 1982. Accounting Theory. Homewood, IL: Richard D. Irwin Inc.
4. Sustainability Accounting and Accountability: Matias Laine, Helen Tregidga, Jeffrey Unerman


**Reference Books**


1. American Accounting Association (AAA). Regulatory Framework of Accounting. Sarasota, FL: AAA.
2. American Accounting Association (AAA). Contemporary Corporate Accounting. Sarasota, FL: AAA.
3. Blake, J. 1997. Accounting Standard. 6th Edition. Pitman Publishing, U. K.
4. Chatfield, M., and R. Vangermeersch. 1977. A History of Accounting Thought. New York. NY: Krieger Publishing Co. Inc.
5. Belkaoui A.: Accounting Theory
6. Henderson, S. &Peirson, G.: An Introduction to Financial Accounting Theory
7. Lee T.A.: Income and Value Measurement


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 1 | 3 | - | - | - | - | - | - | - |
| CLO2 | - | 2 | 3 | - | - | - | - | - | 3 |
| CLO3 | - | - | 3 | - | - | 3 | - | - | 2 |
| CLO4 | - | - | - | - | 2 | - | - | 3 | - |
| CLO5 | - | - | 2 | - | - | 3 | 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 |

| | | | |
|---|---|---|---|
| **Course Title** | **Public Sector Financial Management** | **Course Code** | 426 |
| **Course Type** | Core | **ISCED Code** | 0411-426 |
| **Course Hour** | 3.0 Hr./Week | **Credit Value** | 3.0 |
| **Course Status** | Theory | **Total Marks** | 100 |

**Rationale of the course:** Accountability and transparency are vital issues of any government. The governmental budgeting system facilitates the government to manage public money and resources in an efficient way. In addition, Governmental Financial Reporting enables the government to answer to the public; it 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 budgeting 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, the students will be able to:

1. Remember the constitutional and legal framework of government accounting practice in Bangladesh and the role of central bank in treasury and cash management.
2. Understand the objectives of budgeting, alternative approaches of budgeting and fundamental assumptions of budgeting and how to mobilize financial resources.
3. Apply Integrated Financial Management Information System (IFMIS) and Management and Execution of Public Expenditure.
4. Evaluate accountability through financial reporting and the harmonization efforts of government accounting system through implementation of IPSASs.
5. Explain the objective of public financial management.
6. Know about economic planning process by the Government of Bangladesh

**Course Contents**

1. **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.

2. **Role of Central Bank in Treasury and Cash Management:** Relationships among Bangladesh Bank, Sonali Bank, and Accounts Offices; Role of the Central Bank in Treasury Functions and Cash Management; Cash management, Forecasting and Reporting.
3. **Budgets and Budgeting:** Budgeting and creating public value -Objectives of budgeting: Planning –Authorization –Measuring Performance –Control –Communication –Motivation – Contents of a Budget –Alternative Approaches of Budgeting – Beyond Budgeting –Policy-led Budgets or Budget-led Policies.
4. **Mobilization of Financial Resources:** Budget and its Dimensions; Budget Classification: Why It Is Important; Medium Term Budget Framework; MTBF Approach; Regulatory Framework of Budget; Public Moneys and Budget Management Act, 2009; External Aid, Loans; Foreign Aid and Budget Accounts (FABA).
5. **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.
6. **Accountability and Financial Reporting:** Accountability in Public Sector – Managerial Accountability - Political Accountability – Financial Reporting – General Purpose Financial Reports (GPFRs) – Special Purpose Financial Reports (SPFRs).
7. **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.
8. **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).
9. **Definition and Objectives of Public Financial Management (PFM):** Attributes of a good financial management system; Key processes of Public Financial Management System (Macroeconomic forecasting, Budget preparation, Budget Execution, Accounting and Fiscal reporting, Cash Management, Debt management, Revenue Administration, Auditing); Broad understanding of the key processes; Issues associated with PFM; Constitutional Mandate and Laws on PFM; Types of Government Entities; Responsible Authorities Engaged in PFM; Responsibilities of the Authorities Engaged in PFM: Committees of Parliament Members on PFM; The PFM Reform Strategy 2016-2021.
10. **Economic Planning in Bangladesh:** History of Development Planning in Bangladesh; Perspective Plan of Bangladesh (2010-2021): Making Vision 2021 a Reality; Priorities of Vision 2021; Seventh Five Year Plan Targets; SDG and Seventh Plan; Annual Development Program; Vision 2041.

**Recommended Text Books and Reference Materials**


1. Bandy, G., 2015. Financial Management and Accounting in the Public Sector, Taylor & Francis Ltd.
2. Cangiano, M., Curristine, T. and Lazare, M., *Public Financial Management and Its Emerging Architecture*. Washington: International Monetary Fund.
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. ADB.,*Public Financial Management Systems—Bangladesh Key elements from financial Management Perspective*. Asian Development Bank.


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

| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 | PLO8 | PLO9 |
|---|---|---|---|---|---|---|---|---|---|
| CLO1 | 3 | 1 | - | 3 | - | - | 2 | 2 | 3 |
| CLO2 | 3 | 2 | - | - | - | 2 | 1 | 2 | 1 |
| CLO3 | 3 | 1 | - | 3 | - | 2 | - | 2 | 1 |
| CLO4 | 3 | 2 | - | - | - | 2 | - | 2 | 1 |
| CLO5 | 3 | 1 | - | - | - | - | - | 2 | 3 |
| CLO6 | 3 | 2 | - | - | - | - | - | 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 | 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 then 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 second semester of each class year, the examination committee will hold a viva-voce examination of50% weight, equivalent to 1.50 credit hours. For the viva-voce examination, a student will be awarded one grade at the end of 4thyear. After the completion of the 4thyear second semester final examination, a student will undergo a three months long internship. The internship program shall be guided and examined by the supervising teacher and the Examination Committee.

### 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. 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 than80% | 70% |
| 70%to less than 75% | 60% |
| 65% to less than 70% | 50% |
| 60% to less than 65% | 40% |
| Less than 60% | 00% |

**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 get the requisite grade points for promotion to the next semester may seek re admission with the following batch. A student should apply for re-admission within one month after the publication of result of the concerned semester.

**5. Grade Improvement:** A student having earned ‘F’ grade in any course in any semester shall be required to remove the ‘F’ grade. Removal of ‘F’ grade in any course is permitted only for two times excluding the regular examination which has to be done with subsequent available batches.

A student earning ‘B-‘(GP-2.75) or below ‘B-‘grade in any course in any year (except fourth year) can improve the grade by appearing in the semester final examination with the next available batch. S/he can avail this opportunity only once for a course. In such case the best GPA from the improvement or the regular examination of the concern course shall be calculated for tabulation. Students who did not get the opportunity of removing ‘F’ in any course shall be allowed to sit for a special semester examination. This will be allowed only for the courses in 7th and 8th semester.

In special cases this opportunity would be allowed for courses in semester 5th and 6th. In such cases student have to apply to the Head of the department within one week after publication of the 8th semester result. The Head of the department shall take necessary administrative measures for arranging the special semester examinations by the respective 4th year examination committee. All the expenses relating to this examination have to be carried by the candidate(s).

**6. Dropout/Promotion:** For getting promotion from one semester to the next semester, a student is required to earn minimum 50% of the total credit in the respective semester on condition that s/he has passed the viva-voce. Remaining credit hours have to be earned within next two available batches. If anybody is absent from the viva-voce on any valid ground a viva-voice mail be arranged for her/him on condition that s/he will bear all expenses of the viva. In such case s/he has to apply to the head of the department within 15 days after the viva-voce.