

শুন্ অৰ বিজ্ঞান

SCHOOL OF BUSINESS

Creating Opportunities
for Next Generation
Business Leaders

BBA PROGRAM

Student Handbook

(Program Instructions and Course Outlines)

**A Compulsory Reading Material
(For the Students of the BBA Program)**



Bangladesh Open University

STUDENT HANDBOOK: BBA Program

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**Free copy to every enrolled student of the BBA Program
of the School of Business, BOU**

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Message from the Dean

Dear Learners

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 to 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
Gazipur-1705**

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

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 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#20 to page#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 of better life having a quality certificate from the University.

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

(Professor Mostafa Azad Kamal)

Dean
School of Business
Bangladesh Open University
Gazipur – 1705
Phone: +8802996691106
E-mail: mostafa_azad@hotmail.com

N.B. *The information provided here will be strictly maintained. However, the School of Business preserves the right to amend the program schedule, if necessary, under unavoidable circumstances.*

Bangladesh Open University (BOU)

Bangladesh Open University (BOU) was established on October 21, 1992 by an act of the Parliament with the objective of transforming the country's vast human resources into an educated and trained work-force by extending them a wide range of academic programs, both formal and non-formal. BOU's programs are aimed at every one, particularly working people and socially disadvantaged groups, who cannot enroll themselves in conventional on-campus universities.

The Academic Body of the University consists of six Schools and each School is an interdisciplinary body of academics. Several administrative divisions are there at the University to support the academic programs. 12 Regional Resource Centers (RRCs) and 80 Local Centers (LCs) of BOU are working throughout the country to reach at the doorstep of the students at different regions.

Through a wide variety of distance education programs, BOU extends learning opportunities to people across the country. It allows you to choose home as your campus and integrate learning into adaptable and self-determined schedule. It is expected that the commitment of BOU to distance learning will provide you with opportunities for academic achievement, personal growth and professional development.

Conventional System and Distance Education System

Conventional system and open learning 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 schedule 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. They are being controlled closely by the institution. They have to go to the campus on every working day and attend classes regularly. They have to be regular student and probably have to depend on others to support them. There they can enjoy frequent face-to-face interaction with teachers but they have to complete specific courses in a specific time period.

In distance education system, students are not required to attend the class regularly. This off-campus system facilitates them to learn at their home/work place through providing them with specially designed learning materials. Audio and video programs will help them to understand the difficult sections of their text. In near future, from BOU they will also be able to get the facilities of teleconferencing, e-mail, internet etc. In this multi-media 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 their problems they face while studying their learning materials and/or while preparing their assignments. Attendance in such tutorial classes is optional. At the same time, this system has much more flexibility than the conventional system to accommodate them within their own time, place and pace to learn. **Only students' self-learning attitude is required to be benefited 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 populations. Initially the School launched its programs for the first time in January 1995.

Faculties of the School

The School has qualified and trained faculties who plan and organize the details of the offered programs. The faculties are committed to guide and take responsibility to maintain the standard of education offered by the School. The Faculty consists of the following members who have brilliant academic career to their credit and have also both extensive and intensive training on the Open and Distance Learning at home and abroad:

Dean:

	<p>Professor Mostafa Azad Kamal, MSS – Economics (CU), MA - Int. & Dev. Economics (Belgium) Phone: +8802996691106. Or PABX: +8809666730730, Ext. 662 88 01911 319248 (Mobile) E-mail: mostafa_azad@hotmail.com; deanoffice.sob@bou.ac.bd</p>
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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 skill of desk level managers. If anyone is interested to increase 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.

Bachelor of Business Administration (BBA) Program

Since 2007, the BBA program has been being 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 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 into the program only once in a year through an Admission Test. This is a 120 credit-hour program consisting of 39 courses, and 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 (see page#17for detail).

Applicants who completed the BBA Program of BOU with minimum CGPA 2.75 will be eligible for direct admission in to the 3rd Level of the MBA Program run by the School.

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 skill of mid-level managers. Successful completion of this program will help you to be a competent manager to analyze information in taking decisions. It will also increase your skill and ability in performing managerial activities. The minimum entry requirement for this program is a bachelor degree or its equivalent degree from any recognized University. It is a 30 credit-hour 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.

Master of Business Administration (MBA) Program

The School of Business of BOU has been offering the Regular MBA program through Open system since 1998. The objective of the program is to make students aware of a thorough coverage of the theoretical concepts and principles; relate this theory and principles with the contemporary organizational environment; address and develop integrated thinking for practicing the dynamic decision making to balance between all types of organizational environment for achieving the goal. The minimum entry requirement for this program is a bachelor degree or its equivalent degree from any recognized University. It is a 60 credit-hour program consisting of 20 courses. One can complete this program in at least 4(four) semesters (two years) from the date of his/her admission. The major disciplines of this program consist of *Marketing, Human Resource Management, Accounting & Information Systems, Finance & Banking, and International & Development Economics*.

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 (AIOU) Pakistan, Open University of Sri Lanka (OUSL), and other open universities of commonwealth countries. 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 (MBA) Program for BBA Learners of BOU

The School of Business of BOU offers MBA program for its BBA learners. The learners who have completed BBA program from BOU with at least CGPA of 2.75 will be eligible for direct entrance into the third level of MBA program. They shall have to complete the last two levels of the four levels of MBA program.

Professional Master of Business Administration (PMBA) Program

Within very short time, the School of Business of BOU offers Evening MBA program at its Dhaka Regional Resource Center. The minimum requirements for admission into this program will be bachelor degree and qualifying marks in the viva-voce. This is 60 credit hour program and duration is 2 years (6 semesters) but who have BBA degree with at least CGPA 2.50 have opportunity to complete the program in 1 year (3 semesters).

Master of Philosophy (MPhil) Program

The MPhil program shall run for 2 years on full-time and 4 years on part-time basis. The maximum time to complete M.Phil program will be 4 years for full time and 6 years for part-time candidates subject to the approval of the CRC.

Eligibility for Admission

- A candidate having Bachelor (Honors) degree and Master degree in any academic discipline from a recognized university with two First Class/Division or GPA/CGPA 3 (out of 4) or equivalent. Or
- A candidate having at least Second Class with minimum 50% marks or CGPA/GPA 3.00 (out of 4.00) or equivalent in both 3-year/4-year Bachelor (Honours) degree and one-year Master and at least second division or GPA 4.00 (out of 5.00) or equivalent in both SSC & HSC and equivalent examinations. Or
- Candidates holding Bachelor (Honours) degree and Master degree serving at recognized research organizations/academic institutions/bodies having at least 2(two) years experience and one research article published in peer-reviewed journal.
- Foreign candidates shall also have the opportunity to enroll into this program upon satisfying the above requirements. In addition, the foreign candidates have to fulfill the following criteria:
 - Overall IELTS score minimum 5.5.
 - Candidates from English speaking countries need not to fulfill the Criterion 1.4.1. However, they will need to produce proper documents with the application.
 - The RCC and CRC will have the right to waive the English language test scores where required subject to the recommendation of the RCC.

Doctor of Philosophy (PhD) Program

The Ph.D. program shall run for 3 years on full time and the 5 years on part-time basis. The maximum time to complete Ph.D. program will be 5 years for full time and 7 years for part-time candidates subject to approval of the CRC.

- A candidate having an MPhil degree/ MS degree/Master degree from abroad or equivalent and having at least second class with minimum 50% marks or CGPA/GPA 3.00 (out of 4.00) or equivalent in Bachelor (Honors) degree. The

candidate shall also have at least second division or GPA 4.00 (out of 5.00) or equivalent in both SSC & HSC or equivalent examinations. Or

- A teacher of the BOU with 2 years teaching experience and at least two research articles published in peer-reviewed journal. Or
- A teacher of any university of Bangladesh with 3 years teaching experience who got Bachelor (Honors) degree and Master degree with minimum 50% marks or CGPA/GPA 3.00 (out of 4.00) or equivalent. The candidate shall also have at least two research articles published in peer - reviewed journals. Or
- A teacher of an affiliated college under National University of Bangladesh having at least five years of teaching experience in which four years in Bachelor and Master levels. The candidate also shall have at least second class with minimum 50% marks or CGPA/GPA 3.00 (out of 4.00) or equivalent in Bachelor (Honors) and Master degree and having at least second division or GPA 4.00 (out of 5.00) or equivalent in both SSC & HSC and equivalent examinations. The candidate shall have at least two articles published in peer-reviewed journals. Or
- A teacher/researcher of Medical College/Institute affiliated by a public university having FCPS/MD/MS/MPhil or equivalent with at least 2 years of teaching/research experience and having at least two research articles published in peer - reviewed journals. Or
- Research Officer serving at recognized research organizations/Institutions/bodies having at least 5 years of research experience and minimum two research articles published in peer reviewed journals. The candidate also shall have at least second class with minimum 50% marks or CGPA/GPA 3.00 (out of 4.00) or equivalent in Bachelor (Honours) and Master degree and having at least second division or GPA 4.00 (out of 5.00) or equivalent in both SSC & HSC and equivalent examinations. Or
- The employees of the BOU having at least 7years of experience at the University on the date they submit the application for admission and having academic qualification mentioned in clause 1.4 and minimum two research articles published in peer-reviewed journals.
- For some of the disciplines such as Agriculture, Engineering, etc. it may require specific eligibility criteria. General criteria for admission into PhD shall be considered if there are no specific eligibility criteria prescribed by the school for a particular discipline/area.

- Foreign candidates shall also have the opportunity to enroll into this program upon satisfying the above requirements. In addition, the foreign candidates have to fulfill the following criteria:
 - Overall IELTS score minimum 6.0.
 - Candidates from English speaking countries will not need to fulfill criterion 1.9.1. However, they will need to produce proper documents with the application.
 - RCC and CRC will have the right to waive the English language test scores where required.

BBA PROGRAM OF THE SCHOOL

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)
<i>Total credit for the Courses</i>	<i>(39 × 03)</i>	<i>117 credit hours</i>
<i>Viva-Voce</i>	<i>03</i>	<i>3 credit hours</i>
Total credit hours of the program		120 credit hours

Related fees for the BBA Program

(May be Changed by the University Authority)

Compulsory Fees:	Amount in Taka
Prospectus and Application Form	Consult with the Concerned Officer of the Regional Center
Exam Fee for Current Semester	
Fee for Digital ID Card	
Course Registration Fee per Course	
Semester Registration Fee	
Academic Calendar Fee	
Mark Sheet Fee for Each Level	
Situational Fees:	Consult with the Concerned Officer of the Regional Center
Program Transcript Fee	
Original Certificate Fee	
Provisional Certificate Fee	
Graduation Ceremony Fee	
Testimonial Fee	
Duplicate Student ID Card Fee	
Correction Fee	
Late Course Registration Fee (per course)	
Improvement Fee (per course)	
Late Re-Examination/ Redo Fee (per course)	
Study Centre Change Fee	

(Maximum 6 courses) in next two consecutive semesters having B-, C+, C, or C-.

Late Re-examination fee

1st week @ Tk.20 and 2nd week
@ Tk.30 plus Tk.200 per course.

** Students 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.

Total Number of Semesters to Complete 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

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

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:

- ☞ Two (2) Assignments (10×2) = 20 marks
- ☞ One (1) Semester-end Examination = 80 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-21 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

You are given a specimen of cover page for assignment (see page#20). 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).

<i>No. of Given Questions</i>	<i>To be Answered</i>	<i>Type of Questions</i>	<i>Marks</i>
Eight (8)	Five (5) Questions	Description Essay	5 × 16 = 80

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- 23) **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

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

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

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

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.

About Retake a Course

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

**** See page# 17 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

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-23) 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

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 24 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.

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
First Level			
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
Second Level			
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
Third Level			
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
Fourth Level			
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
Fifth Level			
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
Sixth Level			
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
Seventh Level			
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

Eighth Level (Courses for Major Disciplines)			
<i>For Major in Accounting & Information Systems</i>			
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
<i>For Major in Finance</i>			
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
<i>For Major in Human Resource Management</i>			
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
<i>For Major in Marketing</i>			
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.

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

শুন্ অব বিজ্ঞান
SCHOOL OF BUSINESS
 Bangladesh Open University
BBA Program

Assignment Acknowledgement Form

Name: _____

ID - 3 3-

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

Dean's COPY

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

শুন্ অব বিজ্ঞান
SCHOOL OF BUSINESS
 Bangladesh Open University
BBA Program

Assignment Acknowledgement Form

Name: _____

ID - 3 3-

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

Signature of the Coordinator

 Office Assistant

 Study Center

BBA Program
SCHOOL OF BUSINESS
 Bangladesh Open University

Assignment Acknowledgment Form
 (Every student can use the photocopy of this form)

Name of the Student: _____

Student ID Number:

			-	3	2	-				-		
--	--	--	---	---	---	---	--	--	--	---	--	--

Instructions for Tutors:

- (a) Put signature for every course separately.
- (b) Don't put signature if the student:
 - ❖ submits the Assignment after the deadline;
 - ❖ does not write his/her name and ID number correctly on this form and also on the Assignment Cover Page; and
 - ❖ makes copy/photocopy of another student's Assignment.

Assignment(s) Received By:

<i>Course Code</i>	<i>Name of the Tutor</i>	<i>Respective Tutor's Signature</i>	
		<i>Assignment # 1</i>	<i>Assignment # 2</i>
BBA			
BBA			
BBA			
BBA			
BBA			

Total Number of Submitted Assignments: _____ In words: ()

Counter Signed By: Prof./Dr./Mr./Ms. _____
 Coordinator, BBA program, BOU
 _____ study center.

Seal

**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

Photo

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.	* Please cross the blank box(es).
4.	Total :..... () Courses

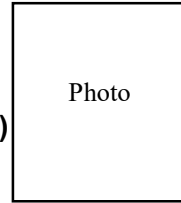
(It is mandatory for all the students to collect the Admit Card to appear at the examination)

- **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.

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: _____

RRC: _____

Study Center: _____

Preferred Center for Viva-Voce: _____

Contact Address with Telephone Number:

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: mostafa_azad@yahoo.com
Fax: 88-02-9291106 (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.

DETAIL OUTLINE OF THE COURSES OF BBA PROGRAM

Course: BBA 1301 Introduction to Business

Credit Hour-3

Level: Under Graduate

1. **Business System:** Definition of Business, The Nature of Business, Characteristics of Business, Objectives of Business, Quality of a Successful Business, Requisites of a Successful Business, Component of Business, Environment of Business System.
2. **Legal Ownership:** Forms of Legal Ownership (Private Sector), Factor of Affecting Choice of Organization, Sole Proprietorship Business: Meaning and Features, Advantages and Disadvantages of Sole-Proprietorship Business.
3. **Partnership Organization:** Meaning of Partnership, Legal Implications of Partnership, Features of Partnership, Requisites of an Ideal Partnership, Partnership Deed, Advantages and Disadvantages of Partnership.
4. **Company Form of Organization:** Company-Its Meaning and Characteristics, Feature of Company, Distinction between a Company and A Partnership Firm, Classes of Companies, Advantages and Disadvantages of Company Organization.
5. **The Co-Operative Organization:** Definition, Principles and Characteristics, How Cooperative and Companies Differ, Classes of Co-Operative Societies, Advantages and Drawbacks and Limitations of Cooperative.
6. **Company Management:** Divorce between Ownership and Management, Pattern of Company Management, Shareholders, Board of Directors, Power and Functions of Directors, Meaning of Board of Directors, Shareholders Meeting, Duties and Power of Chairman, Basic Functions of the Office, Maintenance of Records.
7. **Horizons of Business:** Business Combinations, Causes of Combination, Types of Combination, Simple Associates, Public Utilities: Meaning and Scope, Right and Duties of Public Utilities.
8. **Public Enterprise:** Basis of Government of Ownership, Case for and Case Against Public Ownership or Nationalization, Form of Public Organization, Social and Economic Objectives of Business

Text Book:

1. Business Organization & Management: *M. C. Shukla*- 18th Edition

Course: BBA 1302 Financial Accounting-I

Credit Hour-3

Level: Under Graduate

1. **Accounting in Action:** What is Accounting; The Building Blocks of Accounting; The Basic Accounting Equation; Using the Basic Accounting Equation; Financial Statements.
2. **The Recording Process:** The Account; Steps in the Recording Process: The Journal, The Ledger, The Trial Balance.
3. **Adjusting the Accounts:** Timing Issues; The Basics of Trial Balance; The Adjusted Trial Balance and Financial Statements.
4. **Completion of the Accounting Cycle:** Using a Work Sheet, Closing the Books; Summary of the Accounting Cycle; Classified Balance Sheet.

5. **Accounting for Merchandising Operations:** Merchandising Operations; Recording Purchases and Sales of Merchandise; Completing the Accounting Cycle; Forms of Financial Statements.
6. **Inventories:** Classifying Inventory; Determining Inventory Quantities; Inventory Costing; Inventory Errors; Statement Presentation and Analysis.
7. **Plant Assets, Natural Resources and Intangible Assets:** Determining the Cost of Plant Assets; Depreciation, Expenditures During Useful Life; Plant Assets Disposals; Accounting for Intangible Assets.

Test Book:

1. Accounting Principles: *J. J. Weygandt, P.D. Kimmel & D. E. Kieso*, John Wiley. 9th Edition

Reference Book:

1. Fundamental Accounting Principles: *W.W. Pyle & N. D. Larson*. Richard D IRWIN Inc. 10th Edition

Course: BBA 1305 Business English

Credit hour: 3

Level: Under Graduate

1. **Parts of Speech**
2. **Articles**
3. **Gerund**
4. **Analysis, Transformation and Synthesis of sentences**
5. **Active and Passive voice**
6. **Direct and Indirect speech**
7. **Correct Usage of Parts of Speech**
8. **Precise Writing**
9. **Dialogue Writing**
10. **Business Letter Writing:** Business Letters-Meaning, Importance, Characteristics, and Types; Functions of Business Writing; Nature, Types and Principles of Writing Good Business Letters; Techniques of Writing Effective Business Letters; Business Letter Writing.

Test Book:

1. High School English Grammar & Composition: *Wren & Martin*, S. Chand & Company Ltd. Latest Edition.

Reference Book:

1. Business English: MGC 2305/MGD 2305, School of Business, Bangladesh Open University.

Course: BBA 1304 Business Mathematics

Credit Hour-3

Level: Under Graduate

1. **Theory of Sets:** Elements of a Set, Methods of Describing a Set, Types of Sets, Venn Diagrams, Operations on Sets, Intersection of Sets, Union of Sets, Complement of a Set, De-Morgan's Law, Difference of two-sets, Symmetric Difference, Algebra of Sets, Regrouping of the Set, Number of Elements in a Finite Set, Cartesian Products, Set Relations, Properties of Relations, Binary Relations.

2. **Logarithms:** Introduction, Laws of Operations, Logarithmic Tables, Operations with Logarithms, Compound Interest, Depreciation, Annuities.
3. **Equations - Linear, Quadratic, Cubic and Higher Order:** Equations, Identities, Inequalities, Grouping Symbols, General Solution, Degree of an Equation, Simultaneous Linear Equations, Quadratic Equations, Solution of Quadratic Equations, Reciprocal Equations, Nature of the Roots, Symmetrical Expressions, Formation of an Equation, Solution of Simultaneous Equations, Cubic and Bi-quadratic Equations.
4. **Permutations and Combinations:** Fundamental Rule of Counting, Permutations, Factorial Notation, Permutation of n Different things, Circular Permutations, Permutations of things not all different, Restricted Permutations, Combinations, Complementary Theorems, Restricted Combinations, Combinations of things not all different.
5. **Mathematics Induction, Sequences and Series:** Introduction; Principle of Mathematical Induction; Sequences; Series; Discovery of Sequence; Sigma Notation; Sums of Natural Numbers.
6. **Arithmetic and Geometric Progressions:** Introduction; Arithmetic Progression; Sum of a Series in A. P; Arithmetic Mean; Geometric Progression; Sum of a Series in G. P; Geometric Mean.
7. **Functions, Limits and Continuity:** Function, Mapping, Notations for Functions, Types of Functions, Limit of Functions, Methods of Evaluating Limit of a Function, Some Important Limits, Continuity of a Function, Continuity in an Interval.
8. **Differential Calculus:** Introduction Differentiation, Derivative of a Function of One Variable, Derivative of a Power Function, Derivative of a Constant with a Function, Derivative of the Sum of Functions, Derivative of the Product of two Functions, Derivative of the Quotient of Two Functions, Derivative of the Function of a Function, Derivative of Trigonometric Functions, Derivative of Logarithmic Function, Derivative as a Rate Measure, Successive Differentiation, Points of Inflection, Maxima and Minima, Partial Differentiation, Total Differentiation.
9. **Matrix Algebra:** Introduction, Definition, Types of Matrices, Scalar Multiplication of a Matrix, Equality of Matrices, Matrix Operations, Addition and Subtraction, Multiplication, Properties, Transpose of a Matrix, Determinants of a Square Matrix, Determinants of Order Two, Cramer's Rule, Determinants of Order Three, Sarrus Diagram, Properties of Determinates, Expansion of the Determinates, Minors of a Matrix, Adjoint of a Square Matrix, Inverse of a Matrix, Simultaneous Equations, Gauss Elimination Method, Rank of Matrix.

Text Book:

1. Business Mathematics: *D. C. Sancheti, & V. K. Kapoor*. Sultan Chand & Sons-11th Edition

Reference Books:

1. Mathematics for Decision Making: *Martin Jr*. Vol. I and II.
2. Business Mathematics: *Qazi Zamiruddin and et al*

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, 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 Nonprogrammed 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. **Leading / 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, McClelland's Needs Theory of Motivation.
6. **Leadership:** Defining Leadership, Ingredients of Leadership, Trait Approaches to Leadership, Charismatic Leadership Approach, Leadership Behavior and Styles, Situational or Contingency, Approaches to Leadership, Transactional and Transformational Leadership.
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.

Test Book:

1. Management: *Heinz Wehrich and Harold Koontz*. Tata McGraw-Hill, 11th Edition

Reference Books:

1. Principles of Management: *Terry and Franklin*
2. Management Theories and Practice: *Date, E.*

Course: BBA 2306 Principles of Marketing

Credit: 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 Macroenvironment.
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. **Products, Services and Brands: 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: Understanding and Capturing Customer Value:** 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: Delivering Customer Value:** 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. **Communicating Customer Value: 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.
13. **Direct and Online Marketing:** Building Direct Customer Relationship; The New Direct Marketing Model; Growth and Benefits of Direct Marketing; Customer Databases and Direct Marketing Forms of Direct Marketing; Online Marketing.

Text Book:

1. Principles of Marketing: *Philip Kotler and Gary Armstrong*, 13th edition, Prentice Hall of India private Limited

Reference Book:

1. Marketing Management: *Philip Kotler and Keller Kevin Lane*, 13th or latest edition, Prentice Hall of India Pvt. Ltd.

Course: BBA 2307 Microeconomics

Credit: 3

Level: Under Graduate

1. **Definition and Tools of Economics:** Definition of Economics - Marshall's definition, Robbins' definition; Positive Economics, Normative Economics and Welfare Economics; What is Microeconomics? Subject Matter of Microeconomics; What is Macroeconomics? Macroeconomics as a Study of Determination of Income and Employment; Macroeconomics and General Level of Prices; Interdependence between Micro and Macroeconomics.
2. **Central Problems of an Economy:** Basic Problems of an Economy - What to Produce? How to Produce? For Whom to Produce? How these Problems are Solved in an Economy? The Production Possibility Curve (PPC).

3. **Theory of Demand:** The Meaning of Demand; The Law of Demand; Demand Schedule and Demand Curve; Shift of and Movement along the Demand Curve. Why does Demand Curve Slope Downward? Exceptions to the Law of Demand; Determinants of Demand; Market Demand Curve. Price Elasticity of Demand, Methods of Measuring Elasticity – Total Outlay Method, Elasticity at a Point on the Demand Curve; Cross Elasticity of Demand; Income Elasticity of Demand.
4. **Consumer Behavior Analysis: 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 on 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.
5. **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.
6. **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; **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; **Comparison:** Equilibrium Price-Output in Perfect Competition, Monopoly and Monopolistically Competitive Markets; **Oligopoly-** Characteristics of Oligopoly, Price Output Determination under Oligopoly, Collusive Oligopoly: Cartels, Price Leadership.
7. **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.

Textbook:

1. Modern Economics. *H. L. Ahuja*. 11th Edition. 2004.
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Course: BBA 2308 Business Communication

Credit Hour-3

Level: Under Graduate

1. **Introduction:** Meaning, Nature of Communication, Business Communication, Requirements of Effective Communication, Purpose of Communication, Functions of Communication, Importance of Communication, The Role of Communication in Management, How Management is related to Communication.
2. **The Communication Process (System):** Meaning of the Communication Process, Essential Elements, Necessity of Feedback, Principles of Giving Feedback, One-way Versus Two-way Communication, Necessity of Two-way Communication, Communication Models, Difference between the Communication Process and Model, Usefulness/Importance of Communication Models.
3. **Channels (Media) of Communication:** Meaning of Channels of Communication, Media of Communication, Verbal Communication, Written Communication, Oral Communication, Electronic (Computer Based) Communication, Non-Verbal Communication

4. **Direction of Communication:** Downward Communication, Upward Communication, Horizontal Communication, Diagonal Communication, Cross-Channel Communication, External Communication, Internal Communication.
5. **Formal and Informal Communication:** Formal Communication, Informal Communication (The grapevine).
6. **Communication Barriers:** List of Barriers, Overcoming Barriers
7. **Business Letters:** Meaning, Features/Essential Conditions, Purpose of a Business Letter, Functions of a Business Letter, Planning a Business Letter, Steps of Planning, The Layout and Format of Letters, Types of Business Letters.
8. **Job Letters:** Job Application, Types of Application Letters, Methods of Writing, The Forms and Contents of an Application Letter, The Resume (Bio-Data), Constructing Your Resume, Specimens of Application Letters, Interview Letters, Letters of Recommendation, Joining Letters, Resignation Letters.
9. **Business Reports:** Meaning, Characteristics of a Business Reports, Purpose of Reports, Importance of Reports, Essential Qualities of Good Reports, Types of Reports, Difference between a Long Report and Short-Report, Difference between an Informal and a Formal Report, Selecting a Suitable Report Type, Preparatory Steps to Writing Reports.

Text Book:

1. Business Communication: *M. Omar Ali*- 2nd Edition
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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.
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. **Word Processing, Spreadsheet Analysis and Database Management.**
12. **Programming with BASIC.**

Text Book:

1. Computer Fundamentals: *M. Lutfar Rahman, M. Alamgir Hossain, Systech Publications Ltd.*

Reference Books:

1. Introduction to Computer Science: *Mahesh K. Goel.*
 2. Computer Concept in Management: *Schulmeyer, G.G.*
 3. Mastering Windows 98
 4. Microsoft Office.
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Course: BBA 3310 Business Law

Credit Hour-3

Level: Under Graduate

1. **The Essential Elements of Contract:** Objects and Scope, Definition of Contract, The Essential Elements of a Contract, Some Definitions of Contract,
2. **Offer and Acceptance:** Effect of Offer and Acceptance, Offer, Rules Regarding Offer, Acceptance, Rules Regarding Acceptance.
3. **Consideration:** Definition of Consideration, Types of Consideration, Rules Regarding Consideration, "No consideration No Contract", Exceptions to the Rule
4. **Void and Voidable Agreements:** Void Agreement, Voidable Agreement, Unenforceable Agreement, Illegal Agreement, Distinction between Void Agreement and an Illegal Agreement.
5. **Termination or Discharge of Contracts:** Methods of Termination, Termination by Performance, Termination by Mutual Agreements, Novation, Alteration, Remission, Accord and Satisfaction, Recession, Waiver, Merger, Termination by Breach of Contract, Damage, Rules Regarding the Amount of Damages, Liquidated Damages and Penalty
6. **Law of Agency:** 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, Contracts with an Undisclosed Principal.
7. **The Law Relating to Sale of Goods:** Definitions, Essential Elements, Price Ascertainment, Conditions and Warranties, Transfer of Ownership, Transfer of Title, Performance of Sale, Delivery of Goods.
8. **Partnership Act:** Nature of Partnership, Rights and Liabilities of Partners, Dissolution of Firms.
9. **Negotiable Instruments:** Definition, Elements, Promissory Note, Bill of Exchange, Cheques, Bills, Notes, Endorsement and its types, Dishonor of negotiable instrument, Hundis.

Text Book:

1. Commercial Law: *Arun Kumar Sen & Jitendra Kumar Mitra- 26th Edition*

Reference Books:

1. Business Law: *Cheeseman Henry. R*
 2. Govt. Bangladesh: Industrial Relation Ordinance, 1969
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Course: BBA 3311 Macroeconomics**Credit Hour-3****Level: Under Graduate**

1. **Nature of Scope of Macroeconomics:** What is Macroeconomics? Subject Matter of Macroeconomics - Determination of National Income and Employment; General Price Level and Inflation; Business Cycles - Phases Business Cycles, Features of Business Cycles.
2. **Circular Flow of Income and National Income Accounting:** Meaning of National Income; Circular Flow of Income; National Income and National Product; Concepts of National Income; Measurement of National Income – Value Added Method, Expenditure Method, Income Method; Difficulties in the Measurement of National Income; Difficulties of Measuring of National Income in Underdeveloped Countries.
3. **Consumption Function:** Consumption Function: Average and Marginal Propensity to Consume (MPC), Marginal Propensity to Save (MPS), Average Propensity to Save (APS) and Marginal Propensity to Save (MPS); Important Features of Consumption.
4. **Investment Demand:** Meaning of Investment; Determinants of Investment; Investment Demand Curve; Relationship between Saving and Investment - Ex-post Saving and Ex-post Investment are always equal, Ex-ante Saving and Ex-ante Investment are equal only in equilibrium.
5. **Unemployment and Full Employment:** Meaning of Unemployment; Types of Unemployment - Frictional Unemployment; Structural Unemployment, Cyclical Unemployment, etc.; The Concept of Full Employment; Wage Price flexibility and Employment; Nature and Causes of Unemployment in Developing Countries.
6. **Nature and Functions of Money:** Definition of Money; Functions of Money; Importance of Money; Money Supply and Its Determinants; Demand for Money - Transactionary Demand for Money, Precautionary Demand for Money, Speculative Demand for Money; Role of Money in Economic Development; Money and Prices - Quantity Theory of Money : Fisher's Transactions Approach.
7. **Inflation:** Nature and Causes: Meaning; Causes of Inflation - Demand-Pull Inflation and Cost-Push inflation; Anticipated and Unanticipated Inflation; Effect of inflation on Distribution of Income and Wealth, Effect of Inflation on Output and Growth; Is Deflation or Falling Prices Desirable? Inflation in Developing Countries.
8. **Economic Stabilization:** Fiscal Policy and Monetary Policy: Goals of Macroeconomic Policy; Fiscal Policy - Discretionary Fiscal Policy for Stabilization; Tools of Fiscal Policy; Monetary Policy - Tools of Monetary Policy, Expansionary Monetary Policy and Contractionary Monetary Policy.

Textbook:

1. Modern Economics. *H. L. Ahuja*. 11th Edition. 2004.
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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 of Data:** Sources of Data; Designing a Questionnaire.
3. **Presentation of Data:** Classification of Data; Types of Classification; Tabulation of Data; Charting Data; Graphs of Frequency Distributions; Limitations of Charts.
4. **Measures of Central Tendency:** Introduction-Arithmetic Mean-Geometric Mean-Harmonic Mean-Weighted Arithmetic Mean-Mode-Median-Properties of a Good Average.
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.

Text Book:

1. Business Statistics: *S. P. Gupta & M. P. Gupta*, Sultan Chand & Sons- Revised Edition

Reference Books:

1. Basic Statistics for Business and Economics: *Howard L. Balsley*.
 2. Statistical Techniques in Business and Economics. *Mason and Lind*.
 3. Statistics for Management. *Richard Levin & David S. Rubin*.
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Course: BBA 3313: Law and Practice of Banking of Business

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 ofExchange); 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

Text Book:

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

Reference Book:

2. Banking Theory & Practice: *K. C. Shekhar & Lekshmy Shekhar*- 18th Revised Edition
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Course: BBA 3314: Fundamentals of Business Finance

Credit Hour-3

Level: Under Graduate

1. **An Overview of Financial Management:** Career Opportunity in Finance; Financial Management in the new millennium; Alternative Forms of Business Organization; Finance in the organizational Structure of the Firm; The Financial Staff's responsibility; The goal of a corporation; Agency Relationship; Managerial actions to maximize shareholder wealth; Does it make sense to try o maximize earning per share
2. **The Financial Environment: Markets, Institutions and Interest Rates:** The Financial Markets, Financial Institutions, The Stock Market, Cost of Money, Interest Rate Levels, Determinants of Market Interest Rates.
3. **Risk and Rate of Return:** Investment Returns, Stand Alone Risk, Expected Rate of Return, Risk Aversion and Required Rate of Return, Risk in a Portfolio Context, Relationship between Risk and Return, Diversifiable Risk and Market Risk, Estimating Market Risk Premium, Some Concepts about Beta and the CAPM.
4. **Time Value of Money:** Time Lines; Future Value; Present Value; The Power of Interest; Rate and Time; Future Value of Annuity; Present Value of Annuity; Uneven Cashflow Sarcasm; Semiannual and other compounding periods; Amortization Loans; Partial Amortization: Balloon Loans
5. **Stock and Their Valuation:** Legal Rights and Privileges of Common Stockholders, Types of Common Stock, The Market for Common Stock, Common Stock Valuation, Constant Growth Stocks, Expected Rate of Return on a Constant Growth Stock, Preferred Stock.
6. **Bond Valuation:** Who issues Bond; Key Characteristics of Bonds; Bond Valuation; Bond Yields.
7. **Working Capital Management:** Working Capital Terminology; The Cash Conversion Cycle; Negative Working Capital; Concept of Zero Working Capital; Alternative Current Asset; Investment Policies; Cash Management; Inventory; Receivables Management; Alternative Current Asset Financing Policies; Advantage and Disadvantage of short term financing; Source of short term financing; Accrued Liabilities; Accrued Payables (Trade Credit); Short Term Bank Loans

Text Book:

1. Fundamentals of Financial Management: *Eugene F. Brigham & Joel F. Houston* 10th Edition
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Course: BBA 4315 Auditing

Credit Hour-3

Level: Under Graduate

1. **Introduction:** Origin of Audit; Definition of Audit; Difference between Book-Keeping and Accountancy, Auditing and Investigation; Qualities of an Auditor; Objects of Audit: Main Object-Expression of Expert Opinion, Secondary Objectives - Detection and Prevention of Errors; Location of Errors; Detection and Prevention of Frauds; The Position of Auditors in Regard to Errors and Frauds affecting Financial Statements; Specific Objective; Different Classes of Audit; Legislative Control, Relation of Auditor vis as vis Management, Periodicity, Subject Matter, Coverage of Audit, Manner of Checking; Advantages of an Audit; Audits of Different Types of Entities and their Advantages.
2. **Internal Control:** Internal Control - Meaning, Importance; Accounting, Administration Controls; Internal Check - Evaluative Criteria for Good Internal Check; Internal Check for various Transactions; Internal Audit - Internal Audit and Statutory Audit, Using the Work of Internal Auditor by External Auditor; Limitations of Internal Control; Evaluation of Internal Control.
3. **Vouching of Cash and Trading Transactions:** Vouching: Its Meaning; Voucher; Points to be Noted in a Voucher; Internal Check as Regards Cash; Vouching the Debit Side of the Cash Book; Teeming and Lading Method of frauds; How to Detect such Frauds, Internal Check System as Regards Purchases; Duty of an Auditor in Connection with Credit Purchases; Purchases Returns; Credit Sales; Internal Checks as Regards Credit Sales; Duty of an Auditor in Connection with Credit Sales.
4. **Verification and Valuation of Assets and Liabilities:** Meaning of Verification; Problems in Valuation of Assets; Valuation of Assets during Inflationary Period; Fixed Assets; Mode of Valuation of Fixed Assets; Floating or Current Assets; Mode of Valuation of Floating Assets, Wasting Assets, and Intangible Assets; Auditor's Position as Regards Valuation of Assets; Verification and Valuation of Different Classes of Assets; Market Value.
5. **Audit of Limited Companies – Company Auditor:** Qualification of an Auditor of a Limited Company; Disqualifications; Appointment of first Auditor; Removal of Auditor; Remuneration and Expense of an Auditor; Different Classes of Auditors - Joint Auditors, Branch Auditors; Powers and Duties of an Auditor; Rights and Powers of an Auditor; Duties of an Auditor; Status of Auditor; Audit of Financial statements; Books of Accounts to be Kept by the Company; Annual Accounts and Balance Sheet; Audit of Financial Statements; Audit of Balance Sheet of a Company, Contents of Audit Report; Opinion as to True and Fair View; Report Vs Certificate; Basic Elements of Auditor's Report; Signing of Auditor's Report, Legal Position of an Auditor; Liabilities of an Auditor Appointed by a Private Concern; Liability of an Auditor under the Companies Act.
6. **Cost and Management Audits**
Introduction; Criticism of Cost Audit; Definition of Cost Audit; Purpose of Cost Audit; Distinction between Financial Audit and Cost Audit; Conditions under which Cost Audit is Conducted; Objectives of Cost Audit; Qualifications of Cost Auditor; Commencement of Cost Audit, Importance of Management Audit; Definition; Objectives; and Criticism of Management Audit; Distinction between Statutory Audit and Management Audit; Who should Conduct Management Audit.
7. **Accounting Profession in Bangladesh:** Rules and Regulations Governing the Profession; Institutions of Chartered Accountants of Bangladesh, England and Wales, AICFA; Professional Ethics; Auditor' Independent; Financial and Accounting Responsibilities of Directors.

Text Book:

1. A Handbook of Practical Auditing: *B. N. Tandon et al.*, S. Chand & Company Ltd. 13th Edition.

Reference Books:

1. Auditing Principles & Procedures: *Khaja Amjad Sayeed*.
 2. Contemporary Auditing: *Kamal Gupta*.
 3. Publications of ICAB and IFAC
 4. Practical Auditing: *Supicer and Peglar*
 5. Practical Approach to Auditing: *Chakraborty and Bhattacharyjaya*.
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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.

Test Book:

1. Accounting Principles: *J. J. Weygandt, P.D. Kimmel & D. E. Kieso*, John Wiley. 9th Edition

Reference Book:

1. Fundamental Accounting Principles. *W.W. Pyle & N. D. Larson*. Richard D IRWIN Inc. 10th Edition
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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, Why Have Teams Become so Popular? Differences between Groups and Teams, Types of Teams, Creating Effective Teams, Teams and Quality Management.
6. **Basic Approaches to Leadership:** What is Leadership? Trait Theories, Behavioral Theories, Contingency Theories, Trust: The Foundation of Leadership, Framing: Using Words to Shape Meaning and Inspire Others.
7. **Power and Politics:** A Definition of Power, Contrasting Leadership and Power, Bases of Power, Dependency: The Key of Power, Power Tactics, Power in Groups: Coalitions, Sexual Harassment: Unequal Power in the Workplace Politics: Power in Action.
8. **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

Text Book:

1. Organizational Behavior: *Stephen P. Robbins*- 10th Revised Edition

Reference Books:

1. Organizational Behavior: Human Behavior at work: *Newstrom, J.W & Davis, K.* Tata McGraw-Hill Publishing Co. Ltd. New Delhi, 9th Edition

Course: BBA 4318 Insurance and Risk Management

Credit Hour-3

Level: Under Graduate

1. **Introduction:** Definition and Nature of Insurance, Evolution of Insurance, Role and Importance of Insurance, Insurance Contract.
2. **Life Insurance:** Nature of Life Insurance Contract, Classification of Policies, Annuities, Selection of Risk, Measurement of Risk and Mortality Table, Calculation of Premium, Investment of Funds, Surrender Value, Valuation and Surplus, Policy Conditions.
3. **Marine Insurance:** Nature of Marine Insurance Contract, Marine Insurance Policies, Policy Conditions, Premium Calculation, Marine Losses, Payment of Claims.
4. **Fire-Insurance:** Nature and Use of Fire Insurance, Fire Insurance Contract, Kinds of Policies, Policy Conditions, Rate Fixation in Fire Insurance, Payment of Claim, Re-insurance.
5. **Miscellaneous Insurance:** Motor Insurance, Burglary and Personal Accident Insurance, Miscellaneous Forms of Insurance.

Text Book:

1. Insurance Principles and Practice: *M. N. Mishra*- 14th Revised Edition
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Course: BBA 4319 Marketing Management

Credit: 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; Forecasting and Demand Measurement.
4. **Dealing with Competition:** Competitive Forces; Identifying Competitors; Analyzing Competitors; Competitive Strategies for Market Leaders; Other Competitive Strategies; Balancing Customer and Competitor Orientations.
5. **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.
6. **Developing Pricing Strategies and Programs:** Understanding Pricing; Setting the Price; Adapting the Price; Initiating and Responding to Price Changes.
7. **Managing Personal Communications: Direct and Interactive Marketing, Word of Mouth and Personal Selling:** Direct Marketing; Interactive Marketing; Word of Mouth; Designing the Sales Force; Managing the Sales Force; Principles of Personal Selling.
8. **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.
9. **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; New Views on Corporate Social Responsibility; Marketing Implementation; Evaluation and Control.

Text Book:

1. Marketing Management: *Philip Kotler, Kevin Lane Keller*, 13th Edition, Prentice Hall of India Private Limited.

Reference Book:

1. Marketing Management: Analysis, Planning, Implementation and Control, *Philip Kotler, Gary Armstrong*, 13th Edition, Prentice Hall of India private Limited
-

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 Probated 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 Wag-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* (5th Edition)

Reference Book:

1. Company Act: 1994

Course: BBA 5321 Financial Management and Policy

Credit Hour-3

Level: Under Graduate

1. **Financial Statements and Analysis:** The stockholder's Report; Using Financial Ratios; Liquidity Ratios; Activity Ratios; Debt Ratios; Profitability Ratios; Market Ratios; A Complete Ratio Analysis.
2. **Capital Budgeting Cashflow:** Capital Budgeting Decision Process; The Relative Cashflow; Finding the Initial Cashflow; Finding Operating Cashflow; Finding Terminal Cashflow.
3. **Capital Budgeting Techniques:** Pay Back Period; Net Present Value; Internal rate of Return; Comparing NPV and IRR Techniques.
4. **Cost of Capital:** An overview of cost of capital; The Cost of Long Term Debt; The Cost of Preferred Stock; The Cost of Common Stock; The Weighted Average Cost of Capital; The Marginal Cost of Investment Decision
5. **Capital Structure and Leverage:** Leverage; The Firm's Capital Structure; The EBIT – EPS Approach to Capital Structure; Choosing the optimal capital structure.
6. **Dividend Policy:** Dividend Fundamentals; The relevance of Dividend Policy; Factors affecting Dividend Policy; Types of Dividend Policy; Forms of Dividends.

Test Book:

1. Principles of Managerial Finance: *Lawrance J. Gitman*, 12th Edition
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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. **Franchising:** Meaning of Franchise; Purpose of Franchising; Types and Arrangements of Franchise; Benefits and Problem of Franchise; Favor Obtainable from the Parent Company; World Famous Franchise Business; Points About Which to Remain Be Careful; Procedure for Evaluating Franchise Opportunities; Franchise Agreement; Cost of Franchise; When Owning a Small Business Through Franchise is Not Advisable; Financial Arrangements for the Franchise; Checklist for Evaluating a Franchise.
7. **Small Business Plan:** Merits of a Business Plan; Causes of Product Failure; Functions of a Business Plan; Search of New Ideas and Products; Project Formulation; Elements of the Business Plan; Steps to Develop a Business Plan.
8. **Managing Small Business:** Human Involvement in Different Stages of Small Business; The Principles Organization and Small Business Success; Management Functions and Their Applicability; Expected Attributes & Traits of a Successful Small Business Manager; Causes of Failure as a Small Business Manager; Areas of Personnel Management; Human Resources and Personnel Policy Suggestions; Finding Right Man for the Right Position; Comprehensive Factors of Employees' Morale.
9. **Financing Small Business:** Planning Financial Needs; Using Capital in the Small Business; Sources of Finances for the Small Business Firms; Equity Vs Debt Financing, Working Capital; Request for Bank Loan.

Text Book:

1. Entrepreneurship & Small Business: *A. R. Khan*- 1st Edition- Rubi Publication.

Reference Books:

1. The Theory of Economic Development: *Schumpeter, J.* Oxford University Press.
2. Entrepreneurship & Small Enterprise Development in Bangladesh: *Rahman, A. H. M. H.* BBR, Dhaka University

Course: BBA 5323 Socio-Economic Profile of Bangladesh

Credit Hour-3

Level: Under Graduate

1. **Overview of the Economy of Bangladesh:** Characteristics of under developed economy, Composition and structure of the economy, GDP, GNP, Sectoral contribution to GDP, Overall growth trend, Obstacles to economic growth.
2. **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. Industrial performance assessment, Investment trend, Role of private- public sector, Privatization & Industrial development in Bangladesh; Importance of Industry in the Economy of Bangladesh; Principal Industries of Bangladesh; Industry Vs Agriculture; Dependence of Industry on Agriculture; Dependence of Agriculture on Industry; Causes of Industrial Backwardness in Bangladesh; Measures for Industrial Development in Bangladesh.
3. **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.

4. **Human Resource Development & Poverty in Bangladesh:** 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).
5. **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.
6. **Financing Economic Development:** Fiscal policy and Monetary policy of Bangladesh government, Role of foreign aid, Investment & debt, Structural adjustment policies in relation to self-reliance. 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.
7. **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 1990-91; Aims and Objectives; Export Policy 1990-91; Export Policy 1995-97; Export Policy 1990-91; Export Policy 1995-97; Export Promotion; 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.
8. **Population:** Population growth in Bangladesh; causes of population growth; remedial measures; Why population growth is a burden for
9. **Environmental Development in Bangladesh:** Possible Effect of Environment Change for Developing Countries, Causes of Environmental Problems of Bangladesh; Preparation of National Land Policy; Control of Pollution from Brick Kilns; Conservation of Ecology; Control of Industrial Pollution; Control of Noise Pollution; Climate Change; Protection of Ozone Layer; Natural Disaster Management; NGO Activities for Conservation of Environment.

Text Books:

1. Bangladesh studies (2nd Edition): *Md. Samsul Kabir Khan and Dr. Daulatunnahar Khanam*
2. Inside Bangladesh Economy: *Anu Mahmud.*

Reference Books:

Bangladesh Economy: *Selim Rashid.*

Leading Issues in Economic Development: *G.M. Meier.*

বাংলাদেশ অর্থনীতি: হক ও রহমান।

Self Reliance and Foreign Aid: *Akhlaqur Rahman.*

Structural Adjustment Policies for the 3rd World: *Rehman Sabhan*

Why Women Count: *S. Hamid.*

Addressing the Urban Poverty Agenda in Bangladesh: *N. Islam, N. Huda, F.B. Narayan & P.B. Rana.*

A review of Bangladesh's Development: *Centre for Policy Dialogue (CPD).*

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, 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**

Text Book:

1. Business Statistics: *S. P. Gupta & M. P. Gupta* - Revised Edition

Reference Book:

1. Statistics for Management: *Richard Levin & David S. Rubin*
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Course: BBA 6325 Financial Markets and Institutions

Credit Hour-3

Level: Under Graduate

1. **Role of Financial Markets & Institutions:** Overview of Financial Markets: Types of Financial Markets, Securities Traded in Financial Markets, Money Market Securities, Capital Market Securities, Derivative Securities, Valuation of Securities in Financial Markets: Market Efficiency.
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: Treasury Bills, Commercial Paper, Negotiable Certificates of Deposit (NCDs), Banker's Acceptances, Institutional Use of Money Markets, Valuation of Money Market Securities.
4. **Bond Markets:** Background on Bonds, Bond Yields, Treasury Bonds, Treasury Bond Action, Trading Treasury Bonds, Municipal Bonds, Corporate Bonds.
5. **Equity Markets:** Public Equity, Private Equity, Initial Public Offerings (IPO), Secondary Stock Offerings, Stock Exchanges.
6. **Consumer Finance Operations:** Types of Finance Companies, Sources of Finance Company Funds, Uses of Finance Company Funds.
7. **Mutual Fund Operations:** Background on Mutual Funds, Types of Funds, Mutual Fund Classifications, Corporate Control by Mutual Funds, Stock Mutual Fund Categories, Specialty Funds, Bond Mutual Fund Categories, Growth and Size of Mutual Funds, Money Market Funds.

Text Book:

1. Financial Markets & Institutions. *Jeff Madura*- 9th Edition.
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Course: BBA 6326 Human Resource Management

Credit Hour-3

Level: Under Graduate

1. **Introduction:** Definition of HRM, Why is HR Management Important to All Managers, Line and Staff Aspects of HRM, The Changing Environment of HR Management, Measuring HR's Contribution: Strategy, Metrics and the HR Scorecard, HR Strategic Challenges, HR's Strategic Roles, Creating a Strategy-Oriented HR System, The HR Scorecard Approach, Improving Productivity through HRIS.
2. **Personnel Planning and Recruiting:** Planning and Forecasting, Effective Recruiting, Internal Sources of Candidates, Outside Sources of Candidates, Improving Productivity through HRIS, Recruiting Move Diverse Workforce.
3. **Job Analysis:** Job Analysis, The Nature of Job Analysis, Methods of Collecting Job Analysis Information, Writing Job Descriptions, Writing Job Specifications.
4. **Employee Testing and Selection:** Why Careful Selection is Important, Basic Testing Concepts, Types of Tests, Work Samples and Simulation, Background Investigations and Other Selection Methods.
5. **Interviewing Candidates:** Basic Features of Interviews, What can Undermine an Interview's Usefulness? Designing and Conducting the Effective Interview.
6. **Training and Development:** Orienting Employees, The Training Process, Training Methods, On the Job Training and off-the-Job-Training.
7. **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.
8. **Compensation:** Determining Pay Rates, Pricing Managerial and Professional, Competency-Based Pay, Other Compensation Trends, Money and Motivation: An Introduction, 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.

9. **Labor Relations and Collective Bargaining (CB):** What is CB, Bargaining Items, Bargaining Stages, Contract Agreement, Sources of Grievances, Grievances Procedure and Guidelines for Handling Grievances.

Text Book:

1. Human Resources Management: *Gary Dessler*- 10th Revised Edition

Reference Books:

1. Personnel Management: *Michael J. Juices*. Richard D. Iwrin Inc. Homewood, Illinois
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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 Relation:** 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 forward 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.

Text Book:

1. Advertising and Promotion An Integrated Marketing Communications Perspective: *George E. Belch & Michael A. Belch* by Tata McGraw-Hill (8th Edition).

Reference Book:

1. Principles of Marketing: *Philip Kotler and Gary Armstrong*, by Prentics Hall of India Private Limited (13th Edition).
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Course: BBA 6328 Cost and Management Accounting**Credit Hour-3****Level: Under Graduate**

1. **Managerial Accounting and Cost Concepts:** The Work of Management and the Need for Managerial Accounting Information; Comparison of Financial and Managerial Accounting; General Cost Classification; Cost Classifications on Financial Statements; Product Cost Flows; Cost Classifications for Predicting Cost Behavior; Cost Classifications for Assigning Costs to Cost Objects; Cost Classifications for Decision Making.
2. **Systems Design: Job-Order Costing:** Process and Job-Order Costing; Job-Order Costing-An Overview; Job-Order Costing-The Flow of Costs; Problems of Overhead Application; Job-Order Costing in Service Companies; Use of Information Technology.
3. **Cost Behavior: Analysis and Use:** Types of Cost Behavior Patterns, The Analysis of Mixed Costs, The Contribution Format Income Statement.
4. **Cost-Volume-Profit Relationships:** The Basics of Cost-Volume-Profit (CVP) Analysis, Target Profit and Break-Even Analysis; CVP Considerations in Choosing a Cost Structure; Structuring Sales Commissions; Sales Mix; Assumptions of CVP Analysis.
5. **Variable Costing: A Tool for Management:** Overview of Absorption and Variable Costing; Reconciliation of Variable Costing with Absorption; Costing Income; Choosing a Costing Method.
6. **Profit Planning:** The Basic Framework of Budgeting; Preparing the Master Budget.
7. **Standard Costs and the Balanced Scorecard:** Standard Costs – Management by Exception, Setting Standard Costs, A General Model for Variance Analysis, Using Standard Costs – Direct Materials Variance, Using Standard Costs – Direct Labor Variance, Using Standard Costs – Variable Manufacturing Overhead Variances, Structure of Performance Reports, Variance Analysis and Management by Exception, International Uses of Standard Costs, Evaluation of Controls Based on Standard Costs, Balanced Scorecard.

Text Book:

1. Managerial Accounting: *R. H. Garrison, E. W. Noreen & P.C. Brewer-* McGraw-Hill International Edition- 13th Edition.

Reference Book:

1. Cost Accounting: *Hornigren, Datar & Foster*. Prentice Hall of India Pvt. Ltd. New Delhi- 110001, 13th Edition.
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Course: BBA 6329 Taxation and Public Finance**Credit Hour-3****Level: Under Graduate**

1. **Meaning and Scope of Public Finance:** What is Public Finance? Distinction between Private and Public Finances-Similarities; Dissimilarities; Public Finance and the Economic System.

2. **Tax: Definition, Feature and Role:** Prelude, Definition of Tax, Characteristics of Tax, Objectives of Tax; Cannon of Taxation; Classification of Tax; Role of Tax in the Economic Development of a Country; Tax System in Bangladesh.
3. **Income Tax: Bangladesh Context:** Introduction; Definition of Income Tax, Characteristics of Income Tax; Historical Background of Income Tax Law in Bangladesh; Scope and Constituents of Income Tax Ordinance; Arguments for and against Income Tax; Adverse Impact of Income Tax; Role of Income Tax in the Economic Development of Bangladesh; Structures of Income Tax Ordinance, 1984.
4. **Income Tax Authorities:** Introduction; Types of Income Tax Authorities; Appointment of Income Tax Authorities; Administrative Authorities; Judicial Authorities; Role of Higher Courts (Civil) in Income Tax Cases
5. **Assessment of Individual:** Introduction; Recapitulation; Form of Statement of Income.
6. **Value Added Tax:** Introduction; Historical Perspective of VAT; Reasons For Introducing VAT in Bangladesh; What is VAT; Arguments for and against VAT; Computation of VAT; Some Important Features of VAT in Bangladesh; Tax Base of VAT in Bangladesh; Goods and Services Subject to VAT in Bangladesh; Goods and Services Exempted from VAT; VAT Rate and VAT Assessee; Registration/Enlistment under the Value Added Tax in Bangladesh; VAT Administration; Duties and Responsibilities of VAT Assessee; Books of Accounts under VAT Act and Rules; Penalties under VAT Act; Appeal.
7. **Public Expenditure-General Considerations:** Meaning and Nature of Public Expenditure; Wagner's Law of Increasing State Activities; Wiseman-Peacock Hypothesis; The Critical-Limit Hypothesis; Demand-Supply of Government Services; Comparison between Private and Public Expenditure; Pure Theory of Public Expenditure; Kinds of Public Expenditure; Canons of Expenditure.
8. **Classification and Choice of Taxes:** Introductory-Single vs Multiple Tax System, Single Tax System, Multiple Tax System, Proportional vs Progressive Taxes – Arguments for and against Proportional Taxation; Arguments for and against Progressive Taxation, Direct vs Indirect Taxes; Merits and Demerits of Direct Taxes; Merits and Demerits of Indirect Taxes; Are Direct Taxes Less Burdensome? Value Added Tax – Forms of VAT; Merits of VAT; Demerits of VAT; Expenditure Tax-Forms; Case for Personal Consumption Expenditure Tax; Hurdles; Capital Gains Tax.
9. **Public Debt:** The Meaning of Public Debt; Public Debt and Private Debt; Why Public Debt? Some Terms; Limits and Raising Public Debt; Public Debt and Economic Growth; Public Debt and Inflation; Public Debt as a Means of Regulating the Economy; Public Debt versus Taxation; Burden of Debt; Debt Burden and Future Generations; Debt Redemption; Some Issues in Debt Management.
10. **Balanced Budget and Fiscal Policy:** Balanced Budgeted – Arguments for Balanced Budgets; Arguments against Balanced Budgets; The Balanced Budget Multiplier; Fiscal Policy – Fiscal Policy and Stability; Fiscal Policy and Economic Growth Fiscal Policy and Distributive Justice.

Text Books:

1. Income Tax: Theory and Practice: *Dr. Monjur, Kanchan Kumar; Dr. Milon-Padma Prokashani*, 6th Edition
2. Public Finance: *H.L Bhatia*. 26th Edition.

Reference Books:

1. Income Tax Ordinance 1984: *Govt. of Bangladesh*.
2. Income Tax Manual Part - I & II: *Dhaka National Board of Revenue, 1999*.

3. Principles of Public Finance: *Hugh Dalton*.
 4. Government Finance: *J.F.Due*.
 5. Fiscal Policies in Underdeveloped Countries: *R.J. Chellish*.
 6. Sarkari Artha Babostha: *Ismail Hussain*.
 7. Fiscal Policy and Resource Allocation in Islam: *Mohammad Ariff*.
 8. Fiscal Policy and resource allocation in Islam: *Azizuddin Ahmed*.
 9. Public Finance in Islam: *SA Siddiqui*
 10. The Theory of Public Finance: *R.A. Musgrave*
 11. The Economics of Public Finance: *Philip E Taylor*.
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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.

Text Book:

1. Operational Management: *Richard B. Chase, F. Robert Jacobs, Nicholas J. Aquilano*- 11th Revised Edition

Reference Book:

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

Text Book:

1. Project Management. *Jeffrey K. Pinto*, Pearson.

Reference Book:

1. Managing Projects in Bangladesh: *S Chadra*, University Press Limited, Dhaka.
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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; Business Ethics in Islam.
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; Managerial Ethics in Islam.
5. **Corporate Ethics:** Status of Corporations; Collective Responsibility; Corporate Moral Decisions; Ethical Extent of Access to Corporate Information; Corporate Ethical Environment; Corporate Ethics in Islam.
6. **Ethical Expectations: Employers and Employees:** The Organization of Work; Wages & Benefits; Working Conditions; Employee Rights; Disciplining; Gifts and Entertainment; Expectations to and from Employers & Employees; Employee Privacy Issues.
7. **Ethical Expectations: Buyers and Sellers:** 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; Buyer-Seller Behavior in Islam.
8. **International Business Ethics:** Rationales of International Business; Misunderstandings about MNCs; Intergovernmental Understandings; Impact of Operations of the Multinationals; Operations to Ensure Mutuality; Internet Business; International Business in Islam.

Text Book:

1. Business Ethics: *A. R. Khan*. Ruby Publications, First Edition, 2000

Reference Books:

1. The Ethics of Management: *Tone Hosmer*.
 2. Moral Issues in Management: *Vincent Barry*.
 3. Business Ethics: *R. Edward Freeman*.
 4. The Ethics of International Business: *Thomas Donaldson*.
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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 Evaluation:** Need for Evaluation; Evaluation Perspective; Meaning of Portfolio Evaluation; Measuring Portfolio Return; Risk Adjusted Returns; Differential Return; Decomposition of Performance.

Text Book:

1. Security Analysis & Portfolio Management. *S. Kevin*- 4th Edition

Reference Book:

1. Investment Analysis & Portfolio Management. *Frank K. Reilly, Keith C. Brown*. Revised Edition
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Course: BBA 7334 Retailing Management

Credit Hour-3

Level: Under Graduate

1. **Introductions 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, Nonstore 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. **Financial Strategy:** The Strategic Profit Model, An Overview, The Profit Path, The Turnover Path, The Strategic Profit Model, Setting Performance Objectives.
6. **Retail Locations:** Shopping Centers, City or Town Locations, Freestanding Sites, Other Retail Location Opportunities, Location and Retail Strategy.
7. **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.
8. **Information Systems and Supply Chain Management:** Strategic Advantages Gained through Supply Chain Management, The Flow of Information, The Physical Flow of Merchandise-Logistics.
9. **Customer Relationship Management:** The CRM Process, Collecting Customer Data, Analyzing Customer Data and Identifying Target Customers, Developing CRM Programs, Implementing CRM Programs.
10. **Pricing:** Pricing Strategies, Approaches for Setting Prices, Price Adjustments, Using Price to Stimulate Retail Sales.

Text Book:

1. Retailing Management: Michael Levy, Barton A Weitz (5th Edition), Tata McGraw Hill Publishing Company Limited.
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Course: BBA 8335 Advanced Accounting

Credit Hour-3

Level: Under Graduate

1. **Department Accounts:** Advantages of Departmental Accounting, Methods of Departmental Accounts, Allocation of Departmental Expenses, Technique of Departmental Accounts, Columnar Purchase and Sales Books, etc, Computerized System, Distinction between Departmental Accounts and Branch Accounts, Cost-based Transfer Price, Market-based Transfer Price, Dual Pricing, Memorandum Stock Account and Memorandum Mark-up Account.
2. **Branch Accounting:** Difference between Branch and Department Accounts, Types of Branches, Dependent Branches, Sale of Goods Above/Below Invoice Price, Final Accounts System, Independent Branch, Incorporation of Branch Assets and Liabilities, Abridged Information.

3. **Royalty Accounts:** Minimum Rent, Shortworking/Redeemable Debt Rent, Excess Workings, Ground Rent, Recoupment of Shortworkings, Accounting Entries in the Books of User, Accounting Entries in the Books of Landlord.
4. **Hire Purchase Accounts:** Nature of Hire Purchase Agreement, Legal Position, Accounting Arrangements of Hire Purchase Transaction, Books of the Hire Purchaser, Books of the Hire Vendor, Ascertainment of Total Cash Price, Stock and Debtors Systems, Installment Payment System.
5. **Company Final Accounts:** Books of Accounts to be Kept by Company, Statutory Books, Statistical Books, Annual Accounts and Balance Sheet, Form and Contents of Balance Sheet and Profit and Loss Account, Requirements as to Profit and Loss Account, Interpretation, Some Special Points Regarding Profit and Loss Account of a Company, Managerial Remuneration, Divisible Profit, Sources of Dividends, Profit and Loss Appropriation Account
6. **Holding Companies:** Determining the Types of Control, Legal Definition and Requirements, Meaning of Holding Company and Subsidiary, Particulars of Balance Sheet of a Holding Company in Regard to its Subsidiaries, Financial Year of the Holding Company and Its Subsidiary, Rights of Holdings Company' Representatives and Members, Advantages of Consolidation of Financial Statements, Disadvantages of Consolidation of Financial Statements, Basic Rules for Preparing a Consolidated Balance Sheet, Forms and Techniques.
7. **Amalgamation:** Forms of Amalgamation, Motive for Amalgamation, Procedures, Accounting for Amalgamation, Types of Amalgamation, Calculation of Purchase Consideration, Methods of Accounting for Amalgamation, Distinction between Pooling of Interest Method and Purchase Method, Inter Company Investments.
8. **Valuation of Goodwill and Shares:** Goodwill, Types of Goodwill, Positive and Negative Goodwill, Accounting for Goodwill, Valuation of Non-Purchased Goodwill, Valuation of Purchased Goodwill, Need for Valuation, Factors Affecting Valuation of Shares, Methods of Valuation.

Text Book:

1. Modern Accountancy: *Amitabha Mukherjee and Mohammed Hanif*. Tata McGraw-Hill Publishing Company Limited, New Delhi-2000, Vol. II.

Reference Books:

1. Advanced Accounting: *Md. Muinuddin Khan*. Ideal Library, Dhaka, Reprint, May, 2000, 8th Edition.
2. Advanced Accountancy: *Chakraborty H*. Calcutta Oxford University, 3rd Edition

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.

3. **Flexible Budgets and Performance Analysis:** Flexible Budgets; Flexible Budget Variances; Flexible Budgets with Multiple Cost Drivers; Some Common Errors.
4. **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.
5. **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.
6. **Pricing Products and Services:** Introduction; The Economists' Approach to Pricing; The Absorption Costing Approach to Cost-Plus Pricing; Target Costing.
7. **Profitability Analysis:** Introduction; Absolute Profitability; Relative Profitability; Volume Trade-Off Decisions; Managerial Implications.

Text Book:

1. Managerial Accounting. *R. H. Garrison, E. W. Noreen & P. C. Brewer*- Mcgraw-Hill International Edition-13th Edition

Reference Books:

1. *Advanced Management Accounting*. R. S. Kaplan & A. A. Atkinson, Pearson Education Asia, 3rd Edition.
 2. *Advanced Cost and Management Accounting*. V. K. Saxena.
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Course: BBA 8337: Corporate Financial Reporting

Credit hour: 3

Level: Under Graduate

1. **The Institutional Setting and the Development of Financial Reporting Standards:** The Focus on Financial Information; Standard-Setting Organizations in the United States: The American Institute of Certified Public Accountants, The Financial Accounting Standards Board, The Securities and Exchange Commission, Other Influential Organizations, International Standard-Setting Organizations.
2. **Fundamental Accounting Concepts and the Conceptual Framework:** Accounting Fundamentals; The Conceptual Framework; Other Accepted Accounting Concepts; International Considerations.
3. **Revenue Recognition, Receivables and the Income Statement:** The Income Statement; Revenue Realization and Recognition; Creative Recognition Methods; Financial Analysis; International Considerations.
4. **The Balance Sheet:** Elements of the Balance Sheet; Balance Sheet Analysis; International Considerations.
5. **Corporate Accountability and the Independent Auditor:** Corporate Accountability; The Independent Auditor; International Considerations; Financial Reporting, Efficient Capital Markets and a Positive Theory of Accounting; Prospective Information.
6. **Inventories and the Cost of Goods Sold:** Accounting for Inventories; Financial Analysis; International Consideration; Cases.

7. **Marketable Securities and Intercorporate Investment:** Short-Term Intercorporate Investments; International Considerations; Long-Term Intercorporate Investments; International Considerations; Consolidate Financial Reporting; International Considerations; Financial Analysis; Cases.
8. **Non Current Assets and Amortization:** Accounting Overview; Fixed Assets; Intangible Assets; Natural Resources; Other Noncurrent Assets; Financial Analysis; Cases.
9. **Fundamental Concepts in Liability Valuation and Reporting:** Characteristics of Liabilities; Current Liabilities; Long-Term Liabilities; Risk: An Expanded Notion of Liability; Financial Analysis; International Considerations; Appendices.

Text Book:

1. Corporate Financial Reporting: Test and Cases: *E. Richard Brownlee, Kenneth R. Ferris, Mark E. Haskins*, Third Edition.
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Course: BBA 8338 Financial Statements Analysis

Credit hour: 3

Level: Under Graduate

1. **Statement of Cash Flows:** The Basic Approach to a Statement of Cash Flows; An Example of a Simplified Statement of Cash Flows; Organization of the Full-Fledged Statement of Cash Flows; Other Issues in Preparing the Statement of Cash Flows; An Example of a Full-Fledged Statement of Cash Flows. [*Garrison, Noreen & Brewer*]
2. **Financial Statement Analysis:** Limitations of Financial Statement Analysis; Statements of Comparative Common Size Form; Ratio Analysis-the Common Stockholder; Ratio Analysis-The Short-term Creditor; Ratio Analysis-The Long Term Creditor; Summary of Ratios and Sources of Comparative Ratio Data. [*Garrison, Noreen & Brewer*]
3. **Analyzing Financing Activities:** Liabilities; Leases; Postretirement Benefits; Contingencies and Commitments; Off-Balance-Sheet Financing; Shareholders' Equity. [*Subramanyam & Wild*]
4. **Analyzing Investing Activities:** Introduction to Current Assets; Inventories; Introduction to Long-Term Assets; Plant Assets and Natural Resources; Intangible Assets. [*Subramanyam & Wild*]
5. **Analyzing Investment Activities: Intercorporate Investments:** Investment Securities; Equity Method Accounting; Business Combination; Derivative Securities; The Fair Value Option.
6. **Analyzing Operating Activities:** Income Measurement; Nonrecurring Items; Revenue Recognition, Deferred Charges; Supplementary Employee Benefits; Interest Costs; Income Taxes. [*Subramanyam & Wild*]

Text Books:

1. Managerial Accounting. *R. H. Garrison, E. W. Noreen & P. C. Brewer*- Mcgraw-Hill International Edition-13th Edition.
 2. Financial Statements Analysis- *K. R. Subramanyam & John Wild*, Tenth Edition.
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Course: BBA 8339 Bank Management

Credit Hour-3

Level: Under Graduate

1. **Introduction & Organization Management:** What is Meant by Bank; Banking System in Bangladesh; Management of Commercial Bank; Factors of Environment of Banking; Internal Factors of Environment of Banking; External Factors of Bank Environment; Concepts of Bank Management; Board of Directors; Responsibilities of the Bank Directors; Liabilities of the Bank Directors; Relationship Between Board of Directors & Bank Management.
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.
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:

1. Bank Management- A Fund Emphasis: *Dr. A R Khan*- 3rd Edition

Reference Book:

1. Bank Management & Financial Services: *Peter S. Rose, Sylvia C. Hudgins*- 6th 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.

Text Book:

1. International Financial Management: *Jeff Madura*- 9th 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 Fund IMF; IMF And Less Developed Countries; Problem of International Liquidity; Bretton Woods System; World Trade Organization and the 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:

1. Modern Economics: *H. L. Ahuja*. 11th Edition. 2004.

Reference Book:

1. Modern Economic Theory: *K.K. Dwett*. 22nd Edition. 2005
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Course: BBA 8342 Strategic Management

Credit Hour-3

Level: Under Graduate

1. **Introduction to Strategic Management:** Superior Performance and Competitive Advantage, Strategic Managers, Strategic Planning, Strategy as an Emergent Process.
2. **External Analysis:** Defining an Industry, Porter's Five Forces Model, Strategic Groups Within Industries, Industry Life Cycle Analysis, Limitations of Models for Industry Analysis, The Macro-Environment, The Global and National Environments.
3. **Internal Analysis: Distinctive Competencies:** Distinctive Competencies and Competitive Advantage, The Value Chain, The Generic Building Blocks of Competitive advantage, Analyzing Competitive Advantage and Profitability, Avoiding Failure and Sustaining Competitive Advantage.
4. **Building Competitive Advantage Through Functional-Level Strategy:** Achieving Superior Efficiency, Flexible Manufacturing and Mass Customization, Achieving Superior Quality, Implementing Reliability Improvement Methodologies, Developing Superior Attributes, Achieving Superior Innovation, Achieving Superior Responsiveness to Customers.
5. **Building Competitive Advantage Through Business-Level Strategy:** What is Business-Level Strategy? Choosing a Generic Business-Level Strategy, Focus Strategies: Low Cost and Differentiation, Competitive Positioning and Business-Level Strategy.
6. **Corporate Strategy: Horizontal Integration, Vertical Integration and Strategic Outsourcing:** Horizontal Integration, Benefits of Horizontal Integration, Drawbacks and Limits of Horizontal Integration, Vertical Integration, Alternatives to Vertical Integration: Cooperative Relationships
7. **Corporate Strategy: Diversification, Acquisitions and Internal New Ventures:** Expanding Beyond a Single Industry, Increasing Profitability Through Diversification, Types of Diversification, The

Limits of Diversification, Entry Strategy : Internal New Ventures, Entry Strategy: Acquisitions, Entry Strategy: Joint Ventures, Restructuring.

8. **Implementing Strategy:** Corporate Performance, Governance and Business Ethics, The Causes of Poor Performance, Strategic Change Improving Performance, Stakeholders and Corporate Performance, Agency Theory, Governance Mechanisms, Ethics and Strategy.
9. **Implementing Strategy in Companies that Complete in a Single Industry:** Implementing Strategy Through Organizational Structure, Control and Culture, Building Blocks of Organization Structure, Strategic Control Systems, Organizational Culture, Building Distinctive Competencies at the Functional Level, Implementing Strategy in a Single Industry, Competing in Fast-Changing, High-Tech Environments-Product-Team and Matrix Structures.
10. **Implementation Strategy in Companies that Compete Across Industries and Countries:** Managing Corporate Strategy Through the Multidivisional Structure, Problems in Implementing a Multidivisional, Structure, Control, Culture and Corporate-Level Strategy, Entry Mode and Implementation.

Text Book:

1. Strategic Management: *Charles W. L. Hill & Gareth R. Jones* – 6th Edition

Reference Books:

1. Strategic Management: *John A. Pearce and Richard B. Robinson*. Irwin McGraw-Hill- 6th Edition.
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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. **A History of Organization Development:** Laboratory Training Stem, Survey Research and Feedback Stem, Action Research Stem, Sociotechnical and Socioclinical Stem, The Changing Context, Second-Generation OD.
3. **Values, Assumptions and Beliefs in 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. **Foundations of Organization Development:** 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 the OD Process:** Diagnosis, The Action Component: ODI Interventions, The Program Management Component.
6. **Action Research and Organization Development:** Action Research: A Process and an Approach, History and Varieties of Action Research, Examples of Action Research in Organization Development.
7. **An Overview of OD Interventions:** Thinking about OD interventions, Classifying OD Interventions
8. **Comprehensive OD Interventions:** “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 and Organization Development:** 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 Organization Development:** The Changing Environment, Fundamental Strengths of OD, OD's Future.

Text Book:

1. Organization Development: *Wendell L. French, Cecil H. Bell, Jr* – 6th 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; Questions to Answer; Indicate True or False.
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; Questions to Answer; Indicate True or False.
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; Questions to Answer; Indicate True or False.
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; Questions to Answer; Indicate True or False.
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; Questions to Answer; Indicate True or False.
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; Conclusion; Questions to Answer.
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; Conclusion; Questions to Answer; Indicate True or False.

8. **Labor Court:** Nature; Performance of Labor Courts in Bangladesh; Suggestions for Ensuring Effectiveness of Labor Courts in Bangladesh; Questions to Answer; Indicate True or False.
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; Questions to Answer.

Text Book:

1. Industrial Relations: *Abdul Awal Khan & M. A. Taher*, Abir Publication- 1st Edition, 2011

Reference Books:

1. Management of Industrial Relations: *T.N. Bhagoliwal* - Oxford and IBH Publishing Co.
 2. Labour Movement in Bangladesh IRO: *Kamruddin Ahmed*
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Course: BBA 8345 Total Quality Management

Credit Hour-3

Level: Under Graduate

1. **Introduction:** Definition, Basic Approach, Gurus of TQM, TQM Framework, Awareness, Definition Quality, Historical Review, Obstacles, Benefits of TQM, TQM Exemplary Organization.
2. **Customer Satisfaction:** Introduction, Who is the Customer? Customer Perception of Quality, Feedback, Using Customer Complaints, Service Quality, Translating Needs into Requirements, Customer Retention, Additional Comments, TQM Exemplary Organization
3. **Employee Involvement:** Introduction, Motivation, Employee Surveys, Empowerment, Teams, Suggestion System, Recognition and Reward, Gain sharing, Performance Appraisal, Unions and Employee Involvement, Benefits of Employee Involvement, Additional Comments, TQM Exemplary Organization.
4. **Continuous Process Improvement:** Introduction, Process, The Juran Trilogy, Improvement Strategies, Types of Problems, The PDSA Cycle, Problem-Solving Method, Kaizen, Reengineering, Six-Sigma, TQM Exemplary Organization.
5. **Benchmarking:** Introduction, 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, TQM Exemplary Organization.
6. **Quality Management Systems:** Introduction, Benefits of ISO Registration, ISO 9000 Series of Standards, Sector-Specific Standards, ISO 9001 Requirements, Implementation, Documentation, Writing the Documents, Internal Audits, Registration, Closing Comments, TQM Exemplary Organization.
7. **Quality Function Deployment:** Introduction, The QFD Team, Benefits of QFD, The Voice of the Customer, Organization of Information, House of Quality, Building a House of Quality, QFD Process, Examples, Conclusion, TQM Exemplary Organization.

8. **Total Productive Maintenance:** Introduction, The Plan, Learning the new Philosophy, Promoting the Philosophy, Training, Improvement Needs, Developing Plan, Autonomous Work Groups.

Text Book:

1. Total Quality Management: *Dale H. Besterfield, Carol Besterfield-Michna, Glen H. Besterfield, Mary Besterfield-Sacre-* 3rd Edition

Reference Books:

1. Total Quality Management, Organization and Strategy: *Deans. J. W. and Evans J. R.*
 2. The Total Quality Management: An Introductory: *Paul Jones*
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Course: BBA 8346 Services Marketing

Credit Hour: 3

Level: Under Graduate

1. **Introduction to Services Marketing:** Services Dominate the Modern Economy, Services Pose Distinctive Marketing Challenges, Important Differences Exist among Services, Marketing Must be Integrated with other Functions, Service Success Requires a Focus on both Customers and Competitive Markets.
2. **Positioning Services in Competitive Markets:** Focus Underlies the Search for Competitive Advantage, Market Segmentation Forms the Basis for Focused Strategies, Positioning Distinguishes a Brand from its Competitors, Use Positioning Maps to Plot Competitive Strategy, Competitive Positioning can be Changed.
3. **Creating the Service Product:** Planning and Creating Services, Identifying and Classifying Supplementary Services, Planning and Branding Services Products, New Service Development.
4. **Designing the Communications Mix for Services:** Communication Plays a key Role in Marketing, Communicating Services Presents both Challenges and Opportunities, Set Clear Objectives for Marketing Communications, The Marketing Communications Mix, Branding of Services, Marketing Communications and the Internet.
5. **Pricing and Revenue Management:** Effective Pricing is Central to Financial Success, Objectives and Foundations for Setting Prices, Cost-Based Pricing, Value-Based Pricing, Competition-Based Pricing, Revenue Management, Ethical Concerns and Perceived Fairness of Pricing Policies, Putting Service Pricing into Practice.
6. **Distributing Services:** Distribution in a Services Context, The Type of Contract: Options for Service Delivery, Decisions about Place and Time, Service Delivery in Cyberspace, The Role of Intermediaries, Internationally Distributed Services.
7. **Designing and Managing Service Processes:** Blueprinting Services to Create Valued Experiences and Productive Operations, Service Process Redesign, The Customer as Coproducer, The Problem of Customer Misbehavior.
8. **Balancing Demand and Capacity:** Fluctuations in Demand Threaten Service Productivity, Many Service Organizations Are Capacity-Constrained, Patterns and Determinants of Demand, Demand Levels Can Be Managed, Inventory Demand through Waiting Lines and Reservations, Minimizing Perceptions of Waiting Time.
9. **Managing Relationships and Building Loyalty:** The Search for Customer Loyalty, Understanding the Customer/Firm Relationship, Targeting the right Customers.

10. **Improving Service Quality and Productivity:** What Is Service Quality?, Measuring and Improving Service Quality, Defining and Measuring Productivity, Improving Service Productivity.

Text Book:

1. Services Marketing: *Christopher Lovelock Jochen Wirtz*, Pearson Education (5th Edition).
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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, Positioning Strategy, Developing the Positioning Strategy, Determining Positioning Effectiveness.
5. **Value-Chain Strategy:** Strategic Role of Distribution, Channel of Distribution Strategy, Managing the Channel, Factors Affecting Channel Selection, Supply Chain Management.
6. **Pricing Strategy & Management:** Strategic Role of Price, Analyzing the Pricing Situation, Selecting the Pricing Strategy, Determining Specific Prices & Policies.
7. **Promotions: Advertising, and Sales Promotion Strategies:** Promotion Strategy, Advertising Strategy, Sales Promotion Strategy, Developing & Implementing Sales Force Strategy.
8. **Designing Market-Driven organizations:** Considerations in Organization Design, Organizational Design Options, Selecting an Organization Design.
9. **Marketing Strategy Implementation & Control:** The Marketing Plan, Implementing the Plan, Strategic Evaluation & Control, Performance Assessment & Action.

Text Book:

1. Strategic Marketing: *David W. Cravens and Nigel F. Piercy* (8th Edition), McGrawHill International Edition.

Reference Book:

1. Marketing Management: Analysis, Planning, Implementation and Control: *Philip Kotler*, 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, Commercial Law within Countries.
4. **Emerging Markets:** Marketing and Economic Development, Marketing in a Developing Country, Developing Country and Emerging Markets.
5. **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.
6. **Global Marketing Management:** Global Marketing Management, Planning for Global Markets, Alternative Market-Entry Strategies, Organizing for Global Competition.
7. **International Marketing Channels:** Channel of Distribution Structure, Distribution Patterns, Alternative Middleman Choices, Factors Affecting Choice of Channels, Locating, Selecting and Motivating Channel Member.
8. **Pricing For International Markets:** Pricing Policy, Approaches to International Pricing, Price Escalation, Administered Pricing, Counter Trades as a Pricing Tool, Government Influenced Pricing.
9. **Integrated Marketing Communications and International Advertising:** Definition, Creative Challenges in International Promotion, Communication Process, Media Planning and Analysis, International Control of Advertising.

Text Book:

1. **International Marketing: Philip R. Cateora, John L. Graham, 13th Edition: MC Graw Hill.**
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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.
3. **Choosing Brand Elements to Build Brand Equity:** Criteria for Choosing Brand Elements, Options and Tactics for Brand Elements.
4. **Designing Marketing Programs to Build Brand Equity:** New Perspectives on Marketing, Product Strategy, Pricing Strategy.
5. **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.

6. **Developing a Brand Equity Measurement & Management System:** The New Accountability, The Brand Value Chain, Designing Brand Tracking Studies, Establishing a Brand Equity Management System.
7. **Measuring Sources of Brand Equity: Capturing Customer Mindset:** Qualitative Research Techniques, Quantitative Research Techniques, Comprehensive Models of Customer Based Brand Equity.
8. **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.
9. **Managing Brands over Time:** Reinforcing Brands, Revitalizing Brands, Adjustments to the Brand Portfolio.
10. **Managing Brands over Geographic Boundaries and Market Segments:** 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.

Text Books:

1. Strategic Brand Management. Building, Measuring, and Managing Brand Equity: *Kevin Lane Keller*, Prentice-Hall of India Private Limited, (3rd Edition).

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 and Presentation:** 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; Discriminant Analysis; Factor Analysis; Cluster Analysis; Insights from the Communications Model; Report Format.

Text Book:

1. Business Research Methods: *W.G. Zikmand, B.J. Babin, J.C. Carr & M. Griffin*, South-Western. 8th Edition.

Reference Books:

1. Business Research Methods: *Thomson*, South-Western, 8th Edition.
2. Business Research Methods: *D. R. Cooper & P.S. Schindler*, Irwin McGraw-Hill. 7th Edition.
3. Research Methodology: *R. Panneerselvam*, Prentice-Hall of India Private Limited. New Delhi. 4th Printing.