

NATIONAL UNIVERSITY



First Year Syllabus Department of Management

Four Year B.B.A. (Hounors) Course
Effective from the Session : 2013–2014

National University

Subject: Management

Syllabus for Four Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

First Year

Paper Code	Paper Title	Marks	Credits
212601	Introduction to Business	100	4
212603	Principles of Management	100	4
212605	Principles of Accounting	100	4
212607	Principles of Marketing	100	4
212609	Micro-Economics	100	4
211501	History of the Emergence of Independent Bangladesh	100	4
	Total =	600	24

Detailed Syllabus

Paper Code : 212601	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	INTRODUCTION TO BUSINESS		

1. **Business Concepts-** Meaning of business, its branches and their place in the economy of Bangladesh- Business environment- Business size- Location of business- Efficiency of business enterprises- Social responsibility of business and its implications.
2. **Business Organizations-** Forms of business ownership in Bangladesh-Relative position of each form of ownership: sole proprietorship, partnership, joint-stock company, co-operative and state ownership-Formalities and distinguishing features of each form of ownership-Considerations in the choice of specific forms of ownership.
3. **Development of joint-stock companies** in Bangladesh-Phases of development-Types-Domain of operations of each type-Formation of companies -Prospectus

Rights and obligation of shareholders, directors, and government - Liquidation of a company.

4. **Co-operative societies in Bangladesh**-Their development, Types (industrial, commercial and service sector societies), The role of each type- Formation- Problems and approaches to overcoming problems.
5. **Institutions for promotion of business**-Support services of government institutions,-Chamber of Commerce and Industry and Trade Associations,- Stock Exchanges.
6. **Trade practices in Bangladesh**-Commercial policy Import procedure-Export procedure-Formalities- problems and measures to overcome the problems.

Books Recommended

1. Steven J. Skinner and John M. Ivanc evich, Business for the 21st Century, IWIN , IL.USA
2. Stab and Attner: Introduction to Business

Paper Code : 212603	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	PRINCIPLES OF MANAGEMENT		

1. Introduction to Management: Definition of management, Nature, purpose and principles of management- Need for organizations and managers- Managerial responsibility - Types of managers Concept of productivity, effectiveness and efficiency -Managerial and organization performance.
2. Environment: Internal and external environment of organizations - Components of external environment - indirect action environment - International environment Managing environment.
3. Planning: Nature of Planning - Types of planning - Steps in planning - Tools and techniques for planning - The planning process.
4. Objectives: Nature of objectives - Management by Objectives (MBO)- The process of MBO -setting objectives- Benefits and weaknesses of MBO.
5. Decision Making: Decision Making process- Problem and opportunity finding Nature of Managerial decision, making Other factors in decision, making Decision Support Systems.
6. Organizing: Organizational structure- Division of work Span of management - Departmentation - Line and Staff Delegation of authority- Centralization and decentralization- Coordination Committee and group decision making.

7. Leading: Human factors in managing - Relevant theories, Creativity and innovation,- Motivation-Leadership.
8. Controlling: Meaning and importance of control - Types of control methods- Control process- Requirements for effective controls- Information systems and control.

Books Recommended

1. Harold Koontz and Heingz Weihrich, Management, Mc. Graw-Hill Book Company, New York (USA)
2. James A.F. Stronner and R. Edward Freeman Management, Prentice Hall of India Private Limited, New Delhi,
3. R.W. Griffin, Management, A.I.T.B.S. Publishers and Distributor, New Delhi.
4. John. M. Ivancevich, James H> Donnelly, Jr. and James L. Gibson, Management : Principles and Functions, Richard D. Irwin Inc. Illinois (USA)

Paper Code : 212605	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	PRINCIPLES OF ACCOUNTING		

1. Introduction to accounting: Understanding accounting, Accounting principles and concepts-Accountancy as a profession-Need for accounting.
2. Financial Accounting Process: Understanding accounting equation- Understanding financial transaction and their effect on financial position.
3. Processing Accounting Data: Understanding accounting statements-Variou kinds of vouchers- The process of recording business transactions- Need for journal -Journalizing business transactions- Various kinds of journal.
4. The Ledger: Concept-Need of ledger- Posting mechanism-Accounts and their balances.
5. The Trial Balance: Understanding trial balance-Trial balance and accounting accuracy-Preparation of trial balance.
6. Accounting System: Subsidiary and controlling accounts Purchase and sales journals- Cash Receipts and Payments Journals, General Journal.
7. Final Accounts: Understanding worksheet- Preparation of worksheet- Adjusting and closing entries-Classified income statement and balance sheet.
8. Accounting for Assets: Accounting for cash -Accounting for receivables - Accounting for fixed assets.
9. Accounting for Liabilities: Accounting for short term and long term liabilities, -Accounting for owners' equity.
10. Accounting for Partnership: General principles Admission-Retirement-Liquidation.

Books Recommended

1. William W. Pyle and Kermit D. Larson, Fundamental Accounting Principles (Ninth Edition). Richard D. IRWIN. INC. ILLINOIS.
2. R.H. Hermanson, J.D. Edwards and L.G. Rayburn, **Financial Accounting** (Fourth Edition). Business Publications. Inc. Dallas.
3. J.M. Smith Jr. and K.F. Skousen, **Intermediate Accounting** (Comprehensive Volume).
4. Niswonger and Fees, **Accounting Principles** (12th Edition).

Paper Code : 212607	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	PRINCIPLES OF MARKETING		

1. The Field of Marketing: Nature and scope of marketing Historical development of marketing - Marketing management and its evolution- Marketing concepts Role of marketing in the society.
2. Marketing Systems and the Marketing Environment: System approach to marketing- External environment of marketing systems- Internal variables of marketing systems.
3. Market and Buyer's Behavior: Definition- Market segmentation, targeting and positioning-Classification of market- Psychological influences on buyer behavior- Cultural and social-group influences on buyer behavior Model of buyer behavior.
4. Elements of product Planning: Definition of product - Classification of product - Marketing considerations of product- New product development- Product life cycle- Branding, packaging and labeling.
5. Place and Distribution Structure: Retailing- Wholesaling - Channels of distribution.
6. Price System: Pricing objectives and price determination- Methods of setting price.
7. Promotional Activities: Promotion Mix- Advertising, sales Promotion, Personal Selling.

Books Recommended

1. W.J. Stanton, **Fundamentals of Marketing**, Mc Graw- Hill International Book company, New York (USA).
2. Philip Kotler and Gary Armstrong, **Principles of Marketing**, Prentice-Hall Ins. New Jersey (USA)

Paper Code : 212609	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	MICRO-ECONOMICS		

1. Introduction: Definition of economics- Microeconomics vs Macroeconomics- Scope of economics- Meaning of economic theory -Some basic concepts: Product, commodity, want, utility, consumption, factors of production.
2. Utility Analysis and Indifference Curve Analysis: Utility functions- Indifference curves and maps - Budget constraints Utility Maximization.
3. Demand: Law of demand- Factors determining demands, shifts in demand - Demand functions - Deriving demand curves- substitution and income effects - Deriving aggregate demands - Various concepts of demand elasticity and measurements - Methods of estimating demand functions and demand forecasting.
4. Supply: Law of supply and supply function- Determinants of supply - shifts in supply Elasticity of supply- Market equilibrium.
5. Production: Production functions- Total, average and marginal products- Law of diminishing marginal physical products- Production squints- Marginal rate of technical substitution (MRTS)- Optimal combination of production function and efficiency criterion.
6. Cost: Concepts of Cost- Short-run costs-Relation between short-run costs and production-Long-run costs - Economies and diseconomies of scale-Relation between short-run and long-run costs- Cost function and estimation of cost function.
7. Markets and Revenue: Meaning of market-Different forms of market- Concepts of total, average and marginal revenue-Relation between AR and MR curves-Relation between different revenues and elasticity's of demand- Equilibrium of the firm.
8. Price and Output: Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly-Profit maximization- Price discrimination - Plant shutdown decision-Barriers to entry.

Books Recommended

1. R.J. Ruffin and P.R Gregory, **Principles of Microeconomics**, Scott Ferguson & Company, Illinois.
2. M.L. Jhingan, **Microeconomics theory**, Vikas Publishig House Pvt. Ltd. New Delhi, India.
3. J.V. Henderson and W Poole, **Principles of Microeconomics** D.C Health & Company, Lexington.
4. Samuelson, **Economics**. McGraw Hill Book co., New York, (USA).

Paper Code: 211501	arks: 100	Credits: 4	Class Hours: 60
Paper Title:	History of the Emergence of Independent Bangladesh		

স্বাধীন বাংলাদেশের অভ্যুদয়ের ইতিহাস

ভূমিকা: স্বাধীন বাংলাদেশের অভ্যুদয়ের ইতিহাস-পরিধি ও পরিচিতি

১। দেশ ও জনগোষ্ঠীর পরিচয়

- ক) ভূ প্রকৃতির বৈশিষ্ট্য ও প্রভাব
- খ) নৃতাত্ত্বিক গঠন
- গ) ভাষা
- ঘ) সংস্কৃতির সমন্বয়বাদিতা ও ধর্মীয় সহনশীলতা
- ঙ) অভিন্ন বাংলার পরিপ্রেক্ষিতে তৎকালীন পূর্ববঙ্গ ও বর্তমান বাংলাদেশের স্বকীয় সত্তা

২। অখন্ড স্বাধীন বাংলা রাষ্ট্র গঠনের প্রয়াস ও উপমহাদেশের বিভক্তি, ১৯৪৭

- ক) ঔপনিবেশিক শাসন আমলে সাম্প্রদায়িকতার উদ্ভব ও বিস্তার
- খ) লাহোর প্রস্তাব, ১৯৪০
- গ) অখন্ড স্বাধীন বাংলা রাষ্ট্র গঠনের উদ্যোগ, ১৯৪৭ ও পরিণতি
- ঘ) পাকিস্তান সৃষ্টি, ১৯৪৭

৩। পাকিস্তান: রাষ্ট্রীয় কাঠামো ও বৈষম্য

- ক) কেন্দ্রীয় ও প্রাদেশিক কাঠামো
- খ) সামরিক ও বেসামরিক আমলাতন্ত্রের প্রভাব
- গ) অর্থনৈতিক, সামাজিক ও সাংস্কৃতিক বৈষম্য

৪। ভাষা আন্দোলন ও বাঙালির আত্মপরিচয় প্রতিষ্ঠা

- ক) মুসলিম লীগের শাসন ও গণতান্ত্রিক রাজনীতির সংগ্রাম
- খ) আওয়ামী লীগের প্রতিষ্ঠা, ১৯৪৯
- গ) ভাষা আন্দোলন: পটভূমি ও ঘটনা প্রবাহ
- ঘ) হক-ভাসানী-সোহরাওয়ার্দীর যুক্তফ্রন্ট, ১৯৫৪ সালের নির্বাচন ও পরিণতি

৫। সামরিক শাসন: আইয়ুব খান ও ইয়াহিয়া খানের শাসনামল (১৯৫৮-৭১)

- ক) সামরিক শাসনের সংজ্ঞা ও বৈশিষ্ট্য
- খ) আইয়ুব খানের ক্ষমতা দখল ও শাসনের বৈশিষ্ট্য (রাজনৈতিক নিপীড়ন, মৌলিক গণতন্ত্র, ধর্মের রাজনৈতিক ব্যবহার)

গ) আইয়ুব খানের পতন ও ইয়াহিয়া খানের শাসন, এক ইউনিট বিলুপ্তিকরণ, সার্বজনীন ভোটাদিকার, এলএফও (Legal Framework Order)

৬। জাতীয়তাবাদের বিকাশ ও স্বাধিকার আন্দোলন

- ক) সাংস্কৃতিক আত্মসনের বিরুদ্ধে প্রতিরোধ ও বাঙালি সংস্কৃতির উজ্জীবন
- খ) শেখ মুজিবুর রহমানের ৬-দফা আন্দোলন
- গ) ৬-দফা আন্দোলনের প্রতিক্রিয়া, গুরুত্ব ও তাৎপর্য
- ঘ) আগরতলা মামলা, ১৯৬৮

৭। ১৯৬৯-এর গণঅভ্যুত্থান ও ১১-দফা আন্দোলন

- ক) পটভূমি
- খ) আন্দোলনের কর্মসূচী, গুরুত্ব ও পরিণতি

৮। ১৯৭০ এর নির্বাচন, অসহযোগ আন্দোলন ও বঙ্গবন্ধুর স্বাধীনতা ঘোষণা

- ক) নির্বাচনের ফলাফল এবং তা মেনে নিতে কেন্দ্রের অস্বীকৃতি
- খ) অসহযোগ আন্দোলন, বঙ্গবন্ধুর ৭ই মার্চের ভাষণ, অপারেশন সার্চলাইট
- গ) বঙ্গবন্ধুর স্বাধীনতা ঘোষণা ও গ্রেফতার

৯। মুক্তিযুদ্ধ ১৯৭১

- ক) গণহত্যা, নারী নির্যাতন, শরণার্থী
- খ) বাংলাদেশ সরকার গঠন ও স্বাধীনতার ঘোষণাপত্র
- গ) স্বতঃস্ফূর্ত প্রাথমিক প্রতিরোধ ও সংগঠিত প্রতিরোধ (মুক্তিফৌজ, মুক্তিবাহিনী, গেরিলা ও সম্মুখ যুদ্ধ)
- ঘ) মুক্তিযুদ্ধে প্রচার মাধ্যম (স্বাধীন বাংলা বেতার কেন্দ্র, বিদেশী প্রচার মাধ্যম ও জনমত গঠন)
- ঙ) ছাত্র, নারী ও সাধারণ মানুষের অবদান (গণযুদ্ধ)
- চ) মুক্তিযুদ্ধে বৃহৎশক্তি সমূহের ভূমিকা
- ছ) দখলদার বাহিনী, শাসিডুকমিটি, আলবদর, আলশামস, রাজাকার বাহিনী, রাজনৈতিক দল ও দেশীয় অন্যান্য সহযোগীদের স্বাধীনতাবিরোধী কর্মকাণ্ড ও বুদ্ধিজীবী হত্যা
- জ) পাকিস্তানে বন্দি অবস্থায় বঙ্গবন্ধুর বিচার ও বিশ্বপ্রতিক্রিয়া
- ঝ) প্রবাসী বাঙালি ও বিশ্বের বিভিন্ন দেশের নাগরিক সমাজের ভূমিকা
- ঞ) মুক্তিযুদ্ধে ভারতের অবদান
- ট) যৌথ বাহিনী গঠন ও বিজয়
- ঠ) স্বাধীনতা সংগ্রামে বঙ্গবন্ধুর নেতৃত্ব

১০। বঙ্গবন্ধু শেখ মুজিবুর রহমানের শাসনকাল, ১৯৭২-১৯৭৫

- ক) স্বদেশ প্রত্যাবর্তন
- খ) সংবিধান প্রণয়ন
- গ) যুদ্ধ বিধ্বস্ত দেশ পুনর্গঠন
- ঘ) সপরিবারে বঙ্গবন্ধু হত্যা ও আদর্শিক পটপরিবর্তন

History of the Emergence of Independent Bangladesh

Introduction: Scope and description of the emergence of Independent Bangladesh.
Writing on this topic.

1. Description of the country and its people.

- a. Geographical features and their influence.
- b. Ethnic composition.
- c. Language.
- d. Cultural syncretism and religious tolerance.
- e. Distinctive identity of Bangladesh in the context of undivided Bangladesh.

2. Proposal for undivided sovereign Bengal and the partition of the Sub Continent, 1947.

- a. Rise of communalism under the colonial rule, Lahore Resolution 1940.
- b. The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
- c. The creation of Pakistan 1947 .

3. Pakistan: Structure of the state and disparity.

- a. Central and provincial structure.
- b. Influence of Military and Civil bureaucracy.
- c. Economic , social and cultural disparity

4. Language Movement and quest for Bengali identity

- a. Misrule by Muslim League and Struggle for democratic politics .
- b. The Language Movement: context and phases .
- c. United front of Haque – Vasani – Suhrawardi: election of 1954, consequences.

5. Military rule: the regimes of Ayub Khan and Yahia Khan (1958-1971)

- a. Definition of military rules and its characteristics.
- b. Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
- c. Fall of Ayub Khan and Yahia Khan's rule (Abolition of one unit, universal suffrage, the Legal Framework Order)

6. Rise of nationalism and the Movement for self determination .

- a. Resistance against cultural aggression and resurgence of Bengali culture.
- b. Sheikh Mujibur Rahman and the six point movement
- c. Reactions : Importance and significance
- d. The Agortola Case 1968.

7. The mass- upsurge of 1969 and 11 point movement: background,programme and significance.

8. Election of 1970 and the Declaration of Independence by Bangobondhu

- a. Election result and centres refusal to comply
- b. The non co-operation movement, the 7th March , Address , Operation Searchlight
- c. Declaration of Independence by Bangobondhu and his arrest

9. The war of Liberation 1971

- Genocide, repression of women, refugees
- Formation of Bangladesh government and proclamation of Independence
- The spontaneous early resistance and subsequent organized resistance (Mukti Fouz, Mukti Bahini, guerillas and the frontal warfare)
- Publicity Campaign in the war of Liberation (Shadhin Bangla Betar Kendra, the Campaigns abroad and formation of public opinion)
- Contribution of students, women and the masses (Peoples war)
- The role of super powers and the Muslim states in the Liberation war.
- The Anti-liberation activities of the occupation army, the Peace Committee, Al-Badar, Al-Shams, Rajakars, pro Pakistan political parties and Pakistani Collaborators , killing of the intellectuals.
- Trial of Bangabondhu and reaction of the World Community.
- The contribution of India in the Liberation War
- Formation of joint command and the Victory
- The overall contribution of Bangabondhu in the Independence struggle.

10. The Bangabondhu Regime 1972-1975

- Homecoming
- Making of the constitution
- Reconstruction of the war ravaged country
- The murder of Bangabondhu and his family and the ideological turn-around.

সহায়ক গ্রন্থ

- নীহার রঞ্জন রায়, *বাঙালীর ইতিহাস*, দে' জ পাবলিশিং, কলকাতা ১৪০২ সাল।
- সালাহ উদ্দিন আহমেদ ও অন্যান্য (সম্পাদিত), *বাংলাদেশের মুক্তি সংগ্রামের ইতিহাস ১৯৪৭-১৯৭১*, আগামী প্রকাশনী, ঢাকা ২০০২।
- সিরাজুল ইসলাম (সম্পাদিত), *বাংলাদেশের ইতিহাস ১৭০৪-১৯৭১*, ৩ খন্ড, এশিয়াটিক সোসাইটি অব বাংলাদেশ, ঢাকা ১৯৯২।
- ড. হারুন-অর-রশিদ, *বাংলাদেশ: রাজনীতি, সরকার ও শাসনতান্ত্রিক উন্নয়ন ১৭৫৭-২০০০*, নিউ এজ পাবলিকেশন্স, ঢাকা ২০০১।
- ড. হারুন-অর-রশিদ, *বাঙালির রাষ্ট্রচিন্তা ও স্বাধীন বাংলাদেশের অভ্যুদয়*, আগামী প্রকাশনী, ঢাকা ২০০৩।
- ড. হারুন-অর-রশিদ, *বঙ্গবন্ধুর অসমাপ্ত আত্মজীবনী পুনর্পঠ*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১৩।
- ড. আতফুল হাই শিবলী ও ড.মোঃ মাহবুবুর রহমান, *বাংলাদেশের সাংবিধানিক ইতিহাস ১৭৭৩-১৯৭২*, সূবর্ণ প্রকাশন, ঢাকা ২০১৩।
- মুনতাসির মামুন ও জয়ন্ত কুমার রায়, *বাংলাদেশের সিভিল সমাজ প্রতিষ্ঠার সংগ্রাম*, অবসর, ঢাকা ২০০৬।
- আতিউর রহমান, *অসহযোগ আন্দোলনের দিনগুলি: মুক্তিযুদ্ধের প্রস্তুতি পর্ব*, সাহিত্য প্রকাশ, ঢাকা ১৯৯৮।

১০. ড. মোঃ মাহবুবুর রহমান, *বাংলাদেশের ইতিহাস*, ১৯০৫-৪৭, তাম্রলিপি, ঢাকা ২০১১।
১১. ড. মোঃ মাহবুবুর রহমান, *বাংলাদেশের ইতিহাস*, ১৯৪৭-১৯৭১, সময় প্রকাশন, ঢাকা ২০১২।
১২. সৈয়দ আনোয়ার হোসেন, *বাংলাদেশের স্বাধীনতা যুদ্ধে পরাজিত ভূমিকা*, ডানা প্রকাশনী, ঢাকা ১৯৮২।
১৩. আবুল মাল আবদুল মুহিত, *বাংলাদেশ: জাতিরাষ্ট্রের উদ্ভব*, সাহিত্য প্রকাশ, ঢাকা ২০০০।
১৪. শেখ মুজিবুর রহমান, *অসমাপ্ত আত্মজীবনী*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১২।
১৫. সিরাজ উদ্দীন আহমেদ, *একাত্তরের মুক্তিযুদ্ধ: স্বাধীন বাংলাদেশের অভ্যুদয়*, ইসলামিক ফাউন্ডেশন, ঢাকা ২০১১।
১৬. জয়ন্ত কুমার রায়, *বাংলাদেশের রাজনৈতিক ইতিহাস*, সুবর্ণ প্রকাশন, ঢাকা ২০১০।
১৭. Harun-or-Roshid, *The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947*, The University Press Limited, Dhaka 2012.
১৮. Rounaq Jahan, *Pakistan: Failure in National Integration*, The University Press Limited, Dhaka 1977.
১৯. Talukder Maniruzzaman, *Radical Politics and the Emergence of Bangladesh*, Mowla, Brothers, Dhaka 2003.
২০. মেসবাহ কামাল ও ঈশানী চক্রবর্তী, *নাচোলের কৃষক বিদ্রোহ, সমকালীন রাজনীতি ও ইলা মিত্র*, উত্তরণ, ঢাকা ২০০৮।
২১. মেসবাহ কামাল, *আসাদ ও উনসত্তরের গণঅভ্যুত্থান*, বিবর্তন, ঢাকা ১৯৮৬।

NATIONAL UNIVERSITY



Second Year Syllabus Department of Management

Four Year B.B.A. (Hounors) Course
Effective from the Session: 2013–2014

National University

Subject: Management

**Syllabus for Four-Year BBA Honours Course
Effective from the Session: 2013-2014**

Year wise Papers and marks distribution.

Second Year

Paper Code	Paper Title	Marks	Credits
222601	Human Resource Management	100	4
222603	Business Communication (In English)	100	4
222605	Legal Environment of Business	100	4
222607	Principles of Finance	100	4
222609	Business Mathematics	100	4
222611	Computer and Information Technology	100	4
222613	Macro Economics	100	4
	Total =	700	28

Details Syllabus

Paper Code: 222601	Marks: 100	Credits: 4	Class Hours: 60
Paper Title	Human Resource Management		

1. Introduction: Meaning- Characteristics-Principles and Evolution of HRM- Factors influencing the emergence of the concept Human Resource Management-Deference between personal management and HRM-Functions of HRM-The organization of HRM-The role of the human resource department in the HRM-Responsibilities.
2. Job analysis and job design: Meaning –Methods and process of job analysis-Job description-Job specification Meaning and techniques/approach of job design-Job characteristics model.
3. HRM policy and planning: Meaning-policy areas-Factors influencing the designing HRM policies formulating or revising HRM Policies-Meaning- Importance and process of HRM planning.
4. Recruitment and selection: Purpose-Role of Hr department in recruitment process-Recruitment process-Constraints-Sources and Methods of recruitment-Differences between recruitment and selection-Constraints of the selection process-Selection process-Methods and types of interview-Interview errors-Guidelines for employment interview.
5. Training and development: Meaning-Importance-Objectives-Process of training-Types and methods of training-Differences between training and development-Importance of management development-The management development process-Management development methods.
6. Career development: Related terms-Differences with training and development-Importance-Career stages-Responsibilities of career development-Special issues in career development-Career development for non-exempt employees-Development of personal career.
7. Performance appraisal: Processes-Purposes-Methods-Appraisal-Interview-Evaluation-Problems-Improving appraisal.
8. Compensation administration: Compensation terminology-Specific actions to achieve compensation goals-Compensation policies-Factors affecting the wage mix-Wage survey methods of wage payment-Incentive wage plans.
9. Job evaluation: Meaning –Differences with job analyses-Objectives-Processes and methods.
10. Promotion: Meaning-Objectives-Principles-Types of promotion-Demotion-Transfer-Layoff-Resignation-Termination

Books Recommended:

1. Gray Dessler: Human Resource Management
2. David A. Decenzo and
Stephen P. Robbins: Human Resource Management
(Further references may be given by the Paper teacher)

Paper Code: 222603	Marks: 100	Credits: 4	Class Hours: 60
Paper Title	Business Communication (In English)		

1. Introduction: Meaning of communication and business communication, scope, purposes, processes, principles, functions, importance and models of communication.
2. Types of Communication: Written, oral, non-verbal, downward, upward horizontal, mass communication.
3. Major Media of Written Communication: Letters, memos, reports – style and structure, advantages and disadvantages of different media.
4. Major Media of Oral Communication: Speech – face to face conversation – interviews, meetings, advantages and disadvantages of different media.
5. Non Verbal Communication: Symbols, gestures, body language, visual communication.
6. Internal Communication: Meaning, Importance, Communication within organisation and small groups, media of internal communication style, office memos.
7. Technology in Modern Communication: Electronic media in oral and written communication, Telephone, Fax, ISD, computer, internet, E-mail, multimedia and business related software.
8. Communication skills: Improving skills in non-verbal and verbal communication — Effective listening, reading skills, effective writing –style and techniques, writing techniques, barriers to effective communication and their removal.
9. Business Report Writing: Types of report, characteristics and importance of different types, purpose, scope, different styles of writing reports.
10. Letter Writing: Types of letter – circular letter – letter of inquiry – letter of complaints – dunning letter – letter of adjustment – letter of order, letters in connection with bank and insurance.
11. Employment Communication: Preparing CV or personal resume, application, letter — interviews and joining.

Books Recommended :

1. Raymond V Lesikar : Basic Business Communication, Irwin. Chicago
2. Batty and Kay : Business Communication Systems and Application
3. M. Masudur Rahman : Business Communication (Latest Edition)
and Others

Paper Code: 222605	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	Legal Environment of Business		

1. The Contract Act, 1872: Definition of contract–Essentials of contract–Communication, acceptance and revocation of proposals–Contracts, voidable contracts and void agreements–Consignment contracts–Contracts which must be performed–Time and place of performance–Contracts which need not be performed–Breach of contract–Indemnity and guarantee–Bailment–Bailment of pledges–Agency, appointment and authority of agents, sub-agents, revocation of authority, agent’s duty to principal, principal’s duty to agent.
2. The Sale of Goods Act, 1930: Formation of the contract–Effects of the contract–Performance of the contract–Rights of unpaid seller against the goods- Suits for breach of the contract.
3. The Negotiable Instruments Act, 1881: Promissory notes, bills of exchange and cheques–Negotiations–Payment and interest–Discharge from liability on notes, bills and cheques–Notice of dishonour–Special provisions relating to cheques–Special provisions relating to bills of exchange–Penalties in case of dishonour of certain cheques for insufficiency of funds in the accounts
4. The Partnership Act, 1932: The nature of partnership–Relations of partners to one another– Relations of partners to third parties–Incoming and outgoing partners–Dissolution of a firm– Registration of firms.
5. The Bangladesh Labor Act, 2006: Important Statutory Definitions: Factory, Worker, Employer, Commercial Establishment, Industrial Establishment; *Summary of major provisions on:* Employment and Conditions of Services, Employment of Adolescent, Provisions of Health, Hygiene, Safety and Welfare Measures, Working hours and leave, Trade Union and Industrial relations, Dispute resolution, Workers’ Participation in Companies’ Profits.
6. The Arbitration Act, 2001: Arbitration agreement, Subject matter of arbitration, Different methods of arbitration, Arbitration Tribunal, Arbitral proceedings, Arbitral award, Appeals.
7. The Trade Marks Act, 2009: Registration procedures and duration, Effects of registration, Use of trademark.
8. The Bangladesh Environment Conservation Act, 1995: Restrictions on manufacture, sale etc. of article is injurious to environment–Remedial measures for injury to ecosystem–Environmental Clearance Certificate.

Books Recommended:

1. Dr. Altaf & Hanif : Legal Environment of Business (Bengali) (Latest Edition)
2. Kazi Faruqi & Others : Business Law (Bengali)

Reference:

1. The Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Negotiable Instruments Act, 1881
4. The Trade Marks Act, 2009
5. The Partnership Act, 1932
6. The Bangladesh Labor Act, 2006
7. The Bangladesh Environment Conservation Act, 1995
8. The Arbitration Act, 2001

Paper Code: 222607	Marks: 100	Credits: 4	Class Hours: 60
Paper Title	Principles of Finance		

1. The Role and Environment of Finance: Finance and Business-The Managerial Finance Function-Goal of the Firm-Financial Institutions and Markets.
2. Financial statements and analysis: The Stockholders' Report-Using Financial Ratios-Liquidity Ratios-Activity Ratios-Debt Ratios-Profitability Ratios-Market Ratios-A Complete Ratio Analysis.
3. Cash Flow and Financial Planning: Developing the Statement of Cash Flows-The Financial Planning Process-Cash Planning: Cash Budgets-Profit Planning: Pro Forma Statements-Preparing the Pro Forma Income Statement-Preparing the Pro Forma Balance Sheet-Evaluation of Pro Forma Statements.
4. Time value of money: The Role of Time Value in Finance-Single Amounts-Annuities-Mixed Streams-Compounding Interest-Special Applications of Time Value.
5. Risk and Return: Risk and Return Fundamentals-Risk of a Single Asset-Risk of a Portfolio-Risk and Return: Types of Risk-The Model: CAPM.
6. Interest Rates and Bond Valuation: Interest Rates and Required Returns-Corporate Bonds-Valuation Fundamentals-Bond Valuation.
7. Stock Valuation: Differences Between Debt and Equity Capital-Common and Preferred Stock-Common Stock Valuation-Decision Making and Common Stock Value.
8. Capital Budgeting Cash Flows: The Capital Budgeting Decision Process-The Relevant Cash Flows-Finding the Initial Investment-Finding the Operating Cash

- Inflows-Finding the Terminal Cash Flow-Summarizing the Relevant Cash Flows.
9. Capital Budgeting Techniques: Overview of Capital Budgeting Techniques-Payback Period-Net Present Value (NPV)-Internal Rate of Return (IRR)-Comparing NPV and IRR Techniques.
 10. Long-Term Financial Decisions: An Overview of the 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 and Investment Decisions.
 11. Leverage and Capital Structure: Leverage-The Firm's Capital Structure-The EBIT–EPS Approach to Capital Structure-Choosing the Optimal Capital Structure
 12. Current Liabilities Management: Spontaneous Liabilities-Unsecured Sources of Short-Term Loans-Secured Sources of Short-Term Loans.

Book Recommended:

Gitman, Lawrence G, *Principles of Managerial Finance*, 10th edition.

Reference Books:

1. Brigham Eugene F, Ehrhardt Michael C, *Financial Management: Theory and Practice*, 11th Edition, South-Western.
2. Arthur J. Keown, John D. Martin, J. William Petty & David F. Scott, Jr. (2005), *Financial Management: Principles and Applications*, Tenth Edition, Pearson Prentice Hall. (KMPS)

Paper Code: 222609	Marks: 100	Credits: 4	Credit Hours: 60
Paper Title:	Business Mathematics		

1. Number System: Introduction, Prime, Rational and Irrational numbers, even and odd numbers and their properties. Imaginary and complex numbers; sequence, series, Divergence of a sequence, sigma notation. Sum of natural numbers.
2. Indices and Logarithms: Indices, laws of indices, positive and fractional indices, operation with power functions. Introduction, Laws of operations, use of logarithm tables, Anti-logarithm, Exponential series, logarithmic series.
3. Theory of Sets: Different types of sets, union, difference intersection, Cartesian products, Venn diagram, Application in business problems.
4. The Straight Lines, Linear Equations and Inequalities: Different forms of Equations-Parallel and perpendicular form of Equations-Point of intersection of lines-Interpretation of Slope of different business problems and Marginal Concept analysis, Solution of linear equations, solution of simultaneous linear equations. Identities and Inequalities and their solutions. Graphical representation of solution sets. Determination of Breakeven Point having linear relationship among the variables.

5. Quadratic Equations: Relationship between roots+/- and coefficients of a quadratic equation, Nature of roots. Solution of quadratic equations, formation of quadratic equations with given roots. Curve sketching of different linear and non linear equations.
6. Binomial theorem: Expansion of binomial terms with positive integral index – Determination of general term and middle terms of a Binomial expansion and exponential expansion.
7. Permutations and Combinations: Fundamental principles of permutations, permutations of things, all different and things, not all different, repeated and circular permutations. Combinations, relationship between permutation and combinations.
8. Progression: Introduction, Sum of Series in AP and GP, Use of concept of progression to find the present value and future value, Business problem solution.
9. Mathematics of Finance: Introduction, Annuities, Sinking Fund, Discount, Compound interest, Simple interest, Amortization.
10. Matrices & Determinants: Introduction, types of matrices, operation on matrices. Solution of simultaneous linear equations. Introduction, properties of determinants, operations on determinants. Expansions of determinants Sarris diagram and Crammers rule and use in business. Leon tiff input-output model analysis. Application to business problem.
11. Differentiation, Integration & Use in Business Problems: Differentiation of Algebraic functions, transcendental function. Definition of transcendental functions-Geometric interpretation of dy/dx and marginal concept analysis. Introduction, Different rules of integration, Indefinite and Definite integral, calculation of area of irregular curves and figures - Analysis of total concept by integration, Determination of maxima and minima of different functions using differentiation rules. Business problem solution. Conditions of maxima and minima, Test for maxima and minima. Point of inflexion.

Books Recommended:

Gordon D. Prichett and John C. Saber, *Mathematics with Application in Management and Economics*, 7th Edition, Irwin, USA.

Reference Books:

1. Sanchetti, D. C. and V. K. Kapoor: *Business Mathematics*. Published by S. Chand and company Ltd.
2. Ann J. Hughes, *Applied Mathematics for: Business, Economics and the Social Sciences*, Latest Edition, Irwin, USA.

Paper Code: 222611	Marks: 100	Credits: 4	Class Hours: 60
Paper Title	Computer And Information Technology		

1. **Introduction:** What is computer, Uses of Computers, Computer Generation and Classifications, Number System, Computer Organization and Architecture, Basic Logic Gates and Truth Tables.
2. **Fundamentals of Computer Hardware:** Input Hardware, Output Hardware, Processing hardware, Peripheral and Storage Devices.
3. **Introduction to System Software and Application Software:** Introduction to Operating System. Introduction to Software Development and Concepts of Programming Languages, Compilers, Interpreters and Assembler, Program Design and Flowchart.
4. **Graphical User Interface:** Gaining Proficiency in GUI Operating System, Word Processing using Ms Word: Editing, Formatting, Colors and Styles, Drawing, Tables.
5. **Information Systems in Business:** Why study information systems?-Why Business Need information Technology-Fundamental Information System Concepts-Overview of Information System.
6. **Solving Business Problems with Information Systems:** A Systems Approach to Problem Solving-Developing Information System Solutions.
7. **Computer Systems:** End user and Enterprise Computing.
8. **Information Systems for Business Operations:** Business Information Systems-Transaction Processing System.
9. **Information Systems for Managerial Decision Support:** Management Information and Decision Support Systems-Artificial Intelligence Technologies in Business.
10. **Information Systems for Strategic Advantage:** Fundamentals of Strategic Advantage-Strategic Applications and Issues in Information Technology.
11. **Managing IT:** Enterprise and Global Management-Managing Information Resources and Technologies-Global Information Technology Management-Planning and Implementing Change-Planning for Business Change with IT-Implementing Business Change with IT-Security and Ethical Challenges-Security and Control Issues in Information Systems-Ethical and Social Challenges of Information Technology.

Book Recommended:

Mustafa Jabber, Computer and Information Technology

Book Reference:

1. Hutchinson and Sawyer, Computers and Information Systems.
2. James O'Brien: Management Information Systems
3. Laudon and Laudon: Management Information Systems.
4. Courter, Office 2000 Mastering.
5. The Complete Reference MS Office 2000

Paper Code: 222613	Marks: 100	Credits: 4	Class Hours: 60
Paper Title	Macro Economics		

1. Overview of Macroeconomics: Key concepts of Macroeconomics-Aggregate Supply and Demand.
2. Measuring Economic Activity: Gross Domestic Product: The Yardstick of an Economy's Performance-Details of the National Accounts-Beyond the National Accounts-Price Indexes and Inflation.
3. Consumption and Investment: Consumption and Saving-Consumption, Income, and Saving- National Consumption Behavior. Investment-The Investment Demand Curve-On to the Theory of Aggregate Demand.
4. Business Fluctuations and the Theory of Aggregate Demand: Business Fluctuations-Business Cycle Theories. Foundations of Aggregate Demand-The Downward Sloping Aggregate Demand Curve-Relative Importance of Factors Influencing Demand.
5. Process of Economic Growth: Theories of Economic Growth-The Patterns of Growth in Bangladesh.
6. The Challenge of Economic Development: Economic Growth in Poor countries-Aspects of a Developing Country-Alternative models for Development.
7. Unemployment and the Foundations of aggregate Supply: The Foundations of Aggregate Supply-Unemployment.
8. Ensuring Price Stability: Definition and impact of inflation-Modern Inflation Theory- Dilemmas of Anti-inflation Policy.
9. Policies for Growth and Stability: The Economic Consequences of the Government Debt-Stabilizing the Economy-Economic Prospect in the New Century.

Book Recommended:

Paul A. Samuelson & William D. Nordhaus, *Economics*, McGraw Hill, 18th Edition.

NATIONAL UNIVERSITY



Third Year Syllabus Department of Management

Four Year B.B.A. (Hounors) Course
Effective from the Session : 2013–2014

National University

Subject: Management

Syllabus for Four-Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

Third Year

Paper Code	Paper Title	Marks	Credits
232601	Operations Management	100	4
232603	Business Statistics (In English)	100	4
232605	Organizational Behavior	100	4
232607	Taxation in Bangladesh	100	4
232609	Insurance & Risk Management	100	4
232611	Company Law	100	4
232613	Management Accounting (In English)	100	4
232615	Marketing Management	100	4
	Total =	800	32

Detailed Syllabus

Paper Code: 232601	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	OPERATIONS MANAGEMENT		

1. **Operations management:** Definition – Functions – Transformation process – Lifecycle approach – Relations with other specialties – Historical development.
2. **Operations strategy:** Corporate strategy – Market analysis – Competitive priorities – Services strategy – Manufacturing strategies – Mass customization.
3. **Product design and process selection:** Product design and development sequence – Origin of the product idea – Process selection – Process automation – Process flow design – Service system design matrix – Service blueprinting.
4. **Capacity:** Location and layout.
5. **Quality management:** Role – Elements of TQM – Cost – Planning and control tools – SPC.
6. **Inventory systems:** Definition – Purposes – Types – Costs – Independent versus dependent demand – Basic model types – EOQ – MRP – Purposes – Objectives, and

philosophy – Master production schedule – capacity requirements – Manufacturing resources.

7. **Job design:** Reengineering and work measurement.
8. **Operating decisions:** Aggregate planning – Resource planning – Linear programming – Forecasting – Scheduling – Lean systems – Supply chain management.
9. **Operations Management in Bangladesh:** Nature of manufacturing and services in Bangladesh with special reference to small and cottage industries, management practices in ready – made garments sector, types and quality of support services available.

Books Recommended:

1. Krajewski and Ritzman : Operations Management
 2. Chase and Aquilano : Production and Operations Management
 3. Panneerselvan : Production and Operations Management
- (Further references may be given by the Paper teacher)*

Paper Code: 232603	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	Business Statistics (In English)		

1. **Introduction:** Definition, Importance and scope, Limitations, Types of Statistical Methods, Data, Types of data, Sources of data. Classification of data, Organizing data Using data array, Tabulation of data, graphical presentation of data, types of diagrams.
2. **Measures of Central Tendency:** Objectives of averaging, Requisites of a measure of central Tendency, Measures of Central tendency, Mathematical averages, Geometric mean, Harmonic mean, Averages of position, partition values, Mode, Relationship between mean, median, and mode-comparison between measures of central tendency.
3. **Measures of dispersion:** Significance of measuring dispersion-classification of measures of dispersion-distance measures-average deviation measures. Measures of Skewness and Kurtosis.
4. **Probability and probability distributions:** Concepts of probability-definition of probability-combinations of permutations-Rules for probability and algebra of events-

Bayes' Theorem-Probability distributions-expected value and variance of a random variable-Discrete Probability distributions-continuous probability distribution.

- 5. Sampling and Sampling distributions:** Reasons of Sample Survey-Population parameters and sample statistics-Sampling Methods-Sampling distributions-Sampling distribution of Sample mean-Sampling distribution of sample proportion.
- 6. Hypothesis Testing:** General procedure for Hypothesis Testing-Direction of the Hypothesis Test-Errors in Hypothesis Testing-Hypothesis Testing for Single population mean-Hypothesis Testing for difference between two population means-Hypothesis testing for single population proportion-Hypothesis testing for population mean with small samples-Hypothesis testing based on F-Distribution.
- 7. Correlation and Regression Analysis:** Significance of measuring correlation-Correlation and causation-Methods of correlation Analysis-Spearman's Rank correlation coefficient. Understanding Regression analysis and its advantages-Parameters of Simple linear Regression model-Methods to determine Regression coefficients.
- 8. Forecasting and time series analysis:** Understanding Forecasting-Forecasting Methods-Time series analysis-time series decomposition Models-Trend projection methods- Quantitative forecasting methods-Measurement of Seasonal effects-measurement of cyclical variations-Residual Method-Measurement of Irregular variations.
- 9. Index Number:** Understanding index number-types of Index numbers-Characteristics and Uses of index numbers-Methods for construction of Price indexes-unweighted price indexes-weighted price indexes-Quantity or Volume indexes-Value indexes-Tests of Adequacy of Indexes-Chain Index-Consumer Price indexes.

Books Recommended:

1. Bruce L, Bowerman, Richard T.O. Connel, Michael L, Hand : *Business Statistics in Practice*
2. Dr. Md. Rafiqul Islam, Business Statistics.

Paper Code: 232605	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	ORGANIZATIONAL BEHAVIOR		

1. **Introduction and overview:** Definition-Nature and importance of organizational behavior-Individual behavior and its element-Fundamental element of organizational behavior-Social system.
2. **Causation in behavior:** The stimulus-The organism-The concept of interaction between S and O.
3. **Conflict in organisation:** Industrial conflict-Organizational conflicts at the individual and group level-Organizational reaction to conflicts at the individual and group level-Organisational reaction to conflict-Inter organisational conflict.
4. **General principles of personnel Testing:** The use of psychological test in industry-The types of best aptitude tests and achievement tests.
5. **Frustration:** The symptoms of frustration- Dealing with frustration
6. **Motivational theories:** The classical model-Two factor theory-Equity theory-Multiplicative theory- Maslaw's need priority-Job satisfaction.
7. **Leadership in organisation:** Leadership traits and characteristics-Personality factors-Situation factors-Interaction of personality and situation factors-Leadership effectiveness-Theories and research.
8. **Management development and training:** A system view-The group for organisational effectiveness-Types of training-Evaluation of training Programs.

Books Recommended:

James G. March and : Organization

Herbert A. Simon

W. T. Greenwood : Management and Organization Behavior Theories

Keith Davis : Human Relation at Work: The Dynamics of Organization Behavior

Vikrom Bisen & : Industrial Psychology (New Age International Publishers)
Priya:

J. Tiffin and J. Mc. : Industrial Psychology
Cormick

Paper Code: 232607	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	TAXATION IN BANGLADESH		

1. **Theory of Taxation:**

Taxation—An Introduction: Public Finance and Tax as a Source of Public Revenue, Other Sources of Public Revenue vs. Taxation, Public Finance vs. Private Finance, Importance of Public Finance, Definition of Tax, Characteristics of Tax, Objectives of taxation, Principles of taxation, Characteristics of a Good Tax.

Incidence of Taxes: Impact, Incidence and Effect of a Tax—Shifting of Tax Incidence—Demand and Supply Theory of Tax Shifting—Additional Factors Influencing Tax Shifting – General Effects of Taxation.

Classification and Choice of Taxes: Classification Taxes (on the basis of: Number of taxes, Impact and incidence of taxes, Structure of tax-rates, Subject-matter of taxes, Elasticity of taxes, Classification of tax-bases, Increase or decrease in public revenue, Single-point vs. Multiple-point taxes, and Collector of taxes); Choice of Taxes between Proportional and Progressive taxes, Choice of Taxes between Direct and Indirect taxes; Tax Structure in Bangladesh

2. **Business Taxation—An Introduction:** Business Enterprises as a Taxpayer (Sole-proprietorship, Partnership, and Company), Pass-Through vs. Non-Pass-Through Entities, Legal Taxpayer vs. Real Taxpayer.

3. **Income Tax:**

Introduction to Income Tax: Income Tax—Meaning, Nature, Importance in respect of Contribution to Internal Resource Mobilization—Historical Perspective of the Income Tax Ordinance, 1984 – Statutory Definitions of Important Terms.

Income Tax Authorities: Administrative and Judicial Authorities—appointment, organization structure, power and functions—Taxes Appellate Tribunal—Registered Income Tax practitioner.

Charge of Income Tax: Basic Principles, Systems (Conventional Exemption Limit versus Filing Threshold)—Sources of Income Tax Laws.

Computation of Total Income: Types of Assessee—Scope of Total Income on the basis of Assessee's Residential Status—Income deemed to accrue or arise in Bangladesh—Deemed Income (unexplained investment etc.)—Non-Assessable Income—Income under Specific Heads (Salaries, Interest on Securities, Income from House Property, Agricultural Income, Income from Business or Profession, Share of Income from Firms, Income of Spouse or Minor Child, Capital Gains, Income from Other Sources, and Foreign Income)—Set-off and carry-forward of losses.

Procedure of Assessment: Filing of return of income and Supporting Statements and Documents. Assessment of Tax: Provisional Assessment, Assessment on correct return, Universal Self-Assessment, Spot Assessment, Assessment after hearing,

Assessment on the basis of a Chartered Accountant's Report, Best-judgment Assessment, Presumptive Assessment–Other issues in assessment: Assessment in cases of discontinuation of or succession to business, Assessment for outgoing persons and deceased persons, Assessment of escaped income, Limitations for assessment–Tax audit.

Rates of Taxes: Tax Rate on Capital gains and Income from winnings–Tax rate on other income of individuals, firms and companies–Tax Rate on non-resident's income, Imposition of Surcharge.

Investment Tax Credit, Tax Rebate and Tax Relief: Rate of investment tax credit, Investment allowance items and maximum limit–Tax credit on Small or Cottage Industries–Tax-free income and tax credit–Tax relief for avoiding double taxation.

Payment, Refund and Recovery: Four ways of Tax payment: Tax deducted at source (TDS), Advance payment, Payment on the basis of return and payment on notice of demand, Tax Recovery–TDS as the Final discharge of tax liability (sec. 82C).

Individual Assessment: Assessment covering all heads of income excluding share of firm's income–Clubbing of Income.

Taxation of Partnership Firms: Set-off and carry-forward of losses by firm–Assessment of firms–Allocation firm's income among partners–Partners' total income including share of firm's income–Assessment in case of change in firm's constitution and in case of constitution of new successor firm.

Corporate Taxation: Definitions of Company and related terms–Determination of Total Income–Tax Rates and Tax Rebates.

Provident, Superannuation, Pension and Gratuity Funds: Kinds of Provident Fund (PF): General, Contributory and Recognized–Privilege of Recognized PF–Approved Superannuation, Pension and Gratuity Funds.

Liabilities in Special Cases: Liabilities of representatives, agents, firms, association of persons, partners, directors, liquidators, etc.

Appeals And References: Appeal to Appellate Joint Commissioner of Taxes or Commissioner of Taxes (Appeals), Appeal to Taxes Appellate Tribunal, Reference to High Court Division and Appellate Division–Alternative Dispute Resolution (ADR).

Miscellaneous Issues: Default and Penalty–Offence and Prosecution–Methods of Accounting–Filing of Return of Withholding Tax–Filing of Annual Information Return–Tax Avoidance–Bond Washing Transactions. Tax-holiday Scheme: Industrial undertakings, Physical infrastructural facility and Cooperative society.

4. Other Taxes in Bangladesh:

Value-Added-Tax (VAT): Important terms–Exempted Goods and Services–Output tax–Input Tax–Tax period–Taxable Goods–Invoice–Manufacturers–VAT Authorities. Imposition of VAT–Determination of Value for VAT–Methods and Time of VAT payment–Supplementary Duty–Turnover Tax–Tax Rebate–Registration of manufacturers Delegated powers–Appointment VAT officials–offence and penalties– Confiscation–Appeal–Revisions–Recovery of claims–Alternative Dispute Resolution.

Customs Duty: Nature–Scope and importance–Goods Dutiable–Goods Prohibited–Various Duties under the Customs Act–Rates of Duties–Tax Points and Valuation Bases for Customs Duty–Duty–Drawback and Exemptions–Pre-Shipment Inspection Authority –Assessment–Penalties and Offences–Customs Authority–Appeals and References–Alternative Dispute Resolution.

Excise Duty: Nature–Scope–Services Dutiable–Rates of Duties–Assessment.

Gift Tax: Charge of Gift Tax–Definition and Characteristics of Gift–Gifts to include certain transfer–Exemptions from Gift-tax–Determination of the value of Gifts–Return of Gifts–Rates of Gift-tax–Penalty and Prosecution–Assessment procedures–Gift-tax Authorities.

Other Taxes and Duties: Narcotics and Liquor Duty–Non-Judicial Stamp–Land Revenue.

Books Recommended :

1. Bala, S.K. and Others, Tax Laws with Professional Practice.
2. H.L. Bhatia: *Public Finance*, Vikas Publishing House Pvt. Ltd.
3. GOB (Government of Bangladesh): *Income Tax Manual, Part I–Income Tax Ordinance, 1984 and Income Tax Manual, Part II–Income Tax Rules, 1984*.
4. GOB: *Value Added Tax Act 1991 and Value Added Tax Rules 1991*
5. GOB: *Gift Tax Act 1990*
6. GOB: *Customs Act 1969*
7. GOB: *Excise and Salt Act 1944*
8. GOB: *Finance Acts/ Ordinances*.
9. MCCI (Metropolitan Chamber of Commerce and Industry): *Summary of Bangladesh Taxation Rules*.

Paper Code: 232609	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	INSURANCE AND RISK MANAGEMENT		

1. **Introduction:** Origin and history–Definition–Nature–Scope–Role and social values of insurance –Insurance contracts–Principles–Essentials of and insurance contract.
2. **Life Insurance:** Life insurance contract–Kinds of policies and annuities–Procedure of effecting life assurance–Claims and settlement–Procedures–Premium –Premium plans– Computation of net single premium– Mortality rate Reserve–Calculation of reserve– Surplus and its distribution.
3. **Marine Insurance:** Subject matters–Marine insurance contract–Types and policies– Marine Losses–claims and settlement.
4. **Fire Insurance:** Fire insurance contract – Claims and settlements – Reinsurance.

5. **Miscellaneous Insurance:** Group insurance- Personal insurance Accident Insurance: Automobile insurance.
6. **Risk:** Definition-Classification-Insurance as a device for handling risk-Objectives of risk management –Peril-Hazard.
7. **Insurance Business in Bangladesh:** Present pattern of insurance industry-Jiban Bima Corporation- Sadharan Bima Corporation-Postal Life Insurance –American Life Insurance Company- Other private Insurance Companies.
8. **Insurance for small business:** Property insurance-Fire Lessees-Loss of income-Burglary and robbery-Employee dishonesty liability insurance- General, auto, professional and workers compensation.
9. Insurance organization: Types and selection of insurer's company-Financial operations-Training and education.

Books Recommended:

1. R. J. Mehr and E. Comstock, Principles of Insurance, Richard D. Irwin Inc., Homewood, Illinois.
2. H. S. Denenberg, R. D. Ejlert and G. W. Harfman, Risk and Insurance, Prentice Hall International Inc., Englewood Cliffs, USA.
3. C.A. Klinc, J.J. Melone, H.W. Snider and J.B. Maclean, Life Insurance, McGraw-Hill Book Company, N.J. USA.
4. M. N. Mishra : Insurance Principles and Practices
5. Azizul Haq Chawdhuri : Elements of Insurance

(Further references may be given by the Paper teacher)

Paper Code: 232611	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	Company Law		

1. **Introduction:** background and evolution of company law in the sub-continent – the company – Definition – Features and classification of companies – Formation and incorporation of a company – law and procedures.
2. **Memorandum and Articles of Association.**
3. **Prospectus.**
4. **Share Capital:** Application – allotment – types of shares – debenture – premium – discount – right issue – convertibility – alteration of share capital – bonus share – share – split.

5. **Share Certificate and Share Warrant:** Definition – content – issue – surrender etc. membership and maintenance of register etc., transfer and transmission of shares and debentures – forfeiture of shares.
6. **Company Management and Administration:** Directors – qualifications – appointment – removal managing agent – duration – investigation – remuneration.
7. **Meetings:** Board's meeting – frequency – notice – agenda – quorum – resolution – general meetings – types – law and procedure – resolutions and minutes.
8. **Borrowing Powers and Methods:** Pledges – hypothecation – mortgage – floating charge.
9. **Winding-Up of Companies :** Meaning – modes – consequences etc.

Books Recommended:

1. Mofizul Islam : Principles of Commercial Law
 2. Arun Kumer Sen and Jitendra Kumar Mitra : Commercial Law and Industrial Law
 3. M.C. Kuchhal : Mercantile Law
 4. Govt. of Bangladesh : Companies Act, 1994
- (Further references may be given by the Paper teacher)*

Paper Code: 232613	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	MANAGEMENT ACCOUNTING (In English)		

1. **Introduction:** Definition of Management Accounting and Its Relation with Financial and Cost Accounting, Management Accounting and Decision Making, Importance of Ethics, Management Accounting in Service and Nonprofit Organizations, Cost-Benefit and Behavioral Considerations, Management Process and Accounting, Planning and Control for Product Life Cycles and the Value Chain, Career Opportunities in Management Accounting, Changes in Business Processes and Management Accounting, Management Accounting Profession.
2. **Cost Concepts and Classifications:** General Cost Classifications- Cost Classifications on Financial Statements - The Flow of Cost in a Manufacturing Company- Cost Classifications Predicting Cost Behavior- Cost Classifications for Decision Making.

3. **Absorption and Variable Costing:** Variable and Absorption Costing, Variable vs. Absorption Costing: Operating Income and Income Statements, Absorption Costing and Performance Measurement, Comparing Inventory Costing Methods: Absorption, Variable, & Throughput/Super-Variable Costing, and Actual, Normal & Standard Costing; Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis, Choosing a Capacity Level for different purposes, Planning and Control of Capacity Costs.
4. **Cost-Volume-Profit Relationships:** Identifying Resources, Activities, Costs, and Cost Drivers, Variable and Fixed Costs, CVP Analysis: Computing the Break-Even Point (BEP), Graphing the BEP, Changes in Fixed Expenses, Changes in Unit Contribution Margin, Target Net Profit and an Incremental Approach, Multiple Changes in Key Factors; Additional Uses of CVP Analysis: Best Cost Structure, Operating Leverage, Margin of Safety, Contribution Margin and Gross Margin; Nonprofit Application of CVP Analysis, Sales-Mix Analysis, Impact of Income Taxes.
5. **Relevant Costs for Decision Making:** Management's Decision-making Process- Identifying Different Costs and Benefits- Different Costs for Different Purposes- The Incremental Analysis Approach-Types of Incremental Analysis- Accept an Order at a Special Price-Make or Buy-Sell or Process Further-Retain or Replace Equipment- Eliminate an Unprofitable Business Segment-Allocate Limited Resources.
6. **Budgeting and Budgetary Control:** Budgets and the Organization; Potential Problems in Implementing Budgets, Planning Horizon (Strategic Plan and Long-Range Planning); Types of Budgets: Master Budget (Pro Forma Statements) and Continuous Budgets (Rolling Budgets); Components of a Master Budget: Operating Budget/Profit Plan (Sales budget, Purchases budget, Cost of goods sold budget, Operating expenses budget, Budgeted income statement), and Financial budget (Capital budget, Cash budget, Budgeted balance sheet); Preparing the Master Budget; Activity-Based Master Budgets (Functional Budgets and Activity-Based Budgets)..
7. **Flexible Budget:** Flexible Budget and Fixed Budget-Characteristics of Flexible Budget-Advantages of Flexible Budget-Segregation of Semi-variable Cost-Preparation of Flexible Budget.

8. Standard Costing: Concepts-Standards and Budgets-Advantages of Standard Costing-Analysis of Material, Labor and Overhead Variances.

Books Reference:

1. C. T. Horngren, G. L. Sundem, W. O. Stratton, J. Schatzberg, and D. Burgstahler. *Introduction to Management Accounting* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.
2. Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer. *Managerial Accounting* (Latest Edition). Boston: McGraw-Hill & Irwin.
3. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan. *Cost Accounting: A Managerial Emphasis* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.

Paper Code: 232615	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	MARKETING MANAGEMENT		

1. **Defining Marketing for the 21st Century:** Definition of Marketing Management, Key Customer Markets, Core Concepts of Marketing Management, Marketing Management Tasks.
2. **Developing Marketing Strategies and Plans:** Phases of Value Creation and Delivery, Value Chain, Core Business Processes, Characteristics of Core Competencies, Holistic Marketing, Marketing Plan, Levels of a Marketing Plan, Corporate Headquarters' Planning Activities, Corporate Culture, SWOT Analysis, Porter's Generic Strategies, Marketing Plan Contents.
3. **Analyzing Consumer and Business Markets:** Analyzing Consumer Markets (Consumer Behaviour, Factors Influencing Consumer Behavior, Psychological Processes Influencing Consumer Responses to the Marketing Program, Consumers' Purchasing Decisions, Mental Accounting)–Analyzing Business Markets (Business Market and its Difference from Consumer market, Participates in the Business-to-Business Buying Process, Business Buyers' Decision-Making, Build Strong Relationships with Business Customers, Buying by Institutional Buyers and Government Agencies).

4. **Identifying Market Segments and Targets:** Different Levels of Market Segmentation, Divide a Market into Segments, Requirements for Effective Segmentation, Segmenting for Business Markets, Steps in Segmentation Process, Effective Segmentation Criteria, Porter's 5 Forces Model.
5. **Building Strong Brands: *Creating Brand Equity*:** Brand, the Role of Branding, Brand Equity, Building, Measuring and Managing Brand Equity; *Crafting the Brand Position*: Developing and Establishing an Effective Brand Positioning in the Market, Brand Differentiation Strategies, Means of Differentiation; *Competitive Dynamics*: Expanding the Total Market, Protecting Market Share, Market Challenger Strategies, Market Follower Strategies, Market Nicher Strategies, Product Life Cycles.
6. **Setting Product Strategy:** Products, Classification of Products, Differentiating Products, Product Design, Factors Affecting a Good Design, Building and Managing Product Mix and Product Lines, Combine Products to Create Strong Co-Brands or Ingredient Brands; Packaging, Labeling, Warranties, and Guarantees as Marketing Tools.
7. **Designing and Managing Services:** Definition and Classification of Services, Difference of Services from Goods, New Services Realities, Achieving Excellence in Services Marketing, Improving Service Quality, Improving Customer Support Services.
8. **Developing Pricing Strategies and Programs:** Common Pricing Mistakes, Processing and Evaluating Prices by Consumers, Setting Prices Initially for Products or Services, Adapting Prices to Meet Varying Circumstances and Opportunities, Initiating a Price Change, Responding to a Competitor's Price Challenge.

Books Recommended:

1. Philip Kotler and Kevin Keller. *Marketing Management* (Latest Asian Edition). Upper Saddle River, New Jersey: Prentice Hall.
2. Philip Kotler and Kevin Keller. *Framework for Marketing Management* (Latest Edition). Upper Saddle

NATIONAL UNIVERSITY



Fourth Year Syllabus Department of Management

Four Year B.B.A. (Hounors) Course
Effective from the Session : 2013–2014

National University

Subject: Management

**Syllabus for Four Year BBA Honours Course
Effective from the Session: 2013-2014**

Year wise Papers and marks distribution.

Fourth Year

Paper Code	Paper Title	Marks	Credits
242601	Bank Management	100	4
242603	Financial Management (In English)	100	4
242605	Supply Chain Management	100	4
242607	Industrial Relations	100	4
242609	Project Management	100	4
242611	International Trade	100	4
242613	Investment Management	100	4
242615	Bangladesh Economy	100	4
242617	Entrepreneurship	100	4
242618	Viva-voce	100	4
	Total =	1000	40

Detailed Syllabus

Paper Code: 242601	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	BANK MANAGEMENT		

1. Structure of commercial banking system.
2. Role of commercial banks in the economic development.
3. Banking system in Bangladesh.
4. Organization and management of commercial banks.
5. Deposits of commercial banks.
6. Commercial bank's lending and investment portfolio.
7. Earnings, expenses and profitability of commercial banks.
8. Capital structure and safety of commercial banks.
9. Reserves and liquidity requirements of commercial banks.
10. General accounting system in commercial banks.
11. Bankers and customers relationships.
12. Central banking.
13. Specialized Bank: Bangladesh Development Bank Ltd.(BDBL)-Bangladesh Krishi Bank (BKB)-Rajshahi Krishi Unnayan Bank (RKUB)-Investment Corporation of Bangladesh (ICB)-Organization and management –Functions-Objectives and policies.
14. Training on Bank Management: Organization-Programs and objectives- Bangladesh Institute of Bank Management (BIBM)-Other bank institutes and centers.

Books Recommended:

1. S. A. Shakoor, A Handbook of Bank Management: with Particular Reference to Bangladesh, Monograph
 2. The Bangladesh Banks (Nationalisation) Order, 1972.
 3. Edward. Reed and EdwardK. Gill Commercial Banking Prentice Hall, New Jersey.
 4. A.R. Khan : Bank Management
- (Further references may be given by the Paper teacher)*

Paper Code: 242603	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	FINANCIAL MANAGEMENT (in English)		

1. Goals and Functions of Finance: Meaning of Financial Management; Financial Goal: Maximize Shareholder Wealth; Maximization of EPS; Corporate decisions, Importance of Financial Management, Factors influencing financial decisions. Agency Problems, Dealing with Agency Problems; Principle of Financial Management; Social Responsibility; Corporate governance.

2. Capital Budgeting and Risk Analysis: Risk Evaluation Approaches-Certainty Equivalents (CE), Risk-adjusted Discounted Rates (RADR), CE vs RADR., Probability Distribution Approach, Decision Tree Approach, Behavioral Approach for Dealing with Risk-Sensitivity Analysis, Simulation.
3. Theory of Capital Structure: Introduction to the Theory; Assumptions and Definitions; NI Approach, NOI Approach and Traditional Approach; Modigliani-Miller (MM) Position; Arbitrage process; Taxes and Capital Structure; Corporate plus Personal Taxes; Merton Miller's Equilibrium; Effects of Bankruptcy Costs, Tradeoff model, Pecking order theory.
4. Dividend Policy: Procedural Aspects of Paying Dividends; Types of Dividend Policies; Factors Affecting Dividend Policy; Dividend Payout Irrelevance; Arguments for Dividend Payout Mattering; Impact of Other Imperfections; Financial Signaling; Share Repurchase; Method of Repurchase; Repurchasing as Part of a Dividend Decision; Stock Dividends; Stock Splits.
5. Capital Market Financing: Public Offering of Securities; Traditional Underwriting, Best Efforts Offering, Making a Market, Shelf Registrations, Flotation Costs, Government Regulations for Issuing Securities, SEC Review, SEC Regulations in the Secondary Market, Selling Common Stock Through a Rights Issue, Value of Rights, Success of the Offering, Standby Underwriting, Oversubscriptions, Rights Issue vs. Public Offering, Green Shoe Provision, Financing a Fledgling, Initial Public Offerings, Information Effects of Announcing a Security Issue; Types of Long-term Debt Instruments; Retirement of Bonds; Preferred Stock and its Features; Common Stock and its Features; Bond Refunding.
6. Lease Financing: Definition of Lease, Types of Leases, Leasing Arrangements, Advantages and Disadvantages of Lease, Lease versus Purchase Decision, Leasing in Bangladesh-Problems and Prospects.
7. Working Capital Management: Importance, Determinants of Working capital, Policies for Financing Current Assets, Operating Cycle and Cash Conversion Cycle, Estimating Working Capital Requirement.

Books Recommended:

1. **James C. Van Horne.** *Financial Management and Policy* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.
2. **James Van Horne and John M Wachowicz.** *Fundamentals of Financial Management* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.

Paper Code: 242605	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	SUPPLY CHAIN MANAGEMENT		

1. Understanding the Supply Chain: What is a Supply Chain?-Historical Perspective-The objective of a Supply Chain-The Importance of a Supply Chain-Decision Phases in a Supply Chain-Process Views of a Supply Chain.

2. Supply Chain Performance- Achieving Strategic Fit and Scope: Competitive and Supply Chain Strategies-Achieving Strategic Fit-Expanding Strategic Scope-Obstacles to Achieving Strategic Fit.
3. Supply Chain Drivers and Metrics: Impellers of Supply Chain-Drivers of Supply Chain Performance-Framework for Structuring Drives-Facilities-Inventory-Transportation-Information-Sourcing-Pricing-Obstacles to Achieving Strategic Fit.
4. Designing Distribution Networks and Applications to e-Business: The Role of Distribution in the Supply Chain-Factors Influencing Distribution Network Design-Design Options for a Distribution Network-e-Business and the Distribution Network. Distributions Channels of Agricultural Product, FMCG Sector and Commodities in Bangladesh-Distribution Networks in Practice.
5. Network Design in the Supply Chain: The Role of Network Design in the Supply Chain- Factors influencing Network Design Decisions- Framework for Network Design Decisions- Models for Facility Location Design Decisions- Models for Facility Location and Capacity Allocation- The Role of IT in Network Design-Networking Tradition with Modernity- Making Network Design Decisions in Practice- The Impact of Uncertainty on Network Design
6. Designing Global Supply Chain Networks: The Impact of Globalization on supply Chain Networks- The Off shoring Decision: Total Cost- Risk Management in Global Supply Chains- The Basic Aspects of Evaluating Global Supply Chain Design- Evaluating Network Design Decision Using Decision Trees- AM Tires; Evaluation of Global Supply Chain design Decisions Under Uncertainty- Making Global Supply Chain Design Decisions Under Uncertainty in Practice- Uncertainty in Global Supply Chain Operations.
7. Demand Forecasting in a Supply Chain: The Role of Forecasting in a Supply Chain- Characteristics of Forecasts- Components of a Forecast and Forecasting Methods- Basic Approach to Demand Forecasting- Time-Series Forecasting Methods- Measures of Forecast Error- Forecasting Demand. The Role of IT in Forecasting- Risk Management in Forecasting- Forecasting in Practice.

8. Aggregate Planning in a Supply Chain: The Role of Aggregate Planning in a supply Chain- The Aggregate Planning Problem- Aggregate Planning Strategies- Aggregate Planning in Excel- The Role of IT in Aggregate Planning- Inventory Planning and Economic Theory Aberrations- Implementing Aggregate Planning in Practice.
9. Sales and Operations Planning-Planning Supply and Demand in a Supply Chain: Responding to Predictable Variability in the Supply Chain- Managing Supply- Managing Demand- Implementing Sales and Operations Planning in Practice- Tacking Predictable Variability in Practice.
10. Planning and Managing Inventories in a Supply Chain: Managing Economics of Scale in a supply Chain- Cycle Inventory, Managing uncertainty in a Supply Chain- Safety Inventory, Determining the Optimal Level of Product Availability.
11. Logistics In Supply Chain: Movement within a Facility-Incoming and Outgoing Shipments- Distribution Requirements Planning (DRP)- Electronic Data Interchange (EDI).
12. Supplier Management: Choosing Suppliers- Supplier Audit- Supplier Certification, Supplier Relationships- Supplier Partnership, Evaluations Supplying Alternatives.

Books Recommended:

Sunil Chopra, Peter Meindl & D. V. Kalra, Supply Chain Management: Strategy, Planning and Operation, 4th Edition, Pearson Education

Paper Code: 242607	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	INDUSTRIAL RELATIONS		

1. An Overview of Industrial Relations: Definition-Objectives-Nature of Industrial Relations Model-Factors affecting the patterns of industrial relations- actors in industrial relations.
2. Trade Union Movement: Historical analysis-Type of trade union management and leadership in Bangladesh.

3. Employers and Their Organization: Employers' styles in dealing with workers- a profile of Bangladeshi employers, Objectives and functions of Chambers of Commerce and Industries and Industries Bangladesh Employers' Association.
4. Collective Bargaining: Purpose-Process-Pre-requisite of effective bargaining Successful collective bargaining -Collective bargaining agent-Determination of CBA.
5. Role of Government: Government role in different areas of industrial relations- Formulation of labour politics- Labour legislation -Interventions in wages issues- Service regulations- Dispute resolution.
6. Conciliation Service: Organization and operation subjective and objective conditions of conciliation in Bangladesh. Adjudication Machinery: Organization and operation of labour courts - Problems encountered.
7. Participative Management and Industrial Democracy's: Determinants- German and Yugoslavian experiences, Experience in Bangladesh.
8. Bangladesh and ILO: Objectives, structure and finance of ILO - Impact of ILO on the labour scene of Bangladesh.

Books Recommended:

1. Sloyed G. Reynold : *Labour Economics and Industrial Relation*
2. J.H. Richardson : *An Introduction to the Study of Industrial Relation*
3. R. Hyman : *Industrial Relations*

Paper Code: 242609	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	PROJECT MANAGEMENT		

1. Nature of project management – Definition – Features and types of project – Project life cycle – Elements and functions of project management – Project organization – Traditional management and project management – Qualities, functions and responsibilities of a project manager.
2. Project formulation and appraisal – Meaning of project formulation and appraisal – Steps in project formulation – Economic, social, financial, technical and managerial appraisal of project – Cost benefit analysis (SCBA – OECD) approach – UNIDO approach – Capital budgeting.

3. Market and Demand Analysis: Concept of forecast – Elements of a good forecast – Determinants of Demand – Demand forecasting Steps in market and demand analysis.
4. Project Risk Analysis: Definition of risk – Types of project risk – Techniques of measuring risk – Risk management process.
5. Planning and scheduling of projects: Steps in project planning and scheduling – Gantt chart – PERT – CPM time – Cost trade off – Planning at the national level.
6. Resource mobilization: Procedures for release of funds – Financing projects under ADP.
7. Project implementation: Steps in project implementation – Impediments of project implementation – Guidelines to effective implementation.
8. Monitoring valuation and termination of projects: Techniques of monitoring – Precondition of effective monitoring – Methods of evaluation – Deferent status of project termination.
9. Project management in Bangladesh: Procedures of preparation and approval of development projects in Bangladesh – Organization and functions of planning commissions – ECNEC and IMED – Problems of project implementation in Bangladesh – An evaluation of JK project – JMP, and Modhopara Hard Rock Project.

Books Recommended:

1. M. Serajudding : Project Management
2. B.B. Goel : Project Management
3. Jack R. Meredith; and : Project Management
Samuel J. Mantel Jr.
4. Sky lark Chandha : Managing Project in Bangladesh
5. Prasanna : Projects Planning, Selection and Implementation

(Further references may be given by the Paper teacher)

Paper Code: 242611	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	INTERNATIONAL TRADE		

1. Definition of international trade – Importance of international trade in the world economy – Trend of international trade with reference to Bangladesh.
2. International Trade and the Theory of Comparative Advantage: Economic basis for international trade – The source of international trade – The principle of comparative advantage, Economic gain from trade, Effects of trade quotas – Heckscher Ohlson Theorem.\
3. Protectionism and Free Trade: Arguments / economics of protectionism – Instruments of protectionism – Multilateral trade negotiation – Removing barriers to free trade – GATT as an initiative for liberalizing trade.
4. The economics of foreign exchange: Balance of international trade – International financial system.

5. International Trade Transactions: International transfer of bank deposits resulting from international transactions – How foreign trade is carried out – Export and import transactions.
6. Foreign exchange markets – Equilibrium exchange rates – Determinants of foreign exchange rates – Nominal and real exchange rates – Appreciation and depreciation of currencies – International balance of payments – Current accounts, capital accounts.
7. Issues of International Economics: The Bretton Woods System – The International Monetary Fund (IMF) – The World Bank (WB) – World Trade Organization (WTO).
8. Bangladesh and International Trade: Bangladesh position in the community of developing countries – Trade intensity and terms of trade of Bangladesh with the SAARC countries – trends and composition of exports and imports of Bangladesh – Major trade partners of Bangladesh.
9. Export Processing Zones in Bangladesh: Bangladesh Export Processing Zone Authority (BEPZA) – Reason for setting EPZs in Bangladesh – Performance of the EPZ in Bangladesh.

Books Recommended:

1. G. Jepma and A. : International Trade, A Business Perspective
Rhoen
2. Paul Krugman : International Economics
3. Steven Husted : International Economics
4. P.H. Lindert : International Economics
5. K.K. Dewett : Modern Economic Theory
6. Ricky W. Griffin : International Business: A Managerial
Perspective

(Further references may be given by the Paper teacher)

Paper Code: 242613	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	INVESTMENT MANAGEMENT		

1. Introduction: Overview of financial management fundamentals.
2. Intermediate Term Financing: Lease financing – Debt financing.
3. Obtaining Investment information: Individual investor – Financial analysis – Institutional investor – Brokerage houses – The financial press – Market indexes – The investment advisory services.
4. Valuation: Concepts in valuation – Valuation of bond, preferred stock and common stock.
5. Portfolio management: Basic portfolio theory – Portfolio risk and diversification – Capital market line and security market line – CAPM – Risk and return in the securities market – Arbitrage Pricing model.
6. Theory of capital structure and decisions.
7. Dividend policies and retained earnings.

8. Long – Term Financing: Issuing securities, cash offer, rights, warrants, convertibles and options.
9. Financing Institutions in Bangladesh: Forms, Functions & Problems.

Books Recommended:

1. J.C. Van Horne : Financial Management and Policy
 2. E.F. Brigham : Financial Management: Theory and Practice
 3. I.M. Pandey : Financial Management
 4. M.Y. Khan and P.K. Jain : Financial Management: Text and Problems
 5. Jerome B. Cohea and Others : Investment Analysis and Portfolio Management
 6. G. Foster : Financial Statement Analysis
 7. S. Kevin : Portfolio Management
- (Further references may be given by the Paper teacher)*

Paper Code: 242615	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	BANGLADESH ECONOMY		

1. Introduction: Characteristics of underdeveloped economy – Obstacles to economic growth (political, international, financial) – Vicious circle.
2. Economic History of Bangladesh: Economy of Bangladesh during Mughols, British and Pakistan regimes – Present structure of Bangladesh's economy.
3. Economic development: Concepts of development and underdevelopment – Economic growth and economic development causes of economic backwardness – Methods and processes and determinants of development of Bangladesh.
4. Resources for development: Internal and external resources – Private and public resource – Methods for mobilization of domestic resources – Role of foreign aid – Foreign capital in economic development.
5. Agricultural development of Bangladesh: Modernization – Problems and solutions.
6. Industrial development of Bangladesh: Processes of industrialization – Nationalization of industries – Problems and prospects of nationalized, de-nationalized and private industries – Small and medium industries – Importance of small and cottage industry in the economy.
7. Economic planning in Bangladesh – Short and long – range plans – Population policy and manpower training.
8. Foreign trade of Bangladesh – Export promotion and banking system.

Books Recommended:

1. Khan Azizur Rahman : The Economy of Bangladesh
2. J. Farland and J.R. Parkinson : Bangladesh Test Case of Development
3. A. Abdullah : Land Reform and Agrarian Change in Bangladesh
4. M.R. Khan : a) Bangladesh Population during the PEY Plan

- b) Population Policy and Prospects for Zero Population Growth for Bangladesh
- 5. Nurul Islam : Development Planning in Bangladesh
- 6. Rehman Sobhan : Foreign Aid Dependence to Self-Reliance
- 7. Journals : a) Bangladesh Economic Review
b) Political Economy
c) BIDS Reports and Publications
- 8. First, Second, Third, Fourth and Fifth Five Year Plans Bangladesh
- 9. Report of the Task Forces on Bangladesh Development Strategies for the 1990s Vol. 1 & 2.

(Further references may be given by the Paper teacher)

Paper Code: 242617	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	ENTREPRENEURSHIP		

1. **Introduction to Entrepreneurship:** Meaning of entrepreneurship, entrepreneur and intrapreneurship-historical background of the concept of entrepreneurship-entrepreneurial process-causes for interest in intrapreneurship, climate for intrapreneurship-establishing intrapreneurship in the organization-types of entrepreneurship-classification of entrepreneurs-entrepreneur background and characteristics-common qualities of an entrepreneur-role of entrepreneurs in developing countries like Bangladesh-entrepreneurial careers and education-ethics and social responsibility of entrepreneurs-need for the study of entrepreneurship-methods of assessing self entrepreneurial qualities-Theories of Entrepreneurship: Psychological theories, socio-psychological theories and cultural theories, other theories and models of entrepreneurship.
2. **Entrepreneurial Environment and Business Opportunity Identification:** Analysis of business environment-political, economic, legal and technical aspects of environment, environmental scanning procedure, SWOT analysis, techniques of environmental analysis.
3. **Entrepreneurial and Small Business:** Definition of small business, its comparison with large business, features of small business, stages of small business development, role of small business, reasons for success and failure of small business.
4. **Planning of Small Business:** Definition, importance, uses and features of a business plan, steps to develop a business plan, pitfalls to avoid in making business plan.
5. **Financing Small Enterprise:** Planning financial needs, using capital in small business, sources of finances for small firms, working capital and request for institutional loan.
6. **Creativity and Marketing Idea:** Sources of new ideas-innovation and new product development process, production process, production elements and plan, production control process, marketing process and Marketing Plan.
7. **Entrepreneurship and Small Business Development in Bangladesh:** Entrepreneurship development potentiality, need for training and development, problems of organizing entrepreneurship development training, role of SME Foundation, BSCIC and other organization under the entrepreneurship and small business development in Bangladesh- Entrepreneurship Case Analysis. Women Entrepreneurship in Bangladesh.
8. **Business Documents Collection Procedure and Maintenance:** Issuing trade License, collecting TIN Number, VAT registration, Opening Business account with bank and other non-banking financial institutions, collecting association membership, partnership agreement, registration of joint stock companies, registration of cooperative society, registration of foundation, registration of NGO-IRC, ERC, Opening a L/C, Export Documentations-Import documentations-Insurance-

fire-environment-Intellectual Property- Trademarks, Patents, Copyrights and Trade Secrets, and other relevant business documents collection procedure and maintenance.

9. Writing a Business Plan: Assignment for Internal Evaluation (Marks: 20)

Books Recommended:

1. Dr. AHM Habibur Rahman : Entrepreneurship (Latest Edition)
2. Robert D. Hisrich & Others, 6th Edition, McGraw Hill

Paper Code: 242618	Marks: 100	Credits: 4	
Paper Title	Viva-voce		