

# BBA Program

## STUDENT HANDBOOK

Program Instructions and Course Outline

*Creating Next Generation  
Business Leaders*



BACHELOR OF BUSINESS ADMINISTRATION (BBA) PROGRAM



বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়  
BANGLADESH OPEN UNIVERSITY



*Creating Opportunities for Next Generation Business Leaders*

**BBA** Program  
**Student  
Handbook**

Program Instructions and Syllabus

স্কুল অব বিজনেস  
School of Business



বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়  
BANGLADESH OPEN UNIVERSITY

**BBA Program**

# Student Handbook

**SCHOOL OF BUSINESS**  
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*Free copy to every registered student of the BBA Program  
of the School of Business, BOU*

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## Message from the Dean



Dear Students,

Welcome to our Bachelor of Business Administration (BBA) program. In the context of rapidly changing socio-economic conditions and the opportunities arising out of free market economy, our objective is to provide prime and excellent business education for our youths. To the end, the BBA program was launched by the School of Business of Bangladesh Open University (BOU) in 2007. This BBA degree will equip you with the knowledge and skills that will prepare you to cope with an increasingly competitive global market.

As a student of our BBA program, you will receive a copy of this Handbook only once after getting yourself admitted into the program and you need this book throughout the program. You are, therefore, requested to preserve this handbook until successful completion of your program. In this handbook, the detail outline of the courses of our BBA program has been furnished along with the necessary instructions relating to this program. By going through this handbook, you will get a clear idea about the academic activities relating to our BBA program and also about the important things you will have to do in different semesters. I, on behalf of the School, suggest you to read this handbook carefully before starting your studies.

At the beginning of each semester, you will receive a Semester Calendar. Different deadlines mentioned in that calendar will not be changed except in unavoidable circumstances. You are requested to be careful enough to complete all necessary formalities related to the program on time. It will be very unfortunate if you fail to follow the program schedule, because we are totally handicapped to allow you any kind of flexibility on such issues.

Dear Students, BBA is a prestigious program. Quality assurance in this program is very crucial. We are trying our level best to provide you with quality materials and services so that you can receive best business education. Your valuable suggestions will help us improve and update the BBA program continuously. For any query relating to our BBA program, you may write us without any hesitation to the following address (with duly stamped return envelope):

Dean  
School of Business  
Bangladesh Open University  
Board Bazar, Gazipur-1705



You must remember that open and distance education system is totally based on self-learning. There is no traditional classroom teaching in this system. Certainly, it's difficult but not impossible to cope with this new system. Only sincerity and time-consciousness can make the whole thing easier for you. Any kind of negligence may make you frustrated. However, we are providing 12 (twelve) tutorial sessions for each course in a semester. I ask you to attend the sessions regularly and the specified Friday.

Although there are some strict rules for a distant learner, you can enjoy some flexibility in:

- selecting the place and time of study;
- attending the tutorial sessions;
- registering courses to be offered in a semester; and
- appearing at the Semester-end Final Examination.

However, you may NOT have any flexibility in the following areas:

- Assignment submission in the current semester;
- Assignment submission on time;
- In time submission of the completed **Examination Registration Form** to appear at the semester end examination for the course(s) registered in the previous semester(s); and
- Transfer from one study center to another before completing first and second level courses.

You may ask for any kind of cooperation from us anytime. Your patience, good behavior, and sincerity will uphold the image of the University.

You will get different forms from page no. 21 to page no. 25 of this handbook. Considering the necessity of those forms for various purposes from time to time, you have to use the photocopy of those forms.

I believe you will get your way to a better life by having a quality certificate from the University.

My best wishes to all of you admitted into the BBA program.

(Professor Dr. Md. Mayenul Islam)  
Dean  
School of Business  
Bangladesh Open University  
Gazipur – 1705, Phone: 88-02-996691106 (off.)  
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# Bangladesh Open University (BOU)



Bangladesh Open University (BOU) has been established on October 21, 1992, by an act of the Parliament with the objective to transform the country's vast human resources into an educated and trained workforce by extending toward a wide range of academic programs, both formal and non-formal. BOU's programs are aimed at everyone, particularly working people and those socially disadvantaged groups who cannot enroll in conventional on-campus universities.

The Academic Body of the University consists of six Schools and each School is an inter-disciplinary body of academicians. Several administrative divisions are there to support the academic programs of the University. There are twelve Regional Centers (RCs) and eighty Sub-Regional Centers (SRCs) of BOU working throughout the country to reach the doorstep of the students in different regions through a wide variety of distance education programs.

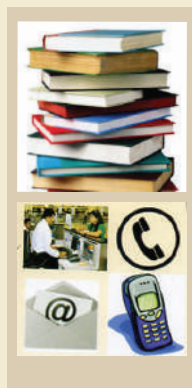
Bangladesh Open University extends learning opportunities to people across the country. It allows you to choose home as your campus and integrate learning into an adaptable and self-determined schedule. It is hoped that the commitment of BOU to distance learning will provide you the opportunities for academic achievement, personal growth, and professional development. You may visit: [www.bou.ac.bd](http://www.bou.ac.bd) to know more about BOU.

## Conventional System and Distance Education System



The conventional systems and the Open & Distance Learning (ODL) system are two different approaches to reach the students. In conventional education system, students are being educated in an on-campus environment where teachers deliver their lectures as per regular class schedules in a face-to-face interaction. That is a teacher-centered approach and students enjoy little or no flexibility in the class and examination schedules. In conventional system, institutions are closely

controlling and monitoring their students. Such students have to go to the campus every working day and attend classes regularly. They have to be regular students and probably have to depend on others to support them. Students can enjoy frequent face-to-face interaction with teachers but they have to complete specific courses within a specific time period.



In open and distance education system, students are not required to attend the class regularly. This off-campus system facilitates them to learn at their home/workplace by providing them with specially designed learning materials. Audio and video programs will help them to understand the difficult sections of their text. In the near future, from BOU they will also be able to get the facilities of teleconferencing, e-mail, e-content based e-book, etc. In this multimedia based education system, they will be able to use their own time and commitment. They can also enjoy the benefits of tutorial services where they come to solve the problems they face while studying the learning materials and/or while preparing the assignments. Attendance in such tutorial sessions is optional but is very important. At the same time, this system has much more flexibility than the conventional system to accommodate them within their own time, place, and pace of learning. **Only students' self-learning attitude will ensure their benefits in this system.**

# SCHOOL OF BUSINESS

The School of Business is one of the six Schools of BOU. The main objective of its programs is to create educated and skilled manpower throughout the country by making business education available to a large number of population. Initially, the School launched its programs for the first time in January 1995. In addition to utilizing the expertise of adjunct faculties from the renowned universities, BOU has appointed 14 full-time faculties.

## Faculties of the School

### DEAN



#### **Professor Dr. Md. Mayenul Islam**

MBS - Management (IU), Ph.D (Bangladesh)

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## Office Staff:

**Md. Sazzadul Bari**, Office Assistant

**Md. Riyad Hossin**, Office Assistant

# Academic Programs of the SCHOOL OF BUSINESS



## Certificate in Management (CIM) Program

The Certificate in Management (CIM) has been launched in 1995. This program has been designed to increase the skills of desk-level managers. If anyone is interested in increasing his/her efficiency in management and wants to succeed at the workplace, s/he may get admission into this program. The minimum entry requirement for this program is HSC or its equivalent. It is an 18-credit hour program consisting of 6 (six) compulsory courses. It can be completed in two semesters (one year) to the minimum.

## Post-Graduate Diploma in Management (PGDM) Program

The School launched the Diploma in Management (DIM) program in 1995 and the DIM program has been restructured into the Post Graduate Diploma in Management (PGDM) program. The PGDM program has been designed to increase the skills of mid-level managers. Successful completion of this program will help you to be a competent manager to analyze information in making decisions. It will also increase your skill and ability in performing managerial activities. The minimum entry requirement for this program is a bachelors degree or its equivalent degree from any recognized University. It is a 30-credithour program consisting of 14 courses (4 foundations and 10 compulsory) to be completed by a non-commerce graduate, whereas a commerce graduate has to complete only 10 compulsory courses. A non-commerce graduate can complete this program in at least 3 (three) semesters (one and a half years), whereas it requires at least 2 (two) semesters (one year) for a commerce graduate.



## Bachelor of Business Administration (BBA) Program

Since 2007 the BBA program has been offered to provide students with an understanding of the functioning of business from a theoretical, practical, and managerial perspective. The BBA degree is offered with a choice of majors in Accounting & Information Systems, Finance, Human Resource Management, and Marketing. The core courses develop the foundation in the business area; the general education courses broaden their knowledge base in other areas. The major courses provide students with in-depth knowledge in the area in which the student specializes. The minimum entry requirement for this program is HSC or its equivalent certificate. Students are enrolled in the program through an Admission Test. This is a 120-credit hour program consisting of 39 courses and a viva voce examination. The program can be completed in 8 semesters (4 years) to the minimum by registering in 4 courses in the first two semesters and 5 courses in each of the following 6 semesters.

- Students who completed Bachelor of Business Administration (BBA) Program of BOU with a minimum CGPA 2.75 will be eligible for direct admission into the third level of the MBA Program.

## Master of Business Administration (MBA) Program

The School of Business of BOU offers the MBA Program through the Open and Distance Learning system. The objectives of the program include making students aware of a through coverage of the theoretical concepts and principles; relating these theories and principles with the contemporary organizational environment; and addressing and developing integrated thinking for practicing the dynamic decision making for balancing between all types of organizational environment for achieving the goal. The minimum entry requirement for this program is a bachelors degree or its equivalent degree from any recognized university. It is a 60-credit hour program consisting of 15 core courses and 5 major courses in five specified disciplines (Accounting & Information Systems, Finance & Banking, Marketing, Human Resource Management, and International & Development Economics) including a Master Paper and a Viva Voce. One can complete this program in at least 4 (four) semesters (two years).

# Academic Programs of the SCHOOL OF BUSINESS



## Commonwealth Executive MBA/MPA Program

The Commonwealth Executive Master of Business Administration (CEMBA) and Commonwealth Executive Master of Public Administration (CEMPA) programs have been launched by the School of Business in association with Commonwealth of Learning (COL) and in collaboration with Allama Iqbal Open University (AIU) Pakistan, Open University of Sri Lanka (OUSL) The University of Guyana; Kwame Nkrumah University of Science and Technology, Kumasi, Ghana, National Open University of Nigeria; Wawasan Open University, Malaysia; University of Papua New Guinea; University College of Caribbean, Jamaica; The Open University of Mauritius; The University College of Cyman Islands; and the Botswana College of Distance and Open Learning. The Commonwealth Executive MBA/MPA program aims at complementing existing MBA/MPA program currently being offered by the Universities of the Commonwealth to meet the social and professional demands for management and public administration education at the post-graduate level. The CEMBA/CEMPA program at BOU is available as a two years course of study. This is a 90 credit-hour program. The program is designed in such a way that it may be completed in four semesters.



## Master of Business Administration (Professional) Program

The School of Business, Bangladesh Open University has been offering the MBA (Professional) Program to prepare skilled and qualified business professionals not only for local market but also for the global market since 2018. The curricula is fueled by scientific and modern teaching methodologies based on persuasive thinking to help students maximize their performance. A well balanced triangulation method combining both qualitative and quantitative approach is followed to support students in improving their analytical and quantitative skills. A variety of specialized and interdisciplinary courses are offered to focus on developing leadership qualities of the students to act strategically and efficiently in the present day global environment. It is so because better leaders/managers develop better employees and the two together results in better output. Therefore, our primary focus is to develop quality leaders/managers. The PMBA program at BOU is available as a two years course of study. This is a 72-credit hour program. The program is designed in such a way that it may be completed in six semesters (trimesters in a year, namely: Spring, Summer and Fall).



## Master of Philosophy (MPhil) and Doctor of Philosophy (PhD) Programs

The School of Business, Bangladesh Open University offers Mphil and PhD Program from 2016. The duration of MPhil program is 2 years on full-time and 4 years on a part-time basis. The Maximum time to complete the MPhil program will be 4 years for full-time and 6 years of part-time candidates subject to the approval of the CRC. Additionally the PhD program shall run for 3 years on full-time and 5 years on a part-time basis. The maximum time to complete the PhD program will be 5 years for full-time and 7 years for part-time candidates, subject to the approval of the CRC.



# BBA PROGRAM



## BBA Program Structure

The Number of Courses and Credit Hours of the program are as follows:

Total number of courses		39 (Thirty-nine)
Credit per course		03 (Three)
Total credit for the Courses	(39x3)	117 credit hours
Viva-Voce	03	3 credit hours
<b>Total credit hours of the program</b>		<b>120 credit hours</b>



## Fees Structure for the BBA Program

### A. Compulsory Fees:

Application Form	Tk. 600.00
Course Registration Fee per course (for the package)	1,269.00
Semester Registration Fee (per semester)	200.00
Academic /Semester Calendar Fee	50.00
Digital ID Card Fee	200.00
Exam Fee (per semester)	315.00

### B. Situational Fees:

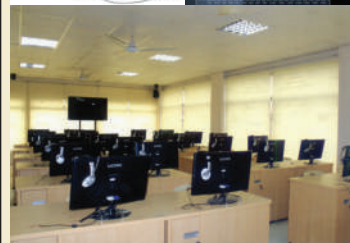
Re-Examination Fee/ Redo (per course)	200.00
Testimonial Fee	100.00
Level Marksheet Fee	100.00
Provisional Certificate Fee	300.00
Program Transcript/Marksheet Fee	400.00
Original Certificate Fee	500.00
Duplicate Student ID Card Fee	500.00
Correction Fee	200.00
Late Course Registration Fee (per course)*	300.00
Improvement Fee (per course)**	1,000.00
Late Re-Examination Fee/Redo (per course)***	200.00
Study Center Change Fee ****	500.00
Graduation Ceremony Fee	500.00

\* Per course Tk. 300.00 within the next 10 working days after the registration date.

\*\* Maximum 6 courses in next two consecutive semesters having CGPA B-, C+, C or C-

\*\*\* Late Re-examination Fee/Redo, 1st week Tk. 100 and 2nd week Tk 150 plus Tk. 200 per course

\*\*\*\* After successfully completing 1st and 2nd level on reasonable ground.



Student registered in the courses in a semester are not required to pay any examination registration fee to appear at the current semester-end examination for those courses. In order to reappear at the final examination for those courses in subsequent semesters, students have to pay the redo (re-examination) registration fee Tk. 200 per course.

## Total Number of Semesters to Complete the BBA program

As a regular student, you can complete the program in at least 8 semesters by registering in 4 courses in the first two and 5 courses in each of the remaining semesters. However, you can take six courses to the maximum in a semester subject to the offering of the courses by the School in that semester.

Program Duration: Minimum : 8 (Eight) semesters (Four years)  
Maximum : 16 (Sixteen) semesters (Eight years)

## REGISTRATION

### **Program Registration Duration**

---

At the time of your admission into the BBA program of the School of Business, you will get the registration of the program. This BBA program registration shall remain valid for a period of next 8 years (i.e., for consecutive sixteen semesters) since your admission into the program.

### **Cancellation of Program Registration**

---

Your registration into the BBA program shall remain valid during the *program registration duration* unless you fall under any of the following categories:

- cancellation or suspension of registration by BOU, or
- discontinuation, or
- adoption of unfair means

If you fail to complete the program successfully within the said period of eight years, your registration with the BOU will be automatically canceled.

In the event of any misconduct or breach of any relevant regulations of BOU by any student, the University may take necessary disciplinary action against that student as per the BOU Rules.

### **Activities to be Considered as Adoption of Unfair Means by a Student**

---

- (1) The following activities will be considered as adoption of unfair means:
  - (i) copying from another student's assignment/script/paper;
  - (ii) copying from writings on the desk, or palm of a hand, or from other incriminating documents;
  - (iii) possession of any incriminating document whether used or not; and
  - (iv) unruly behavior or misbehavior with the invigilator.
- (2) Adoption of unfair means including forgery, alteration, or misuse of university documents, records and identity cards shall result in the punishment of the student as per the Disciplinary Rules of BOU.

### **Student Identification Number**

---

You will be given a specific Student Identification (SID) number at the time of admission into the program. The SID number will be an 11-digit number. The student must use complete SID number for all purposes like assignments, examination, and communication with BOU.

### **Course Registration in each Semester**

---

In due time of each semester, you complete the requirements for registration only for the courses you will take in the relevant semester. You can take **six courses to the maximum** in a semester subject to the offering of the courses by the School in that semester. If you want to continue in a semester, you are required to register in at least 3 (three) courses in the admission semester and

at least 2 (two) courses in the subsequent semesters. However, if you think it's difficult to continue in a semester, you may take a break in that semester.

**ACADEMIC YEAR AND SEMESTERS**

**Academic Year and Semesters of the Program**

The academic year of the program starts from April of each calendar year and shall end in March of the next year. Each academic year consists of two semesters as follows:

<i>Semester</i>	<i>Duration</i>	<i>Registration</i>	<i>Tutorial</i>	<i>Final Exam</i>
Summer Semester	April – September	April	May - August	Sept
Winter Semester	October – March	October	November - Feb.	March

During the four-month time of tutorial sessions, you have to go through your course materials and submit two assignments for every registered course on or before the due dates as specified in the pertinent **Semester Calendar**. *Note that you can submit your assignments only once in the semester in which you register the courses.*

**INSTRUCTIONAL MATERIALS**

You are not required to communicate frequently to get all information about the program. School will provide you a set of **Instructional Materials** from where you can get all the necessary information. You are asked to go through the instructional materials carefully. Please don't hesitate to contact with the RRC/ Coordinating Office/ School if it becomes difficult to understand any part of the instructional materials.

**Components of Instructional Materials**

While applying to the School for the BBA program, you purchase the application form and you get a **Prospectus**. After getting admission into the BBA program, you will have the **Student Handbook**. All registered students are requested to read and preserve the Student Handbook for further references.

During the course of offering BBA program under the distance education system, the following instructional materials will be supplied by the School to every registered student at the beginning of each semester:

- Semester Calendar
- Assignments

You have to collect above materials at the time of registration, if no other specific date is mentioned for the distribution of those materials.

After collecting the instructional materials, you should do the following tasks:

- Read the Semester Calendar carefully and memorize the deadline for different activities that you have to do during the term. *For example:* Assignment submission dates, Exam. Registration date, Course Registration date for the next semester and so on.
- Buy the text-book as mentioned in this handbook for the courses you have registered in this semester. Start reading the text books and if you face any problem while understanding the text, make a list of those problems. While reading your text book, be sure that you are within the course outline as provided in this handbook.
- You have to complete the total syllabus in 16 weeks. Therefore, divide the total syllabus by considering the total time you have before the final examination. Try to study at least one chapter of your text in a week *for every 3-credit hour course* you have taken in a semester.
- Read the assignment questions of each course and prepare the assignment paper. Make a list of the problems you may face in preparing the assignment.
- Participate in the tutorial classes to discuss and to get the solution to the problems you face while understanding the text and preparing the assignments.

## TUTORIAL

### Study Centers and Tutors

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A **Study Center** is the academic contact point for you where you can receive tutorial services. The School makes arrangement for tutorial sessions for selected courses at different study centers throughout the country. You can get the names of those study centers from **Semester Calendar** along with the dates and time of the tutorial sessions at respective study center. You can attend the tutorial sessions at any of the different study centers if you have any specific problem regarding your text. Tutors are experienced enough to guide you in developing your study plan.

### Tutorial Sessions

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During the four months' period in each semester (May to August in Summer Semester and November to February in Winter Semester), twelve (12) tutorial sessions for each course will be held on schedule specific Fridays at the specified study centers. The schedule of the tutorial classes of different study centers will be given in the **Semester Calendar**, which can be collected from the respective RRC at the beginning of each semester. Generally, tutorial classes of the School start at 8:00 am and continue up to 01:00 pm. **Regular attendance in the tutorial classes is optional but the School suggests you to participate in each and every tutorial session regularly and effectively.** As a registered student of the School, you will enjoy the facility of participating in any study class at any tutorial center designated for the BBA program.

Unlike the regular classes/lectures in the conventional educational institutions, tutorial classes in open and distance education system are different. Tutors in the tutorial classes are expected to solve the problems you face while you go through the text materials of the BBA Program. The only way to make the tutorial classes more effective is to study ahead the suggested text materials of the program at your own place and time and then by preparing yourself ready with identified specific problems to be asked in the next tutorial class. A tutor may divide each course into twelve sections to discuss in twelve tutorial classes and you should follow that sequence in asking question.

## STUDENT EVALUATION

### Evaluation Procedure

---

For the completion of a course, you have to go through an evaluation procedure of the School.

For each course you will be evaluated within 100 (hundred) marks, distributed as:

☞ Three (3) Assignments (10×3)	= 30 marks
☞ One (1) Semester-end Examination	= 70 marks

### Assignments

---

Assignment is a part of evaluation system and it covers 20% marks of each course. During the semester and of course before the final examination, you must submit two (2) assignments for every course you have registered in that semester, even if you have decided not to appear at the semester-end examination of that course. Otherwise, you will get 'zero' (0) in assignments for that course. **The School will not allow the submission of assignments of registered courses after the current semester.** Deadline for submission of assignments and other necessary details will be mentioned in the **Semester Calendar**.

**Please Note:** If it is proved that any student prepares and submits his/her assignments by copying, either partly or fully, from another student's assignments, the evaluator may mark 'zero' (0) to both the assignments and any necessary action may be taken against such student as per rules of BOU.

Assignments are set to judge the analytical competence of the learners about the specific area(s) of the course. You can collect necessary hints from your course materials and also from the respective tutor. You have to prepare the assignments by yourself and to submit those to the respective tutor of your study center. Use the photocopy of the *Assignment Acknowledgment Form* as provided on page-22 of this handbook and collect the signature of the respective tutor on the form at the time of submission of your assignments.

***If you submit your Assignments to anyone other than the respective tutor, the School will not take any responsibility for any problem in this regard.***

## Specimen of COVER PAGE for Assignment

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You are given a specimen of cover page for assignment (see page#21). You have to use the photocopy of that specimen and the use of such cover page is compulsory. Assignments without having such cover page will not be evaluated.

## Semester-end Examination

---

There will be a formal semester-end examination. Duration of the examination of each course will be of three (3) hours and the question paper will consist of two parts (without a few exceptions).

No. of Given Questions	To be Answered	Type of Questions	Marks
Eight (8)	Five (5) Questions	Description Essay	5 × 14 = 70

At the end of each semester, you can appear at the final examination only for the courses offered in that semester. You have the chance to appear thrice as much as at the final examination for a registered course; once in the current semester without paying any additional fee and twice as much as in the next four consecutive semesters. In every case, **you must fill-up and submit the final examination registration form** (use the photocopy of the form provided on page- 24) **in due time** as per relevant Semester Calendar. If you want to avail the next chance to appear at the final examination, you are not required (or allowed) to submit assignments for the second time. School will preserve the assignment marks that you have obtained in the current semester. A student can appear at the final examination for six courses to the maximum at a time.

✍ **Note: Total marks obtained by a student in each course will be converted into Grade Point (GP).**

## Calculation of Grade Point (GP)

---

For every completed course, the marks obtained by a student in respective **assignment** and **semester-end examination** will be totaled and this total marks will be converted into Grade Point (GP) as per the following Table:

Numerical Grade	Letter Grade	Grade Point
80% or above	A+ (A plus)	4.00
75% to less than 80%	A (A regular)	3.75
70% to less than 75%	A- (A minus)	3.50
65% to less than 70%	B+ (B plus)	3.25
60% to less than 65%	B (B regular)	3.00
55% to less than 60%	B- (B minus)	2.75
50% to less than 55%	C+ (C plus)	2.50
45% to less than 50%	C (C regular)	2.25
40% to less than 45%	C- (C minus)	2.00
Less than 40%	F (Fail)	0.00

Student will get individual GP for every completed course. In case of completion of a number of courses, the 'Grade Point Average' (GPA) of those completed courses will be calculated by using the *following formula* where the individual GP of every course and the respective credit of those courses will be taken into consideration:

**Formula for Calculation of GPA**

$$GPA = \frac{\sum(\text{credit of the course passed} \times \text{grade point earned})}{\sum(\text{credit of all courses completed})}$$

After each semester-end examination, two Grade Point Averages (GPAs) will be calculated for every student: (1) the GPA on the courses taken in that semester and (2) a cumulative GPA considering all the courses taken so far by the student. His/her transcript for the semester will include *inter alia* the grade points s/he obtained in all the individual courses s/he has completed. Upon completion of the program, the 'Cumulative Grade Point Average' (CGPA) of a student will also be calculated by using the above formula.

**Requirements to Have the BBA Degree**

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Following are the requirements for obtaining the BBA degree of the School of Business, BOU:

- ☞ Successful completion of 120 credit hours;
- ☞ Obtain a minimum grade of C- in each course;
- ☞ Secure a minimum 'Cumulative Grade Point Average' (CGPA) of 2.00; and
- ☞ Obtain at least 50% marks in Viva-voce.

**About Redo Examination**

---

Redo examination means that a student may re-appear at the semester-end examination in the next available semester to *improve* his/her standing in the program. Redo examination is optional for the students who have got grade 'B-', 'C+', 'C' or 'C-', whereas it is compulsory for the students who have got grade 'F' grade. However, **a student can redo a course for a maximum of two times** within the next four consecutive semesters.

**About 'F' Grade in a Course**

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If any student gets 'F' grade in a course in the current semester, s/her has to redo the course within the next four consecutive semesters whereas s/he can appear at the semester-end examination for that course twice as much as only after paying necessary redo examination fee. If any student fails to get at least 'C-' grade after availing (or without availing) of such chance, s/he has to **retake** that course.

**About Incomplete Course**

---

If any student fails to appear at the final examination for any registered course in the current semester, that course will be considered as incomplete. Such student has to redo the course

within the next four semesters where s/he can appear at the semester-end examination that course twice only. However, if any student fails to get at least 'C-' grade in a course after availing (or without availing) of the redo chance, s/he has to **retake** that course.

### Course Retake

---

In the event of any retaken course, the student has to pay again the full fee for re-registration in that course. Since the passing of all courses individually is a degree requirement, the student with 'F' grade in a course must retake that course in the offering semester. **A course can be retaken only once.**

## ADMINISTRATION OF THE PROGRAM

### Course Offering in Semesters

---

According to the set rules for the BBA program, following courses will be offered in the two semesters of each academic year:

In the <b>First semester</b> of the academic year <i>(Summer Semester: April - September)</i>	Courses of the 1st, 3rd, 5th and 7th Levels
In the <b>Second semester</b> of the academic year <i>(Winter Semester: October - March)</i>	Courses of the 2nd, 4th, 6th and 8th Levels

*\*\* See page# 18 for the courses of different levels of the BBA Program*

### Registration in the Courses of the Next Semester

---

Passing all the courses of a semester is not necessary to register in the courses of the next semester. You are not required to wait for the result of the last semester. The School sets some specific deadlines for registration in the courses of the next semester and you are asked to complete the registration within that schedule, which will be given in the respective Semester Calendar. If you want to continue in a semester, you are required to register in at least 3 (three) courses in the admission semester and in at least 2 (two) courses in the subsequent semesters. You can take 6 (six) courses to the maximum in a semester out of the courses offered in that semester.

**You have to complete your registration requirements on or before the deadline** (*as per relevant Semester Calendar*) in the courses to be offered in the next semester. You have the flexibility to select the courses from the list of courses to be offered in each semester.

**Please Note:** You don't need to wait for the result of the semester-end examination for registration in the courses of the next semester.

However, if you think it becomes difficult on your part to continue in a semester, you may take a break in that semester. If you don't register in any course in due time, the School will not make any arrangement for you in that semester. **Registration after the due date is not allowed.**

### **Submission of Filled-up Examination Registration Form**

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You are required to submit the *Examination Registration Form* for the courses registered in the current semester. In order to appear at the final examination of the courses registered in the previous semesters, it is compulsory to fill-up the *Examination Registration Form* and submit the same to the respective RRC on or before the deadline as per relevant Semester Calendar. The registration form has been attached with this handbook (see page-24) and you have to use the photocopy of that form. If you want to change your examination center, mention it in the box of *Preferred Exam Center* in the *Examination Registration Form*.

### **Admit Card for Semester-End Final Examination**

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You are asked to collect the **Admit Card** (lower part of the 'Exam. Registration Form') duly signed by the respective RRC authority within the specified time as per relevant Semester Calendar. You must produce the admit card along with your ID card at the time of examination. Entrance into the examination hall without the Admit Card is strictly prohibited.

### **Viva-Voce Examination**

---

In order to obtain the BBA degree of the School, at the final stage, you have to appear at the Viva-voce examination as per specified schedule. Necessary instructions relating to the Viva-Voce examination will be provided to you in due time. You can use the photocopy of the *Registration Form for Viva-Voce* as provided on page 25 of this handbook. After successful completion of at least 30 courses of the program, you can send that filled-up form to the School to register your name for viva-voce examination.

### **De-Novo Registration**

---

If any student fails to complete the program within the stipulated period of eight (8) academic years, s/he shall be given chance of De-Novo (anew) registration provided a student has to complete at least twenty-four (24) courses (i.e. 72 credits) of the BBA Program during the registration period to be eligible to apply for De-Novo registration. Such eligible student shall have to apply to the School for De-Novo registration within six months after the expiry of the said eight academic years. The School Committee shall decide on the application and approve it after considering necessary requirements. Under De-Novo registration, extended for a further period of two (2) academic years.

## COURSES OF THE PROGRAM

### Compulsory and Major Courses of BBA program

Following Table will give you the titles of the courses of the BBA program by semesters. The course code with respective credit of each course and the semesters in which the courses will be offered are also mentioned in the Table.

COMPULSORY AND MAJOR COURSES			
Course Title	Credit	Code	Semester
<b>First Level</b>			
Introduction to Business	3	BBA 1301	Summer
Financial Accounting-I	3	BBA 1302	Summer
Business Mathematics	3	BBA 1304	Summer
Business English	3	BBA 1305	Summer
<b>Second Level</b>			
Fundamentals of Management	3	BBA 2305	Winter
Principles of Marketing	3	BBA 2306	Winter
Microeconomics	3	BBA 2307	Winter
Business Communication	3	BBA 2308	Winter
Computer Applications in Business	3	BBA 2309	Winter
<b>Third Level</b>			
Business Law	3	BBA 3310	Summer
Macroeconomics	3	BBA 3311	Summer
Fundamentals of Statistics	3	BBA 3312	Summer
Law and Practice of Banking	3	BBA 3313	Summer
Fundamentals of Business Finance	3	BBA 3314	Summer
<b>Fourth Level</b>			
Auditing	3	BBA 4315	Winter
Financial Accounting-II	3	BBA 4316	Winter
Organizational Behavior	3	BBA 4317	Winter
Insurance and Risk Management	3	BBA 4318	Winter
Marketing Management	3	BBA 4319	Winter
<b>Fifth Level</b>			
Industrial and Company Law	3	BBA 5320	Summer
Financial Management and Policy	3	BBA 5321	Summer
Entrepreneurship Development and Small Business Management	3	BBA 5322	Summer
Socio-Economic Profile of Bangladesh	3	BBA 5323	Summer
Business Statistics for Decision Making	3	BBA 5324	Summer
<b>Sixth Level</b>			
Financial Market and Institutions	3	BBA 6325	Winter
Human Resources Management	3	BBA 6326	Winter
Marketing Promotion	3	BBA 6327	Winter
Cost and Management Accounting	3	BBA 6328	Winter
Taxation and Public Finance	3	BBA 6329	Winter

<b>COMPULSORY AND MAJOR COURSES</b>			
<b>Course Title</b>	<b>Credit</b>	<b>Code</b>	<b>Semester</b>
<b>Seventh Level</b>			
Operations Management	3	BBA 7330	Summer
Project Appraisal and Management	3	BBA 7331	Summer
Business Ethics	3	BBA 7332	Summer
Portfolio Management	3	BBA 7333	Summer
Retailing Management	3	BBA 7334	Summer

<b>Eighth Level (Courses for Major Disciplines)</b>			
<b><i>For Major in Accounting &amp; Information Systems</i></b>			
Advanced Accounting	3	BBA 8335	Winter
Advanced Management Accounting	3	BBA 8336	Winter
Corporate Financial Reporting	3	BBA 8337	Winter
Financial Statements Analysis	3	BBA 8338	Winter
Business Research Methods	3	BBA 8350	Winter
<b><i>For Major in Finance</i></b>			
Financial Statement Analysis	3	BBA 8338	Winter
Bank Management	3	BBA 8339	Winter
International Financial Management	3	BBA 8340	Winter
International Economics	3	BBA 8341	Winter
Business Research Methods	3	BBA 8350	Winter
<b><i>For Major in Human Resource Management</i></b>			
Strategic Management	3	BBA 8342	Winter
Organization Development	3	BBA 8343	Winter
Industrial Relations	3	BBA 8344	Winter
Total Quality Management	3	BBA 8345	Winter
Business Research Methods	3	BBA 8350	Winter
<b><i>For Major in Marketing</i></b>			
Service Marketing	3	BBA 8346	Winter
Strategic Marketing	3	BBA 8347	Winter
International Marketing	3	BBA 8348	Winter
Brand Management	3	BBA 8349	Winter
Business Research Methods	3	BBA 8350	Winter

\* Viva-voce (Compulsory for each major) also carries 3 credits.

<b>Addresses of Regional Resource Centers (RC), BOU</b>	
◆	<b>Dhaka RC</b> 4/Ka, College Area (Adjacent to Dhaka Teachers' Training College), Dhanmondi, Dhaka-1205 Phone : 02-9673669
◆	<b>Chittagong RC</b> C.R.B. Road (to the west side of the stadium), Chittagong Phone : 02333359633
◆	<b>Rajshahi RC</b> Naohata, Poba, Rajshahi Phone : 01304397058
◆	<b>Jessore RC</b> Jessore Uposhar (adjacent to the Dhaka Road), B.R.T.C. Campus, Jessore Phone : 02477760080
◆	<b>Faridpur RC</b> (Opposite to River Research Institute), Harokandi, Barisal Road, Faridpur Phone : 0631/62081
◆	<b>Comilla RC</b> Dhaka-Chittagong Trank Road Noapara, Durgapur, Comilla Phone : 081/77557
◆	<b>Sylhet RC</b> Pirijpur, South Surma, Sylhet Phone : 0821/719523
◆	<b>Mymensingh RC</b> Mashkanda, Mymensingh Phone : 091/65298
◆	<b>Rangpur RC</b> R.K. Road (Central Bus Stand), Rangpur Phone : 02589957176
◆	<b>Barisal RC</b> Rupatoli, Barisal Phone : 0431/71482
◆	<b>Bogra RC</b> (East side of BADC Workshop, Banani) Biswa Road, Banani, Bogra-5800 Phone : 051/62794
◆	<b>Khulna RC</b> Roshnibag, (West of Khulna University) Khulna-9208 Phone: 041/731795

# Assignment #

## BACHELOR OF BUSINESS ADMINISTRATION (BBA)

Course Title:

Course Code: **BBA**

Registration Semester

### *Prepared and Submitted by:*

Name: -----

ID Number: -3 2--

Study Center: -----

Previous Study Center (if different from current Study Center):

-----

RC: -----

Batch: -----

Submission Semester:

Contact Address (With telephone number and e-mail address if you have)

**Student's Copy**

(Each student must preserve it carefully. If any Assignment is lost, no student's claim will be accepted without this slip.)

**স্কুল অব বিজনেস****SCHOOL OF BUSINESS**  
Bangladesh Open University**BBA Program****Assignment Acknowledgement Form**Name: ID -3-

Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____

**Dean's COPY**

(Please tear this portion off while submitting last assignment. The Coordinator must send this portion to the Dean, School of Business, BOU, with the package of Assignments.)

**স্কুল অব বিজনেস****SCHOOL OF BUSINESS**  
Bangladesh Open University**BBA Program****Assignment Acknowledgement Form**Name: ID -3-

Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____
Assignment #1	Assignment #2	Assignment #3
Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____	Course Code: BBA _____ Received on or before _____
Signature & Date Reference No.: _____	Signature & Date Reference No.: _____	Signature & Date Reference No.: _____

\_\_\_\_\_  
**Signature of the Coordinator**\_\_\_\_\_  
Office Assistant\_\_\_\_\_  
Study Center

**SCHOOL OF BUSINESS, BOU  
TUTOR EVALUATION FORM - BBA Program**

Name:	Student ID Number:
RRC:	Study Center:

**Your opinion about the Tutors of your registered courses  
BBA \_\_\_\_\_ Semester**

Course Code	Name of the Tutor	Assessment about the Tutor				
		Skill of Presentation	Capacity to understand problems of DE Students	Depth of Knowledge	Sincerity and Punctuality	Personality
BBA						
BBA						
BBA						
BBA						
BBA						
BBA						

**N.B. You can give your opinion by using: A - Excellent; B - Very Good; C - Good; D - Not Good; E - Bad**

**Mailing Address:**

Dean School of Business Bangladesh Open University Gazipur-1705
--

- \*\* You can use the photocopy of this form.
- \*\* Please feel free to fill up this form and mail it immediately after the completion of tutorial session in each semester.
- \*\* Your evaluation through this form:  
(a) will be treated as highly confidential; and  
(b) help us improve tutorial services.



**SCHOOL OF BUSINESS**  
**Bangladesh Open University**

**Examination Registration Form ( \_\_\_\_ Semester) - BBA Program**  
*(Only for the courses registered in any previous semester)*

Name:
SID Number:
RC:
Study Center:
Preferred Exam. Center:

This is to certify that s/he can appear at the final exam. according to the records maintained at this RC.

Regional Director, BOU

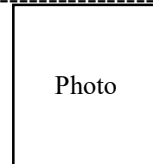
**General Information about the Examination:**

#	Course Code				Course Title				Registration Semester
1	B	B	A						
2	B	B	A						
3	B	B	A						
4	B	B	A						
5	B	B	A						
6	B	B	A						

- It is a must to fill up the exam. registration form **for the courses registered in the previous semester(s)** and have to submit to the respective RC on or before the **deadline**. If you want to change your examination center, you have to submit an application along with this registration form. **Please don't send this form directly to the School.**
- You can appear at the semester-end examination only for the courses offered in this semester. You have the chance to appear thrice at the semester-end examination for a registered course - once in the current semester (without paying any additional fee) and twice more in the next four consecutive semesters after paying necessary examination fees. In later case, you have to submit this examination registration form in due time.
- If any student gets 'F' grade in a course in the current semester, s/he has to redo the course within the next four semesters where s/he can appear at the semester-end examination for that course twice only after paying necessary redo examination fee. If any student fails to get at least 'C-' grade after availing (or without availing) of such chance, s/he has to retake that course.



**BBA Program**  
**School of Business, Bangladesh Open University**  
**\_\_\_\_\_ Semester Examination Admit Card**



Name of the Examinee: \_\_\_\_\_

Signature & Seal of the RRC

SID Number: \_\_\_\_\_ RC: \_\_\_\_\_

Study Center: \_\_\_\_\_ Exam. Center: \_\_\_\_\_

The examinee applied to appear at the final examination in the following courses:

1.	5.
2.	6.
3.	<b>* Please cross the blank box(es).</b>
4.	Total :..... ( ) Courses

*(It is mandatory for all the students to collect the Admit Card to appear at the examination)*

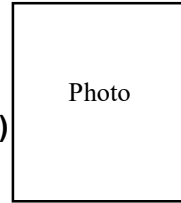
- Student can use the photocopy of this form.**

Please make a photocopy of this form and send the filled-up form to the “Dean, School of Business, Bangladesh Open University, Gazipur-1705” on or before the deadlines mentioned in the Semester Calendar in this regard.

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**BBA Program**  
**School of Business**  
**Bangladesh Open University**

**Registration Form for Viva-Voce ( \_\_\_\_\_ Semester)**  
**(Only for students completed at least 17 courses)**



Name: \_\_\_\_\_

SID Number: \_\_\_\_\_

RC: \_\_\_\_\_

Study Center: \_\_\_\_\_

Preferred Center for Viva-Voce: \_\_\_\_\_

Contact Address with Telephone Number:

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-----  
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**শুধু এব বিজনেস**  
**SCHOOL OF BUSINESS**  
**Bangladesh Open University**  
**(Confidential and Compulsory)**  
**STUDENT DATA BANK - BBA PROGRAM**

**NAME** \_\_\_\_\_ (IN BLOCK LETTERS)

Date of Birth \_\_\_\_\_

Educational Background \_\_\_\_\_

Profession \_\_\_\_\_

Position \_\_\_\_\_

Mailing address \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_ **E-mail:** \_\_\_\_\_

**Student Identification (SID) Number** \_\_\_\_\_

**Why are you interested in BBA program of BOU? (Please put in brief)**

**What aspects of BOU did attract you most?**

\_\_\_\_\_

\_\_\_\_\_

**What do you want to know about BOU?** \_\_\_\_\_

**Mailing Address:**

Dean  
School of Business  
Bangladesh Open University  
Gazipur-1705  
E-mail: islammayenui@bou.ac.bd  
Fax: 88-02-996691106 (off.)

***If you have any query about the School of Business, please write to the School and attach a self-addressed envelop (duly stamped) along with your letter for a timely reply.***

## DETAILED OUTLINE OF THE COURSES OF BBA PROGRAM

**Course: BBA 1301 Introduction to Business**

**Credit Hour-3**

**Level: Under Graduate**

- 1. Introduction:** Definition of business; non-profit business vs. for-profit business; reasons behind the start of business; objectives of business; people involved in the business; foundation of business; Economic systems; factors of selection of business ownership; stakeholders; types of stakeholders.
- 2. Business Environment:** Definition of business environment; different types of business environment; elements of internal and external business environment; Importance of business environment; influence of business environment on business organization; adaption of business organization with the business environment; factors of production.
- 3. Sole Proprietorship Business:** Definition of sole proprietorship business; advantages and disadvantages of sole proprietorship business; suitable areas of sole proprietorship business.
- 4. Partnership Business:** Definition of partnership business and its types; advantages and disadvantages of partnership business; partnership contract; consequences of non-registration of partnership business; methods of dissolution of partnership business.
- 5. Joint Stock Company:** Definition of company; and its types; features, merits and demerits of company; formation of private limited company; formation of public limited company; Difference between private limited company and public limited company. Concept of integration; merger and acquisition; reasons behind merger and acquisition.
- 6. Company Management:** Concept of ownership and management in a company; share and its types; transfer of share; rights of shareholders; concept of board of directors and appointment of directors; disqualifications of directors; powers of directors; Duties of directors; duties and power of company chairman; article of association and memorandum of association; issues of memorandum of association; restriction and alteration of memorandum of association; registration of article and memorandum; issues of board meeting.
- 7. Franchising:** Concept of franchising; issues of franchising agreement; advantages and disadvantages of franchising business; concept of international franchising; prospects of franchising business in Bangladesh. Concept of small business; characteristics of small business; advantages and disadvantages of small business; small business administration; opportunities of small business in Bangladesh.
- 8. Cooperative Business:** Concept of cooperatives form of business; objectives of cooperatives; historical existence of cooperatives business; features of Cooperatives; advantages and disadvantages of cooperatives; types of cooperatives and their roles; selection of appropriate types of business ownership.
- 9. Business Ethics:** Concept of business ethics; unethical business activities; factors of business ethics; encouraging ethical behavior. Concept of social responsibility; responsibilities to consumers, employees, environment, and investors; advancing social responsibility; trends in ethics and corporate social responsibility.
- 10. International Business:** Definition of international business; concepts related to international business; reasons behind international business; theories of international business; environmental factors to international business; barriers of international business; regulations of international business; approaches of international business; features of multi-national companies.

**Learning Materials:****1. Recommended Readings**

Dr. Shaheen Ahmed, Introduction to Business, Study Module of BBA Program, SOB, BOU.

**2. Supplementary Readings**

- a) M. C. Shukla, *Business Organization & Management*, 18<sup>th</sup> Edition.
  - b) Introduction to Business by Lumen Learning. Introduction to Business by Lumen Learning is licensed under a Creative Commons Attribution 4.0 International License, except where otherwise noted.
  - c) Business for the 21st century by Skinner, Steven J. , Publisher: Homewood, IL : R.D. Irwin, 1992.
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**Course: BBA 1302 Financial Accounting-I****Credit Hour-3****Level: Under Graduate**

1. **Accounting: An Introduction:** Introduction to Accounting; Conceptual Framework of Accounting; Basic Accounting Equation.
2. **The Recording Process:** The Recording Process; Journalizing; Posting; Trial Balance.
3. **Adjusting the Accounts:** Timing Issues; Basics of Adjusting Entries-Prepayments; Basics of Adjusting Entries- Accruals.
4. **Completing the Accounting Cycle:** Preparation of Worksheet: The Closing Journal Entries.
5. **Accounting for Merchandising Operations:** Merchandising Operations; Recording Purchases of Merchandise; Recording Sales of Merchandise; Forms of Financial Statement.
6. **Inventories:** Inventory Basics; Inventory Costing; Perpetual Inventory System; Inventory Costing: Periodic Inventory System.
7. **Plant Assets, Natural Resources, and Intangibles:** Concepts Underlying Long-term Assets; Depreciation; Methods of Computing Depreciation; Plant Assets Disposal; Natural Resources and Intangibles.

**Learning Materials:****1) Recommended Readings:**

Islam, M.S.(2024). *Financial accounting-I*. Study module of BBA Program, SOB, BOU.

**2) Supplementary Readings**

Weygandt, J.J. Kimmel, P.D. and Mitchell, J.E. (2021). *Accounting principles* (14th ed.). John Wiley & Sons Inc.

**3) Others..... (as applicable for the discipline/ academic program)**

1. Annand, D.&Dauderis, H. (2021). *Introduction to financial accounting*.  
<http://creativecommons.org/licenses/by-nc-sa/3.0/>
  2. Introduction to Financial Accounting. <https://learn.saylor.org/course/view.php?id=52>
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**Course: BBA 1304 Business Mathematics****Credit Hour-3****Level: Under Graduate**

1. **Number Systems:** Real, Imaginary, Complex, rational and irrational Numbers, Domain, and Range, Concept of future value and annuity.

2. **Relationships and Functions:** Relationships, Functions, Types of functions, graphical forms of different functions, Slopes and intercepts of functions, Equations and Inequalities, Coordinates, Straight Lines, Linear and non-linear equations.
3. **Logarithm:** Nature and Basic Laws of Logarithm; Natural Logarithm and Antilogarithm.
4. **Differentiation:** Introduction to Derivatives, The Definition of a Derivative, Properties and Formulas, Calculus: Techniques of Differentiation, The Chain Rule, Some Applications of the Chain Rule, Finding derivative from various types of functions, Concavity, Total and Partial derivatives.
5. **Application of Derivatives in Business and Economics:** Trends of a function, Slope of a function, concavity, convexity of a function, continuity of a function, marginal functions, The First Derivative and the Shape of a Function  $f(x)$ , The Second Derivative and the Shape of a Function  $f(x)$ .
6. **Optimization:** Types of critical points, Maximum and Minimum Problems, Unconstraint optimization - with one choice variable, with multiple choice variables; Optimization of Single Variable Function; Optimization of Multivariate Functions.
7. **Integration:** Introduction to Integration, Sigma Notation and Riemann Sums, The Definite and indefinite Integral, Properties of the Definite Integral, Areas, Integrals, and Antiderivatives.
8. **Application of integration in Business and Economics:** Optimization with Lagrangian Multipliers and Cobb-Douglas Production Functions; Business Applications of Differentiation. Elasticity, Consumer's Surplus, and Producers' Surplus
9. **Matrix Algebra:** Matrix: An Introduction; Matrix Operation; Determinant; Matrix Inversion; Application of Matrices in Business. Solving System of Linear Equations using matrix methods; Cramer's Rule with applications in business and economics; Equilibrium in multiple commodity markets.
10. **Theory of Set:** Meaning; Methods and Types of Set; Venn Diagrams; Addition; Subtraction, and Complement of Sets; Difference and Product of Sets; Applications of Set Theory to Solve; Business Problems.
11. **Permutation and Combination:** Permutation; Combinations.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU

2) **Supplementary Readings:**

a) Introduction to Mathematical Economics, Edward T. Dowling, Third Edition, McGraw-Hill

b) Fundamental Methods of Mathematical Economics, Alpha C. Chiang, Sixth Edition, Pearson

**Course: BBA 1305 Business English**

**Credit hour: 3**

**Level: Under Graduate**

1. **Parts of Speech-** Nouns and Pronouns, Verbs, Adjectives and Adverbs, Preposition, Conjunction and Interjection.
2. **Articles-** A, An, and The in English.
3. **What Makes a Good Sentence?** Sentence Writing, Components of a Sentence, Sentence Structure, Fragments and Run-ons.

4. **Subject-Verb Agreement-** Subject-verb agreement, Errors in Subject-Verb Agreement.
5. **Active VS. Passive Voice-**Active Voice, Passive Voice, When to Use Passive Voice, Changing Passive Voice to Active Voice.
6. **Grammar Essentials: Punctuation-** Apostrophes, Colons, Commas, Ellipses, Exclamation, Hyphens, Parentheses, Periods, Question Marks, Quotation Marks, Semicolons.
7. **Working with Words:** Which Word is Right? Commonly Confused Words, Homonyms, Commonly Misspelled Words, Word Choice, Avoiding Slang, Prefixes and Suffixes, Synonyms and Antonyms.
8. **Let's get writing: Rhetorical Modes-**Narrative essay, Illustration/Example essay, Cause and Effect essay, Argument Essay.
9. **Professional Letter Writing-** Query Letter, Thank You Letter, Acknowledgment Letter, Letter of Decline or Letter of Acceptance.
10. **Writing Memos-** What is a Memo, Purpose of Memos, Memo format, Types of Memos.
11. **Elevator Speech-** Parts of an Elevator Speech, Creating an elevator speech.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings:**

- a) English for Business Success, OER content. Link-  
<https://2012books.lardbucket.org/pdfs/english-for-business-success.pdf>

**Course: BBA 2305 Fundamentals of Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition of Management: Its Nature and Purpose, Managing: Science or Art? Principles of Management Analysis: Management Theory Jungle? The Functions of Management, Scientific Management and Modern Management.
2. **Planning:** Definition of Planning, Types of Plans, Steps in Planning, Strategy and Strategic Plan and Strategic Planning process. Evolving Concepts in Management by Objectives, The Nature and Purpose of Strategies and Policies, The Strategic Planning Process, The Importance and Limitations of Rational Decision Making, Evaluation of Alternatives, Selecting an Alternative: Three Approaches, Programmed and Non-programmed Decisions.
3. **Organizing:** Formal and Informal Organization, Organizational Levels and the Span of Management, The Structure and Process of Organizing. Departmentation: by Enterprise Function, Matrix Organization, Authority and Power, Empowerment, Decentralization of Authority, Delegation of Authority, The Art of Delegation.
4. **Staffing:** Definition of Staffing, The Systems Approach to Human Resource Management, Situational Factors Affecting Staffing, Selection: Matching the Person with the Job, Skills and Personal Characteristics Needed in Managers, Matching Qualifications with Position Requirements, Selection Process, Techniques and Instruments, Orienting and Socializing New Employees.
5. **Motivation:** Human Factors in Managing, Motivation, An Early Behavioral Model: McGregor's Theory X and Theory Y, Maslow's Hierarchy of Need Theory. Alderfer's ERG Theory, Herzberg's

Motivation-Hygiene Theory, The Expectancy Theory of Motivation, Equity Theory, and McClelland's Needs Theory of Motivation.

6. **Leadership:** Defining Leadership, Ingredients of Leadership, and types of leadership styles.
7. **Controlling:** The Basic Control Process, Critical Control Points, Standards and Benchmarking, Control as a Feedback System, Real-Time Information and Control, Feed forward Control, Control of Overall Performance.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings:**

- a) Heintz Weihrich and Harold Koontz, (1994). *Management- A Global Perspective*, McGraw-Hill, International Edition.
- b) George R. Terry and Stephen G. Franklin, (1997). *Principles of Management*, Delhi : A.I.T.B.S.

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**Course: BBA 2306 Principles of Marketing**

**Credit Hour-3**

**Level: Under Graduate**

1. **Marketing: Creating and Capturing Customer Value:** What is Marketing; Understanding the Marketplace and Customer Needs; Designing a Customer Driven Marketing Strategy; Building Customer Relationships; Capturing Value from Customers; The Changing Marketing Landscape.
2. **Company and Marketing Strategy Partnering to Build Customer Relationships:** Companywide Strategic Planning; Defining Marketing's Role; Planning Marketing; Partnering to Build Customer Relationships; Marketing Strategy and the Marketing Mix; Managing the Marketing Effort.
3. **Analyzing the Marketing Environment:** The Company's Microenvironment; The Company's Macro environment.
4. **Managing Marketing Information to Gain Customer Insights:** Marketing Research; Analyzing and Using Marketing Information; Other Marketing Information Considerations.
5. **Consumer Markets and Consumer Buyer Behavior:** Model of Consumer Behavior; Characteristics Affecting Consumer Behavior; Types of Buying Decision Behavior; The Buyer Decision Process; The Buyer Decision Process for New Products.
6. **Business Markets and Business Buyer Behavior:** Business Markets; Business Buyer Behavior; Institutional and Government Markets.
7. **Customer-Driven Marketing Strategy:** Creating Value for Target Customers: Market Segmentation; Market Targeting; Differentiation and Positioning.
8. **Building Customer Value:** What is a Product; Product and Service Decisions; Branding Strategy: Building Strong Brands; Services Marketing.
9. **New-Product Development and Product Life-Cycle Strategies:** New-Product Development Strategy; The New-Product Development Process; Managing New-Product Development; Product Life-Cycle Strategies.
10. **Pricing:** What is Price? Factors to Consider When Setting Prices; Product Mix Pricing Strategies; Price-Adjustment Strategies; Price Changes Public Policy and Pricing.

11. **Marketing Channels:** Supply Chains and the Value Delivery Network; The Nature and Importance of Marketing Channels; Channel Behavior and Organization; Channel Design Decisions; Channel Management Decisions.
12. **Integrated Marketing Communications Strategy:** The Promotion Mix; Integrated Marketing Communications; Steps in Developing Effective Marketing Communication; Setting the Total Promotion Budget and Mix; Socially Responsible Marketing Communication.

**Learning Materials:**

**1) Recommended Readings**

Study Module provided by SOB, BOU.

**2) Supplementary Readings**

- a) Kotler, P., & Armstrong, G. (2015). *Principles of Marketing* (17<sup>th</sup> edition). Pearson Education, Inc.
- b) Kotler, P. (2011). *Marketing Insights from A to Z: 80 Concepts Every Manager Needs to Know*. Wiley.
- c) Kotler, P., & Keller, K. (2021). *Marketing Management* (16<sup>th</sup> edition). Prentice Hall of India Pvt. Ltd.

**3) Others:** Audio & visual educational programs.

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**Course: BBA 2307 Microeconomics**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Basic concepts of Economics:** Why study Economics; Definition of Economics; Resource and Scarcity; Wants and individual choice; Positive Economics, Normative Economics, Welfare Economics; What is Microeconomics? Subject Matter of Microeconomics; What is Macroeconomics? Interdependence between Micro and Macroeconomics.
2. **Central Problems of an Economy and the Economic Systems:** Choices and Opportunity Costs; Fundamental economic questions - What to Produce? How to Produce? For Whom to Produce?; Inputs and Outputs; The Production Possibility Frontier (PPF); Shift of the PPF; Applying the PPFs to Society's choices.
3. **Consumer Behavior Analysis:** Concept of utility and preference; Measurement of utility; Cardinal Utility Analysis: Law of Diminishing Marginal Utility and its limitations/exceptions; Principle of Equi-Marginal Utility, Limitations of the Law of Equi-Marginal Utility, Consumer's Equilibrium; Derivation of Demand Curve. Ordinal Utility Analysis: What are Indifference Curves? Characteristics of Indifference Curves; Indifference Map; Budget Line; Consumer's Equilibrium-Maximizing Satisfaction; Derivation of Individual's Demand Curve from Indifference Curve, consumer surplus.
4. **Theory of Demand:** The Meaning of Demand; Determinants of demand; The relationship between quantity demanded and the price of the commodity; The Law of Demand; Diminishing marginal utility and law of demand; Demand equation and Demand Schedule; The Demand Curve; Individual and Market Demand; Change in demand and change in quantity demanded. Movement along the demand curve and shift of the demand curve.
5. **Theory of Supply:** The Meaning of Supply; Determinants of Supply; The relationship between quantity supplied and the price of the commodity; The relationship between quantity supplied and price of the commodity. Law of supply. Supply equation and Supply Schedule; The Supply Curve; Change in Supply and change in quantity supply. Movement along the supply curve and shift of the supply curve.

6. **Market Equilibrium:** Equilibrium quantity and price determination. Effects of the changes in the determining factors of supply and demand on the equilibrium quantity and price. Effects of different factors (price ceiling, price floor, subsidy, taxes, etc.) on equilibrium price and quantity. Binding the market (price floors, price ceilings) Demand price, supply price and equilibrium price. Deadweight loss. Quantitative analysis: Determination of equilibrium/market price and quantity.
7. **Elasticity and Applications:** Price Elasticity of Demand and Supply, Price Elasticity of Demand , Calculating Elasticities, Price Elasticity in Diagrams , A Shortcut for Calculating Elasticities, The Algebra of Elasticities, Elasticity Is Not the Same as Slope, Elasticity and Revenue, Price Elasticity of Supply
8. **Cost of Production and Revenue:** The Concepts of Costs: Accounting Costs and Economic Costs, Total Cost, Total Fixed and Variable Costs, The Short-Run Average Cost Curves, Marginal Cost, The Relationship between the Average and Marginal Cost Curves, Long-run Average Cost. Concepts of revenue: Total revenue, Average revenue, Marginal revenue, The Relationship between the Average and Marginal Revenue Curves, producer surplus.
9. **Market Structures:** Main Market forms – Perfect Competition, Monopoly, Monopolistic competition and Oligopoly; Perfect Competition - Its Characteristics, AR and MR Curve of a Perfectly Competitive Firm, Equilibrium Price and Quantity of a Perfectly Competitive Firm; Market Failures, Monopoly - Its Meaning and Characteristics, The Nature of Demand and Marginal Revenue Curves under Monopoly, Equilibrium Price and Output Monopoly; Monopolistic Competition - Important Features of Monopolistic Competition. Price-Output Equilibrium under Monopolistic competition; Oligopoly- Characteristics of Oligopoly, Price Output Determination under Oligopoly, Collusive Oligopoly: Cartels, Price Leadership. Comparison: Equilibrium Price-Output in Perfect Competition, Monopoly and Monopolistically Competitive Markets; Real-life examples.
10. **The Theory of Income Distribution:** Functional vs. Personal Distribution; Marginal Productivity Theory of Distribution; Marginal Revenue Product (MRP) and Value of Marginal Product (VMP) – A Competitive Firm’s Equilibrium regarding Factor Employment; Determination of Factor Prices under Monopoly.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU

2) **Supplementary Readings**

- a) Economics, Paul a. Samuelson, William D. Nordhaus, 19th Edition
- b) Modern Economics. H. L. Ahuja. 11th Edition. 2004
- c) Principles of economics, Case, K. E., 2016
- d) Principles of microeconomics, Frank, R. H., 2009

**Course: BBA 2308 Business Communication**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction to Communication:** Types, Nature, Scope, Purposes, Principles, Functions, Barriers of communication.
2. **Classification and method of Communication Patterns:** Written, Verbal, Visual, Audio Visual, Downward, Upward, Horizontal, vertical, two ways, External, Internal, Formal, Informal, Oral and Written Communication.

3. **Understanding the Foundations of Business Communication:** Professional Communication in a Digital, Social, Mobile World Collaboration, Interpersonal Communication, and Business Etiquette Communication Challenges in a Diverse, Global Marketplace.
4. **Applying the Three-step Writing Process:** Planning Business Messages, Writing Business Messages, and Completing Business Messages.
5. **Digital, social, and visual media:** Digital media, Social media, and Visual Media.
6. **Brief messages:** Writing Routine and Positive Messages, Writing Negative Messages Writing, and Persuasive Messages.
7. **Reports and Proposals:** Finding, Evaluating, and Processing Information; Planning Reports and Proposals; and Writing and Completing Reports and Proposals.
8. **Developing and Delivering Business Presentations:** Developing Presentations in a Social Media Environment Enhancing Presentations with Slides and Other Visuals.
9. **Writing employment messages and interviewing for Jobs:** Building Careers and Writing Résumés Applying and Interviewing for Employment.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings:**

- a) Lesikar, R. V., Flatley, M. E., & Rentz, Kathryn (2017). *Business Communication*; 11<sup>th</sup> Edition; International McGraw Hill Education Private Limited.
- b) Bovee, L. Courtland & Thill V. John (2022). *Business Communication Today* (Global Edition), Pearson.

3) **Others:**

Pal, Rajendra & Korlahalli, J. S., (2011). *Essentials of Business Communication*, 4<sup>th</sup> Edition; Sultan Chand & Sons.

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**Course: BBA 2309 Computer Applications in Business**

**Credit: 3**

**Level: Under Graduate**

1. **Introduction to Computers:** Basic Organization; Types of Computers; History and Generations.
2. **Microcomputer System:** Logic Functions and Logic Gates; Microcomputer Basics; Organization of a Microcomputer; Bus Organized Architecture; Working Principles of a Microcomputer; Motherboard and Adapter.
3. **Input and Output Devices:** Input / Output Operations; Input Devices; Output Devices; Other Peripheral Devices.
4. **Memory Organization:** Memory Basics; Main Memory; Secondary Memory.
5. **Computer Software:** Introduction and Classification; Application Package Programs; Programming Languages.
6. **System Software and Operating Systems:** System Software; Introduction to Operating Systems; Processing and Services; Popular Operating Systems.

7. **Database Concepts:** Introduction to Databases; Database Software; Database Structures; Database Access and Development, practical application of Microsoft Access.
8. **Computer Networks and the Internet:** Introduction to Computer Networks; Local Area Networks; Wide Area Networks; Introduction to the Internet; Internet Services and Protocols; Intranet and Extranet.
9. **Information Technology: IT Concepts and Applications;** Multimedia Basics; Multimedia System Development; Electronic Commerce.
10. **Computers and Society:** Impact of Computers on Society; Access, Security and Privacy; General Maintenance; Selection of Microcomputers.
11. **Introduction to WINDOWS:** Practical introduction to Windows 365 and internet browsers.
12. **Practical application of Microsoft Office:** Create letters and memos, Create business reports, Create newsletters and mail merge documents. Create workbooks with Excel 2016, Insert and apply various functions and create charts, Create database tables, Vlookup. Getting started with PowerPoint 2016, Format a presentation, Enhance presentations with graphics, Present data using tables, charts, and animation.

**Learning Materials:**

1) **Recommended Readings:**

Study Module Provided by SOB, BOU.

2) **Supplementary Readings:**

- a) Rahman, M. Lutfar Hossain & M. Alamgir (2016). *Computer fundamentals* (16<sup>th</sup> Edition). Bangladesh: Systech Publications Ltd.
- b) Parker, C.S, Murley, D., & M, Ke Ha, B. (2014). *Understanding computer: Today and tomorrow*, Beijing Science Press.
- c) Deitel, P.J., & Deitel, H.M. (2023). *C: How to program*. Upper Saddle River: Pearson.
- d) Avisun, D.E., & Fitzgerald, G. (2010). *Information systems development: Methodologies, techniques and tools*. London: Mc Graw Hill.
- e) Cohen, D.I., & Cohen, D.J (1986). *Introduction to computer theory*. New York: Wiley.
- f) Microsoft Office 2016

**Course: BBA 3310 Business Law**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition of law and its objectives and Scope, source of law; Definition of Contract; The Essential Elements of a Contract, Some Definitions of Contract.
2. **Offer and Acceptance:** Concept of Offer and Acceptance, Rules Regarding Offer, Acceptance, Rules Regarding Acceptance; revocation of offer.
3. **Consideration:** Definition of Consideration, Types of Consideration, Rules Regarding Consideration, “No consideration No Contract”, Exceptions to the Rule.
4. **Types of Contract:** Types of contract or agreements; Distinction between Void Agreement and an Illegal Agreement; void contract; capacity to contract; minor agreements; person of unsound mind.
5. **Consent and Free Consent:** Consent and free consent, coercion; undue influence; fraud; misrepresentation; unlawful agreements; contract opposed to public policy.
6. **Performance of Contract:** Performance of contract; offer to perform contract, who perform the contract; rules of reciprocal promise; non-performance of promise.

7. **Termination of Contract:** Methods of Termination of contract. Damage, Rules Regarding the Amount of Damages, Liquidated Damages and Penalty.
8. **Agency Contract:** Definition and Nature of Agency, Power of Attorney, Enforcement and Consequences of Agents Contracts, Different Classes of Agents, Termination of Agency, Agent's Duties to Principal, Principal's Duties to Agent, Principal's Rights, Agent's Rights, Personal Responsibility of Agent.
9. **Sale of Goods Act:** Goods and its types; Essential Elements of sale of goods, Price Ascertainment, Conditions and Warranties, Transfer of Ownership, Transfer of Title, Performance of Sale, Delivery of Goods.
10. **Partnership Act:** Definition, Elements and features of Partnership; minor as a partner; registration of partnership; relations of partner with third party; duties of Partners, Dissolution of Firms.
11. **Negotiable Instruments:** Definition and elements of negotiable instruments, Promissory Note, Bill of Exchange, Cheques, Bills, Notes, Endorsement and its types, Dishonor of negotiable instrument, Hundis.

**Learning Materials:**

1) **Recommended Readings:**

Dr. Shaheen Ahmed, Business Law, Study Module of BBA Program, SOB, BOU.

2) **Supplementary Readings:**

- a) Commercial Law: *Arun Kumar Sen & Jitendra Kumar Mitra*- 26<sup>th</sup> Edition
- b) Business Law: *Cheeseman Henry. R*

**Course: BBA 3311 Macroeconomics**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition of macroeconomics, macroeconomics performance indicators, objectives and instruments of macroeconomics, Business cycle– Fluctuations of an economy.
2. **National Income:** The circular flow of national income– closed and open economy, leakages and injections, economic crisis, Fundamental expenditure and national income accounts– GDP, GNP, NNP, NDP; methods of measuring GDP, Problems with GDP measurement, Real vs. Nominal GDP, GDP deflator.
3. **Consumption:** Consumption function, determinants of consumption expenditure, saving function
4. **Investment Theory:** Theory of investment, types of investment, determinants of investment, Multiplier, measurement, types and causes of unemployment; cost of unemployment.
5. **Inflation:** Measurement and cost of inflation, types of inflation, Philips Curve in the short run and long run.
6. **Aggregate Demand and Supply:** Aggregate demand and Supply, Employment and aggregate supply, Equilibrium output determination by using Keynesian cross diagram, recessionary gap vs. inflationary gap.
7. **Money Market:** Money, functions of money, demand for money, supply of money, monetary aggregates, money market.
8. **Monetary Policy:** The role of monetary policy, instruments of monetary policy, The long-run link between money supply and inflation, quantity theory of money.
9. **Fiscal Policy:** Tools of fiscal policy, The effect of fiscal policy, Budget- Govt. Expenditure, Revenue, Balanced Budget, Deficit Budget.

**Learning Materials:****1) Recommended Readings:**

Study Module provided by SOB, BOU

**2) Supplementary Readings:**

- a) *Principles of Macroeconomics* by N. Gregory Mankiw (GM), 4<sup>th</sup> edition, India Edition
  - b) *Macroeconomics* by R. Dornbusch, S. Fischer, & R. Startz (DFS), 7<sup>th</sup> edition, Mc-Graw Hill Irwin.
  - c) *Economics* by Paul A. Samuelson & William D. Nordhaus (SN), 12<sup>th</sup> edition, Mc-Graw Hill Irwin.
  - d) *Economics – Principles & Policy* by William J. Baumol & Alan S. Blinder (BB), 6<sup>th</sup> edition, Dryden.
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**Course: BBA 3312 Fundamentals of Statistics****Credit Hour-3****Level: Under Graduate**

1. **Business Statistics-What and Why:** Introduction; Definition; Nature; Scope; Functions and Limitations of Statistics; Statistical Data; Statistical Method; Uses of Statistics in Business.
2. **Collection & Presentation of Data:** Statistics Defined; Statistical Data; Statistical Methods; Collection of Data; Sources of Data; Secondary Data; Primary Data; Internal Data; Designing a Questionnaire; Pte-testing the Questionnaire; Classification of Data; Frequency Distribution; Tabulation of Data; Types of Diagrams; Graphical Presentation
3. **Measures of Central Tendency:** Introduction-Arithmetic Mean-Geometric Mean-Harmonic Mean-Weighted Arithmetic Mean-Mode-Median-Properties of a Good Average.
4. **Skewness, Moments and Kurtosis:** Introduction, Difference between variation and skewness, Measures of skewness, Moments and Measures of Kurtosis.
5. **Measures of Variations:** Significance of Measuring Variation; Properties of Good Measure of Variation; Methods of Studying Valuation; Absolute and Relative Measures of Variation; Range; The Average Deviation; The Standard Deviation; Lorenz Curve.
6. **Moments, Skewness and Kurtosis:** Moments; Kurtosis; Measures of Skewness and Its Uses-Measure of Kurtosis and Its Use.
7. **Correlation Analysis:** Significance of the Study of Correlation and Causation-Types of Correlation-Scatter Diagram Method-Karl Pearson's Coefficient of Correlation-Rank Correlation Co-efficient.
8. **Regression Analysis:** Difference between Correlation & Regression Analysis-Simple Regression-Lines-Regression Equation-Regression Co-efficient.

**Learning Materials:****1) Recommended Readings:**

Gupta, S.P.& Gupta,M.P(2015), *Business Statistics*(18<sup>th</sup> Ed.). Sultan Chand & Sons.

**2) Supplementary Reading:**

- a) Donnelly, Robert A. Jr.(2020) *Business Statistics*( 2<sup>nd</sup> Ed). Pearson Publications.
  - b) David F. Groebner, Patrick W. Shannon, Phillip C. Fry, (2018) *Business Statistics: A Decision-Making Approach* (10<sup>th</sup> Ed). , Pearson Publications
  - c) Bowerman, B., O'Connell, R., Orris, J., (2014) *Essentials of Business Statistics*(Student Value edition), McGraw Hill Irwin.
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**Course: BBA 3313: Law and Practice of Banking**

**Credit Hour-3**

**Level: Under Graduate**

1. **Commercial Banks:** Classification of Banks; Functions of Commercial Banks; Sources and employment of Commercial Bank's Fund; Earning Assets of Banks; Creation of Credit; The Clearing House System.
2. **Banking System:** Branch Banking and Unit Banking; Chain Banking and Group banking; Deposit Banking, Investment Banking and Mixed Banking.
3. **Law relating to Negotiable Instrument:** Negotiable Instrument; Essential Characteristics of Negotiable Instrument; Promissory Note (Definition and characteristics); Bill of Exchange (Definition and characteristics); Classification of Bill of Exchange; Difference between Bill of Exchange and Promissory Note; Cheque (Definition, Characteristics, MICR Cheque, Difference between cheque and Bill of Exchange); Payment in Due Course; Parties of Negotiable Instrument; Holder in Due Course; Negotiation; Assignment; Difference between Negotiation and Assignment; Crossing of cheque.
4. **Relationship between Banker and Customer:** Traditional Services; New services; Customer; General relationship between Banker and Customer; Obligation of a Banker; Rights of the Banker.
5. **Customer's Deposit Accounts: Fixed Deposit:** Savings Deposit; Current Deposit; Closing of Bank Accounts; Dormant Accounts.
6. **Central Banking Theory:** Functions of Central Bank; Credit Control; Bank Rate Policy; Open Market Operations; Selective Credit Control; Central Bank as a Banker and Advisory of the State; Central Bank as a Banker's Bank and Lender of the Last Resort.

**Learning Materials:**

1) **Recommended Readings:**

Banking Law and Practice: *S.N. Maheshwari*

2) **Supplementary Readings:**

Banking Theory & Practice: *K. C. Shekhar & Lekshmy Shekhar*- 18<sup>th</sup> Revised Edition.

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**Course: BBA 3314: Fundamentals of Business Finance**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction to Finance:** Function and goal of financial management; advantages and disadvantages of the main forms of business organization; ethical decision making in the field of finance; and corporate governance and agency issues on financial management; sources of short-term financing and long-term financing.
2. **Sources of Finance:** Sources of short-term financing; long-term financing sources (Internal and External).
3. **Risk and Return:** Relationship between risk and reward; expected values when risk issues need to be considered in finance; systemic and unsystematic risk; investments that take advantage of diversification; and the CAPM measures and their components.
4. **Time Value of Money:** Concept of time value of money, present values and future values using annual and non-annual compounding.; rates of return and know their use in making financial decisions; simple interest versus compound interest.

5. **Working Capital Management:** Rates of return and knowing their use in making financial decisions; simple interest versus compound interest; the sources of short-term financing for a firm; and factors involved in setting inventory management policies.
6. **Capital Market Financing and Security Valuation:** Capital market; characteristics of stocks and bonds; the value of a bond and preferred stock; the value of a share of stock; the role of financial intermediaries in the Bangladesh financial markets; markets available to investors for trading securities; measurement of Returns from long-term securities.

**Learning Materials:**

**1) Recommended Readings:**

- a) Fundamentals of Financial Management, Jahirul Hoque and Begum Ismat Ara Huq, Bangladesh Open University.
- b) Gitman, L. J. & Zutter, C. J. Principles of Managerial Finance, Prentice-Hall, 15th edition.
- c) Open-source materials from Saylor Academy: <https://learn.saylor.org/course/view.php?id=63>

**Course: BBA 4315 Auditing**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition–Nature, Scope, and Objectives of Independent Financial Audit, Limitation; Basic Principles Governing an Audit – Relation between Accounting and Auditing; Assurance Services; Errors and Fraud – Concepts, means of doing Fraud, Purpose, Conditions which increase the Risk of Fraud and Error, Auditor’s Responsibility towards Detection and Reporting; Audit Classification – Objective-wise, Periodicity-wise, Technique-wise, Coverage-wise, Organization structure-wise, Specific matter-wise.
2. **Auditing Procedures and Techniques:** Auditing Engagement – Audit Planning, Audit Program; Documentation – Audit Working Papers, Ownership and Custody of Working Papers; Audit File – Audit Note Book, Audit Memorandum; Audit Evidence – Concept, Need, Procedure to Obtain Audit Evidence, Sources and Reliability, Methods; Preparation Before Commencement of a New Audit.
3. **Internal Control and Internal Audit:** Internal Check – Definition, Objective, Preparation of Checklists; Internal Control – Definition, Objectives, Evaluation, Internal Control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check; Internal Audit – Definition, Objectives, Regulatory Requirements (Companies Act); Reliance by Statutory Auditor on Internal Auditor’s Work.
4. **Audit Sampling and Analytical Procedure:** Concept, Need, and Types of Sampling – Sampling Risk, Stages in Audit Sampling; Test Checking – Auditing in Depth and Cut-off Checking; Analytical Procedure – Nature and Application of Analytical Procedure, Tools and Techniques of Analytical Procedure, Extent of Reliance on Analytical Procedure, Use of Analytical Procedure for Substantive Testing.
5. **Audit (Vouching and Verification) of Different Items:** Vouching – Meaning, Objectives, Vouching of Different Receipts and Payments Related Items; Verification – Concept, Objectives, Audit of Share Capital, Loans, Fixed Assets, Creditors, Subsequent Events, Preliminary Expenditures, Directors’ Remuneration.
6. **Company Audit:** Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors; Audit Ceiling, Status, Power, Duties and Liabilities of Auditors; Branch Audit, Joint Audit, Special Audit; Maintenance of Books of Account, Segment Reporting; Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility); Contents of Annual Report.

7. **Audit Report and Certificate:** Definition, Distinction between Report and Certificate, Types of Reports/Opinion (Clean, Qualified, Disclaimer, Negative and Piecemeal); Contents of Audit Report (As per Companies Act and Standards on Auditing); True and Fair View (Concept and Guiding Factors), Materiality (Concepts and Relevance).
8. **Other Auditing areas:** Cost Audit; Management Audit; Tax Audit; System Audit; Social Audit; Environmental Audit; Propriety Audit; Performance Audit; Professional Ethics; Auditor's Independence; Audit under Computerized Information System (CIS) Environment; Bangladesh Standards on Auditing.

**Learning Materials:**

1) **Recommended Readings:**

A.K. Sana, S. Sarker, B. Biswas, S. Das (2017). *Auditing: Principles and Practices*. 1<sup>st</sup> Edition McGraw-Hill.

2) **Supplementary Readings:**

- a) R. J. Elder, M.S. Beasley, C. E. Hogan, A. A. Arens. *Auditing and Assurance Service: International Perspective*. 17<sup>th</sup> Ed. Global Ed. (Pearson)
- b) International Auditing and Assurance Standards Board. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements*

**Course: BBA 4316 Financial Accounting II**

**Credit Hour-3**

**Level: Under Graduate**

1. **Accounting Information Systems:** Basic Concepts of Accounting Information Systems; Subsidiary Ledgers; Special Journals
2. **Fraud, Internal Control and Cash:** Fraud and Internal Control, Cash Controls; Use of a Bank; Bank Reconciliation Statement
3. **Accounting for Receivables:** Accounts Receivable; Notes Receivable; Statement Presentation and Analysis
4. **Current Liabilities and Payroll Accounting:** Accounting for Current Liabilities; Contingent Liabilities; Payroll Accounting.
5. **Accounting for Partnerships:** Partnership Form of Organization; Basic Partnership Accounting; Liquidation of a Partnership.
6. **Corporations: Organization and Capital Stock Transactions:** The Corporate Form of Organization; Accounting for Issue of Common Stock; Accounting for Treasury Stock; Statement Presentation and Analysis.
7. **Long-Term Liabilities:** Bond Basics; Accounting for Bond Issues; Accounting for Bond Retirements.
8. **Investments:** Why Corporate Invest; Accounting for Debt Investments; Accounting for Stock Investments; Valuing and Reporting Investments.

**Learning Materials:**

1) **Recommended Readings:**

J. J. Weygandt, P.D. Kimmel & D. E. Kieso (2020), *Accounting Principles*: (14<sup>th</sup> Edition).

2) **Supplementary Readings:**

W.W. Pyle & N. D. Larson (2018), *Fundamental Accounting Principles* (10th Edition ), Richard D IRWIN Inc.

**Course: BBA 4317 Organizational Behavior**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Meaning of OB, Enter Organizational Behavior, Contributing Disciplines to the OB Field, Challenges and Opportunities of OB.
2. **Values, Attitudes and Job Satisfaction:** Importance of Values, Types of Values, Values Across Cultures, Types of Attitude, Attitude and Workforce Diversity, Meaning of Job Satisfaction, What about Employee Dissatisfaction?
3. **Personality and Emotions:** What is personality? Personality Determinants, Major Personality Attributes Influencing OB, What are Emotions, Emotion Dimensions, Gender and Emotions.
4. **Perception and Individual Decision Making:** What is Perception? Factors Influencing Perception, Person Perception: Making Judgments about Others, The Link between Perception and Individual Decision Making, How Should Decisions be Made? How is Decisions Actually Made in Organization? What about Ethics in Decision Making?
5. **Foundations of Group Behavior:** Defining and Classifying Groups, Stages of Group Development, Group Structure, Group Decision Making.
6. **Team Behavior:** Why Have Teams Become so Popular? Differences between Groups and Teams, Types of Teams, Creating Effective Teams, Teams and Quality Management.
7. **Organizational Culture:** What is Organizational Culture? What Do Cultures Do? Creating and Sustaining Culture, How Employees Learn Culture. Creating an Ethical Organizational Culture, Creating a Customer-Responsive Culture, Spirituality and Organizational Culture.

**Learning Materials:**

**1) Recommended Readings:**

Study Module provided by SOB, BOU.

**2) Supplementary Readings:**

- a) Organizational Behavior: *Stephen P. Robbins*- 17<sup>th</sup> Revised Edition
- b) Organizational Behavior: Human Behavior at work: *Newstrom, J.W & Davis, K.* Tata McGraw-Hill Publishing Co. Ltd. New Delhi, 9th Edition

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**Course: BBA 4318 Insurance and Risk Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **The Nature of Risk:** Meaning of Risk; chance of loss; perils and hazard; basic categories of risk; types of pure risk; burden of risk on society;
2. **Insurance and Risk:** Definition of insurance; basic characteristics of insurance; requirements of an insurable risk; insurance and gambling; insurance and hedging; types of insurance; benefits and costs of insurance to society;
3. **Risk Management:** Meaning of Risk Management; objectives of risk management; steps in the risk management process; identifying and analyzing loss exposures; select the appropriate techniques for treating the loss exposures; implement and monitor the risk management program; benefits of risk management; personal risk management; the changing scope of risk management; insurance market

dynamics; loss forecasting; financial analysis in risk management decision making; other risk management tools.

4. **Insurance Company Operations:** Basics; insurance company operations; rate making; underwriting; claims settlement; reinsurance; alternatives to traditional reinsurance; investments; other insurance company functions;
5. **Financial Operations of Insurers:** Property and casualty insurers; life insurance companies; rate making in property and casualty insurance; rate making in life insurance;
6. **Government Regulation of Insurance:** Reasons for insurance regulation; historical development of insurance regulation; methods for regulating insurers; what areas are regulated? insurance development and regulatory authority of Bangladesh (IDRA) and its function; current problems and issues in insurance regulation especially in Bangladesh.
7. **Fundamental Legal Principles:** Principles of indemnity; principles of insurable interest; Principles of subrogation; Principle of utmost good faith; requirements of an insurance contract; distinct legal characteristics of insurance contracts; law and the insurance agent;
8. **Analysis of Insurance Contracts:** Basic parts of an insurance contract; definition of the ‘Insured’; endorsements and riders; deductibles; coinsurance in health insurance; other-insurance provisions;
9. **Insurance Market and Insurance Practices in Bangladesh:** Development of insurance in Bangladesh; formation of two corporations; Bangladesh Insurance Academy; Privatization policy; institutions involved in the insurance market; private insurance companies; role and contribution of insurance industry in Bangladesh; regulatory framework of insurance industry in Bangladesh; credit rating of insurance: what does it mean? problem and prospect of insurance business in Bangladesh.

#### **Learning Materials:**

##### **1) Recommended Readings:**

- a) Rejda, George E., and McNamara, Michael J., Principles of Risk Management and Insurance Thirteenth Edition (2017) Pearson (978-1-292-15103-8)
- b) Sobhan, MD S. (2019). Insurance and Risk Management- 3<sup>rd</sup> Edition, GYAN BITAN Publication

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#### **Course: BBA 4319 Marketing Management**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Defining Marketing for the 21st Century:** The Importance of Marketing; The Scope of Marketing; Core Marketing Concepts; The New Marketing Realities; Company Orientation towards the Marketplace; Marketing Management Tasks.
2. **Developing Marketing Strategies and Plans:** Marketing and Customer Value; Corporate and Division Strategic Planning; Business Unit Strategic Planning; Product Planning: The Nature and Contents of a Marketing Plan.
3. **Conducting Marketing Research and Forecasting Demand:** The Marketing Research System; The Marketing Research Process; Measuring Marketing Productivity; Consumer characteristics that influence the buying behavior.
4. **Dealing with Competition:** Competitive Forces; Identifying Competitors; Analyzing Competitors.
5. **Dealing with Competition:** Competitive Strategies for Market Leaders; Other Competitive Strategies; Balancing Customer and Competitor Orientations.

6. **Setting Product Strategy:** Product Characteristics and Classifications; Differentiation; Product and Brand Relationships; Product-Mix Pricing; Co-Branding and Ingredient Branding; Packaging, Labeling, Warranties and Guarantees.
7. **Developing Pricing Strategies and Programs:** Understanding Pricing; Setting the Price; Adapting the Price; Initiating and Responding to Price Changes.
8. **Managing Personal Communications:** Direct and Interactive Marketing, Personal Selling; Direct Marketing; Interactive Marketing; Word of Mouth Marketing.
9. **Managing Personal Communications:** Designing the Sales Force; Managing the Sales Force; Principles of Personal Selling.
10. **Introducing New Market Offerings:** New-Product Options; Challenges in New-Product Development; Organizational Arrangements; Managing the Development Process: Concept to Strategy; Managing the Development Process: Development to Commercialization; The Consumer-Adoption Process.
11. **Managing a Holistic Marketing Organization for the Long Run:** Trends in Marketing Practices; Internal Marketing; Socially Responsible Marketing; Corporate Social Responsibility; Socially Responsible Business Models; Cause-Related Marketing.
12. **Managing a Holistic Marketing Organization for the Long Run:** New Views on Corporate Social Responsibility; Marketing Implementation; Evaluation and Control.

**Learning Materials:**

1) **Recommended Readings:**

Kotler, P. *Marketing management* (14<sup>th</sup> Edition). Prentice Hall of India Private Limited.

2) **Supplementary Readings:**

Kotler, P., & Armstrong, G. (2000). *Marketing Management: analysis, Planning, Implementation, and control* (14<sup>th</sup> Edition). Prentice Hall of India private Limited.

3) **Others:** OER materials, related journal articles, relevant business cases.

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**Course: BBA 5320 Industrial and Company Law**

**Credit hour: 3**

**Level: Under Graduate**

1. **Companies under Act:** Incorporation of Companies Memorandum; Memorandum of Company Limited by Shares; Memorandum of Company Limited by Guarantee; Memorandum of Unlimited Company; Restriction on Alternation of Memorandum. Articles-Restriction of Articles; Application of Schedule-1, Alternation of Articles by Special Resolution; Effect of Alternation in Memorandum and Articles; Registration of Memorandum and Articles; Nature of Shares; Certificate of Shares or Stock; Transfer of Shares; Certificate of transfer; Effect of Conversion Share into Stock.
2. **Directors:** Directors Obligatory, Appointment of Directors; Disqualification of Directors; Notice of Meetings; Meeting of Board; Qualification of Director; Validity of Act of Director; Removal of Directors; Duration of Appointment of Managing Agent; Conditions Applicable to Managing Agents; Restriction on Managing Agent's Power of Management.
3. **Prospectus:** Definition of Prospectus; Dating of Prospectus; Matters to be Stated and Reports to be Set Out in Prospectus; Registration of Prospectus; Interpretation of Provisions Relating to Prospectus.

4. **Winding up:** Mode of Winding Up; Circumstances in Which Company may be wound up by Court Company when Deemed Unable to Pay its Debts; Provision as to Applications for Winding up; Power of Court to Stay Winding Up; Circumstances in Which Company May be Wounded up Voluntarily; Commencement of Voluntary Winding Up.
5. **Employment and Conditions of Service:** Conditions of Service; Classification of Workers and Period of Probation; Letter of Appointment and Identity Card; Service Work; Form of the Service Book; Entries in the Service Book; Procedure for Leave; Stoppage of Work; Closure of Establishment; Right Laid-off Workers for Compensation; Death Benefit; Retrenchment; Punishment for Conviction and Misconduct; Procedure for Punishment; Retirement of Workers; Payment of Provident Fund; Certificate of Service.
6. **Maternity Benefit:** Employment of Woman Worker is Prohibited in Certain Cases; Right and Liability for Payment of Maternity Benefit; Procedure Regarding Payment of Maternity Benefit; Amount of Maternity Benefit.
7. **Working Hours and Leave:** Daily Working Hours; Weekly Working Hours; Weekly Holiday; Compensatory Weekly Holiday; Night Shift; Restriction on Double Employment; Casual Leave; Sick Leave; Annual Leave with Wages; Festival Holidays.
8. **Wages and Payment:** Special Definition of Wages; Responsibility for Payment of Wages; Fixation of Wage-Period; Time of Payment of Wages; Matters Deductible from the Wages; Deduction for Absence from Duty; Deductions for damage or loss.
9. **Conciliation and Arbitration:** Negotiation Relation to Industrial Disputes; Collecting Bargaining Agent; Conciliator; Conciliation Before Notice of Strike; Notice of Strike or Lock-out; Conciliation after Notice for Strike or Lock-out.

**Text Book:**

1. Company Act: 1994: Md. Sayeedul Hoque Sayeed.
2. The Bangladesh Labour Code, 2006 and Other Related Laws: *Nirmal Chandra Paul* (5<sup>th</sup> Edition)

**Reference Book:**

1. Company Act: 1994

**Course: BBA 5321 Financial Management and Policy**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction to Financial Management:** Introduction; goals of Financial Management; Forms of Business Organizations; functions of Financial Management; Business Ethics; Corporate Governance;
2. **Financial Statements and Analysis:** Concept of Financial Statement; Financial ratios; Limitations of financial ratios; Categories of financial ratios;
3. **Capital Budgeting Cash flow:** Concept of cash flow and profit; relevant cash flows; major Cash flow components; finding the initial cash flow; finding operating cash flow; finding terminal cash flow.
4. **Capital Budgeting Techniques:** capital budgeting; Importance of capital budgeting decision; motives for capital expenditure; steps in capital budgeting; different concepts in capital budgeting; techniques used in capital budgeting; Pay Back Period; Net Present Value; Internal rate of Return;
5. **Cost of Capital:** Significance of Cost of Capital; factors influencing cost of capital determination; determination of costs of specific sources of capital; weighted average cost of capital (WACC);

6. **Capital Structure and Leverage:** Concept of capital structure and financial structure; concept of capital structure decision; goals and significance of capital structure; factors affecting capital structure decisions; optimal capital structure determination; maximizing value versus maximizing EPS; concept of leverage; types of leverage; measurement of operating, financial leverage and combined leverage;
7. **Payout policy:** Basics of payout policy or dividend policy, factors affecting dividend policy, types of dividend policies, other forms of dividend.

**Learning Materials:**

**1) Recommended Readings:**

- a) Principles of Finance (2022). OpenStax, Rice University:  
file:///C:/Users/ASUS/Downloads/PrinciplesofFinance-WEB.pdf
- b) Brigham, E. E. & Ehrhardt, M. C. Financial Management-Theory and Practice, Thomson, 12<sup>th</sup> Edition.
- c) Gitman, L. J. & Zutter, C. J. Principles of Managerial Finance, Prentice-Hall, 15th edition.

**Course: BBA 5322 Entrepreneurship Development and Small Business Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Selected Definitions of Entrepreneur; Entrepreneurship; Characteristics Attributed to Entrepreneurs; Types of Entrepreneurship; National Benefits of Entrepreneurship; Functions of Entrepreneurship; Entrepreneur VS manager Characteristics; Variables Determining Growth of Entrepreneurship; Entrepreneurial Environment; Intrapreneurship; Advantages and Disadvantages if Entrepreneurship.
2. **Theories and Assistances for Entrepreneurship Development:** McClelland's Achievement Motivation; Schumpeter's Views on Entrepreneurship; Everett Hagen's Theory of Social Change; Impact of Work Motivation Theories of Maslow. McGregor and Herzberg; A Proposed Model of Entrepreneurial Motivation; Factors and Influence on Entrepreneurship; Factor Behind Entrepreneurial Growth; Organizational Sources of Assistance; Organized Sources of Assistance in Bangladesh.
3. **Introducing Small Business:** Types of Small Businesses; Structural Feature of Small Business; Forms of the Small Business; Characteristics of Small Business, Stages of Small Business Development. Role of Small Business; Keys to Success & Factors Responsible for Failure; Advantages & Disadvantages of Small Business; Causes of Small Business Failure; Ways to Get into Small Business.
4. **Buying an Existing Business:** Benefits and Problems of Buying; Evaluate the Opportunities; Circumstances When to Buy; Focus of Analysis While Buying; Steps in Dealing the Buy out; Price Setting Approaches.
5. **Starting a New Business:** Reasons for and Against Starting a New Business; Essentials of Starting a Business; Evaluating the Start-up Business Opportunity; Variables in New-Venture Creation; Stages of Actions for Starting a Small Business; Selecting a Location; Selling Business; Providing Physical Facilities; Layout of the Business; Feasibility Study Checklist; To Get a Successful Starting.
6. **Small Business Plan:** concept, why businesses plan so essential? Uses of business plan, features of business plan, functions of a business plan, steps to develop a business plan.
7. **Entrepreneurial Development Programs and Assistance in Bangladesh-** Objectives of EDPs (Entrepreneurial Development Programs), barriers to entrepreneurship development, categories of assistances in Bangladesh, Different institutions offering entrepreneurial assistances.

## Learning Materials:

### 1) Recommended Readings:

Study Module provided by SOB, BOU.

### 2) Supplementary Readings:

- a) Norman, M. S. and Jeffery R. C. (2016). *Essentials of Entrepreneurship and Small Business Management*, Eight Edition, Pearson.
- b) Hisrich, R, 7th edition, *Entrepreneurship*, McGraw-Hill Irwin, New Delhi, India.
- c) Robert N. Lussier, Christopher F. Achua. *Leadership: Theory, Application, Skill Building*.
- d) Nicholas Siropolis, *Entrepreneurship and Small Business Management*, 6<sup>th</sup> Edition, All India Publishers & Distributors, Chennai.
- e) Blawatt, K. R., *Entrepreneurship: Process and Management*, Prentice Hall.
- f) Rajeev Roy, *Entrepreneurship*, 2<sup>nd</sup> Edition, Oxford University Press.
- g) Mohammad Mohiuddin, *Entrepreneurship Development*.
- h) Kent, C. A., Sexton, D. L., & Vesper, K. H., *Encyclopedia of Entrepreneurship* Prentice Hall Inc. New Jersey, USA.
- i) Shaid Uddin Ahmed, *Entrepreneurship: A Behavioral Analysis*, CEMD Dhaka.

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## Course: BBA 5323 Socio-Economic Profile of Bangladesh

### Credit Hour-3

#### Level: Under Graduate

1. **Bangladesh and its emergence:** Basic information of BD, Social, cultural, political, legal, environmental and economic condition of Bangladesh General History.
2. **Economical Structure of Bangladesh:** Characteristics of the economy of Bangladesh, Composition and structure of the economy, characteristics of developing country, GDP, GNP, Sectoral contribution to GDP, Overall growth trend, Obstacles to economic growth, Budget in Bangladesh, Role of Civil Society and Governance.
3. **Rural and Urban Economy of Bangladesh :** Rural economic structure, Importance of Agriculture in Bangladesh; Characteristics of Agriculture in Bangladesh; Agriculture and Industry in Bangladesh; Problems of Agriculture in Bangladesh; Rural development programs of the government and non-government organization, Rural development and credit facility, Features of Bangladesh urbanization, components of urban growth, Rural-urban disparity in resource allocation, Social implications of urbanization, policies on rural & urban issues.
4. **Industrial & Service Sector:** Industrial performance assessment, Investment trend, Role of the private-public sector, Privatization & Industrial development in Bangladesh; Importance of Industry in the Economy of Bangladesh; Principal Industries of Bangladesh; backward and forward linkage, strategies for industrialization, SMEs, RMG sector, industrial policy and current issues.
5. **Economic Planning and Policy :** Monetary and fiscal policies and effectiveness in Bangladesh economy, short term and long term policy, different five year plans, Digital Bangladesh, SMART Bangladesh, Policy taken during COVID-19.
6. **Human Resource Development & Poverty in Bangladesh:** Population growth in Bangladesh; causes of population growth; remedial measures, Education and health situation in Bangladesh,

Infrastructure, Government policies, Nature & Dimension of Poverty; Human-Poverty; Index; Pillars of Reduction of Poverty; role of GOs and NGOs in reducing poverty in Bangladesh; Review of Measures Adopted for Poverty Alleviation; Poverty Alleviation Programme of Some Organizations – GO and NGO; Poverty Reduction Strategy Paper (PRSP).

7. **Women and Development:** Women empowerment, Gender equity in Bangladesh, Women's participation in productive activities, Contribution of females to development – prospects and constraints, Policies for enhancing women's participation in development activities, role of NGOs for women empowerment.
8. **Unemployment problem:** Types of Unemployment; Problems of Unemployment in Bangladesh – rural versus urban; Rural-urban migration; Solution of Category wise Unemployment; Government Program for Curbing Unemployment Problem.  
**Blue Economy:** Prospects of Blue Economy in Bangladesh.
9. **Financing Economic Development:** Fiscal policy and monetary policy of Bangladesh government, Role of foreign aid, Investment & debt, FDI, Structural adjustment policies in relation to self-reliance, Dual gap analysis, Nature of Agricultural Credit; Remedial Measures for Debt; Sources of Rural Credit; Micro Credit Program of the Big NGOs; Source of Non-Institutional Credit; complications of Disbursement of Loan; Remedial Measures for Removing Difficulties in the Distribution of Loan, Department of Foreign Aid, Key economic shift during COVID-19; Remittances.
10. **Globalization and Bangladesh Economy:** Importance of Foreign Trade; Features of Foreign Trade; Main Exportable Commodities of Bangladesh; Necessity of Import and Analysis of Imported Commodities List; Analysis of Import and Export Trade; Balance of Payment; Import and Export Policy of Bangladesh' Import Policy Order 2021-2024; Export Policy 2021-2024; Export Promotion Bureau; Regional Economic Cooperation ; General Agreement on Tariff and Trade (GATT); Main Objectives of the Organization; South Asian Preferential Trade Agreement (SAPTA); Inclusive of Bangladesh Trade in SAPTA; Suggestions for Development of SAPTA; Trade Zone/Round, SAPTA; Conclusion.
11. **Environmental Pollution and Climate Change in Bangladesh:** Key Concepts (Environment, Ecosystem, Global Warming, Climate, weather , Climate Change, Carbon Footprint), Major Environmental Pollutions in BD (air, sound, water, soil, river), Deforestation, Depletion of Biodiversity, Natural Disasters, Impacts of Climate Change in BD, Initiatives for Sustainable Development in BD , BD policy on CC, Possible Effect of Environment Change for Developing Countries, Causes of Environmental Problems of Bangladesh; Natural Disaster Management; NGO Activities for Conservation of Environment.

#### **Learning Materials:**

##### **1) Recommended Readings:**

Study Module provided by SOB, BOU.

##### **2) Supplementary Readings:**

- a) Chowdhury, Tamzid Ahmed: Socio-Economic Condition in Bangladesh, Tapan Prakashon, Dhaka.
- b) Bangladesh Economic Review (Latest Edition), Ministry of Finance, Govt. of Bangladesh.
- c) The Economy in Transition-Challenging Issues By Prof. Dr. Shamsul Alam, February 2015.
- d) Bangladesh studies (2nd Edition): Md. SamsulKabir Khan and Dr. DaulatunnaharKhanam.
- e) Inside Bangladesh Economy: Anu Mahmud.

**Course: BBA 5324 Business Statistics for Decision-Making**

**Credit Hour-3**

**Level: Under Graduate**

1. **Probability:** Meaning, Events in Probability Law, Use of Combination, Conditional Probability, Probability Functions, Binomial, Poisson and Normal Distributions with Applications in Real World Situation.
2. **Index Number:** Uses of Index Number, Methods of Construction of Index Numbers, Test for Perfection. The Chain Index Numbers, Base Shifting, Splicing, and Drafting the Index Number, Consumer Price Index Numbers, Index Numbers for Industrial Production, and Limitations of Index Numbers.
3. **Business Forecasting and Time Series Analysis:** Introduction, Steps in Forecasting, Methods of Forecasting, Business Forecasting and Time Series Analysis, Components of Time Series, Straight Line Trend: Method of Least Squares, Non-Linear Trend: Methods of Moving Averages, Measurement of Seasonal Variations: Methods of Simple Averages, Ratio to Trend Method, Merits and demerits of the Ratio to Trend Method, Ratio to Moving Average Method, Measurement of Cyclical Variations: Residual Method.
4. **Sampling and Sampling Distribution:** Purpose of Sampling, Methods of Sampling, Random Sampling Methods, Non-Random Sampling Methods, Sampling Distributions.
5. **Test of Hypothesis:** Procedure of Hypothesis Testing, Type of I and II Error, One-Tailed and Two-Tailed Test, Tests Concerning Population Mean, Tests of Hypothesis Concerning Large Sample.
6. **Statistical Tests:** Chi-Square Tests, Normal Test, T-Test, F-Test, Non-Parametric Tests
7. **Analysis of Variance:** Meaning Assumptions and Computation of Analysis of Variance. One-way Classification Model, Two-way Classification Model.
8. **Official Statistics of Bangladesh:** Sources, Characteristics; Limitations; Publishing Agencies; Statistical Publications; Their Contents and Their Reliability; Accuracy and Uses.

**Learning Materials:**

1) **Recommended Readings:**

Gupta, M. P. and Gupta, S. P. (2018). *Business Statistics*, 19<sup>th</sup> Ed. Sultan Chand & Sons.

2) **Supplementary Readings:**

- a) Groebner, D.F., Shannon, P.W. & Fry P.C. *Business Statistics: A Decision-Making Approach*. 10<sup>th</sup> Ed. Global Ed. (Pearson)
- b) Lind, D.A., Marchar, W.G. and Wathen, S.A. *Statistical Techniques in Business and Economics*, 18<sup>th</sup> Ed.(McGraw-Hill).
- c) Gupta, S. P. *Statistical Methods*. 2<sup>nd</sup> Ed. Sultan Chand & Sons.

3) **Others:**

Saylor Academy Course: BUS204: Business Statistics. Link:  
<https://learn.saylor.org/course/view.php?id=740>

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**Course: BBA 6325 Financial Markets and Institutions**

**Credit Hour-3**

**Level: Under Graduate**

1. **Role of Financial Markets & Institutions:** Financial Markets, Role Of Financial Markets, Securities Traded In Financial Markets, Role Of Financial Institutions, Credit Crisis for Financial Institutions
2. **Determination of Interest Rates:** Loanable Funds Theory, Household Demand for Loanable Funds, Business Demand for Loanable Funds, Government Demand for Loanable Funds, Foreign Demand for Loanable Funds, Aggregate Demand for Loanable Funds, Supply of Loanable Funds, Equilibrium Interest Rate, Economic Forces that Affect Interest Rates.
3. **Money Markets:** Money Market Securities, Institutional Use Of Money Markets, Valuation Of Money Market Securities, Globalization Of Money Markets,
4. **Bond Markets:** Background On Bonds, Treasury And Federal Agency Bonds, Municipal Bonds, Corporate Bonds, Globalization Of Bond Markets, Other Types of Long-Term Debt Securities
5. **Mortgage Markets:** Background On Mortgages, Types Of Residential Mortgages, Valuation And Risk Of Mortgages
6. **Equity Markets:** Public Equity, Private Equity, Initial Public Offerings (IPO), Stock Offerings and Repurchases, Stock Exchanges, Monitoring Publicly Traded Companies, Market for Corporate Control, Globalization of Stock Markets.
7. **Consumer Finance Operations:** Types of Finance Companies, Sources of Finance Company Funds, Uses of Finance Company Funds, Valuation of a Finance Company.
8. **Mutual Fund Operations:** Background on Mutual Funds, performance of mutual funds, Money market Funds, Other Types of Funds

**Learning Materials:**

**1) Recommended Readings:**

Jeff, M. (2012). *Financial Markets & Institutions* (11<sup>th</sup> Edition)

**2) Supplementary Readings:**

a) Peter, S. R. (2005). *Money and Capital Markets, Financial Institutions, and Instruments in a Global Marketplace* (9<sup>th</sup> Edition).

b) Bangladesh *Securities and Exchange Commission Act, 1993*.

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**Course: BBA 6326 Human Resource Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition of HRM, why HR management is important to all managers, functions of HRM, model of HRM, four Cs of HRM, changing environment of HR management.
2. **HR Strategies:** HR strategic challenges, HR's strategic roles, creating a strategy-oriented HR system, HR scorecard approach, improving productivity through HRIS.
3. **HR Planning:** Concept of HR Planning and Forecasting, factors of HR forecasting, factors of HR demand and supply, techniques of employee forecasting, strategies of HRP, labor force quality, part-time works.

4. **Job Analysis:** Job analysis concept, necessity of Job Analysis, steps of job analysis, methods of collecting job analysis information, uses of JA data, writing job descriptions, writing job specifications.
5. **Job Evaluation:** Concept of job evaluation, process and methods of job evaluation, establishing pay structure. Concept of recruitment, constraints and process of recruitment, internal sources of candidates, outside sources of candidates.
6. **Recruitment & Selection:** Definition of selection, recruitment vs selection, importance of careful selection, selection process, basic testing concepts, types of tests, work samples and simulation, background investigations and other selection methods, basic features of interviews, what can undermine an interview's usefulness; designing and conducting the effective interview.
7. **Training:** Orienting employees, training process, and training needs assessment, training methods, on-the-job training and off-the-job-training.
8. **Performance Appraisal:** Basic concepts in performance appraisal and performance management, an introduction to appraising performance, appraising performance: problems and solutions, the appraisal interview, creating the total performance management process.
9. **Compensation:** Concept and objectives of compensation, Determining Pay Rates, Pricing Managerial and Professional, Competency-Based Pay, Other Compensation Trends, Money and Motivation. Individual Employee Incentive and Recognition Programs, Incentives for Salespeople, Team/Group Variable Pay Incentive Plans, Incentive for Managers and Executives, Designing and Executive Incentive Programs.

**Learning Materials:**

1) **Recommended Readings:**

Study Module Provided by SOB, BOU.

2) **Supplementary Readings:**

i) *Human Resources Management: Gary Dessler, 17<sup>th</sup> Revised Edition.*

ii) Michael J. Juices. Richard D., *Personnel Management*. Irwin Inc. Homewood, Illinois.

**Course: BBA 6327 Marketing Promotion**

**Credit Hour: 3**

**Level: Under Graduate**

1. **An Introduction to Integrated Marketing Communication:** Integrated Marketing Communications, the Promotional Mix: The Tools for IMC, Promotional Management, The IMC Planning Process, Budget Determination.
2. **Organizing for Advertising and Promotion: The Role of Ad Agencies and Other Marketing Communication Organizations:** Participants in the Integrated Marketing, Organizing for Advertising and Promotion in the Firm: The Client's Role, Advertising Agencies, Agency Compensation, Evaluating Agencies.
3. **Analyzing the Communication Process:** A Basic Model of Communication, the Value of Objectives, The Response Process.
4. **Establishing Objectives & Budgeting for the Promotional Program:** The Value of Objectives, Determining Integrated Marketing Communications Objectives, DAGMAR: An Approach to Setting Objective, Problems in Setting Objectives, Establishing and Allocating.

5. **Creative Strategy-Planning and Development:** Planning Creative Strategy, The Creative Process, Creative Strategy Development.
6. **Media Planning and Strategy:** An Overview of Media Planning, Developing the Media Plan, Market Analysis and Target Market Identification, Establishing Media Objectives, Developing and Implementing Media Strategies, Characteristics of Media.
7. **Sales Promotion & Public Relations:** The Scope and Role of Sales Promotion, the Growth of Sales Promotion, Consumer-oriented Sales Promotion, Consumer-oriented Sales Promotion Techniques, Public Relations, The Process of Public Relations.
8. **Personal Selling:** The Scope of Personal Selling, The Role of Personal Selling in the IMC Program, Advantages and Disadvantages of Personal Selling, Evaluating the Personal Selling Effort.
9. **Measuring the Effectiveness of the Promotional Program:** Arguments against Measuring Effectiveness, Conducting Research to Measure Advertise, The Testing Process, Establishing a Program for Measuring Advertising Effects, Measuring the Effectiveness of Other Program Elements.
10. **Evaluating the Social, Ethical, and Economic Aspects of Advertising and Promotion:** Advertising and Promotion Ethics, Social and Ethical Criticisms of Advertising, Economic Effects of Advertising.

**Learning Materials:**

1) **Recommended Readings:**

Study Module Provided by SOB, BOU.

2) **Supplementary Readings:**

- i) Belch, George E. & Belch, Michael A. (2022). *Advertising and Promotion: An Integrated Marketing Communications Perspective*, (12<sup>th</sup> Edition), McGraw-Hill.
- ii) Clow, Kenneth E. & Baack, Donald (2022). *Integrated Advertising, Promotion, and Marketing Communications*, (9<sup>th</sup> Edition), Pearson.

3) **Others:**

Dirksen, C. J.; Kroeger, Arthur, & Nicosia, F. M. (1977). *Advertising: Principles, Problems and Cases*, (5<sup>th</sup> Ed), Irwing.

**Course: BBA 6328 Cost and Management Accounting**

**Credit Hour-3**

**Level: Under Graduate**

1. **Managerial Accounting and Cost Concepts:** What is Managerial Accounting; Comparison of Cost, Financial, and Managerial Accounting; Cost Classifications for Assigning Costs to Cost Objects; Cost Classifications for Manufacturing Companies; Cost Classifications for Preparing Financial Statements; Cost Classifications for Predicting Cost Behavior; Cost Classifications for Decision Making; Using Different Cost Classifications for Different Purposes.
2. **Job-Order Costing:** Job-Order Costing-An Overview; Job-Order Costing-An Example; Job-Order Costing—A Managerial Perspective; Job-Order Costing Using Multiple Predetermined Overhead Rates; Job-Order Costing—An External Reporting Perspective; Job-Order Costing in Service Companies; Job-Order Costing—The Flow of Costs; Schedules of Cost of Goods Manufactured and Cost of Goods Sold; Under applied and Over applied Overhead—A Closer Look.

3. **Process Costing:** Comparison of Job-Order and Process Costing; Cost Flows in Process Costing; Process Costing Computations: Three Key Concepts; The Weighted-Average Method: An Example; Operation Costing.
4. **Cost-Volume-Profit Relationships:** The Basics of Cost-Volume-Profit (CVP) Analysis; Break-Even and Target Profit Analysis; CVP Considerations in Choosing a Cost Structure; Sales Mix; Appendix 5A: Analyzing Mixed Costs.
5. **Variable Costing and Segment Reporting: Tools for Management:** Overview of Variable and Absorption Costing; Variable and Absorption Costing—An Example; Reconciliation of Variable Costing with Absorption Costing Income; Advantages of Variable Costing and the Contribution Approach; Segmented Income Statements and the Contribution Approach; Segmented Income Statements—An Example; Segmented Income Statements—Decision Making and Break-Even Analysis; Segmented Income Statements—Common Mistakes.
6. **Master Budgeting:** Why and How Do Organizations Create Budgets; The Master Budget: An Overview; Preparing the Master Budget.
7. **Standard Costs and Variances:** Standard Costs—Setting the Stage; A General Model for Standard Cost Variance Analysis; Using Standard Costs—Direct Materials Variances; Using Standard Costs—Direct Labor Variances; Using Standard Costs—Variable Manufacturing Overhead Variances; An Important Subtlety in the Materials Variances; Standard Costs—Managerial Implications.

#### Learning Materials:

##### 1) Recommended Readings:

Garrison, R.H., Noreen, E.W., & Brewer, P.C. (2020). *Managerial accounting* (17<sup>th</sup>Ed.). New York: McGraw-Hill Education.

##### 2) Supplementary Readings:

Horngrren, C.T., Sundem, G.L., Burgstahler, D., & Schatzberget, J. (2023). *Introduction to management accounting* (Global ed.). New York: Pearson Education Inc.

##### 3) Others:

Managerial accounting

<https://learn.saylor.org/course/view.php?id=53>

**Course: BBA 6329 Taxation and Public Finance**

**Credit Hour-3**

**Level: Under Graduate**

1. **Tax theory and the nature of tax systems:** The functions of taxation; Direct and indirect taxes; Tax bases; Tax structures - progressive, regressive, and proportional taxes; Hypothecation or earmarking; Tax avoidance versus tax evasion; Implications for public sector organization funding; and Comparisons of key systems of taxation in different countries.
2. **Bangladesh Income Tax:** Characteristics of Income Tax; Objectives and importance of Income Tax; Role & scheme of Income Tax law; Structure of Income Tax Ordinance, 1984; Income tax payment procedure in Bangladesh; Rights and obligation of a taxpayer under the ITO, 1984; Relevant statutory definitions & important concepts relating tax.
3. **Basics of Income Tax:** Income year; Assessment year; Components of Salary; Valuation of Perquisites; Employee Share Schemes; Provident Fund; Non-assessable income under the head “income from employment”; Tax rebate on certain investment; Items included in investment

allowance related to salary income; Scope of income of individual Assesse; Tax rates; Capital gains tax; Income from rent; Special business income; Tax Rates for corporate; surcharge, additional tax, and additional amount; Charge of minimum tax; Tax rates; Special tax treatment and rates; Special tax exemption and rates; Tax payers identification number (TIN); Tax collection account number; Unified tax payers identification number (UTIN); Issuance of temporary registration number.

4. **Assessment of Individuals:** Definition of individuals; Assessment procedure; Specimen form of Computation of total income and tax liability; Practical Problems.
5. **Income Tax Authority:** Appointment of Income Tax authorities; Types of Income Tax authorities; Delegation of powers; Subordination and control of IT authorities; Administrative authorities: Powers and functions; Judicial authorities: Powers and function; Tax appeals applicable tribunal; Role of civil court regarding income tax; Assistance to income tax authorities.
6. **Nature of public expenditure and Sources of finance in the public services:** Categories and relevance of public expenditure; Influences on public expenditure; Demand and supply theories to explain the trends in public expenditure over time; and the relationship between public expenditure, public services and the prevailing economic climate; Classes and characteristics of public revenue.
7. **Internal and external revenue and capital financing:** Taxation; Borrowing and leasing; Fees and charges; Grants and subsidies, including international sources; Private sector sources of finance; Asset finance – securitization and leasing.
8. **Origins and implications of public borrowing and debt:** Origins, structure, benefits, consequences and burden of public borrowing and public debt; Alternative approaches to the management of public borrowing and public debt; Debt and borrowing arrangements in national and sub-national public sector organizations; and Role of the Finance Ministry/Treasury in the management and control of public sector borrowing and debt.

#### **Learning Materials:**

##### **1) Recommended Readings:**

- a) Study Module provided by SOB, BOU
- b) *Taxation in Bangladesh: Theory and Practice* by Dr. Monjur Morshed Mahmud, Dr. Kanchan Kumar Purohit, Latest Edition.
- c) *Public Finance* by Harvey S. Rosen and Ted Gayer.

##### **2) Supplementary Readings:**

- a) *Bangladesh Income Tax Theory and Practice* by Nikhil Chandra Shil, Mohammad ZakariaMasud and Mohammad FaridulAlam, (Latest Edition).
- b) *Contemporary Auditing and Assurance* by Mahmud M.M. & Uddin S.M., Padma Prokashoni, 2/E, 2020.

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#### **Course: BBA 7330 Operations Management**

#### **Credit Hour-3**

#### **Level: Under Graduate**

1. **Introduction:** What is Operations Management? OM in the Organizational Chart, Operations as Service, Why is Operations not Perceived, Important? Historical Development of OM, Current Issues in Operational Management.
2. **Operation Strategy and Competitiveness:** Operations Strategy, Operations Competitive Dimensions, The Corporate Strategy Design Process, Strategic Fit: Fitting Operational Activities Strategy, Productivity Measurement.
3. **Product Design:** The Product Design Process, The Product Development Process, Economic Analysis of Product Development, Designing for the Customer. Designing Products for Manufacture and Assembly, Measuring Product Development.

4. **Process Selection and Design:** Process Analysis, Process Flowcharting, Types of Process, Measuring Process Performance, Process Analysis Examples, Process throughput Time Reduction.
5. **Manufacturing Process Selection and Design:** Process Selection, Break-even Analysis, Manufacturing Process Flow Design, Facility Layout, Basic Production Layout Formats, Process Layout, Product Layout, Group Technology (Cellular) Layout, Fixed-Position Layout.
6. **Service Process Selection and Design:** The Nature of Services, An Operational Classification of Services, Designing Service Organizations, Structuring the Service Encounter, Service-System Design Matrix, Service Blueprinting and Fail-Safing, Three Contrasting Service Designs, Applying Behavioral Science to Service Encounters, New Service Development, New Service Development Process, Service Guarantees as Design, Drivers.
7. **Strategic Capacity Management:** Capacity Management in Operations, Capacity Planning Concepts, Capacity Planning, Planning Service Capacity.
8. **Facility Location:** Issues in Facility Location, Plant Location Methods, Locating Service Facilities.
9. **Inventory Control:** Definition & Purposes of Inventory, Inventory system, Economic Order Quantity, ABC Model, Fixed Order Quantity Models, Fixed-Time Period Models, Price-Break Models, Miscellaneous Systems and Issues.
10. **Operations Scheduling:** Manufacturing Execution System, The Nature and Importance of Work Centers, Priority Rules and Techniques, Shop-Floor Control, Personnel Scheduling in Services

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings:**

a) Operational Management: *Richard B. Chase, F. Robert Jacobs, Nicholas J. Aquilano*- 11<sup>th</sup> Revised Edition

b) Modern Production & Operations Management: *Buffa, E. S.* John Willy & Sons.

**Course: BBA 7331 Project Appraisal and Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Why Project Management; What is Project; General Project Characteristics; Importance of Projects; Project Life Cycle; Determinants of Project Success.
2. **The Organizational Context: Strategy, Structure and Culture:** Projects and Organizational Strategy; Organizational Structure; Forms of Organizational Structure; Functional Organizations; Project Organizations; Matrix Organizations; Organizational Culture; How Do Cultures Form; Organizational Culture and Project Management.
3. **Project Selection and Portfolio Management:** Project Selection; Approaches to Project Screening and Selection; Financial Models; Payback Period; Net Present Value, Internal Rate of Return; Options Models; Choosing a Project Selection Approach; Project Portfolio Management.
4. **Leadership and the Project Manager:** Leaders Vs. Managers; How the Project Manager Leads; Traits of Effective Project Leaders.

5. **Scope Management:** Conceptual Development; The Scope Statement; The Work Breakdown Structure; Purposes of the Work Breakdown Structure; The Organization Breakdown Structure; The Responsibility Assignment Matrix; Work Authorization; Scope Reporting.
6. **Risk Management:** A Four-Stage Process; Risk Identification; Analysis of Profitability and Consequences; Risk Mitigation Strategies; Use of Contingency Reserves; Other Mitigation Strategies; Control and Documentation.
7. **Cost Estimation and Budgeting:** Cost Management; Cost Estimation; Creating a Project Budget.
8. **Project Scheduling:** Networks, Duration Estimation and Critical Path: Project Scheduling; Developing a Network; Duration Estimation; Constructing the Critical Path.
9. **Project Evaluation and Control:** Control Cycles—A General Model, Monitoring Project Performance.
10. **Project Closeout and Termination:** Types of Project Termination; Natural Termination-The Closeout Process; Early Termination of Projects.

**Learning Materials:**

1) **Recommended Readings:**

Jeffrey, K. P. (2013). *Project Management: Achieving Competitive Advantage*(9<sup>th</sup> edition). Pearson.

2) **Supplementary Readings:**

a) Jack, R. M., Scott, M. S., Samuel J., & Mantel, JR. (2017). *Project management: A strategic managerial approach* (10<sup>th</sup> Edition). Hoboken: Wiley.

b) Project Management Institute.(2013). *A Guide to the Project Management Body of Knowledge* (5<sup>th</sup> edition). Newtown Square.

**Course: BBA 7332 Business Ethics**

**Credit hour: 3**

**Level: Under Graduate**

1. **Introduction to Business Ethics:** Meaning & Definition of Ethics & Business Ethics; Types of Ethical Study; Morality in Business; History & Development of Business Ethics; Individual Ethics; Value Orientation in Business; Ethics & Morality; Morality and Etiquette; Morality and Law; Use of Studying Business Ethics; Scope of Business Ethics.
2. **Theories and Tools of Business Ethics:** Major Ethical Theories; Basis of Different Ethical Systems; Ethical Standards for Business; Ethical Models – A Different Expressions; Tools of Ethics; Islamic Ethical Concepts; Approaches of rights and obligations in Business.
3. **Social Responsibility of Business:** Definitions of Social Responsibility; Legal Measures for Social Responsibility; The Community Expectations from and to the Business; The Economic Model for Social Responsibility; Focus of Change of Dimensions; Government-Business Influences; Managing Social Responsibility.
4. **Managerial Ethics:** Changing values of Management; Approaches to Managerial Ethics; Rights and Obligations of Management; Factors of Managerial Unethical Practices; Status of Managerial Ethics; Ways to Ethical Managerial Decisions; Managerial Code of Ethics.
5. **Corporate Ethics:** Status of Corporations; Collective Responsibility; Corporate Moral Decisions; Ethical Extent of Access to Corporate Information; Corporate Ethical Environment.

6. **Ethical Expectations (Employers and Employees, Buyer and Seller):** The Organization of Work; Wages & Benefits; Working Conditions; Employee Rights; Disciplining; Gifts and Entertainment; Expectations to and from Employers & Employees; Employee Privacy Issues; Sellers Must Know Their Marketing Missions; The Position of the Buyers Compared to the Sellers; The Responsibilities of Business; Sellers Rights as a Market Power; Consumer Protection Measures; Marketing Ethics.
7. **International Business Ethics:** Rationales of International Business; Misunderstandings about MNCs; Intergovernmental Understandings; Impact of Operations of the Multinationals; Operations to Ensure Mutuality; Internet Business.

**Learning Materials:**

1) **Recommended Readings:**

Khan, A.R. (2015). *Business Ethics*, Fourth Edition, Brothers Publications.

2) **Supplementary Readings:**

a) Hosmer, T. (2006). *The Ethics of Management*, Seventh Edition. McGraw-Hill Publications.

b) Barry, V. (2015). *Moral Issues in Management*, Thirteenth Edition, Wadsworth Publications.

3) **Others:**

Donaldson, T. (1989). *The Ethics of International Business*, Reprint Edition, Oxford University Press.

**Course: BBA 7333 Portfolio Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** What is portfolio Management; Phases of Portfolio Management: Securities Market; Security Analysis; Portfolio Selection; Portfolio Evaluation; Portfolio Revision; Evolution of Portfolio Management; Role of Portfolio Management.
2. **Investment:** Meaning of Investment; Financial and Economic Meaning of Investment; Characteristics of Investment; Objectives of Investment; Investment Vs Speculation; Investment Vs Gambling; Types of Investors; Investment Avenues.
3. **Risk:** Meaning of Risk; Elements of Risk; Systematic Risk; Unsystematic Risk; Measurement of Risk; Measurement of Systematic Risk.
4. **Fundamental Analysis and Economy Analysis:** Meaning of Fundamentals Analysis; Economy-Industry-Company Analysis Framework; Economy Analysis; Economic Forecasting; Forecasting Techniques.
5. **Industry and Company Analysis:** Industry Analysis; Concept of Industry; Industry Life Cycle; Industry Characteristics; Company Analysis; Financial Statements; Analysis of Financial Statements; Other Variables; Assessment of Risk.
6. **Technical Analysis:** Meaning of Technical Analysis; Basic Principles of Technical Analysis; Trends and Trend Reversals; Chart Patterns; Mathematical Indicators; Market Indicators.
7. **Efficient Market Theory:** Random Walk Theory; The Efficient Market Hypothesis; Forms of Market Efficiency; EMH Vs Fundamentals and Technical Analysis; Competitive Market Hypothesis.
8. **Portfolio Analysis:** Expected Return of a Portfolio; Risk of a Portfolio; Reduction of Portfolio Risk Through Diversification: Security Returns Perfectly Positively Correlated; Security Returns Perfectly Negatively Correlated; Security Return Uncorrelated; Portfolio With More than two Securities; Risk-Return Calculation of Portfolios With More than two Securities.

9. **Portfolio Selection:** Feasible set of Portfolios; Selection of Optimal Portfolios; Limitations of Markowitz Model; Single Index Model; Multi-Index Model.
10. **Capital Asset Pricing Model (CAPM):** Fundamentals Notions of Portfolio Theory; Assumptions of CAMP; Efficient Frontier with Riskless Lending Borrowing; The Capital Market Line; The Security Market Line; CAPM; SML and CML; Pricing of Securities with CAPM.
11. **Portfolio Revision:** Need for Revision, Meaning and Constraints of Portfolio Revision, Portfolio Revision Strategies, Formula Plan.
12. **Portfolio Evaluation:** Need for Evaluation; Evaluation Perspective; Meaning of Portfolio Evaluation; Measuring Portfolio Return; Risk Adjusted Returns; Differential Return; Decomposition of Performance.

**Learning Materials:**

1) **Recommended Readings:**

S. Kevin, (2015). *Security Analysis & Portfolio Management*. (2<sup>nd</sup> edition)

2) **Supplementary Readings:**

a) Chittagong Stock Exchange (CSE), retrieved from <https://www.cse.com.bd>

b) Dhaka Stock Exchange (DSE), retrieved from <https://dsebd.org>

c) Frank K. R., & Keith C. B. (2007). *Investment Analysis & Portfolio Management*. (7<sup>th</sup> edition)

**Course: BBA 7334 Retailing Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction to the world of Retailing:** What is Retailing? Economic Significance of Retailing, Opportunities in Retailing, The Retail Management Decision Process.
2. **Types of Retailers:** Trends in the Retail Industry, Retailer Characteristics, Food Retailers, General Merchandise Retailers, Non-store Retail Formats, Services Retailing, Types of Ownership.
3. **Multichannel Retailing – A view into the Future:** Retail Channels for Interacting with Customers, Electronic Retailing Issues, The Evolution toward Multichannel Retailing, Shopping in the Future.
4. **Retail Market Strategy:** What is a Retail Strategy? Target Market and Retail Format, Building a Sustainable Competitive Advantage, Growth Strategies, Global Growth Opportunities, The Strategic Retail Planning Process.
5. **Retail Locations:** Shopping Centers, City or Town Locations, Freestanding Sites, Other Retail Location Opportunities, Location and Retail Strategy.
6. **Site Selection:** Factors Affecting the Demand for a Region or Trade Area, Factors Affecting the Attractiveness of a Site, Estimating Demand for a New Location.
7. **Information Systems and Supply Chain Management:** Strategic Advantages Gained through Supply Chain Management, The Flow of Information, The Physical Flow of Merchandise-Logistics.
8. **Customer Relationship Management:** The CRM Process, Collecting Customer Data, Analyzing Customer Data and Identifying Target Customers, Developing CRM Programs, Implementing CRM Programs.
9. **Pricing:** Pricing Strategies, Approaches for Setting Prices, Price Adjustments, Using Price to Stimulate Retail Sales.

**Learning Materials:**

**1) Recommended Readings:**

Study Module Provided by SOB, BOU.

**2) Supplementary Readings:**

- a) Levy, M. and Weitz, B.A. (2023). *Retailing Management*, Eleventh Edition, Tata McGraw Hill Publishing Company Limited.
  - b) Swanpa, P. (2010). *Retail Merchandising*, Fourth Edition, Tata McGraw Hill Publishing.
  - c) Reid, R. and Sanders N. (2012). *Operations Management an Integrated Approach*, Fourth Edition, John Wiley and Sons Publications.
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**Course: BBA 8335 Advanced Accounting**

**Credit Hour-3**

**Level: Under Graduate**

- 1. Business Combinations:** Reasons for Business Combinations; Legal Form of Business Combinations; Accounting Concept of Business Combinations; Accounting for Combinations as Acquisitions; Disclosure Requirements.
- 2. Investments in Stock—Investor Accounting and Reporting:** Accounting for Stock Investments; Equity Method—A One-Line Consolidation; Investment in a Step-by-Step Acquisition; Sale of an Equity Interest; Stock Purchases Directly from the Investee; Investee Corporation with Preferred Stock; Discontinued Operations and other Considerations; Disclosures for Equity Investees; Testing Goodwill for Impairment.
- 3. Consolidated Financial Statements:** Business Combinations Consummated Through Stock Acquisitions; Consolidated Balance Sheet at Date of Acquisition; Consolidated Balance Sheets After Acquisition; Assigning Excess to Identifiable Net Assets and Goodwill; Consolidated Income Statement; Push-Down Accounting; Consolidated Balance Sheet Worksheet.
- 4. Intercompany Profit Transactions—Inventories:** Intercompany Inventory Transactions; Downstream and Upstream Sales; Unrealized Profits from Downstream Sales; Unrealized Profits from Upstream Sales.
- 5. Intercompany Profit Transactions—Plant Assets:** Intercompany Profits on Non-depreciable Plant Assets; Intercompany Profits on Depreciable Plant Assets; Plant Assets Sold at other than Fair Value
- 6. Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation** Subsidiaries with Preferred Stock Outstanding; Parent and Consolidated Earnings Per Share; Subsidiary with Convertible Preferred Stock; Subsidiary With Options and Convertible Bonds; Income Taxes of Consolidated Entities Income Tax Allocation; Effect of Consolidated and Separate-Company Tax Returns on Consolidation Procedures; Financial Statement Disclosures for Income Taxes.
- 7. Segment and Interim Financial Reporting:** Segment Reporting; Interim Financial Reporting; Preparation of Interim Statements; IFRS 8.
- 8. Corporate Liquidations and Reorganization:** Liquidation; Reorganization; Financial Reporting During Reorganization; Financial Reporting for the Emerging Company.

**Learning Materials:**

**1) Recommended Readings:**

Beams, F. A., Anthony, J. H., Bettinghaus, B. and Smith, K.A. *Advanced Accounting*. (13<sup>th</sup> Edition). Global Edition(Pearson).

**2) Supplementary Readings:**

- a) Beechy, T.H., Trivedi, V.U., MacAulay, K. E. *Advanced Financial Accounting*. 7<sup>th</sup> Ed. Pearson.
  - b) Relevant International Accounting Standards and International Financial Reporting Standards.
  - c) ICAB Manual, Financial Accounting and Reporting, Professional Level, ICAB.
  - d) Bankruptcy Act, 1997.
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**Course: BBA 8336 Advanced Management Accounting**

**Credit hour: 3**

**Level: Under Graduate**

- 1. Managerial Accounting and the Business Environment:** Globalization; Strategy; Organizational Structure; Process Management; The Importance of Ethics in Business; Corporate Governance; Enterprise Risk Management; Corporate Social Responsibility; The Certified Management Accountant (CMA).
- 2. Activity-Based Costing: A Tool to Aid Decision Making:** Activity-Based Costing: An Overview; How Costs are Treated under Activity-Bases Costing; Designing an Activity-Based Costing (ABC) System; The Mechanics of Activity-Based Costing; Comparison of Traditional and ABC Product Costs; Targeting Process Improvements; Activity-Based Costing and External Reports; The Limitations of Activity-Based Costing.
- 4. Flexible Budgets and Performance Analysis:** Flexible Budgets; Flexible Budget Variances; Flexible Budgets with Multiple Cost Drivers; Some Common Errors.
- 6. Segment Reporting, Decentralization and the Balanced Scorecard:** Decentralization in Organizations; Responsibility Accounting; Decentralization and Segment Reporting; Hindrances to Proper Cost Assignment; Evaluating Investment Center Performance-Return on Investment; Residual Income; Balanced Scorecard.
- 8. Relevant Costs for Decision Making:** Cost Concepts for Decision Making; Adding and Dropping Product Lines and Other Segment; The Make or Buy Decision; Opportunity Cost; Utilization of a Constrained Resource; Joint Product Costs and the Contribution Approach; Activity-Based Costing and Relevant Costs.
- 11. Pricing Products and Services:** Introduction; The Economists' Approach to Pricing; The Absorption Costing Approach to Cost-Plus Pricing; Target Costing.
- 12. Profitability Analysis:** Introduction; Absolute Profitability; Relative Profitability; Volume Trade-Off Decisions; Managerial Implications.

**Learning Materials:**

**1) Recommended Readings:**

H. Garrison & Eric W. Noreen (2018) *Managerial Accounting*, (17<sup>th</sup> Edition), McGraw-Hill.

**2) Supplementary Readings:**

- a) Horngrien, Foster & Datar (2020), *Cost Accounting- A managerial emphasis*, (16<sup>th</sup> Edition), Prentice-Hall.
  - b) R. S. Kaplan & A. A. Atkinson, *Advanced Management Accounting*. Pearson Education Asia, 3<sup>rd</sup> Edition.
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**Course: BBA 8337: Corporate Financial Reporting**

**Credit hour: 3**

**Level: Under Graduate**

1. **Financial Reporting and Accounting Standards:** The objective of Financial Reporting; Standard-Setting Organizations; Financial Reporting Challenges; Harmonization and Standardization of Accounting; Pros and Cons of Accounting Standardization; Globalization and the Role of IASB in Accounting Standardization; The Obstacles of Accounting Standardization.
2. **Conceptual Framework for Financial Reporting:** Conceptual Framework; Need for a Conceptual Framework; Development of a Conceptual Framework; Overview of the Conceptual Framework; Fundamental Concepts of Accounting; Qualitative Characteristics of Accounting; Recognition, Measurement, and Disclosure Concepts; Basic Assumptions; Basic Principles of Accounting; Cost Constraint.
3. **Accounting for Inventories:** Definition and Classification of Inventories; Goods and Costs Included in Inventory; Physical Goods Included in Inventory; Goods in Transit; Consigned Goods; Special Sales Agreements 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.
4. **Revenue Recognition:** 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.
5. **Cash and Cash Flow Statement:** Cash; Reporting Cash; Statement of Cash Flows; Purpose of the Statement of Cash Flows; Content and Format of the Statement of Cash Flows; Analysis of the Cash Flows.
6. **Accounting Policies, Changes in Accounting Estimates, and Errors:** Accounting Changes; Changes in Accounting Policy; Retrospective Accounting Change Approach; Accounting for impracticable Changes; Changes in Accounting Estimates; Prospective Reporting; Accounting Errors; Error Analysis; Accounting for correction of errors; Non-Counterbalancing Errors; Counterbalancing Errors, IAS 8.
7. **Presentation and Disclosure in Financial Reporting:** Full Disclosure Principle; Differential Disclosure; Notes to the Financial Statements Disclosure Issues; Disclosure of Special Transactions or Events; Events after the Reporting Period (Subsequent Events); Reporting for Diversified (Conglomerate) Companies; Interim Reports; Auditor's and Management's Reports; Auditor's Report; Management's Reports; Reporting on Financial Forecasts and Projections; Fraudulent Financial Reporting; Criteria for Making Accounting and Reporting Choices.
8. **Earnings per Share:** Meaning and Use of Earnings per Share (EPS) Information, Simple and Complex Capital Structure, Determining Weighted Average Number of Common shares 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.
9. **Sustainability Disclosure:** IFRS S1; Sustainability-related risks and opportunities; strategy, processes the entity uses to identify, assess, prioritize, and monitor sustainability-related risks and opportunities.  
IFRS S2: Climate-related Disclosures

**Learning Materials:**

**1) Recommended Readings:**

Kieso, D. E., Weygandt, J. J. and Warfield, T. D. *Intermediate Accounting: IFRS Edition*. 4<sup>th</sup> Ed. (John Wiley & Sons, Inc.)

**2) Supplementary Readings:**

- a) Relevant International Accounting Standards and International Financial Reporting Standards.
  - b) Annual Report of Listed Companies for Understanding Financial Statements.
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**Course: BBA 8338 Financial Statements Analysis**

**Credit hour: 3**

**Level: Under Graduate**

1. **Understanding Financial Statements:** The Basic Approach to Income statement, Balance sheet and Statement of Cash Flows.
2. **Firm Valuation and Effect Ratios:** Why Use a Valuation Technique? Who Uses Valuation Techniques? Wells Fargo “Dividend Capitalization” Model, Dividend Computation for Privately-Held Corporation, Effect Ratios (i.e. Liquidity Measures, Leverage Measures Profitability Measures, Inventory to Working Capital, Debt Ratios).
3. **Analysis of Profitability and Causal Ratios:** Introduction, DuPont System ROE, EBITDA Analysis, Earnings Quality, Continuation of Earnings, Relationship of Earnings to Cash Flow, Causal Ratios, Fixed Assets to Net Worth, How Fixed Assets Affect Profit, Correction Procedures, Collection Period, Impact of Collection Period on Profits, How to Correct an Abnormal Collection Period Ratio, Sales to Inventory (Inventory Turnover), Sluggish Movement of Stock, Correction Procedures for a Low or Negative Profit Margin, Miscellaneous Assets to Net Worth.
4. **How to Conduct a Financial Statement Analysis:** Overview, How to Conduct an Analysis of Financial Statements, Industry and Time Series Analysis, Sources of Industry Averages, Problems with Using Industry Data, An Example of Computing Industry Statistics, a Common-Sized Balance Sheet, Guidelines to Use in Applying Ratio Analysis.
5. **Users of Financial Statements:** Introduction, Ratios Examined by Banks for Short-Term Loans, Ratios Examined by Banks for Long-Term Loans, Commercial Loan Departments’ Most Significant Ratios and Their Primary Measures, Commercial Loan Departments’ Ratios Appearing Most Frequently in Loan Agreements, Corporate Controllers’ Most Significant Ratios and Their Primary Measures, Ratios Appearing in Corporate Objectives and Their Primary Measures.
6. **Forecasting Sustainable Growth:** Introduction, Derivation of the Sustainable Growth Model, Improving Sustainable Growth, Sustainable Growth—Available External Equity.
7. **Forecasting Bankruptcy:** Introduction, Altman’s® Bankruptcy Prediction Formula, Altman’s® Suggested Z-Score Cutoff, Computational Note, Bankruptcy Prediction Example, Altman’s® Second Model, Critical Values.

**Learning Materials:**

**1) Recommended Readings:**

- a) Guide to financial statement analysis: basis for management advice. Wallace N. Davidson, James L. McDonald, University of Mississippi,  
[https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1457&context=aicpa\\_guides](https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1457&context=aicpa_guides)
  - b) Garrison, R.H., Noreen, E.W., & Brewer, P.C. (2020). *Managerial accounting* (17<sup>th</sup> Ed.). New York: McGraw-Hill Education.
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**Course: BBA 8339 Bank Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction & Organization Management:** What is Meant by Bank; Types of the bank; Bank system around the world; Banking issues in the 21<sup>st</sup> century; New technology and innovation; Banking System in Bangladesh; Management of Commercial Bank; Factors of Environment of Banking; Internal Factors of Environment of Banking; why study environment of banking; Internal and External Factors of Bank Environment; Concepts of Bank Management; Board of Directors; Responsibilities and Liabilities of the Bank Directors; bank management guidelines in Bangladesh;
2. **Sources and Uses of Funds, Performance Evaluation and Bank Failure:** Sources and Uses of Bank Funds; Functions as Collection of Bank Funds; Performance Evaluation of Bank; Indicators of a Successful Bank; Background of CAMEL Rating; Indicators of a Failed Bank: Bank Failure; The Determinants of Bank Failure: A Qualitative Review; Bank Failure: Quantitative Models.
3. **Deposit Management:** Objectives of Bank Deposit; Deposit of the Banking System Vs. Deposit of an Individual Bank/Level of Deposit for the Whole Banking System Vs. Individual Bank; Types of Bank Deposits; Deposit Mix; Factors Determining the Level of Deposits; Modern electronic banking technology; Deposit Insurance; Bank Deposit Insurance Scheme in Bangladesh;
4. **Capital Management:** Types of Capital; Instruments of Rising Bank Capital; Importance of Bank Capital; Functions of Bank Capital; The Measures of Capital Adequacy of a Bank; Test of Capital Adequacy of Bank; Capital Adequacy of Banks in Bangladesh.
5. **Reserve Management:** What is Meant of Reserve; Concepts Regarding Reserves; Primary Reserve; Constituents of Primary Reserve; Functions of Primary Reserve; Types of Primary Reserve; Factors Determining Legal Reserves; Factors Determining Working Reserves; Secondary Reserve; Conditions of Secondary Reserve Assets; Functions of Secondary Reserve; Secondary Reserve Assets; Factors Determining Secondary Reserve; Primary Reserve Vs Secondary Reserve; Factors Causing Change in the Reserve Accounts; Daily Statement of Statutory Liquidity Reserve (SLR); Management of Day-to-day Cash in Bank.
6. **Liquidity Management:** Liquidity Vs. Profitability; Liquidity Management Strategies for Banks; What is liquidity; Liquid Assets of Bank; Nature of Bank Liquidity; Types of Liquidity; Demand for and Supply of Bank Liquidity; Handling Bank Liquidity Crisis; Liquidity Management Theories.
7. **Loan Management:** What is Meant by Loan; Loan Vs. Investment; Functions of Bank Loans; Important of Bank Loan; Sources of Credit Information; Method of Loan Pricing; Consideration of Loans Pricing; Principles of Sound Lending; What is Bank Loan Policy; Steps in Loan Operations; Credit Analysis; Use of Financial Ratios for Credit Analysis; Documentation of Loans; Frequently Used Security in Bank; What is Problem/ Distressed Loan; Good Loans Vs. Problem Loans; Review and Identification of Problem Loans; Considerations for Loans Review; Causes of Problem Loans; Handling Problem/Distressed Loans.
8. **Electronic Banking:** What is Meant by Electronic Banking; History & Development of Electronic Banking; Structure of Electronic Banking; Basic Components of Electronic Banking; Types of Electronic Banking; Retail Electronic Banking: Automated Teller Machine; Debit Card; Credit Card; Home Banking; Internet Banking; Risk in Electronic Banking; Problem of Electronic Banking; Suggestion for Introducing Electronic Banking in Bangladesh.
9. **Measuring and Evaluating the Performance of Banks:** Evaluating & Bank's Performance; Performance Indicators Among Banking Key Competitors; The Impact of Size of Performance.

**Text Book:**

Bank Management- A Fund Emphasis: *Dr. A R Khan*- 3<sup>rd</sup> Edition

**Reference Book:**

Bank Management & Financial Services: *Peter S. Rose, Sylvia C. Hudgins*- 6<sup>th</sup> Edition

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**Course: BBA 8340 International Financial Management****Credit Hour-3****Level: Under Graduate**

1. **Multinational Financial Management: An Overview:** Managing the MNC; Management Structure of an MNC; How Firms Engage in International Business; Valuation Model for an MNC.
2. **International Flow of Funds:** Balance of Payments; International Trade Flows; International Trade Issues; Factors Affecting International Trade Flows; International Capital Flows; Agencies that Facilitate International Flows.
3. **Exchange Rate Determination:** Measuring Exchange Rate Movements; Exchange Rate Equilibrium; Factors That Influence Exchange Rates.
4. **International Arbitrage and Interest Rate Parity:** International Arbitrage; Interest Rate Parity.
5. **Relationship among Inflation, Interest Rates and Exchange Rates:** Purchasing Power Parity; International Fisher Effect; Comparison of the IRP, PPP and IFE Theories.
6. **Forecasting Exchange Rates:** Why Firms Forecast Exchange Rates; Forecasting Techniques; Forecasting Services; Forecasting Error.
7. **Measuring Exposure to Exchange Rate Fluctuations:** Exchange Rate Risk Relevant; Types of Exposure.
8. **Multinational Capital Budgeting:** Subsidiary Versus Parent Perspective; Input for Multinational Capital Budgeting; Factors to Consider in Multinational Capital Budgeting; Adjusting Project Assessment for Risk.
9. **Multinational Cost of Capital and Capital Structure:** Background on Cost of Capital; Cost of Capital for MNCs; Costs of Capital Across Countries; Using the Cost of Capital for Assessing Foreign Projects; The MNCs Capital Structure Decision; Interaction Between Subsidiary and Parent Financing Decisions; Local Versus Global Target Capital Structure.

**Learning Materials:****1) Recommended Readings:**

International Financial Management by Jeff Madura. (Cengage Learning, 2021) ISBN 978-0-357-13054-4 (14th edition) or ISBN 978-1-337-26996-4 (13th edition).

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**Course: BBA 8341 International Economics****Credit Hour-3****Level: Under Graduate**

1. **Introduction:** Inter-regional Vs. International Trade; Why a Separate Theory of International Trade is needed? The Basis of International Trade; Classical Theory of International Trade - The Theory of Absolute Advantage, The Theory of Comparative Cost, Criticism of the Comparative Cost Theory; Terms of Trade, Factors on which Terms of Trade Depend; Consequences of International Trade.

2. **Free Trade Vs. Protection:** Theory of Free Trade; Arguments for Protection; Arguments Against Protection; Role of Protection in Underdeveloped Countries; Barriers to Foreign Trade.
3. **Balance of Payments:** Definition of Balance of Payments; Balance of Payments Accounts: Current and Capital Accounts; Items included in the Balance of Payments; Balance of Payments and Balance of Trade; How does the Balance of Payments Balance? Balance of Payments Equilibrium.
4. **Foreign Exchange Market:** What is Foreign Exchange/Forex/FX? Foreign Exchange Market; Exchange rate systems/regimes -Floating exchange Rate System, Fixed Exchange Rate System, Managed Floating Exchange Rate System; Appreciation and Depreciation of Currencies; Determination of Exchange Rate; Changes in Exchange Rate. Foreign Exchange Rate and Balance of Payments. Factors Affecting Exchange Rate.
5. **International Organizations:** Purposes and Objectives of International Monetary Fund (IMF); Function of the IMF; IMF And Less Developed Countries; Problem of International Liquidity; Bretton Woods System; Functions of World Trade Organization (WTO) and International Trade, WTO Trade Agreements.
6. **Capital Mobility and World Financial Integration:** Introduction; Foreign Portfolio Investment; Benefits of Portfolio Capital Flows; Foreign Direct Investment; Merits of Foreign Direct Investment (FDI); FDI to Bangladesh – Sources and Sectors.

**Textbooks:**

Modern Economics: *H. L. Ahuja*. 11<sup>th</sup> Edition. 2004.

**Reference Book:**

Modern Economic Theory: *K.K. Dutt*. 22<sup>nd</sup> Edition. 2005

**Course: BBA 8342 Strategic Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Strategic Management: Concepts and Process:** Strategic Management: Concepts and Process, Issues in Strategic Management: An Overview, Establishing Company's Vision and Mission, Setting Objectives and Formulating Strategies.
2. **Strategic Analysis of Organizations:** Environmental Analysis: An Overview, The Industry Environment, Microenvironment of Business Organizations, Environmental Influences and Responding to Environment.
3. **Industry Analysis:** Concept of Industry Analysis and Competition, Methods of Industry Analysis.
4. **Company Situation Analysis:** Analysis of Internal Environment of a Company, Analytical Techniques of Situation Analysis, SWOT Analysis.
5. **Formulation Of Competitive Strategies:** Competitive Strategy, Competitive Advantage and Distinctive Competency, Generic Competitive Strategies: Low-Cost Strategy, Best-cost Strategy, Market-Niche Strategy.
6. **Non-Generic Competitive Strategies:** Cooperative Strategies: Strategic Alliance and Joint Venture, Merger, Acquisition and Vertical Integration Strategies, Unbundling, Outsourcing, Growth and Harvesting Strategies, Offensive and Defensive Strategies and Timing of Strategic Moves.
8. **Matching Strategy to Industry and Company Situations:** Matching Strategy to Industry Situations: Emerging and Maturing Industries, Declining and Fragmented Industries, Matching Strategy to Company Situations, Commandments for Formulating Winning Strategies and Strategic Action Plan.

9. **Strategy Formulation in Diversified Companies:** Diversification of Business: Nature, Necessity and Approaches, Unrelated Diversification of Business, Diversification Strategies [Strategies to Diversify a Company], Strategic Alliance as a Diversification Strategy, Evaluating the Strategies of Diversified Companies.
10. **Strategy Implementation:** Strategy Implementation: The Basic Issues, Strategy Implementation Tasks: Exerting Strategic Leadership, Building a Capable Organization and Linking Budget to Strategy, Strategy Implementation Tasks: Creating Strategy-Supportive Culture, Instituting Best Practices and Establishing Mechanisms for Continuous Improvement, Strategy Implementation Tasks: Installing Support Systems, Designing Reward Systems, Building Strategy-Supportive Corporate Culture and Designing Control Systems.
11. **Strategy Evaluation:** Strategy Evaluation: Meaning, Nature and Characteristics, Components of an Effective Evaluation System / Strategy – Evaluation Framework.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings:**

- a) Strategic Management, by Thompson and Strickland latest edition
- b) Strategic Management: *Charles W. L. Hill & Gareth R. Jones* – 6<sup>th</sup> Edition
- c) Strategic Management: *John A. Pearce and Richard B. Robinson*. Irwin McGraw-Hill- 6th Edition.

**Course: BBA 8343 Organization Development**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Overview of the Field of Organization Development, Problems in a Business Firm, A New Plant Manager, Large-Scale Systems Change, Competitive Advantage Through Self-Directed, Organizational Transformation at Megafinancial Corporation.
2. **History of OD:** Laboratory Training Stem, Survey Research and Feedback Stem, Action Research Stem, Sociotechnical and Socioclinical Stem, The Changing Context, Second-Generation OD.
3. **Values, Assumptions & Belief of OD:** Chronology of Events in Management and Organization Through Early Statements of OD Values and Assumptions, Implications of OD Values and Assumptions, A Value Study.
4. **Foundation of OD:** Models and Theories of Planned Change, System Theory, Participation and Empowerment, Teams and Teamwork, Parallel Learning Structures, A Normative Reductive Strategy of Changing, Applied Behavioral Sciences, Action Research.
5. **Managing OD Process:** Diagnosis, The Action Component: ODI Interventions, The Program Management Component.
6. **Action Research:** A Process and an Approach, History and Varieties of Action Research, Examples of Action Research in Organization Development.
7. **OD Interventions:** Thinking about OD interventions, Classifying OD Interventions
8. **Comprehensive OD Intervention:** “Getting the Whole System in the Room”, Search Conferences and Future Search Conferences, Beckhard’s Confrontation Meeting, Strategic Management Activities, Real Time Strategic Change, Stream Analysis, Survey Feedback, Systems 1- 4T, Grid Organization

Development, Schein's Cultural Analysis, Large-Scale Change and High-Performance Systems, Trans-organizational Development.

9. **Power, Politics & OD:** Power Defined and Explored, Theories about the Sources of Social Power, Organizational Politics Defined and Explored, Framework for Analyzing Power and Politics, The Role of Power and Politics in the Practice of OD, Acquiring and Using Power Skills, Planned Change, Power and Politics.
10. **The Future and OD:** The Changing Environment, Fundamental Strengths of OD, OD's Future.

**Learning Materials:**

**1) Recommended Readings:**

Wendell L. French, Cecil H. Bell, Jr (Year ....). *Organization Development*. 10<sup>th</sup> Edition

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**Course: BBA 8344 Industrial Relations**

**Credit hour: 3**

**Level: Under Graduate**

1. **Introduction:** Industry; Industrial Work, Definition of Industrial Relations, Nature of Industrial Relations; Factors Influencing Industrial Relations; Objectives of Industrial Relations; Approaches to Industrial Relations; Essentials for Sound Industrial Relations; Importance of Industrial Relations; Causes of Poor Industrial Relations; Features of Industrial Relations in Developed Vs. Developing Countries; IR in Bangladesh; An Overview, Challenges of IR; Emerging Trends and Issues.
2. **Comparative Industrial Relations:** Introduction; Industrial Relations in Japan; Industrial Relations in Germany; The Industrial Relations System of the United States of America (USA); Industrial Relations in the United Kingdom (UK), Industrial Relations in Australia; Industrial Relations in China; Lessons for Bangladesh.
3. **Trade Union:** Introduction; Nature of Trade Unions in Bangladesh; Objectives of Trade Unions; Trade Union Structure in Bangladesh; Registration of Trade Union; Advantages of Trade Unions; Disadvantages of Trade Union; Trade Union Leadership; Trade Union Movement in Bangladesh. Trade Union Related Laws in Bangladesh (The Bangladesh Labour Law 2006).
4. **State and Industrial Relations:** Nature of State; Organs of State; The Functions/Responsibilities of State in Industrial Relations; Role of State in Industrial Relations.
5. **Industrial Dispute:** Introduction; Forms of Industrial Disputes; Strikes; Lock-outs; Gheraos; Causes of Industrial Disputes, Unfair Labor Practices by Management; Unfair Labor Practices by Unions, Methods of Building Union Management Co-operation; Procedure of Settlement of Industrial Disputes in Bangladesh; The Challenges to Management.
6. **Employee Grievances:** Introduction; Nature of Grievances; Approaches of Grievances; Causes of Grievances; Effects of Grievances; Knowing the Grievances, Processing of Grievances; Levels of Handling Grievances; Steps in Grievance Handling; Do's and Don'ts of Grievance Handling.
7. **Collective Bargaining:** Introduction; Objectives of Collective Bargaining; Collective Bargaining Activities; Characteristics of Collective Bargaining, Collective Bargaining Process; Importance of Collective Bargaining. Impact of Collective Bargaining; Bargainable Issues; Types of Collective Bargaining; Levels of Collective Bargaining, Pre-requisites for Success in Collective Bargaining; Tactics to be Followed in Collective Bargaining, How collective bargaining agent will be determined?
8. **Labor Court:** Nature; Performance of Labor Courts in Bangladesh; Suggestions for Ensuring Effectiveness of Labor Courts in Bangladesh.

9. **ILO and Its Conventions Ratified by Bangladesh:** Introduction; History of ILO; Preamble of ILO Constitution; The Principles of ILO; The Objectives of ILO; Organizational Structure of ILO; International Labor Conference/Office; The Governing Body; The Secretariat of ILO; Policies of ILO; Mandate of the ILO; Activities of the ILO; Membership of the ILO; Withdrawal of Membership of the ILO; International Labor Standards (ILS); Conventions of ILO; List of ILO Conventions; ILO Conventions Ratified by the Government of Bangladesh.

**Learning Materials:**

1) **Recommended Readings:**

Study Module provided by SOB, BOU.

2) **Supplementary Readings**

- a) Industrial Relations: *Abdul Awal Khan & M. A. Taher*, Abir Publication- 1<sup>st</sup> Edition, 2011
- b) Management of Industrial Relations: *T.N. Bhagoliwal* - Oxford and IBH Publishing Co.
- c) Labour Movement in Bangladesh IRO: *Kamruddin Ahmed*.
- d) The Bangladesh Labour Act 2006.

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**Course: BBA 8345 Total Quality Management**

**Credit Hour-3**

**Level: Under Graduate**

1. **Introduction:** Definition of TQM, Basic Approach, Gurus of TQM, TQM Framework, Awareness, Definition Quality, Historical Review, Obstacles, Benefits of TQM.
2. **Customer Satisfaction:** Who is the Customer? Customer Perception of Quality, Feedback, Using Customer Complaints, Service Quality, Translating Needs into Requirements, Customer Retention
3. **Employee Motivation:** Motivation, Employee Surveys, Empowerment, Teams, Suggestion System, Recognition and Reward, Gain sharing, Performance Appraisal, Unions and Employee Involvement, Benefits of Employee Involvement.
4. **Continuous Process Improvement:** Process, The Juran Trilogy, Improvement Strategies, Types of Problems, The PDSA Cycle, Problem-Solving Method, Kaizen, Reengineering, Six-Sigma.
5. **Benchmarking:** Benchmarking Defined, Reasons to Benchmark, Process, Deciding What to Benchmark, Understanding Current Performance, Planning, Studying Others, Learning from the Data, Using the Findings, Pitfalls and Criticisms of Benchmarking.
6. **Quality Management System:** Concept of ISO, Benefits of ISO Registration, ISO 9000 Series of Standards, Sector-Specific Standards, ISO 9001 Requirements, Implementation, Documentation, Writing the Documents, Internal Audits, Registration.
7. **Quality Function Deployment:** The QFD Team, Benefits of QFD, The Voice of the Customer, Organization of Information, House of Quality, Building a House of Quality, QFD Process.
8. **Total Productive Maintenance:** The Plan, Learning the new Philosophy, Promoting the Philosophy, Training, Improvement Needs, Developing Plan, Autonomous Work Groups.

**Learning Materials:**

1) **Recommended Readings**

Total Quality Management: *Dale H. Besterfield, Carol Besterfield-Michna, Glen H. Besterfield, Mary Besterfield-Sacre*- 5<sup>th</sup> Edition

2) **Supplementary Readings**

- a) Total Quality Management, Organization and Strategy: *Deans. J. W. and Evans J. R.*
- b) The Total Quality Management: An Introductory: *Paul Jones*

**Course: BBA 8346 Services Marketing**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Introduction to Services:** What are Services? Why Service Marketing? Service and Technology, Characteristics of Services, Service Marketing Mix, Staying Focused on the Customer.
2. **The Gaps Model of Service Quality:** The Customer Gap, The Provider Gaps, Putting It All Together: Closing the Gaps.
3. **Customer Expectations of Service:** Service Expectations, Factors that Influence Customer Expectations of Service, Issues Involving Customers' Service Expectations.
4. **Customer Perceptions of Service:** Customer Perceptions, Customer Satisfaction, Service Quality, Service Encounters: The Building Blocks for Customer Perceptions.
5. **Listening to Customers through Research:** Using Customer Research to Understand Customer Expectations, Elements in an Effective Service Marketing Research Program, Analyzing and Interpreting Customer Research Findings, and Using Marketing Research Information through Upward Communication.
6. **Building Customer Relationships:** Relationship Marketing, Relationship Value of Customers, Customer Profitability Segments, Relationship Development Strategies, Relationship Challenges.
7. **Service Recovery:** The Impact of Service Failure and Recovery, How Customers Respond to Service Failures, Service Recovery Strategies: Fixing the Customer, Service Recovery Strategies: Fixing the Problem, Service Guarantees, Switching Versus Staying Following Service Recovery.
8. **Service Innovation and Design:** Challenges of Service Innovation and Design, Important Considerations for Service Innovation, Types of Service Innovation, Stages in Service Innovation and Development, Service Blueprinting: A Technique for Service Innovation and Design.
9. **Physical Evidence and the Servicescape:** Physical Evidence, Types of Servicescapes, Strategic Roles of the Servicescape, Framework for Understanding Servicescape Effects on Behavior, Guidelines for Physical Evidence Strategy.
10. **Delivering and Performing Service:** Service Culture, The Critical Role of Service Employees, Boundary-Spanning Roles, Strategies for Delivering Service Quality Through People. The Importance of Customers in Service Cocreation, Customers' Roles.
11. **Integrated Service Marketing Communications:** The Need for Coordination in Marketing Communication, Key Service Communication Challenges, Five Categories of Strategies to Match Service Promises with Delivery.
12. **Pricing of Services:** Three Keyways that Service Prices are Different for Customers, Approaches to Pricing Services, Pricing Strategies That Link to the Four Value Definitions.

**Learning Materials:**

1) **Recommended Readings:**

Study Module Provided by SOB, BOU.

2) **Supplementary Readings:**

- a) Zeithaml, Valerie A., Bitner, Mary Jo & Gremler, Dwayne D. (2023). *Services Marketing: Integrating Customer Focus Across The Firm*, (7<sup>th</sup>/Latest Edition), McGraw-Hill Education.
- b) Wirtz, Jochen & Lovelock, Christopher (2022). *Services Marketing*, (9<sup>th</sup> Edition), World Scientific Publishing Co. Ltd.

**Course: BBA 8347 Strategic Marketing**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Introduction:** Market Driven Strategy, Becoming Market-Oriented, Distinctive Capabilities, Creating Value for Customers, Becoming Market Driven.
2. **Corporate, Business & Marketing Strategy:** Corporate Strategy, Business & Marketing Strategy, Marketing Strategy Process, Internet Strategy, Preparing the Marketing Plan.
3. **Strategic Market Segmentation:** Segmentation & Market Driven Strategy, Identifying Market Segment, Forming Segments, Selecting Segmentation Strategy.
4. **Market Targeting & Strategic Positioning:** Market Targeting Strategy, Targeting in Different Market
5. **Value-Chain Strategy:** Strategic Role of Distribution, Channel of Distribution Strategy
6. **Value-Chain Strategy:** Managing the Channel, Factors Affecting Channel Selection, Supply Chain Management.
7. **Pricing Strategy & Management:** Strategic Role of Price, Analyzing the Pricing Situation, Selecting the Pricing Strategy, and Determining Specific Prices & Policies.
8. **Promotions: Advertising, and Sales Promotion Strategies:** Promotion Strategy, Advertising Strategy, Sales Promotion Strategy, Developing & Implementing Sales Force Strategy.
9. **Designing Market-Driven Organizations:** Considerations in Organization Design, Organizational Design Options, Selecting an Organization Design.
10. **Marketing Strategy Implementation & Control:** The Marketing Plan, Implementing the Plan, Strategic Evaluation & Control, and Performance Assessment & Action.

**Learning Materials:**

1) **Recommended Readings:**

Cravens, D., W., & Piercy, C., N. (2012). *Strategic Marketing*(10<sup>th</sup> Edition). McGrawHill International Edition.

2) **Supplementary Readings:**

Kotler, P. (1997). *Marketing Management: Analysis, Planning, Implementation and Control*. (9<sup>th</sup> Edition). Prentice Hall of India Private Limited.

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**Course: BBA 8348 International Marketing**

**Credit Hour: 3**

**Level: Under Graduate**

1. **The Scope & Challenges of International Marketing:**  
Definition of International Marketing, Task of International Marketing, Self-Reference Criterion & Ethnocentrism: Major Obstacles, Stages of International Marketing Involvement, Strategic Orientation.
2. **Cultural Dynamics in Assessing Global Markets:** Definitions and Origins of Culture, Elements of Culture, Cultural Knowledge, Cultural Change, Required Adaptation, Business Ethics.
3. **The Political & Legal Environment:**  
The Sovereignty of Nations, Stability of Government Politics, Political Risk of Global Business. Assessing Political Vulnerability, Lessening Political Vulnerability, Jurisdiction in International Legal

Disputes, International Dispute Resolution, Protection of Intellectual Property Right, and Commercial Law within Countries.

4. **Emerging Markets:** Marketing and Economic Development, Marketing in a Developing Country, Developing Country and Emerging Markets.
5. **Pricing For International Markets:** Pricing Policy, Approaches to International Pricing, Price Escalation, Administered Pricing, Counter Trades as a Pricing Tool, Government Influenced Pricing.
6. **Products and Service for Consumers:** Quality, Maintaining Quality, Physical or Mandatory Requirements and Adaptation, Green Marketing and Product Development, Products and Culture, Innovative Products, Marketing Consumer Services Globally, Services Opportunities in Global Markets, Global Brands, National Brands, Country-of- Origin Effect and Global Brands, Private Brands etc.
7. **Integrated Marketing Communications and International Advertising:** Definition, Creative Challenges in International Promotion, Communication Process, Media Planning and Analysis, International Control of Advertising
8. **Multinational Market Regions & Market Groups:** Patterns of Multinational Cooperation, Global Market & Multinational Market Groups, Europe, The Americans, Asian-Pacific Rim, Regional Trading Groups & Emerging Markets.
9. **Global Marketing Management:** Global Marketing Management, Planning for Global Markets, Alternative Market-Entry Strategies, Organizing for Global Competition.
10. **International Marketing Channels:** Channel of Distribution Structure, Distribution Patterns, Alternative Middleman Choices, Factors Affecting Choice of Channels, Locating, Selecting and Motivating Channel Members.

**Learning Materials:**

1) **Recommended Readings:**

Cateora, R. P., Gilly, C. M., & Graham, L. J. (2019). *International Marketing*. (18<sup>th</sup> edition). McGraw-Hill Irwin.

2) **Supplementary Readings:**

- a) Keegan, J.W., & Green, C., M. (2010). *Global Marketing*. (6<sup>th</sup> edition). Pearson Publication.
- b) Kotler, P., & Keller, K. (2021). *Marketing Management* (16<sup>th</sup> edition). Prentice Hall of India Pvt. Ltd.

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**Course: BBA 8349 Brand Management**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Brands and Brand Management:** What is a Brand? Why do Brands Matter? Can Everything Be Branded? Branding Challenges and Opportunities, The Brand Equity Concept, Strategic Brand Management Process.
2. **Customer-Based Brand Equity:** Customer-Based Brand Equity, Making a Brand Strong: Brand Knowledge, Sources of Brand Equity, Building a Strong Brand: The Four Steps of Brand Building, Creating Customer Value, Criteria for Choosing Brand Elements, Options and Tactics for Brand Elements.
3. **Designing Marketing Programs to Build Brand Equity:** New Perspectives on Marketing, Product Strategy, Pricing Strategy.

4. **Leveraging Secondary Brand Association to Build Brand Equity:** Conceptualizing the Leveraging Process, Company, Country of Origin and Other Geographic Areas, Channels of Distribution, Co-branding, Licensing, Celebrity Endorsement, Sporting, Cultural or Other Events, Third-Party Sources.
5. **Developing a Brand Equity Measurement & Management System:** The New Accountability, The Brand Value Chain, Designing Brand Tracking Studies, Establishing a Brand Equity Management System.
6. **Measuring Sources of Brand Equity: Capturing Customer Mindset:** Qualitative Research Techniques, Quantitative Research Techniques, Comprehensive Models of Customer Based Brand Equity.
7. **Introducing and Naming New products and Brand Extensions:** New Products and Brand Extensions, Advantages of Extensions, Disadvantages of Brand extensions, Understanding How Consumers Evaluate Brand Extensions, Evaluating Brand Extension Opportunities.
8. **Managing Brands over Time:** Reinforcing Brands, Revitalizing Brands, Adjustments to the Brand Portfolio, Rationale for Going International, Global Brand Strategy, Advantages of Global Marketing Program, Disadvantages of Global Marketing Programs, Standardization Versus Customization, Global Brand Strategy, Building Global Customer Based Brand Equity.

**Learning Materials:**

**1) Recommended Readings:**

Keller, K. L., Parameswaran, M. G., & Jacob, I. (2010). *Strategic brand management: Building, measuring, and managing brand equity* (4<sup>th</sup> edition). Pearson Education India.

**2) Supplementary Readings:**

Kapferer, J. N. (2012). *The new strategic brand management: Advanced insights and strategic thinking* (5<sup>th</sup> edition). Kogan page publishers.

**3) Others:**

OER materials, related journal articles, relevant business cases.

**Course: BBA 8350 Business Research Methods**

**Credit Hour: 3**

**Level: Under Graduate**

1. **Introduction:** The Nature of Business Research; Managerial Value of Business Research; Importance of Business Research; Business Research in the Twenty-First Century; Information, Data, and Intelligence; The Characteristics of Valuable Information; Research Concepts, Constructs; Propositions, Variables, and Hypotheses; Types of Business Research; Stages in the Research Process; Organizational Structure of Business Research; Ethical Issues in Business Research.
2. **Beginning Stages of the Research Process:** Importance of Starting with a Good Problem Definition; The Problem-Definition Process; The Research Proposal; Qualitative “versus” Quantitative Research; Common Techniques Used in Qualitative Research; Advantages of Secondary Data; Disadvantage of Secondary Data; Sources of Secondary Data.
3. **Research Methods for Collecting Primary Data:** Using Surveys; Errors in Survey Research; Classifying Survey Research Methods; Total Quality Management and Customer Satisfaction Surveys; Personal Interviews; Telephone Interviews; Self-Administered Questionnaires; Self-Administered Questionnaires Using other Forms of Distribution; Selecting the Appropriate Survey Research Design; Pre-testing; Observation in Business Research; Observation of Human Behavior.

4. **Measurement Concepts:** Levels of Scale Measurement; Three Criteria for Good Measurement; Techniques for Measuring Attitudes; Attitude Rating Scales; Ranking; Questionnaire Quality and Design: Basic Considerations; Guidelines for Constructing Questions.
5. **Sampling and Fieldwork:** Sampling Terminology; Practical Sampling Concepts; Random Sampling and Non-sampling Errors; Probability versus Non-probability Sampling; Appropriate Sample Design; Population Distribution, Sample Distribution, and Sampling Distribution; Sample Size.
6. **Data Analysis:** Stages of Data Analysis; Editing; Coding; The Nature of Descriptive Analysis; Cross-Tabulation; The Hypothesis-Testing Procedure; Choosing the Appropriate Statistical Technique; Independent Samples t-Test; The Z-Test for Comparing Two Proportions; ANOVA; The F-Test; Simple Correlation Coefficient; The Regression Equation; Multivariate Data Analysis; Multiple Regression Analysis; ANOVA (n-Way) and MANOVA; Discriminate Analysis; Factor Analysis; Cluster Analysis.
7. **Communicating Research Results:** Introduction; Insights from the Communications Model; Report Format.

**Learning Materials:**

**1) Recommended Readings:**

Zikmund, W.G., Babin, B.J., Carr, J.C. M.J., & Mitch,G.(2013).*Business research methods-A South-Asian perspective* (9th ed.). India: Cengage Learning.

**2) Supplementary Readings:**

- a) Sekaran, U. (2006).*Research methods for business-A skill building approach* (4th ed.). Singapore: John Wiley & Sons.
- b) Saunders, M., Lewis, P. & Adrian, T. (2012). *Research methods for business students*. (6th ed.). England: Pearson.
- c) Cooper, D. R. & Schindler, P. S. (2014). *Business research methods* (12<sup>th</sup>ed.). New York: McGraw-Hill.