

North East University Bangladesh (NEUB)
Sheikghat, Sylhet, Bangladesh

School of Business

Curriculum of:
BBA Program

Department of Business Administration

Department of Business Administration

Curriculum for BBA Program

The objective of Bachelor of Business Administration (BBA) is to create business graduate with the knowledge of modern business, information systems and technology so that they can compete with the challenges of 21st century. The program is designed with the courses of business, arts, sciences and technology.

Description of the program: The BBA program is consisted of 42 taught courses and one practical course of 127 credits of 4 years duration divided into 12 academic semesters. Again the taught courses are divided in to – free course, general education courses, allied courses, comprehensive courses, core courses, and elective courses. The calendar year is divided into three academic semesters of 4 months each. The academic semesters are- i. Spring Semester (January- April) ii. Summer Semester (May- August) and iii. Fall Semester (September- December). Students can take admission in thrice in a year at any semester.

In the tenth and eleventh semester students should take any area of concentration among the following five:

1. Accounting and Information Systems,
2. Finance & Banking,
3. Management,
4. Marketing, and
5. Human Resource Management.

After completion of the taught courses the students have to go for at least three months internship program in any recognized organization to gather practical knowledge.

Program Structure

Area	No of Courses	Credit weight per course	Total credits	Cumulative credits
Free Course	01	03	03	Non-Cumulative
General Education Courses (Science, Arts, Social Sciences)	06	03	18	18
Allied Courses (Non-Business)	06	03	18	36
Comprehensive Courses	09	03	27	63
Core Courses of Accounting, Finance & Banking, Management, and Marketing	14	03	42	105
Elective Courses for Each Area of Concentration	06	03	18	123
Capstone Course (Internship for 12 Weeks)	01	04	04	127

Course Abbreviation and Elaborations:

Serial	Course Abbreviation	Course Elaboration
01	ENG	English
02	UGE	University General Education
03	CSE	Computer Science and Engineering
04	MAT	Mathematics
05	STA	Statistics
06	ECO	Economics
07	BUS	Business
08	ACC	Accounting and Information Systems
09	FIN	Finance
10	BNK	Banking
11	MKT	Marketing
12	HRM	Human Resource Management
13	MGT	Management

Free (Non-Cumulative) Course:

Serial	Course Code	Course Title	Credits
01	ENG- 011	Remedial English	0

General Education Courses (Science, Arts and Social Sciences):

Serial	Course Code	Course Title	Credits
01	CSE-113	Introduction to Computer Applications	03
02	UGE -123	Bangladesh Studies	03
03	ENG-127	Functional English – 1	03
04	ENG- 131	Functional English – 2	03
05	UGE- 135	Industrial Psychology and Sociology	03
06	UGE- 223	Ecology and Environment	03

Allied Courses (Non-Business):

Serial	Course Code	Course Title	Credits
01	MAT- 137	Basic Mathematics	03
02	MAT- 211	Mathematics for Business Decisions (Pre-requisite MAT-137)	03
03	ECO-217	Microeconomics	03
04	ECO- 221	Macroeconomics (Pre-requisite ECO-217)	03
05	STA- 227	Business Statistics- 1	03
06	STA- 231	Business Statistics- 2 (Pre-requisite STA-227)	03

Comprehensive Courses:

Serial	Course Code	Course Title	Credits
01	BUS-111	Introduction to Business	03
02	BUS- 213	Business Communication	03
03	BUS- 315	Taxation in Bangladesh	03
04	BUS- 317	Business Law	03
05	BUS- 323	Entrepreneurship Development	03
06	BUS- 327	Strategic Management	03
07	BUS- 333	Business Ethics and CSR	03
08	BUS- 335	International Business	03
09	BUS- 337	Business Research Methods	03

Core Courses:

Serial	Course Code	Course Title	Credits
01	MGT-115	Fundamentals of Management	03
02	ACC-121	Principles of Accounting	03
03	FIN- 125	Principles of Business Finance	03
04	MKT- 133	Principles of Marketing	03
05	ACC- 215	Intermediate Accounting (Pre-requisite ACC- 121)	03
06	ACC-225	Cost Accounting	03
07	FIN- 233	Banking and Insurance (Pre-requisite FIN- 125)	03
08	ACC- 235	Management Accounting (Pre-requisite ACC-225)	03
09	MKT- 237	Marketing Management (Pre-requisite MKT-133)	03
10	MGT- 311	Organizational Behavior	03
11	MGT- 313	Management Information Systems	03
12	HRM- 321	Human Resource Management	03
13	MGT- 325	Production & Operations Management	03
14	FIN- 331	Financial Management	03

Elective Courses in the Concentration Areas:

(Any 06 from anyone of the following areas): 06 Courses X 03 Credits = 18 Credits

1. Accounting and Information Systems:

Serial	Course	Course Title	Credits
01	ACC-411	Advanced Financial Accounting	03
02	ACC-413	Advanced Cost Accounting	03
03	ACC-415	Accounting Information Systems	03
04	ACC-421	Accounting Theory	03
05	ACC-423	Advanced Management Accounting	03
06	ACC-425	Accounting for Government and Not-for-profit Organizations	03
07	ACC-427	Auditing and Attestation	03
08	ACC-429	Environmental Accounting	03

2. Finance and Banking:

Serial	Course	Course Title	Credits
01	FIN-411	Working Capital Management	03
02	FIN-413	Financial Analysis and Control	03
03	BNK-415	Laws and Practices of Bank and Financial Institutions	03
04	FIN-421	Government Finance	03
05	FIN-423	Financial Market and Institutions	03
06	FIN-425	Security Analysis and Portfolio Management	03
07	FIN-427	Project Management	03
08	BNK-429	Merchant and Investment Banking	03

3. Marketing:

Serial	Course	Course Title	Credits
01	MKT-411	Consumer Behavior	03
02	MKT-413	Integrated Marketing Communication	03
03	MKT-415	International Marketing	03
04	MKT-421	Industrial Marketing	03
05	MKT-423	Services Marketing	03
06	MKT-425	E- Marketing	03
07	MKT-427	Brand Management	03
08	MKT-429	Supply Chain Management	03

4. Management:

Serial	Course	Course Title	Credits
01	MGT-411	Management Thought	03
02	MGT-413	Management Practices in Bangladesh International Management	03
03	MGT-415	Total Quality Management	03
04	MGT-421	Organizational Development	03
05	MGT-423	Leadership and Conflict Management	03
06	MGT-425	Data Base Management	03
07	MGT-427	Industrial Laws and Labor Relations	03
08	MGT-429	Supply Chain Management	03

5. Human Resource Management

Serial	Course Code	Course Title	Credits
01	HRM-411	Strategic Human Resource Management	03
02	HRM-413	Training and Development Management	03
03	HRM-415	Compensation Management	03
04	HRM-421	Career Management	03
05	HRM-423	Human Resource Practices in Bangladesh	03
06	HRM-425	International Human Resource Management	03
07	HRM-427	Labor Management	03
08	HRM-429	Human Resource Planning and Control	03

Capstone Course (Internship for 12 Weeks):

(01 Course X 04 Credits) = 04 Credits

Composition	Serial	Course Code	Course Title	Credits
12 Weeks	01	BUS-499	Internship	04

Semester-wise Courses Distribution

First Semester:

Course code	Course Title	Type of the course	Credits
ENG- 011	Remedial English	Non-credit	0
BUS- 111	Introduction to Business	Comprehensive	03
CSE- 113	Introduction to Computer Applications	G. Ed	03
MGT- 115	Fundamentals of Management	Core	03
Total			09

Second Semester:

Course code	Course Title	Type of the course	Credits
ACC- 121	Principles of Accounting	Core	03
UGE-123	Bangladesh Studies	G. Ed.	03
FIN- 125	Principles of Business Finance	Core.	03
ENG- 127	Functional English-1	G. Ed.	03
Total			12

Third Semester:

Course code	Course Title	Type of the course	Credits
ENG- 131	Functional English-2	G. Ed.	03
MKT- 133	Principles of Marketing	Core.	03
UGE- 135	Industrial Sociology and Psychology	G. Ed	03
MAT- 137	Basic Mathematics	Core	03
Total			12

Fourth Semester:

Course code	Course Title	Type of the course	Credits
MAT- 211	Mathematics for Business Decisions (Pre-requisite MAT-137)	Core	03
BUS- 213	Business Communication	Core	03
ACC- 215	Intermediate Accounting (Pre-requisite ACC- 121)	Core	03
ECO- 217	Microeconomics	Core	03
Total			12

Fifth Semester:

Course code	Course Title	Type of the course	Credits
ECO- 221	Macroeconomics (Pre-requisite ECO- 217)	Core	03
UGE- 223	Ecology and Environment	G. Ed.	03
ACC- 225	Cost Accounting	Core	03
STA- 227	Business Statistics-1	Core.	03
Total			12

Sixth Semester:

Course code	Course Title	Type of the course	Credits
STA- 231	Business Statistics- 2 (Prerequisite STA- 227)	Core	03
FIN- 233	Banking and Insurance	Core	03
ACC- 235	Management Accounting	Core	03
MKT- 237	Marketing Management (Pre-requisite MKT-133)	Core	03
Total			12

Seventh Semester:

Course code	Course Title	Type of the course	Credits
MGT- 311	Organizational Behavior	Core	03
MGT- 313	Management Information Systems (Pre-requisite MGT- 115)	Core	03
BUS -315	Taxation in Bangladesh	Core	03
BUS- 317	Business law	Core	03
Total			12

Eighth Semester:

Course code	Course Title	Type of the course	Credits
HRM-321	Human Resource Management	Core	03
BUS- 323	Entrepreneurship Development	Core	03
MGT- 325	Production and Operations Management	Core	03
BUS- 327	Strategic Management	Core	03
Total			12

Ninth Semester:

Course code	Course Title	Type of the course	Credits
FIN- 331	Financial Management	Core	03
BUS- 333	Business Ethics and CSR	Core	03
BUS- 335	International Business	Core	03
BUS- 337	Business Research Methods	Core	03

Tenth and Eleventh Semesters:

During these two semesters six elective courses will be offered for each area of concentration. In the tenth semester 3 courses and in the eleventh semester another 3 courses out of the eight elective courses will be offered. The list of elective courses has already been given in the table of each area of concentration.

Twelfth Semester:

In this semester the students will complete internship for 12 weeks in any recognized organization.

Course Code	Course Title	Type of the course	Credits
BUS- 499	Internship	Capstone	04

Course Description

ENG- 011: Remedial English: Non Credit

The course intends to familiarize the students with the basic rules/ patterns of English sentence construction. As teaching techniques, problem solving tasks, simulations, games, pair and group discussions paper presentation, among others, may be adopted. After completing the course, the students are supposed to be able to write correct simple sentences, understand short monologues (e.g. in the classroom) and express their general feelings and intentions (e.g. giving opinion on an issues, asking questions to teachers).

CSE-113: Introduction to Computer Applications: 3 Credits

The course acquaints students with the role and use of computer in decision processes. The basics of computer hardware and software are introduced with reference to evolution from abacus to notebooks. A procedural language is used to solve problems from business situations. Database management with reference to various packages is also covered.

UGE- 123: Bangladesh Studies: 3 Credits

History of Society, culture, Geo-politics & Economics- Development of nationalism during pre independence of Bangladesh- Language Movement of 1952, Constitutional Movement of 1962, Six point Formula and Mass Movement of 1968-69, Election of 1970-Emergence of Bangladesh- Political Process of Bangladesh, constitutional experimentations in Bangladesh, power and functions of the organs of government- Administration of Bangladesh, planning commission and Bangladesh public service, local government- Political economy of Bangladesh, Bangladesh agriculture, industry and other sectors- social security in Bangladesh.

ENG- 127: Functional English -1: 3 Credits

Understanding reading skills: making inference, understanding how impression are created, examining impact of words and points of view and reading a conclusion, etc. Understanding connecting sentences, ways of constructing paragraph and essay. Designing a document and knowing some aspects of functional writing.

ENG-131: Functional English -2: 3 Credits

Understanding listening to individual phenomenon, listening to monologue, listening to dialogue and conversation, listening for specific information, listening for an overall idea, etc. Understanding speaking skills: Meaning requests, giving comments, inviting people, giving advice, giving suggestions, agreeing and disagreeing, asking questions, giving opinion, making comments, presenting a paper, addressing an audience, etc.

UGE- 135: Industrial Sociology and Psychology: 3 Credits

Meaning, nature and scope of industrial Society- Industrial and Industrial sociology- The worker and the Industry – Industrialism- Work: Concepts, Reasons to work and avoid work, Recreation and Mental Health- the social structure of Industrialism and Social Change. Understanding psychology and the objectives and subject matters of industrial psychology-Job Analysis, personnel Selection, Training in Industry, Performance Appraisal, Human Relations in Industry, Job Satisfaction and Industrial Morale.

UGE- 223: Ecology and Environment: 3 Credits

Understanding basic concept of: ecology, environment, eco-system and structure of ecosystem, biodiversity, biotic community, elements of environment, types of environment, the nature of interaction between physical and social environment. Global environmental issues and hazards: Global Warming, Green House Effects, Major Environmental Hazards (natural and man made), Globalization and environmental menace. Society environmental interface: Impacts and dilemmas, the impacts of human action on environmental destruction. Industrialization, urbanization and the nature of environmental pollution in developing countries including Bangladesh.

Water pollution air pollution, sound pollution, noise pollution and its impacts on human society with special reference to Bangladesh. The impacts of climate change on human society: Some case studies Tsunami, sidr, Nardis, Aila, Catrina, Rita. The political economy of development and environmental disasters in developing countries. Global Climate change, natural hazard, population displacement and its implications the impacts on climate change on human health, diseases, mortality and morbidity. The impacts of deforestation, wetland destruction, exploration of natural resources and excessive consumption behavior of western people on the poor people of third world country.

The nature of interrelationship between poverty, environment and sustainable development in Bangladesh: An overview.

BUS- 111: Introduction to Business: 3 Credits

Emphasizes the concepts of basic functional areas of Business, such as Finance, Marketing, Management, Accounting and MIS. Emphasis is given on the basic concepts and terminologies of the business environment. This course given students an idea of what to expect in the areas of business and helps them decide which area to pursue for their major/ minor.

MGT- 115: Fundamentals of Management: 3 Credits

Provides a basic discussion of the environments, approaches, principles and process of management. Topics include environmental forces, planning, organizing and control processes, motivation, teamwork, group dynamics and leadership in business and non-business organizations.

ACC- 121: Principles of Accounting: 3 Credits

The course deals with functional of bookkeeping and accounting. It covers the basic accounting concepts, double-entry system of book-keeping, recording of transaction, accounting principles, preparation of trial balance, treatment of adjustment entries, preparation and analysis of financial statements, accounting for assets and liabilities, inventory valuation and depreciation, internal control and check, accounting system and accounting practices in different types of organization.

FIN- 125: Principles of Business Finance: 3 Credits

Nature and goals of business finance, short-term and long-term sources of finance, financing decision and leverage, cost of capital, capital structure theories and designing capital structure, working capital-determination and management.

MKT- 133: Principles of Marketing: 3 Credits

Understanding of marketing and the marketing process including marketing environment-Development of marketing opportunities and strategies which includes the marketing information system and research, consumer markets and consumer buyer behavior, business markets and business buyer behavior, segmentation, targeting and positioning for competitive advantage and marketing mix & its elements. Use of marketing cases.

MAT- 137: Basic Mathematics: 3 Credits

Understanding of the theory of sets, indices and surds, liner equation and inequalities, Quadratic and Simultaneous equations, progressions, graphs of mathematical function, derivative and the application of derivatives in business.

MAT- 211: Mathematics for Business Decisions: 3 Credits

Study of matrices, vector algebra, trigonometrical rations, integration and substitution, permutation and combinations and their application to business.

BUS- 213: Business Communication: 3 Credits

Examiners communication tools and techniques in different business settings. Topics include communication as a tool of administration and management; practice in writing a wide variety of types and forms of communication; and techniques of oral and visual communication.

ACC-215: Intermediate Accounting (Pre-requisite ACC- 121): 3 Credits

The fundamental nature of accounting communication embraced by a study of financial statements and reports, the form of presentation, analysis and interpretation of financial and operating statements, net income concepts, statements from incomplete records, theory and practice relating to cash flow, investment in tangible & intangible, current and non-current assets. Further emphasis on measurement of liabilities and stockholders, equity, the concept of the statement of changes in financial position, analysis of financial

statements, problems with accounting changes, errors, estimates and income determination.

ECO- 217: Microeconomics: 3 Credits

An introduction to the methods and principles of microeconomics. Topics include: markets; theory of consumer behavior; production theory; costs of production, and market structures; efficiency in allocation and production.

ECO-221: Macroeconomics (Pre-requisite ECO-217): 3 Credits

This course introduces the principles of macroeconomic analysis, its analytical methods with current institutional and empirical issues. Topics national income accounting; issues relating to unemployment, inflation; determination of output, price level, money and banking. It also gives an introductory account of the monetary and fiscal policies, budget and trade deficits, and exchange rate.

ACC- 225: Cost Accounting: 3 Credits

Understanding the cost concepts, methods and techniques, elements and classification of costs, accounting for purchase, storing and pricing of materials, various methods of remunerating labor & calculation of wages, types of overheads and the allocation and apportionment of overheads to cost centers and units, double-entry system of cost accounting and reconciliation of cost financial profits.

STA- 227: Business Statistics-1: 3 Credits

Understanding the statistical methods, classification and presentation of data, measures of central tendency, correlation and regression analysis, index number, business forecasting and time series analysis, sampling methods and elementary probability. Also reviewing the sources of Bangladesh Statistics.

STA- 231: Business Statistics-2 (Pre-requisite STA-227): 3 Credits

Basic Concepts- Idea about population, sample, census, sample survey, parameter, statistic, probability distribution and sampling distribution- Sampling Methods, Probability distribution, Sampling distribution, Correlation and regression analysis, Statistical inference, Income and wealth distributions, Analysis of variance.

FIN- 233: Banking and Insurance: 3 Credits

The course deals with the basics of the banking systems, including its utility, scope, and principles. Role of central bank, types of banking institution, consumer banking, corporate banking, development banking, and role of banks in the total economic system. Insurance principles covers the nature of risks faced by individuals, groups, organizations, and society as a whole and the availability and selection of insurance coverage. It also examines institutions operation of insurance companies in Bangladesh.

ACC- 235: Management Accounting (Pre-requisite ACC- 225): 3 Credits

Understanding the role of management accounting in the decision-making process, cost behavior and the relationship of cost, volume and profit, relevant cost and information and their role in decision-making, the master budget and their preparation, flexible budget and variance analysis.

MKT- 237: Marketing Management (Pre-requisite MKT- 133): 3 Credits

Analyzing marketing opportunities; Developing marketing Strategies; Making Marketing Decisions; Managing and Delivering Marketing Programs and Integrated marketing Communications; Managing the Total Marketing Effort.

MGT- 311: Organizational Behavior : 3 Credits

Understanding the meaning, approaches and theories of OB, foundations of individual and behaviors, leadership styles and behavior, conflicts and negotiation, management of change, the process of organization development and the motivated behavior and organization culture.

MGT- 313: Management and Information System: 3 Credits

Knowing the organizational foundation of Information System; Managerial Overview of Computer and Information processing, Information System Software and of Database; Enterprise Wide Networking; the Internet and E-Commerce; Ethical and Social Aspects of Information System.

BUS- 315: Taxation: 3 Credits

Principles of taxation, issues in taxation, tax structure, implication for individual and business, shifting and incidence of taxation, incomes taxes personal income tax and corporate income tax, taxes on wealth, taxes on consumption, tax issues relevant to Bangladesh..

BUS- 317: Business Law: 3 Credits

Knowing the principles of Law of Contract, Law of negotiable instruments, sale of goods, carriage of goods by land, sea and air and the law of agencies, bailment and pledge, company law and its important aspects affecting business.

HRM- 321: Human Resource Management: 3 Credits

Examines various functions, approaches, and processes of human resource management through discussions and case studies. Topics include nature & scope of HRM, perspectives of HRM, differences with personnel management, job analysis, human resource planning, recruitment & selection, training & development, compensation management, employee safety & security, labour relations, internal employee relations, dimensions of HR audit, international HRM.

BUS- 323: Entrepreneurship Development: 3 Credits

This course deals with the procedure of establish of new business ventures, and covers topics, such as characteristics of an entrepreneur, pooling of resources, networking, site development, market analysis, staffing, inventory control, human relations, funding etc. As a part of the course, students will prepare a comprehensive business plan for starting or acquiring such a business; It also studies various aspects of business development, problems of existing small business in Bangladesh. An overview of Small and Cottage Industries in Bangladesh will be done.

MGT- 325: Production and Operations Management: 3 Credits

The course is aimed at developing a comprehensive understanding of production and operations in organization. Topics include production system, manufacturing policy decisions, product design & development, time and motion study, material flow process, inventory planning and control, production planning and control, maintenance management, statistical quality control; plant layout and location analysis.

BUS- 327: Strategic Management: 3 Credits

Introduction to strategic management, Evolution of Business Policy as a discipline , Nature, importance, scope, limitations, purpose & objectives of business policy, Definitions ,understanding strategy , levels at which strategy operates ,types of planning systems, Nature of strategic decision making , approaches to strategic decision making, patterns of strategic behavior , process of strategic management, strategists and their role in strategic management, Mission, Propose, Objectives, & goals, Concept of environment, components of environment environmental scanning, appraising the environment ,Dynamics of internal environment, organizational capability factors, considerations in organizational appraisal, methods & techniques for organizational appraisal, structuring organizational appraisal, Grand strategies, modernization strategies diversification & integration strategies, merger, takeover & joint venture strategies, turnaround, divestment & liquidation strategies, combination strategies, Process of strategic choice, corporate portfolio analysis, industry, competitor & SWOT analyses , subjective factors in strategic choice, contingency strategies, strategic plan, Strategy Implementation, Activating Strategies, Interrelation between formulation & implementation, issues in strategy formulation, project implementation, procedural implementation, resource allocation, Structural Implementation, Structural considerations, structures for strategies, organizational design & change, organizational systems, Functional Implementation, Functional plans & policies, financial, marketing, operations & personnel plans & policies ,integration of functional plans & policies

behavioral implementation,, Leadership implementation, corporate culture, corporate politics & use of power, personal values & business ethics, social responsibility & strategic management, Strategy evaluation and control, case method & case studies

FIN- 331: Financial Management: 3 Credits

This course surveys the basic concepts and tools of Financial Management. The major objectives of this course are to learn the financial management. Major topics include financial objectives, financial analysis and planning, financial environment, risk-return trade-off, time value of money, valuation, capital budgeting, cost of capital, capital structure, working capital basics etc. Special emphasis is given on integration of the concepts of Financial Management into a total systems approach to financial decision-making.

BUS- 333: Business Ethics and CSR: 3 Credits

Introduction to Business Ethics, Theories and Tools of Business Ethics, Social Responsibility of Business, Managerial Ethics, Corporate Ethics, Code of Ethics and Social Audit, Stake holder Mapping, Stakeholder impact analysis, Expectations of major stakeholders, stock holders, employees, customers, suppliers, government and regulatory bodies, Environmental Ethics, International Business Ethics.

Meaning and origin of corporate social responsibility, Globalization and international development, Managing and implementing corporate responsibility, Social accounting, Socially responsible investment, The impact critics and future of corporate social responsibility.

BUS- 335: International Business: 3 Credits

This course aims at providing an understanding of international business from a global/multinational perspective. It focuses on the management challenges associated with developing strategies and managing the operations of companies whose business activities spread over more than one nation. The course analyzes the internationalization process in small, medium and large corporations, compares and contrasts different internationalization strategies, examines managing political risks and ethical issues in international business, and studies functional management of the transnational corporation, i.e. financial management, marketing management, human resource management, accounting and taxation issues.

BUS- 337: Business Research: 3 Credits

The course introduces the nature and scope of business research methodology, objectives and functions of business research, diagnosing the business problem, research planning, formulation of hypothesis and uses in research, deductive reasoning and inductive reasoning, observation, participation and experiment, analogy and inference, explanation and causation, concepts constructs, variables and paradigm, measurement and scaling

techniques, test of reliability and validity, generalization of hypothesis and extending it to theoretical remark. It will also cover the steps followed in conducting a research: problem definition, formulation of hypothesis, research design, data collection, data summarization and analysis, presentation and report writing, use of research finding.

ACC- 411: Advanced Financial Accounting: 3 Credits

Company accounts including issue of shares and debentures and the preparation of income statement and Balance sheet of companies, Branch and Departmental accounts and accounting for consignment and joint-ventures-Preparation of accounts for amalgamation, absorption and reconstruction of companies, accounting methods for holding companies, preparation of group accounts, accounting for banking & financial institutions, and insurance companies.

ACC- 413: Advanced Cost Accounting: 3 Credits

Material costing, labor costing, overhead costing, contract and batch costing, process costing, profit performance measurements, intracompany transfer pricing, product pricing methods.

ACC- 415: Accounting Information Systems: 3 Credits

The integration of information flows of various segments of a business organization into an information system of the total organization with emphasis on the accounting aspects of electronic data processing (EDP). Examines the fundamentals of accounting systems design including systems analysis and design techniques, surveys, hardware and software considerations, control of computerized systems in corporate business environment.

ACC- 421: Accounting Theory: 3 credits

Evolution of Accounting: Growth of double entry accounting- Industrial revolution & Accounting. Development-Recent developments in accounting- Accounting & Economic development. Framework of Accounting: Generally accepted accounting. Principles; concepts & conventions framework of conventional historical cost accounting. Objectives of financial reporting: Stewardship, control & decision making; objectives- Information needs of uses of financial reports-Qualitative needs of financial reporting. Current reporting issues: Nature & extent of disclosure- Disclosure of post statement event- segment reporting- Disclosure of off balance sheet items disclosure methods. Capital & Income: Economists concepts of income & capital maintenances ex-ante income & ex-post income accountant's concepts of income & capital maintenance realization of income-expense determination matching process of income determination. Asset valuation & income measurement: Valuation concepts- Accounting valuation methods asset measurement constraints. Inflation accounting: Historical cost accounting & price level changes-partial inflation adjustment methods involving fixed assets & inventory adjustments - introduction to the theory & practice of general price level & replacement cost accounting methods of inflation accounting. International Accounting: International dimensions of accounting – foreign currency translations & accounting for inflation-Financial reporting & disclosure- international standards & organizations.

Accounting in Bangladesh: Accounting practice in Bangladesh- developments in accounting profession in Bangladesh.

ACC- 423: Advanced Management Accounting: 3 Credits

Includes relevant costs for decision making, income tax in capital budgeting decisions, segment reporting, profitability analysis and decentralization, variable costing, a tool for management, standard costs and the balance scorecard, Activity Based Costing

ACC- 425: Accounting for Government and Not for Profit Organizations: 3 Credits

Accounting and reporting for Government and Non-profit organizations, objectives of financial reporting and accounting of non business organizations and government units, characteristics of non-business organizations, fund accounting. Governmental Accounting and financial reporting principles, accounting characteristics of fund types, governmental funds, proprietary funds, fiduciary funds. General funds and special revenue funds, budgetary accounting, classification of revenues and expenditures, classification by fund, function and program, organization unit, activity, object and other classifications. Capital project funds and general fixed assets, account group, general outline of capital projects, fund accounting. Special assessment fund, general plan of operations. Internal service funds and enterprise fund, establishment and operation. Fiduciary fund: Agency and trust funds, non expendable and expendable trust fund. Budget for government resource management, budgeting, types, revenue and expenditure budgeting, government budget in Bangladesh.

ACC- 427: Auditing and Attestation: 3 Credits

Auditing practices include nature and scope of auditing, objectives of auditing, legal framework for auditing, auditing qualification, basic functions of auditing, importance and types of evidence of transaction, identifying and preventing frauds, mistakes and loss of information. Accounting profession in Bangladesh- rules & regulations governing the profession- institutes of chartered accountants of Bangladesh & England & Wales, AICPA- professional ethics- Auditors independence. International auditing guidelines. Auditor's report & certificates- qualified and unqualified report. Profit; Divisible profit and dividends- capital profit - leading cases. Statutes affecting the audit & auditors of Banks, Insurance, Companies, Co-Operative societies; Educational institute and local authorities. Government audit – legal framework and practices- pre audit- post audit functions of the director general of audit. Audit of computerized accounting system.

ACC- 429: Environmental Accounting: 3 Credits

Overview of analytical framework for integrated environmental and economic accounting and applied work and case studies in developing and industrial countries, selected topics will include economic depreciation of mineral stocks, valuation and treatment of depletable resources in national accounts, an alternative approach to integrating

environment into the national accounts, issues in asset aggregation and intergenerational asset transfer, forestry economics, deforestation and national accounting.

FIN- 411: Working Capital Management: 3 Credits

This course includes - Working Capital Policy: Working Capital—Its nature, Components of working capital, Importance of working capital management, Risk-return trade-off or current asset management, financing current assets The costs & risks of alternate debt maturity. The term structure of interest rates, Expectation theory, liquidity preference theory, Excess or inadequate working capital, Determinants of working capital. Estimating working capital requirements: Trading and manufacturing concerns, Alternative strategies of financing working capital, Hedging policy, Conservative policy, Aggressive policy, Highly aggressive policy. Management of Cash and Marketable securities: Motives for holding cash, Cash budgeting, Analysis of cash cycle, Synchronizing cash inflows and outflows, Determining EOQ model, Miter and ORR model. Optimum cash balance, Marketable securities types, Criteria for selecting securities, effects of inflation, Managing disbursement. Management of Receivables: Credit instrument, Credit standards, Terms of credits, credit analysis, Financial ratio analysis, Constructing better risk indices, Extending credit period collection policy, Factoring and credit insurance, Evaluation of changes in credit policy. Inventory management: Objectives of inventory management, Determinants of the size of inventories, Inventory generality of inventory analysis, decision models—the EOQ model, Extending the EOQ model, reorder point and stock, Effects of inflation on inventory management, Role of financial manager in inventory management. Short term financing: Trade credit, short term financing by commercial banks, commercial paper, banker's acceptance, Secured short-term financing, Accounts receivable financing, Inventory financing.

FIN- 413: Financial Analysis and Control: 3 Credits

This course focuses on demand and supply forces underlying the data and information in financial statements and the key aspects of decisions based on financial statement information. Emphasis is given on analyzing financial and market information from accounting and statistical perspectives. Cross-sectional and time-series analysis techniques are used extensively. Major topics include financial statement analysis, analysis of product market and capital market information, impact of inflation and disinflation on financial analysis, constructing pro-forma statements, and financial statement numbers.

BNK- 415: Laws and Practices of Bank and Financial Institutions: 3 Credits

Definition and functions of bank, banker-customer relationship, payment and collection of financial assets, management of advances to customers, appraisal of credit risks, central banking principles & functions and the principles of Islamic banking Laws of Insurance Companies

FIN- 421: Government Finance: 3 Credits

Study of the expenditure and financing activities of the government. Topic include fiscal functions; public sector in the economic accounts; normative theory of government(the level and allocation of government expenditure; taxation; optimum structure of major taxes; fiscal policy and stabilization; development finance); positive theory of government (direct democracy; representative democracy; bureaucracy; voter behavior; rent seeking); government and markets; efficiency aspects of public enterprises; interest-free public finance.

FIN- 423: Financial Market and Institutions: 3 Credits

Introduces students to the fascinating revolution in the financial markets and institutions of the world. Major topics include operations, mechanics and structure of financial institutions including banks, insurance companies, investment companies, pension funds etc, analyses of the wide array of financial instruments that are now available in the global money and capital markets for investing, financing and managing risk, and discussions on regulations, monetary policy and international financial system.

BNK- 425: Security analysis and Portfolio Management: 3 Credits

Meaning of portfolio investment, elements to analyze portfolio problem, Marketable financial securities, Direct and indirect investing, Risk and return characteristics of securities, Stock and bond market indexes, Characteristics of market, Types of order in security market, Margin and effects of margin on return, Risk and return of securities, Determining the average outcome, Dispersion of assets, Variance of combinations of assets, characteristics of portfolio in general, the expected return standard deviation of a portfolio at different correlations, The shape of portfolio possibilities curve, the efficient frontier with no short sales, the efficient frontier with short sales allowed, the efficient frontier with risk less lending and borrowing, Capital Assets Pricing Model (CAPM), Beta and measurement of beta, Economy , Industry and Company analysis. Security valuation.

FIN- 427: Project Management: 3 Credits

Includes phases in capital budgeting, Resource Allocation Framework, Project generation and Screening, Analysis of Market and demand, Technical and Financial Analysis project appraisal, SCBA, PERT model, CPM model .

BNK- 429: Merchant and Investment Banking: 3 Credits

Merchant Banking: Definition, functions. Public issue management: Functions, mechanism, categories of securities issue, Activities involved in public issue

management. Marketing new issue: Methods of marketing securities. Post issue activities: Major activities, marketing issues, public issue proposal factors, pricing of issues, law relating issue management. Prospectus: contents, prospectus for public issues, regular prospectus, abridged prospectus, prospectus for right issues, Disclosure in prospectus. Underwriting activities: Definition, types, Mechanism, benefit / functions, underwriting agencies, variants of underwriting, Grey market. Capital market instruments: Meaning, types, preference share, Equity share, Non voting equity shares, warrants, debentures and bonds, global debt instruments. Venture capital: Meaning, definition, Rationale, features, origin and growth of venture capital, stages of venture capital financing, Buyout, financial sources, Exit mechanism. Mutual fund: Definition, products / schemes, meaning, functions, portfolio management processes in mutual fund, operational efficiency of mutual fund, causes for poor performances for mutual fund.

MKT- 411: Consumer Behavior: 3 Credits

Review of marketing concept and introduction to consumer behavior, utility and need satisfaction, consumer adoption and diffusion process, pre purchase, purchase and post purchase behavior, product involvement and type of purchase decision, understanding consumer, developing portfolio of consumer characteristics by considering demographic, social and psychographic factors, influences of external factors, model of human behavior, classification of situation influencing consumer behavior, consumer decision process, compressive models of C.B, consumer behavior research, cognitive process, consumer movement and consumerism, institutional buying behavior, consumer and price, consumer and institutional decision, personal selling, advertising, sales promotion, publicity and their effect on consumer behavior.

MKT- 413: Integrated Marketing Communication: 3 Credits

An introduction to integrated marketing communications, The role of IMC in the marketing process, The role of ad agencies and other marketing communication organizations, Understanding consumer behavior to design effective communication, The marketing communication plan segmentation, Establishing objectives and budgeting for the promotional program, Creative strategy implementation and evaluation, Media planning and strategy, Targeting and positioning and implementing the IMC activities, The new media landscape, Evaluating communication.

MKT- 415: International Marketing Management: 3 Credits

Understanding the scope and challenges of international marketing, the cultural environment of global markets, business customs in global marketing, the political environment & international legal environment affection global marketing, developing global marketing strategies and negotiating with international customers, partners and regulators, etc.

MKT-421: Industrial Marketing: 3 credits

Introduction: Understanding Industrial Marketing; Characteristics of Industrial Market; Classification of Industrial Goods; Industrial / Business Buying Situations; Industrial market versus Consumer Market. Process and Parties involved in Industrial Buying; Participants in the Business Buying Process; Major Influences on Business Buyers; Stages in the Business Buying Process; Understanding Institutional and Government Markets; Forces Influencing Org. Buying Behavior (Environmental forces, Organizational forces, Group forces, Individual forces); Org. Buying Behavior: Marketing strategy Implications. Demand Analysis & Sales Forecasting: The Role of Market Potential in Planning and Control; The Role of Sales Forecast; Market Surveys; Input / Output Analysis; Assessing Opportunities & Competitive Environment; Defining Strategic Business Units; General Electric's Business Screen; Generic Strategy Alternatives. Industrial Marketing Planning Process: A Model for the Ind. Marketing Planning Process; Stages in the planning Process; Selected Components of the Situation Analysis. Industrial Product Policy: Understanding Industrial Product; Types of Product Lines Defined; Managing the Existing Product Line; Planning Industrial Product Strategy. (Experience curve analysis & Product Evaluation Matrix); New Product Development Process; Formulating New Ind. Product Strategy. Channel Management: Channel Alternatives in the Industrial Market (Representatives; Distributors; Sales Branches); Other Industrial Intermediaries (Jobbers; Commission Merchants; Brokers); Channel Administration (Selection; Motivating; Conflict Management). Pricing perspective: Industrial Pricing Process; Pricing across the Product Life Cycle; Price Administration. Communications management: Advertising: Role; Management; Supplementary Promotional Tools; Personal Selling: Interactions; Management; Administration; Model of SFM; Direct Marketing & Public Relations.

MKT- 423: Services Marketing: 3 Credits

Explores the marketing of services in consumer, business, not-for-profit and global settings. Management of the marketing effort for service businesses (hotels, restaurants, banks, legal firms, medical offices etc.) using case analyses, exercises and projects which deal with crucial aspects of service design and marketing delivery. Investigates the nature of services and the theories, concepts, tactics and strategies for solving marketing problems, improving service quality and ensuring customer satisfaction.

MKT- 425: E-Marketing: 3 Credits

Introduction of e-marketing and online consumer behavior, Strategic e-marketing and the e-marketing plan, Online segmentation and targeting strategies, differentiation and positioning strategies, New digital media, online ethical and legal issue, Marketing knowledge, E-Marketing communication tools, Product as an online offer, Online pricing strategies, Distribution channels.

MKT- 427: Brand Management: 3 Credit

Brands and Brand Management Definition; Brands matter; Can anything be branded; Strongest Brands; The Brand Equity Concept; Strategic Brands Management Process; 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; Brand-Building Implications; Brand Positioning and Values Identifying and Establishing Brand Positioning; Positioning Guidelines; Defining and Establishing Brand values; Internal Branding; Choosing Brand Elements to Build Brand Equity Criteria for Choosing Brand Elements; Options and Tactics for Brand Elements; Putting It All Together; Designing Marketing Programs to Build Brand Equity New Perspectives on Marketing; Product Strategy; Pricing Strategy; Channel Strategy; Integrating Marketing Communications to Build Brand Equity Information Processing Model of Communications; Overview of Marketing Communication Options; Developing Integrated Marketing Communication Programs; Developing a Brand Equity Measurement and Management System The Brand value Chain; Designing Brand Tracking Studies; Establishing a Brand Equity Management System; Measuring Sources of Brand Equity: Capturing Customer Mindset Qualitative Research Techniques; Quantitative Research Techniques; Designing Implementing Branding Strategies Brand Hierarchy; Designing a Branding Strategy; 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; Extension Guidelines Based on Academic Research.

MKT- 429: Supply Chain Management: 3 Credits

The course will provide -Concepts and definition, conflict and cooperation in channels, channel strategy for services, vertical and horizontal Marketing Channels, Market Institution concepts and theories, The role of physical distribution in the marketing system, place utility, models of transport, recent and expected development in different modes of transport, Pre-colonial traditional transportation system, Transportation in international trade. Coordination and distribution of agricultural produce, Determinants of choice of mode of transport, Intra and inter-regional distribution systems, inter and intra company distribution and control systems, Transportation for direct marketing, Transportation as a promotional tool, Transport costs and pricing, Buy or hire decisions in transportation, management of the transport function, Location decisions.

MGT- 411: Management Thought: 3 Credits

Understanding the development of management thought and factors leading to development of management theories, classical theories of management, systematization of classical management theories, Neo-classical theories of management, Contemporary management thought and practices.

MGT- 413: Management Practices in Bangladesh: 3 Credits

Evolution, needs and possibilities of Management Development in Bangladesh-Company management practices in Bangladesh-Management practices of public sector corporations-production, marketing, financial and personnel management practices-Selected management Cases.

MGT- 415: Total Quality Management: 3 Credits

Examines major issues of TQM, principles and theories. Evolution of TQM as a separate body of management theory is addressed. Topics include: Deming's Juran's and Crosby's TQM principles, leadership information and analysis. JIT, Strategic quality planning, employee involvement and empowerment, human resources management in TQM, management of process quality, quality and operational results, customer focus and satisfaction, buyer-supplier-customer relationships in TQM models, quality performance management, study of ISO 9000 series and their applicability in Bangladesh.

MGT- 421: Organizational Development and Change: 3 Credits

Provides and understanding of basics of organization development, organizational renewal and change, intervention process. The objective of this course is to provide students with an integrated and comprehensive view of the field of organization development-Introduction to Organization Development- Theory and Management of Organization Development-An overview of OD Interventions-Key Considerations and Issues in Organization Development.

MGT- 423: Leadership and Conflict Management: 3 Credits

The course includes leadership development, qualities of leadership, theories of leadership, role of leadership, measurement of conflict, conflict management design, disciplinary action, conflicts in organizations and effect of conflict, facts of conflict-competitive and cooperative, resolving and eliminating conflict, strategic ingredients supportive productive dialogue, techniques of managing dialogue, third party attributes.

MGT- 425: Data Base Management : 3 Credits

This course covers the following: Advanced theoretical and practical foundation. Brief overview of classical issues surrounding design, Analysis and implementation of database, both from a micro and mainframe perspective. Current and emerging issues in the database field. Analysis, design and implementation of distributed database, the object oriented data model paradigm, the use and management of automated design and support tools from a database perspective and data security.

MGT- 427: Industrial Laws and Labor Relations: 3 Credits

Scope of Industrial law, factory acts, worker's men compensation acts, CBA, trade union acts, Compensation acts,

MGT- 429: Supply Chain Management: 3 Credits

Since its inception in the early 1990s, the field of supply chain management has become tremendously important to companies in an increasingly competitive global marketplace. This course focuses on the network of companies that work together to design, produce, deliver and service products. Major topics include material, information and capital flows; challenges to effective supply chain management, including variability, organizational silos, the Bullwhip Effect, and tradeoffs' product design and metrics for supply chain management; B2B integration; supply chain strategies; and impact of internet on supply chain management.

HRM-411: Strategic Human Resource Management: 3 Credits

Meaning and Nature of Strategic Human Resource Management, Soft and Hard models of Human Resource Management, Performance management in fast –changing management, Managing culture, contextual diversity for the role and practice of human resource, Human Resource policies and management practices, the emerging them of Human Resource Management.

HRM-413: Training and Development Management: 3 Credits

Nature and scope of training and development, function of training and development, strategies of training, organization of training, assessment of training needs, learning and behavior, designing of training programs, evaluation of training programs, training techniques, technical training, managerial training, organizational development, theory and practice of career development, developing career structures, identifying organizational needs, institutionalizing the career development system; evaluating the systems.

HRM-415: Compensation Management: 3 Credits

Concept of compensation, the reward system, World pay and compensation, organizational structure, strategic and tactical compensation issues, job analysis, job description, job evaluation, surveying market pay and compensation practices, designing the pay structure, team based pay and knowledge based pay, measuring and paying for performance, short term incentives, long term incentives, international compensation management , benefits and services.

HRM-421: Career Management: 3 Credits

The Career Development Perspective – concepts of career, significance, common myths about career, origins of career concepts, career concepts and personality, formulation of career strategy, The Individual and Life Cycle: individual development, stages and tasks of the career cycle, the stage and tasks of the family, constructive coping, characteristics of successful people, Career Dynamics – entry to the organizational career, seven secrets of success, socialization and learning to work, mutual acceptance,

developments of career anchors, security, autonomy and creativity as career anchors, career anchors in perspective, mid – career matching, boundary crossing, Managing Human Resources Planning and Development: Introduction to the total system, human resource planning and career stages, job/role planning integrated approach, managing career.

HRM-423: Human Resource Practices in Bangladesh: 3 Credits

Evolution of HR Management Practice in Bangladesh; HR Management Practice in the Private Sector; HR management practices in the NGOs; HR Management Practice in the Public Sector – sector corporations, public utilities; Management Practice in the Foreign Companies; Problems of Management Practice in Bangladesh; Ways to Overcome the Problems; Future Trends.

HRM-425: International Human Resource Management: 3 Credits

International Human Resource Management Challenges: a. International human resource trouble shooting, b. international challenges and diversification, c. cultural awareness, Frameworks and International Challenges: a. assumption, b. structures, c. employee rights, International Preparation and selection: a. International recruitment, b. international selection, International Human resources development and Evaluation: a. orientation, b. training and development, c. evaluation career development, International Compensation and Protection, International Employee Relations and Assessment, Management Implication and International Activities, People Working Internationally, International Communication, The International Human Resource Management Specialists.

HRM-427: Labor Management: 3 Credits

This course includes- labor acts, labor economics, demand of labor, quasi-fixed labor costs, supply of labor, labor unions and collective bargaining, household production models, investment inhuman capital, education and training, earnings differentials, compensation differentials, discrimination, compensations structure, unemployment and inflation, and labor market issues in Bangladesh.

HRM-429: Human Resource Planning and Control: 3 Credits

Concepts of Strategy and Planning – A need for strategic HRM, strategy, types of strategy, Models of Business strategies. Aligning HR with Strategy- Strategic HRM, the risks, Linking HR processes to strategy, HR strategy by division, Characteristics of an effective HRM strategy, The strategic planning model. Evaluation of HR Programs and Policies- The scorecard, importance of evaluating HRM, The 5C model of HRM impact, Approaches and challenges in measuring the HRM practices. Job Analysis- Job analysis, problems of it, The process of job analysis, specific job analysis techniques, Competency

based approach. HR Management Systems- The stages of HRMS development, selection and design criteria, criteria for data inclusion in the HRMS, core HRMS data entries. The HR Forecasting process- Forecasting activity categories, benefits of it, key personnel analyses conducted by HR forecasters, environmental and organizational factors affecting HR forecasting, HR forecasting time horizons, Determining net HR requirements. HR Demand- Index/trend analysis, expert forecasts, Delphi technique, nominal group technique, HR budget: staffing or manning table, envelope or scenario forecasting, regression analysis. Ascertaining HR Supply- Skills and management inventories, succession/replacement analysis, Markov model, linear programming, movement analysis, vacancy model, HR supply and Retention programs. Succession Management- Importance of succession management, evolution, process, employee role in succession management, Succession management's soft spots.

BUS- 499: Internship: 4 Credits

This internship course is designed for BBA students to get on the job training after completing all the course work. Each student works full time for an organization in his or her respective concentration areas. The organization provides a supervisor, and the Director, BBA Program assigns an academic supervisor to guide the practical training and the report writing.