Outcome-Based Education (OBE) Curriculum

CHITTAGONG INDEPENDENT UNIVERSITY

DEPARTMENT OF ACCOUNTING

MASTER OF BUSINESS ADMINISTRATION (MBA)
IN
PROFESSIONAL ACCOUNTING

Part A

VISION OF CHITTAGONG INDEPENDENT UNIVERSITY

Chittagong Independent University aspires to become a premier institution delivering transformative higher education and research to support sustainable economic growth in the country while ensuring a mutualist relationship with local, national, and global communities.

MISSION OF CHITTAGONG INDEPENDENT UNIVERSITY

1) To produce graduates of global standards by infusing essential knowledge, skills, values, and creativity through innovative education and scholarship.

2) To encourage, support, and conduct valuable research responsive to the diverse needs of society, economy, and industry.

3) To create a collaborative relationship with outside communities, stimulating the exchange of ideas and productive endeavors.

DEPARTMENT OF ACCOUNTING

VISION:
To emerge as the hub of excellence in offering opportunities for advanced knowledge of accounting and conducting contextual research.

MISSION:

M1	To produce graduates of high standard, equipped with sufficient knowledge in accounting and its practices.
M2	To advance the knowledge of accounting through relevant and contextual research.

M3	To integrate Sustainable Development Goals (SDGs) in all aspects of teaching, learning, and research in accounting.
M4	To foster the culture of innovation and entrepreneurship in line with the Fourth Industrial Revolution (IR 4.0).
M5	To engage with the community, alumni, industry, and all other stakeholders.

NAME OF THE DEGREE:
Master of Business Administration (MBA) in Professional Accounting.

DESCRIPTION OF THE PROGRAM:

Sl. No	Category of Courses	Distribution of Credits
1.	General Education/Foundation Courses	24 Credits
2.	Advanced Courses	21 Credits
3.	Integrative Course	3 Credits
4.	Focus/ Major Courses	12 Credits
5.	Thesis/Internship	6 Credits
	Total requirement for the degree	*66 credits*

OBJECTIVES OF THE PROGRAM OFFERING ENTITY

1. To deliver a professionally oriented MBA curriculum that integrates accounting, finance, taxation, auditing, governance, sustainability, analytics, and business strategy.
2. To develop graduates who can apply accounting knowledge, ethical reasoning, digital competence, and analytical tools to solve complex business and professional problems.
3. To strengthen research, case-based learning, industry engagement, and professional practice in accounting education.
4. To prepare graduates for leadership, entrepreneurship, consultancy, and managerial roles in accounting, assurance, taxation, financial reporting, and corporate governance.
5. To ensure alignment of teaching, learning, assessment, and continuous quality improvement with OBE, BNQF, and stakeholder expectations.

GRADUATE ATTRIBUTES

- Knowledgeable in contemporary issues of accounting as well as integrated business;
- Innovative, collaborative, analytical, creative, and research-oriented;
- Having critical and strategic thinking ability as well as passion for development, lifelong learning, and acquiring business acumen;
- Having emotional intelligence, professionalism, adaptability, flexibility as well as skills in decision making, planning, and problem solving;
- Characterized by the mindset of a leader, an entrepreneur and a global citizen while possessing cross cultural awareness;

- Having team working ability, interpersonal and effective communication skills and awareness of the ethical responsibilities.

Program Education Objectives (PEO):

PEO1	**Integrative knowledge in accounting and different functional areas of business within the context of sustainability:** The students are expected to be able to exhibit an appropriate blend of knowledge in the field of accounting as well as to integrate knowledge of different functional areas of business in order to solve the complex and ambiguous problems.
PEO2	**Strategic planning and problem-solving skills:** The students are expected to be able to evaluate business environment and devise strategies for responding threats and opportunities.
PEO3	**Ability to motivate and build high-performing teams:** The students are expected to be able to motivate and work with colleagues, partners, and other stakeholders to achieve the organizational objectives. They will be able to build and sustain high-performing teams by infusing a variety of perspectives, talents, and skills. They should also be able to foster collaboration, communication and adaptability in helping organization excels in a changing landscape.
PEO4	**Assessing and creating entrepreneurial opportunities:** The students are expected to be able to recognize entrepreneurial avenues for new business ventures and evaluate their potential for business success. They will also be able to understand the salient issues including financial, legal, operational and administrative procedures involved in starting a new business venture.
PEO5	**Social responsibility and ethical leadership:** The students are expected to be able to understand and analyze the corporate social responsibilities and apply legal and ethical reasoning in decision making.

Program Learning Outcomes (PLO):

PLO1	The students will be able to develop in-depth theoretical and practical knowledge of accounting in light of sustainable development as well as they will be able to develop the ability to use core and advanced knowledge supported by critical and analytical thinking to identify organizational problems and to analyze, justify, initiate and implement credible actions in an uncertain world.
PLO2	The students will be able to develop the capacity to see the bigger picture of business and society in evaluating viable options that can create values for organizations as well as their stakeholders while upholding sustainability.
PLO3	The students will be able to develop the capacity to recognize entrepreneurial opportunities and evaluate their potentials for success considering the underlying complexity, uncertainty and dynamics by dint of leadership and collaborative skills.
PLO4	The students will be able to develop the ability to understand the effects of globalization, multiculturalism, and diversity on the organizational performance, employee behavior, and efficacy.
PLO5	The students will be able to develop the capacity to communicate effectively and professionally through physical or virtual presence, and to exhibit the awareness of ethical dimensions, and professional standards.

Mapping Mission of the University with PEOs:

PEOs	**Mission 1**	**Mission 2**	**Mission 3**
PEO1	3	3	3
PEO2	3	3	2
PEO3	2	1	3
PEO4	3	2	2
PEO5	2	1	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Mapping PLOs with the PEOs:

PLOs	**PEO1**	**PEO2**	**PEO3**	**PEO4**	**PEO5**
PLO1	3	2	1	1	2
PLO2	3	3	2	2	3
PLO3	2	2	3	3	2
PLO4	1	2	3	2	2
PLO5	2	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Mapping Courses with the PLOs:

Sl No.	**Courses**	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
1	MBA-0413-521	2	3	3	2	3
2	MBA-0421-522	2	3	2	2	3
3	MBA-0411-523	3	2	1	1	2
4	MBA-0542-524	3	2	1	1	2
5	MBA-0311-525	2	3	2	2	1
6	MBA-0414-526	2	3	3	2	3
7	MBA-0031-527	1	2	2	3	3
8	MBA-0612-528	3	3	2	2	2
9	MBA-0413-529	2	3	3	3	2
10	MBA-0311-530	2	3	1	3	1
11	MBA-0412-531	3	3	1	2	2
12	MBA-0413-532	2	3	3	2	2
13	MBA-0411-533	3	3	2	1	2
14	MBA-0410-534	2	3	2	3	2
15	MBA-0414-535	2	3	3	2	3
16	MBA-0413-650	3	3	3	3	3
17	ACN-0411-561	3	3	2	2	3
18	ACN-0411-562	3	3	1	2	2
19	ACN-0411-563	3	3	1	1	3
20	ACN-0411-564	3	2	1	2	3
21	ACN-0411-565	3	3	2	2	2
22	ACN-0411-566	3	3	2	2	2
23	ACN-0411-567	3	2	1	1	3
24	ACN-0411-568	3	2	1	2	3
25	ACN-0411-569	3	3	2	1	2

26	ACN-0411-570	3	2	1	2	3
27	ACN-0411-575	3	3	3	2	3
28	ACN-0411-580	3	2	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Part B
Structure of the Curriculum

MBA IN PROFESSIONAL ACCOUNTING PROGRAM

a) Duration of the program: Years: 20 Months; Semesters: 5 (Five);

b) Admission Requirements:

i. 3 years of Bachelor Degree from a reputed university and at least 1 year of work experience in a managerial/executive position or 4 years of Bachelor Degree from a reputed university. Some work experience after graduation in a managerial/executive position is preferable.
ii. CGPA of at least 2.50 at undergraduate or graduate level with no 3rd Division/ Class in any previous public examination.
iii. Acceptable score in the CIU Admission Test OR Score of 500+in GMAT.

c) Total minimum credit requirement to complete the program: According to BNQF (Part B): 66 Credits;

d) Total class weeks in a Year/semester: *12 Weeks/Semester;*

e) Minimum CGPA requirements for graduation: *CGPA 2.75 on the scale of 4.00;*

f) Maximum academic years of completion: *05 (Five) Years.*

g) *Category of Courses*:

i. General Education/ Foundation Courses:(24 Credits)

Course Code	Course Title	Credit
MBA-0413-521	Principles of Management	3
MBA-0421-522	Legal Environment of Business	3
MBA-0411-523	Principles of Accounting	3
MBA-0542- 524	Business Statistics	3
MBA -0311-525	Micro Economics	3
MBA-0414-526	Principles of Marketing	3
MBA -0031-527	Business Communication	3
MBA-0612- 528	Fundamentals of MIS	3
	Total	24

ii. Advanced Courses: (21 Credits)

Course Code	Course Title	Credit
MBA-0413-529	Human Resources Management	3
MBA-0311- 530	Macro Economics	3
MBA-0412-531	Financial Management	3
MBA-0413-532	Supply Chain Management	3
MBA-0411-533	Management Accounting	3
MBA -0410-534	International Business	3
MBA-0414-535	Advanced Marketing Management	3
	Total	21

iii. Integrative Course: (3 Credits)

Course Code	Course Title	Credit
MBA-0413-650	Strategic Management	**3**

iv. Major Courses: (Credits: 12)

A student will choose any four from the followings:

Course Code	Course Title	Credit
ACN-0411-561	ESG Investing and Sustainability Reporting	3
ACN-0411-562	Investment Analysis and Portfolio Management	3
ACN-0411-563	Financial Statement Analysis	3
ACN-0411-564	Tax Accounting	3
ACN-0411-565	Accounting and Emerging Technologies	3
ACN-0411-566	Accounting Information Systems	3
ACN-0411-567	Advanced Financial Accounting	3
ACN-0411-568	Not-for-Profit Accounting	3
ACN-0411-569	Advanced Managerial Accounting	3
ACN-0411-570	Auditing and Assurance	3
ACN-0411-575	Integrated Accounting: Analysis, Planning, and Control	3
ACN-0411-580	Forensic Accounting	3

v. **Thesis/Internship:** Total credit: 6

Course Code	Course Title	Credit
MBA-0111-670	Thesis Report	6
MBA-0111-671	Internship*	6

*In exceptional situation, a student will be allowed to opt for Internship as an alternative
to the Thesis.

SEMESTER- WISE DISTRUBUTION OF THE COURSES

First Semester- MBA in Professional Accounting:

Sl	Course Code	Course	PoE	Credits	Marks

No.					
1	MBA-0413-521	Principles of Management	MBA	3	100
2	MBA-0421-522	Legal Environment of Business	MBA	3	100
3	MBA-0411-523	Principles of Accounting	MBA	3	100
4	MBA-0031-527	Business Communication	MBA	3	100

Second Semester- MBA in Professional Accounting:

Sl No.	Course Code	Course	PoE	Credits	Marks
1	MBA-0542-524	Business Statistics	MBA	3	100
2	MBA-0311-525	Micro Economics	MBA	3	100
3	MBA-0414-526	Principles of Marketing	MBA	3	100
4	MBA-0612-528	Fundamentals of MIS	MBA	3	100

Third Semester- MBA in Professional Accounting:

Sl No.	Course Code	Course	PoE	Credits	Marks
1	MBA-0413-529	Human Resources Management	MBA	3	100
2	MBA-0311-530	Macro Economics	MBA	3	100
3	MBA-0412-531	Financial Management	MBA	3	100
4	MBA-0413-532	Supply Chain Management	MBA	3	100

Fourth Semester- MBA in Professional Accounting:

Sl No.	Course Code	Course	PoE	Credits	Marks
1	MBA-0410-534	International Business	MBA	3	100
2	MBA-0411-533	Management Accounting	MBA	3	100
3	MBA-0414-535	Advanced Marketing Management	MBA	3	100
4	MBA-0413-650	Strategic Management	MBA	3	100

Fifth Semester- MBA in Professional Accounting:

Sl No.	Course Code	Course	PoE	Credits	Marks
1	Major 1		MBA	3	100
2	Major 2		MBA	3	100
3	Major 3		MBA	3	100
4	Major 4		MBA	3	100
5	MBA-0111-670 Or MBA-0111-671	Thesis Or Internship	MBA	6	100

The semester-wise distribution has been revised to avoid assigning six taught courses in a 12-week semester. Each taught-course semester now carries four courses; the final semester carries four major courses and the thesis/internship.

Part C
Description of the Courses
MBA IN PROFESSIONAL ACCOUNTING

GENERAL EDUCATION/FOUNDATION COURSES

MBA-0413-521: PRINCIPLES OF MANAGEMENT
Credit Hours: 3
Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / First Semester; Contact Hours: 45; Total Marks: 100.

Course Rationale:
This course is intended to teach the students the most valuable principles of management so that they can be applied to the multifunctional approach in alignment with organizational objectives. Additionally, some explicit descriptions and resolutions will be taught based on situational analysis from the lens of principles of Management so that as Managers can prepare themselves to be successful Managers.

Course Description:
This course is designed to provide a basic framework for understanding the roles and functions of a manager and to explain the principles, concepts, and techniques that can be used in carrying out these functions.

Course Learning Outcomes (CLO):
After completing the course, the student should be able to:

CLO1	Understand the importance of management in every aspect of organization;
CLO2	Understand the different stages of planning and how to develop plan in different condition;
CLO3	Understand the way of organizing and leading people in the organization
CLO4	Identify the techniques of controlling the people and activities of organization.

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	1	2	3
CLO-4	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	**Hrs**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Corresponding CLOs**
1. Overview of Management:	8	Lecture	Test	1

Management, Management Functions, Mintzberg's Managerial Roles, Management Skills, Management Levels, Evolution of Management Thought, Organization and the Environmental Factors, Trends and Challenges of Management in Global Scenario.				
2.Planning Nature and Purpose of Planning, Planning process, Types of plans, Goals and Plans, Objectives, Types of Strategies, Policies, Decision Making, Types of Decision, Decision Making Process, Rational Decision Making Process, Decision Making Under Different Conditions, The Strategic Management Process, Corporate Strategies, Competitive Strategies, Techniques for Assessing the Environment, Techniques for Allocating Resources, Contemporary Planning Techniques.	10	Lecture &group discussion	Test and case analysis	2
3. **Organizing** Nature and Purpose of Organizing, Organization Structure, Work Specialization, Departmentalization, Chain of Command, Span of control, Centralization and Decentralization, Delegation of authority, Staffing, Selection and Recruitment, Career Development, Career stages, Training, Performance Appraisal, Managing Teams.	9	Lecture & Group Discussion	Assignment & Test	3
4. **Leading** Creativity and Innovation, Motivation and Satisfaction, Motivation Theories, Current Issues in Motivation, Leadership Styles, Leadership Theories , Leadership Issues in The Twenty, First Century, Communication, Barriers to Effective Communication, Organization Culture, Elements and Types of Culture, Managing Cultural Diversity.	10	Lecture & Group Discussion	Test&Case analysis	3
5. **Controlling** Process of Controlling, Types of Control, Budgetary and Non-budgetary Control Techniques, Managing Productivity, Cost Control, Purchase Control, Maintenance Control, Quality Control, Managing Operations, Value Chain Management.	8	Lecture	Test& Quiz	4

Textbook(s)

Stephen P. Robbins and Mary Coulter. Management. Prentice Hall of India.

Reference(s)

1. Ricky W. Griffin. Management. Cengage Learning.
2. Thomas S. Bateman and Scott A. Snell. Management. McGraw,Hill Education.
3. Charles W. L. Hill and Steven L. McShane. Principles of Management. Tata McGraw Hill.
4. Heinz Weihrich and Harold Koontz. Management: A Global and Entrepreneurial Perspective. Tata McGraw Hill.
5. Samuel C. Certo and TervisCerto. Modern Management: Concepts and Skills. Pearson Education Limited.

Assessment Procedure:

Bloom's Category	Class test (10)	Quizzes (10)	Case Analysis (10)	Assignment and presentation (20)	Mid-term (Test) (20)	Final-term (Test) (30)	Total (100)
Remember		10			05	05	20
Understand	05		5		05	05	20
Apply			5		05	05	15
Analyze				10	05	05	20
Evaluate	05			5		05	15
Create				5		05	10

Grading System: As per UGC recommendation

MBA-0421-522: Legal Environment of Business

Credit Hours: 3

Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / First Semester; Contact Hours: 45; Total Marks: 100.

Course Rationale:

The role of legal agendas in managerial decisions will be taught in this course. The limits and boundaries of each business, resolution of disputes through the legal system will be elaborated based on some noteworthy global cases. Employment law, including laws prohibiting certain forms of employment discrimination, ethics and corporate social responsibility will be a part of the syllabus. Finally, students will be taught how competitive advantage can be earned by reducing legal risk and how to create economic value through it based on legal framework.

COURSE OBJECTIVES:

The objective of the course is to provide the students with an initial orientation with basic areas of Law which regulates the Business World. As Managers we must be familiar with certain legal matters like how to make a contract, how a partnership business is done, how the company should run, what are the legal requirements to establish and run a factory, how to deal with our workers, how they will be employed, how they will be paid, the basic rights of a worker etc. This particular course will help the students understand these basics of Business Law.

Module specific outcomes:

CLO1	To understand the Importance of Law in the Business World.
CLO2	To understand the Formation of Contract & Partnership & other legal requirements.
CLO3	To understand the Labor Law.

CLO4	Regulatory compliances in different business sectors and status of the industry in Bangladesh.

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	2	1	3
CLO-3	3	3	2	2	3
CLO-4	3	3	2	2	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. An Orientation	3	Lecture	Class Test	1
2. Introduction to Business Law	3	Lecture	Class Test	1
3. The Law of Contract	3	Lecture & Case Analysis	Assignment & Presentation	2
4. The Law of Contract	6	Lecture & Case Analysis	Midterm	2
5. The Law of Partnership	3	Lecture & Case Analysis	Midterm	2
6. The Law of Partnership	3	Lecture	Midterm	2
7. Contract of Sale of Goods	6	Lecture & Presentation.	Class test	2
8. Contract of Sale of Goods	3	Lecture &Presentation.	Assignment &Presentation	2
9. The Companies Act 1994	6	Lecture	Final	2
10. The Companies Act 1994	3	Lecture	Final	2
11. The Bangladesh Labour Act 2006	3	Lecture	Final	3
12. Regulatory Compliances in Different Business Sector	3	Lecture	Final	4

TEXT BOOKS:

1. Commercial Law Including Company Law and Industrial Law - 22nd Edition or the latest-by Arun Kumar Sen and Jitendra Kumar Mitra
2. A Text Book of the Bangladesh Labour Act, 2014 - Dr. Zulfiquar Ahmed.

Evaluation Procedure:

Bloom's Category	Assignments & Case analysis (20)	Quizzes (30)	Mid-term (Test) (20)	Final-term (Test) (30)	Total (100)
Remember	0	15	0	0	15

Understand	5	5	5	5	20
Apply	5	10	5	10	30
Analyze	10		5	5	20
Evaluate			5	5	10
Create				5	5

Grading System: As per UGC recommendation

MBA-0411-523: PRINCIPLES OF ACCOUNTING
Credit Hours: 3

Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / First Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

This course focuses on the basic concepts, principles and techniques of financial accounting. Students will be able to prepare financial statements using the double entry system.

Course Description:

The course is designed to give the students detailed idea about the basic principles of Accounting.

Course Learning Outcomes (CLO):

After completing the course, the student should be able to:

CLO1	Record business transactions of any business enterprise;
CLO2	Prepare and interpret financial statements of any business enterprise;
CLO3	Participate in financial decision making;

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	1	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Accounting in Action Accounting Concept, Generally Accepted Accounting Principles, Ethics in Financial Reporting, The Basic Accounting Equation, Using the Basic Accounting Equation, Financial Statements, Practical Problems on Basic Accounting Equation.	8	Lecture, Presentation & Class Participation	Test & Viva	1
2. The Recording Process The Account, Steps in Recording	7	Lecture & Case	Test & Viva	2

Process, The Trial Balance, Practical Problems on Recording Process.				
3. Adjusting the Accounts Timing Issues, The Basics of Adjusting Entries, The Adjusted Trial Balance and Financial Statement, Practical Problems on Adjusting Entries.	7	Lecture & Case	Test	2
4. Completing the Accounting Cycle Using a Worksheet, Closing the Books, Summary of Accounting Cycle, The Classified Balance Sheet, Long-Term Investments, Preparation of Work sheet & Closing the Books.	9	Lecture & Case	Test & Assignment	2
5. Accounting for Merchandising Operations Merchandising Operation, Recording Purchase of Merchandise, Recording Sales of Merchandise, Completing the Accounting Cycle, Forms of Financial Statements, Practical problems on Merchandising Operations.	7	Lecture & Case	Test, Viva & Group Discussion	2 & 3
6. Plant Assets, Natural Resources and Intangible Assets Determining the Cost of Plant Assets, Depreciation, Expenditures During Useful Life, Plant Asset Disposals, Natural Resources, Intangible Assets, Research & Development Costs, Practical Problems on Different Methods of Depreciation	7	Lecture & Case	Test & Viva	2 & 3

Textbook

Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, ***Accounting Principles***, John *Willey & Sons, Inc. (12th Ed.)*

References

1. Roger H. Hermanson, James Don Edwards, L. Gayle Rayburn *"**Financial Accounting**"*

2. Garrison, R. H., Noreen, E. W., Brewer, P. C., & McGowan, A. (2010). ***Managerial accounting***.Issues in Accounting Education, 25(4), 792-793.
3. Smith, J. M., & Fred, S. K. ***Intermediate Accounting***, South-Westem Publishing company, Cincinnati, Ohio.

Assessment Procedure:

Bloom's Category	Assignments (10)	Quizzes (10)	Mid-term (Test) (30)	Final-term (Test) (50)	Total (100)
Remember		10	05	05	20

Understand	05		05	10	20
Apply			05	15	20
Analyze			05	10	15
Evaluate			05	05	10
Create	05		05	05	15

Grading System: As per UGC recommendation

MBA-0542-524: Business Statistics

Credit Hours: 3

Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / Second Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

The course aims at introducing the statistics to the students from the business context which will help them to get acquainted with basic statistical functions widely used in business operations.

Course Description

This course will introduce post graduate level business students with basic statistical concepts and methods in business applications. It will orient the business students with a new way of looking into data and appreciate its importance. Besides students will also learn to perform rudimentary statistical functions; interpret and communicate the statistical results.

Course Learning Outcomes (CLOs):

After completing the course students should be able to:

CLO1	Have idea about primary business statistics concepts.
CLO2	Have some rudimentary concept regarding how to design a questionnaire and/or interview guide.
CLO3	Have some simple idea regarding ensuring the quality of data.
CLO4	Have some basic concept regarding presentation of data.
CLO5	Get acquainted with some fundamental statistical data analysis and interpretation.

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	1	2	2	3
CLO-4	3	3	1	2	3
CLO-5	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	**Hours**	**Teaching-Learning**	**Assessment Strategy**	**Correspon ding CLOs**

		Strategy		
1/Business Statistic-What and Why: Statistics Defined-Statistical Data, Method and Functions-Limitations and Distrusts of Statistics	6	Lecture and Class Participation	Viva	1
2/Collection of Data: Sources of Data-Tests of Reliability-Designing the Questionnaire-Various Types of Questionnaire-Key Points of Designing a Questionnaire-Pre-testing the Questionnaire-Editing Primary Data	6	Lecture and Class Participation	Test	2, 3
3/Presentation of Data: Classification of Data-Types of Classification-Formation of Frequency Distribution-Classification according to Class Interval-Exclusive and Inclusive Methods-Principles of Classification	6	Lecture and Class Participation -Practice	Test	4
4/Measures of Central Tendency: Objectives of Averaging-Characteristics of a Good Average-Arithmetic Mean-Median-Mode	6	Lecture and Class Participation -Practice	Test	5
5/Measures of Variations: Significance of Measuring Variation-Range-Interquartile Range-Average Deviation-Standard Deviation	6	Lecture and Class Participation -Practice	Test	5
6/Correlation Analysis: Scatter Diagram Method-Karl Pearson's Coefficient of Correlation-Rank Correlation Coefficient-Method of Least Squares	6	Lecture and Class Participation -Practice	Test	5
7/Regression Analysis: Difference between Correlation and Regression-Linear Bivariate Regression Model	9	Lecture and Class Participation -Practice	Test	5

Basic Text:

Gupta, S. P., & Gupta, M. P. Business statistics. Sultan Chand & Sons. (19th Edition)

Assessment Procedure:

Bloom's Category	Quiz 1/Viva (20)	Quiz 2 (20)	Mid Exam	Final Exam	Total (100)

			(30)	(30)	
Remember	5				5
Understand	5	5	10	10	30
Apply	5	5	8	8	26
Analyze		10	7	7	24
Evaluate			5	5	10
Create	5				5

Grading System: As per UGC recommendation

MBA-0311-525: Microeconomics
Credit Hours: 3
Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / Second Semester; Contact Hours: 45; Total Marks: 100.
Rationale of the Course:
Microeconomics can also help a business to guide their daily choices on how they spend their money and why, as well as dictating whether, and why or why not, their target audience patronizes their business. By learning to make systematic analysis of the economic behavior of individual stakeholders, the students can thus contribute to a greater extent for the business.

Course Description
A microeconomic course focused on combining theory and quantitative methods as a tool for managerial decisions and also aimed at teaching students the application of concepts and techniques to practical managerial problems.

Course learning outcomes (CLO):
After completing the course, the student should be able to:

CLO1	Introduce key microeconomics concepts and techniques applicable as tools for rational economic decision making
CLO2	Understand the concepts of demand and supply, the price determination in the market, firm behavior and the structure of the markets
CLO3	Demonstrate the relevance and usefulness of economic analysis to real world business situations

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	1
CLO-2	3	3	2	2	3
CLO-3	3	3	1	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	**Hrs**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Corresponding CLOs**
1. The Market Economy, Overview and Application: 1. Microeconomics:	3	Lecture	Quiz	1

a way of thinking about business				
2. Competitive product markets and firm decisions, Principles of rational behavior in society and business	3	Lecture	Quiz	1&3
3. Applications of the economic way of thinking: domestic government and management policies, Applications of the economic way of thinking: international and environmental economics	6	Lecture & Class Participation	Test	1&3
4. Demand and Production Theory: Consumer choice and demand in traditional and network markets	6	Lecture & Group discussion	Test	2
5. Production costs and the theory of the firm, Production costs in the short run and long run	6	Lecture & class participation	Quiz & test	2
6. Competitive and Monopoly Market Structures: Firm production under idealized competitive conditions	6	Lecture, Problem solving	Test & Assignment	2& 3
7. Monopoly power and firm pricing decisions, Firm strategy under imperfectly competitive market conditions, Competitive and monopsonistic labor markets	9	Lecture	Quiz	2 & 3
8. Government: Public Goods and the Tragedy of the Commons, 20. Political Economy and Public Choice, Economics, Ethics, and Public Policy	6	Lecture and group discussion	Test & Assignment	2 &3

Textbook(s)

Microeconomics for MBAs: The Economic Way of Thinking for Managers by Richard B.

McKenzie and Dwight R. Lee, Cambridge University Press

Reference(s):

Modern Principles of Economics by Tyler Cowen and Alex Tabarrok

Assessment Procedure:

Bloom's Category	Assignments (20)	Quizzes (15)	Mid-term (Test) (30)	Final-term (Test) (35)	Total (100)
Remember		05	05	05	15
Understand	05	05	05	05	20
Apply		05	05	10	20
Analyze	05		05	10	20
Evaluate	05		05	05	15
Create	05		05		10

Grading System: As per UGC recommendation

MBA-0414-526: Principles of Marketing
Credit Hours: 3
Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / Second Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:
The rationale to study this course is to introduce the students towards the fundamental concepts of marketing to make them a more knowledgeable consumer by heightening their awareness of marketing activities and customer behavior.

Course Description:
Principles of Marketing is an introductory course that is designed to give the students a clear idea regarding general marketing principles and practices.

Course Learning Outcomes (CLO):
After completing the course, the student should be able to:

CLO1	Demonstrate understanding of marketing terminology and concepts.
CLO2	Demonstrate an understanding of how marketing fits with the other business disciplines within an organization
CLO3	Understanding marketer's role in the strategic orientation of the business decision making through developing comprehensive marketing plan.

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	1	2	3
CLO-2	3	3	2	1	3
CLO-3	1	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Marketing: Introduction.	6	Lecture	Test	1
2. Company & Marketing Strategy:	6	Lecture	Assignment & Test	2
3. Analyzing the Marketing Environment	6	Lecture & Group Discussion	Assignment & Test	3
4. Marketing in the Digital Age	6	Lecture	Test & Quiz	3
5.Consumer Markets and Consumer Buying Behavior	3	Lecture	Test & Quiz	3
6. Business Markets and Business Buyer Behavior	3	Lecture	Quiz & Presentation	3
7. Market Segmentation, Target Marketing and Market Positioning	6	Lecture	Quiz & Presentation	3

8. Product, Service & Brand Strategy Decisions	3	Lecture and Group Discussion	Test	3
9.New-Product Development and Product Life-Cycle Strategies	3	Lecture	Test	3
10. Integrated Marketing Communication Strategy	3	Lecture	Test	3

Text and Reference:

1) Text Book: Principles of Marketing, Philip Kotler & Gray Armstrong 13th Edition
2) Marketing, 5th edition by Druv Grewal and Michael Levy, McGraw-Hill Irwin.

Assessment and Examination Preparation:

Bloom's Category	Assignments/ Presentation (10)	Quizzes (10)	Mid-term (Test) (30)	Final-term (Test) (50)	Total (100)
Remember		10	05	05	20
Understand	05		05	15	20
Apply			05	10	15
Analyze			05	15	20
Evaluate			05	05	10
Create	05		05	05	15

Grading System: As per UGC recommendation

MBA-0031-527: Business Communication
Credit Hours: 3

Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / First Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:

The rationale to study this course is to help students build the proficiency needed to succeed in today's technologically enhanced workplace by focusing on the development of professional oral and written communication skills.

Course Description:

This course aims to help develop the proficiency needed to succeed in today's technologically enhanced workplace by focusing on the development of professional oral and written communication skills.

Course Learning Outcomes (CLO):

After completing the course, the student should be able to:

CLO1	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.
CLO2	To draft effective business correspondence with brevity and clarity.
CLO3	To stimulate the Critical thinking by designing and developing clean and lucid writing skills and demonstrate the verbal and non-verbal communication ability through presentations.

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	1	2	1
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Communicating in the Digital-Age Workplace	3	Lecture	Test	1
2. Planning Business Messages	6	Lecture	Assignment & Test	2
3. Organizing and Drafting Business Messages	3	Lecture & Group Discussion	Assignment & Test	3
4. Revising Business Messages	3	Lecture	Test & Quiz	3
5. Short Workplace Messages and Digital Media	3	Lecture	Test & Quiz	3
6. Positive Messages	3	Lecture	Quiz & Presentation	3
7. Negative Messages	3	Lecture	Quiz & Presentation	3
8. Persuasive Messages	3	Lecture and Group Discussion	Test	3
9.Informal Reports	3	Lecture	Test	3
10. Proposals and Formal Reports	3	Lecture	Test	3
11. Professionalism at Work	3	Lecture and Group Discussion	Test	3
12. Business Presentations	3	Lecture	Presentation	3
13. The Job Search and Resumes in the Digital Age	3	Lecture	Group Discussion	3
14. Interviewing and Following Up	3	Lecture	Group Discussion	3

Textbook(s)

Guffey, M. E., & Loewy, D. (2016). Essentials of Business Communication. Boston, MA: Cengage Learning.

Reference(s)

Khan, A. A., &Taher, M. A. (2018). Business Communication and Report Writing. Dhaka: Abir Publication.

Assessment and Examination Preparation:

Bloom's Category	Assignments/ Presentation (10)	Quizzes (10)	Mid-term (Test) (30)	Final-term (Test) (50)	Total (100)

Remember		10	05	05	20
Understand	05		05	15	20
Apply			05	10	15
Analyze			05	15	20
Evaluate			05	05	10
Create	05		05	05	15

Grading System: As per UGC recommendation

MBA-0612-528: Fundamentals of MIS
Credit Hours: 3
Course Type: General Education/Foundation Course; Year/Level/Semester/Term: MBA / Level 7 / Second Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:
Informational systems have become a pivotal feature in contemporary business. Understanding the management practices associated with informational technology can make you an instant commodity for innovative companies. In today's world, it is essential to manage the storage, transmission and analysis of information. Studying the management of informational systems allows you to understand the demands put on employees and practical ethical challenges that may arise in the future.

Course Description:
This course aimed at teaching students the basic knowledge and skills needed to effectively utilize information systems and technology in support of organizational strategy.

Course Learning Outcomes (CLO):
After completing the course, the student should be able to:

CLO1	Analyze different managerial models and implement proper Information technology to achieve better profitability for the organization
CLO2	Use Management Information Systems in operational and strategic management level
CLO3	Know how Information System is developed and the problems and solutions associated with the development.

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	1	3
CLO-3	3	3	1	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	**Hrs**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Corresponding CLOs**
1. **Information Systems in Global Business Today:** Information System; Dimensions of Information	5	Lecture, Case –study Discussion,	Test, Quiz, Assignment	1

System; Contemporary Approaches to Information System; the Role of Information System in Businesses Today- Transforming Business by Information Systems Management Information Systems, The Emerging Digital Firm; Strategic Business Objectives of Information Systems, Business Information Value Chain, Complementary Asset.		Video session on the topic		
2. **Global E-Business and Collaboration** Business Processes and Information Systems; Types of Information Systems- Systems for Different Management Groups Systems for Linking the Enterprise, Systems for Collaboration and Teamwork; Business Benefits of Collaboration and Teamwork; Tools and Technologies for Collaboration and Teamwork	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignmen t	2
3. **Information Systems, Organizations, and Strategy:** Organizations and Information Systems; Economic Impacts Organizational and Behavioral Impacts of Information System over Organizations and business firm Implications for the Design and Understanding of Information Systems; Using Information Systems to Achieve Competitive Advantage; Value web, Synergies.	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignmen t	4
4. **Ethical & social issues related to systems** Key technology trends that raise ethical issues, Professional codes of conduct Property rights: Intellectual property, Challenges to intellectual property rights.	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignmen t	2
1. **IT infrastructure and emerging technology:** Evolution of IT infrastructure, Infrastructure components: Computer hardware platform, Operating system platform.	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignmen t	2

Data management & Storage, Telecommunication platform, Internet platform. Grid Computing, Cloud Computing. Linux, Java, Mashups& Widgets. Software Outsourcing.				
2. Databases & Information Management DBMS, Relational DBMS, Object-Oriented DBMS, Querying, Reporting Normalization, Entity-Relationship Diagram, Data Warehouses, Data Marts, OLAP. Data Mining, Databases & the web.	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignment	5
3. **Telecommunication, the internet & wireless technology** Telecommunication & networking in today's business world, Internet Addressing &ArchitectureDomain Name System, IPV 6, Wireless technologies and VOIP.	5	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignment	3
4. **Securing Information Systems** System Vulnerability and Abuse; Business Value of Security and Control; Establishing a Framework for Security and Control; Technologies and Tools for Protecting Information Resources	4	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignment	3
5. **Achieving Operational Excellence and Customer Intimacy: Enterprise Applications** Enterprise Systems; Business Value of Enterprise Systems; Information Systems and Supply Chain Management; Global Supply Chains and the Internet; Business Value of Supply Chain Management Systems Customer Relationship Management Systems; Business Value of Customer Relationship Management Systems; Enterprise Applications: New Opportunities and Challenges	3	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignment	5

6. **Building Information Systems** Business Process Reengineering, Completing Systems development process, Computer aided software engineering, Prototyping.	3	Lecture, Case – study Discussion, Video session on the topic	Test, Quiz, Assignmen t	5

Text Book:

1. Laudon, K.C. &Laudon, P., *Management information systems: Managing the digital firm* , 11th international edition, Pearson Education
2. O'Brien, J.A., *Management information systems: Managing information technology in the networked enterprise*, 8th ed, McGraw-Hill.

Assessment Procedure:

Bloom's Category	Assignments (20)	Quizzes (15)	Lab(15)	Mid-term (Test) (20)	Final-term (Test) (30)	Total (100)
Remember		05		04	05	14
Understand	04	05	05	04	05	23
Apply	04	05	05	04	05	23
Analyze	04		05	04	05	18
Evaluate	04			04	05	13
Create	04				05	09

ADVANCED COURSES

MBA-0413-529: HUMAN RESOURCE MANAGEMENT
Credit Hours: 3
Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Third Semester; Contact Hours: 45; Total Marks: 100.

Course Rationale:
This course has been designed to create a pathway to help future Managers to take effective HR decisions focusing on the foundation of the HR cycle and how the company growth is strongly aligned with each of the elements of the HR cycle. The students will be further acquainted to the HR practices that are vital for embracing the competitive value of human capital. Contemporary issues linked with workforce management will be also highlighted and also, how the company HR strategic approach can be aligned with the company strategy on a global scale will be discussed.

Course Description
The course is designed to give the students a clear idea about the fundamentals of Human Resources Management. Aim is to help students to develop critical understanding of the role and functions of the various human resource activities in an organisation. This course is structured in such a way so that the students can understand easily how Human Resource Management links people-related activities to business strategy.

Course Learning Outcomes (CLO)
After completing the course, the student should be able to:

CLO-1	Understand the importance of human resources and their effective management in organizations.

CLO-2	Understand how to manage the human elements such as motivation, compensation & reward, HR budgeting, HR planning, performance appraisal, career planning &designing, change management, T & D and employee engagement.
CLO-3	Understand how Human Resource Management activities can add values to business strategy.

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	1	3
CLO-2	3	3	2	2	3
CLO-3	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Introduction HR & HRM-Scope-Function of HR Manager- Functions of HRM-Objectives of HRM -Mega trends in HRM practices- HRM as career-HRM process model	6	Lecture	Quiz	1
2. HR Strategy & Planning Recruitment & selection process-HR planning & forecasting-Succession planning basic- HR Strategy-Determining workforce demand (Practical case)-Strategic workforce planning-HR planning process-Importance of HRP	6	Lecture & Class Participation for practical case	Assignment & Test	1, 2, 3
3. Job Analysis Job Analysis-Job Description-Job specification-purpose of job analysis-Job analysis process-Methods of collecting job analysis information-Practical job description development- Job-Job Enlargement-Job Enrichment	6	Lecture & Group task	Test	2
4. Recruitment & Talent Acquisition Recruitment-Talent Acquisition-Diff. between recruitment & talent acquisition-Relationships among Job Analysis, Human Resource Planning, Recruitment, and Selection-Factors governing recruitment-Sources of recruitment.	6	Lecture	Quiz	2, 3
5. Selection & Talent Management Selection- selection process- Interview-Basic testing concepts—Talent & Talent Management-Purpose and benefits of talent management-TM approach-TM process-Retention strategy-TRM-Trends in TM.	3	Lecture	Test	2, 3
6. Training & Development Employee Orientation-Training-Training & Development-LNA/TNA-Training & development process-T&D Methods-	3	Lecture &Practical training session	Test &Assignment	2, 3

Management Development-Training evaluation.		development		
7. Performance Management Performance appraisal-performance management-Objectives-Appraisal tool designing-Methods of performance appraisal.	6	Lecture & Situational case	Test	2, 3
8. Reward Management Reward-Designing Reward-Linking performance with reward-Compensation-Factors-Job evaluation--Nature-Compensation issues- Components	4.5	Lecture	Test	2, 3
8. Employee Engagement Employee Engagement-Why we need engaged employees-Categories-Engagement Model-Engagement Drivers-Modern employee engagement programs	4.5	Lecture & Video	Test	3

Textbook(s)

1. Gary Dessler, *Human Resources Management*, Pearson, New Delhi.
2. K. Aswathappa, *Human Resource Management*, Tata-McGraw Hill Publishing Company Ltd., New Delhi.

Reference(s)

1. David A DeCenzo, Stephen P. Robbins and Susan L. Verhulst. *Fundamentals of Human Resource Management*, John Wiley & Sons, New Delhi.
2. John M. Ivancevich, Robert Konopaske. *Human Resource Management*, McGraw-Hill/Irwin, New York.

Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	10	05	05	20
Understand	10	10	05	05	30
Apply	0	0	05	05	10
Analyze	0	0	05	05	10
Evaluate	0	0	05	05	10
Create	10	0	05	05	20
Total	20	20	30	30	100

MBA-0311-530: Macroeconomics

Credit Hours: 3

Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Third Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:

The purpose of this Macroeconomics course is to train students to think systematically about the current state of the economy and macroeconomic policy, and to be able to evaluate the economic environment within which business and financial decisions are made at both private and public levels. This will enable the students to make better judgments and proper execution of plans.

Course Description

Macroeconomics provides a powerful and coherent framework for monitoring and understanding the regional, national, and international forces that drive cycles and trends in the overall economic environment. Such forces can have important impacts on businesses and often play a crucial role in managerial decisions. The lectures are designed to provide a logical structure for the topics that make up the course; to emphasize the important concepts and methods of each topic and to provide relevant examples to which the concepts and methods are applied.

Course learning outcomes (CLO)

After completing the course, the student should be able to:

CLO-1	Enhance their knowledge and understanding of various Macroeconomic issues that are relevant for business decision making
CLO-2	Apply the macroeconomic models to interpret and analyze real life problems in global economy and provide policy prescriptions
CLO-3	Demonstrate a firm knowledge of the interrelationships among consumers, government, business and the rest of the world in the macro economy.

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	1	2	3
CLO-3	3	3	2	2	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Aggregate Output GDP, Value Added, and Income, Nominal and Real GDP, The Other Major Macroeconomic Variables, Macroeconomic Policy.	6	Lecture	Quiz	1
2. The Goods Market The Composition of GDP, The Demand for Goods, The Determination of Equilibrium Output.	3	Lecture & Class Participation	Quiz	1 & 3
3. Financial Markets The Demand for Money, The Determination of the Interest Rate, Monetary Policy and Open Market Operations, The Supply and Demand for Central Bank Money.	6	Lecture & Class Participation	Quiz	1 & 3
4. Goods and Financial Markets The IS-LM Model, The Goods Market and the IS Relation, Financial Markets and the LM Relation , Fiscal Policy, Activity, and the Interest rate, Monetary Policy, Activity, and the Interest Rate, Using a	6	Lecture &Group discussion	Test	2 & 3

Policy Mix.				
5. The Labor Market Movements in Unemployment, Wage Determination and Price Determination, The Natural Rate of Unemployment.	3	Lecture & class participation	Quiz	1 & 3
6. All Markets Together: The AS-AD Model Aggregate Supply, Aggregate Demand, Equilibrium Output in the Short Run and the Medium Run, The Dynamics of Output and the Price.	6	Lecture, Problem solving	Test	2 & 3
7. The Phillips Curve, the Natural Rate of Unemployment, and Inflation Inflation, Expected Inflation, and Unemployment, The Phillips Curve, The Natural Rate of Unemployment, Money Growth, and Inflation.	3	Lecture	Quiz	2 & 3
8. Saving, Capital Accumulation, and Growth Interactions between Output, Implications of Alternative Saving Rates , The Effects of the Saving Rate on Steady-State Output, The Dynamic Effects of an Increase in the Saving Rate ,Technological Progress and the Rate of Growth.	3	Lecture and group discussion	Assignment	2 &3
9. Expectations Expectations: The Basic Tools, Nominal versus Real Interest, Expected Present Discounted Values, Risk, bubbles and Asset prices, The volatility of consumption and investment.	3	Lecture	Assignment	2 &3
10. Openness in Goods and Financial Markets Openness in Goods Markets, Openness in Financial Markets, The Balance of Payments, The Choice between Domestic and Foreign Assets.	6	Lecture and class participation	Test	2 & 3

Textbook(s)
Blanchard, Olivier. *Macroeconomics*. 7th ed., Prentice Hall.

Reference(s):
1. Abel, Bernanke, and Croushore, *Macroeconomics*, Addison-Wesley.
2. Michael K. Evans, *Macroeconomics for Managers*, Wiley-Blackwell.
3. Alan Griffiths, Stuart Wall, *Applied Economics*, Pearson.
4. Stanley Fischer, Richard Startz, RudigerDornbusch, *Macroeconomics*, McGraw Hill.

Assessment and Evaluation

Bloom's	Assignments	Quizzes	Mid-term	Final-term	Total

Category			(Test)	(Test)	
Remember	0	10	05	05	20
Understand	05	0	05	05	15
Apply	0	05	05	05	15
Analyze	05	0	05	10	20
Evaluate	05	0	05	05	15
Create	05	0	05	05	15
Total	20	15	30	35	100

MBA-0412-531: Financial Management
Credit Hours: 3
Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Third Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the course:
This course introduces students to the principles and theories of financial management that are main concern to the corporate executives, and all the considerations needed to make financial decisions both inside and outside of the organizations.

Course Description
An overview of current theory and practice of financial administration with emphasis on the development of decision-making criteria. Major topics to be covered include financial statement analysis, time value of money, cost of capital, security valuation, risk and return, capital budgeting decisions, and the cost of capital.

Course Learning Outcomes (CLO)
At the end of the course, students will be able to:

CLO-1	Integrate the legal and economic role of financial management with the values of a diverse, global, and ever-changing marketplace
CLO-2	Apply different quantitative techniques to take financial decisions
CLO-3	Communicate effectively using standard business terminology

Mapping of CLOs to PLOs

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	1
CLO-3	1	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. The Role of Financial Management Introduction, What is Financial Management, The Goal of the Firm, Corporate Governance, Organization of the Financial Management Function.	5	Lecture	Test & Viva	1 & 3
2. The Business, Tax, and Financial Environments	3	Lecture	Test & Viva	1 & 3

The Business Environment, The Tax Environment, The Financial Environment.				
3. The Time Value of Money The Interest Rate, Simple Interest, Compounding Interest, Compounding More Than Once a Year, Amortizing a Loan, Summary Table of Key Compound Interest Formulas.	4	Lecture and Problem Solving	Test & Viva	2
4. The Valuation of Long-Term Securities Distinctions among Valuation Concepts, Bond Valuation, Preferred Stock Valuation, Common Stock Valuation, Rates of Return (or Yields).	5	Lecture and Problem Solving	Test & Viva	2 & 3
5. Risk and Return Defining Risk and Return, Using Probability Distributions to Measure Risk, Attitudes Toward Risk, Risk and Return in a Portfolio Context, Diversification, The Capital-Asset Pricing Model (CAPM), Efficient Financial Markets.	4	Lecture and Problem Solving	Test & Viva	2
6. Financial Statement Analysis Financial Statements, A Possible Framework for Analysis, Balance Sheet Ratios, Income Statement and Income Statement/Balance Sheet Ratios, Common-Size and Index Analysis.	5	Lecture and Problem Solving	Test & Assignment	2
7. Funds Analysis, Cash-Flow Analysis, and Financial Planning Flow of Funds (Sources and Uses) Statement, Accounting Statement of Cash Flows, Cash-Flow Forecasting, Range of Cash-Flow Estimates, Forecasting Financial Statements.	4	Lecture and Problem Solving	Test & Viva	2
8. Working Capital Management Working Capital Issues, Financing Current Assets: Short-Term and Long-Term Mix, Combining Liability Structure and Current Asset Decisions.	4	Lecture and Problem Solving	Test & Viva	2
9. Capital Budgeting Techniques Project Evaluation and Selection: Alternative Methods, Potential Difficulties, Project Monitoring: Progress Reviews and Post-Completion Audits	5	Lecture and Problem Solving	Test & Viva	2
10. Operating and Financial Leverage Operating Leverage, Financial Leverage, Total Leverage, Cash-Flow Ability to Service Debt, Other Methods of Analysis, Combination of Methods.	3	Lecture and Problem Solving	Test & Viva	2
11. Capital Structure Determination The Total-Value Principle, Presence of Market Imperfections and Incentive	3	Lecture and Problem Solving	Test & Case Study	3

Issues, The Effect of Taxes, Taxes and Market Imperfections Combined, Financial Signaling Timing and Financial Flexibility.				

Textbook(s)
James C. Van Horne, John M. Wachowicz, Jr, *Fundamentals of Financial Management*, Prentice-Hall.

Reference(s)
1. L. J. Gitman& C. J. Zutter, *Principles of Managerial Finance*, Prentice Hall.
2. Brealey Myers. *Principles of Corporate Finance*, Tata MCgraw Hill.
3. Ross, Westerfield, Jordan, *Fundamentals of Corporate Finance*, Tata Mcgraw Hill.

Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	10	05	05	20
Understand	05	0	05	10	20
Apply	0	0	05	15	20
Analyze	0	0	05	10	15
Evaluate	0	0	05	05	10
Create	05	0	05	05	15
Total	10	10	30	50	100

MBA-0413-532: Supply Chain Management
Credit Hours: 3
Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Third Semester; Contact Hours: 45; Total Marks: 100.
Course Rationale:
The course is aimed at providing a solution-oriented learning style addressing the strategic economic and process oriented technical problems in industry, administration and commerce. Students will be trained in class to guide them specialize in management functions like logistics, supply chain management, enterprise resource planning production planning, controlling, and procurement or material management in industrial, manufacturing and service enterprises.

Course Description
Operations Management activities are at the core of all business organizations. Activates in all of the other areas of business organizations, such as Finance, Accounting, Human Resources, Logistics, Marketing, Purchasing and Supply Chain Management are interrelated with operations management activities. So it is essential for the business students to have a basic understanding of operations management activities and to learn the strategic importance of good supply chain design, planning and operation for every firm. The course will focus to develop a framework for supply chain strategies. Within the strategic framework student should be able to identify that facilities, inventory, transportation, information, sourcing and pricing as the key drivers may be used on a conceptual and practical level during supply chain performance. This course is designed to

make the students understand the fundamental concepts and techniques necessary for attaining world class performance in Supply Chain Management and Operations.

Course Learning Outcomes (CLO)

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

CLO-1	Basic understanding of Operations Management activities.
CLO-2	Understand the basics of Supply Chain and Inventory Management.
CLO-3	Analysis of Project Management.
CLO-4	To understand the Location, Planning and Quantitative Analysis tools.

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3
CLO-4	1	1	1	1	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Introduction & Overview of Operations Management Defining Operations Management, Importance of Operations Management, Functions within the business organization, Operating Production System, Operations Manager and Management Process, Nature of Operations Management, Scope of Operations Management.	6	Lecture	Class Test	1
2. Supply Chain Management Definition of Supply Chain; Historical perspective, Objective of a Supply Chain; the importance of Supply Chain Decision; Process views of Supply Chain.	9	Lecture	Assignment & Presentation	2
3. Demand Forecasting in a Supply Chain The Role of Supply Chain in a Supply Chain; Characteristics of Forecast; Components of a forecast and Forecasting Methods; Basic approach to Demand Forecast; Time-series Forecasting Method; Measures of Forecasting error; Selecting the best smoothing Constant; The Role of IT in Forecasting.	6		Assignment & Presentation	2

4. Network Design in 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 and Capacity Allocation; Making Network Design Decisions in Practice; The Impact of Uncertainty on Network Design.	6	Lecture	Assignment & Presentation	2
5. Inventory Management Define the term Inventory and list the major reasons for holding inventories, list the main requirements for effective inventory management, discuss Periodic and Perpetual Review Systems, discuss the objectives of inventory management, discuss the A-B-C Approach and its usefulness, describe the basic EOQ Model and its assumptions and solve typical problems, describe Economic Production Quantity Model and solve typical problems, describe the Quantity Discount Model and solve typical problems, describe Reorder Point Model and solve typical problems and describe the situations in which the Single-Period Model would be appropriate, and solve typical problem.	3	Lecture	Midterm	2
5. Management of Quality Introduction; The Evolution of Quality Management, The Foundation of Modern Quality Management, Insights on Quality Management; Quality Awards; Quality Certification; Total Quality Management; Problem Solving; Process Improvement; Quality Tools.	3	Lecture &Presentation	Assignment & Presentation	3
6. Location Planning and Analysis	6	Lecture & Presentation	Final	4
7. Quantitative Analysis	6	Lecture	Final	4

Textbook(s)

1. William J. Stevenson, *Operations Management*, McGraw-Hill.
2. Sunil Chopra, Peter Meindlald D.V Kalra, *Supply Chain Management Strategy, Planning and Operation*, Pearson.

Reference(s)
Lee Karjewski, Larry Ritzman and Manoj Malhotra, *Operations Management: Process and Value Chains*, Pearson.

Assessment and Evaluation

Bloom's Category	Assignments & Presentation	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	0	0	5	5
Understand	5	5	5	5	20
Apply	5	5	5	5	20
Analyze	5	5	5	5	20
Evaluate	5	5	5	5	20
Create	0	5	5	5	15
Total	20	25	25	30	100

MBA-0411-533: Management Accounting
Credit Hours: 3
Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Fourth Semester; Contact Hours: 45; Total Marks: 100.
Rationale of the Course
This course will help students to take important business decisions by using appropriate information and techniques.

Course Description
The course is designed to develop knowledge and understanding of information generation for managerial decision-making.

Course Learning Outcomes (CLO)
At the end of the course, students will be able to:

CLO-1	Analyze and Interpret Cost Behavior and Cost-Volume-Profit Relationships
CLO-2	Evaluate Performance and Make Informed Decisions Using Relevant Costing and Budgeting Techniques
CLO-3	Understand the Role of Managerial Accounting in Strategic Decision Making and Organizational Performance

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	1	2	3
CLO-3	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. An overview of Managerial Accounting	3	Lecture	Test	1 & 2

Definition of Managerial Accounting, why does Managerial Accounting matter? Managerial accounting: beyond the numbers- An Ethics Perspective, A Strategic Management Perspective, An Enterprise Risk Management perspective, A Corporate Social Responsibility Perspective, A Process Management Perspective, A Leadership Perspective, Corporate Governance				
2. Managerial Accounting and Cost Concepts Cost Classifications for assigning Costs to Cost Objects, Cost Classifications for Manufacturing Companies, Cost Classifications for Preparing Financial Statements, Cost Classification for Predicting Cost Behavior, The Analysis of Mixed Costs, Traditional and Contribution Format Income Statements, Cost classification for decision making.	3	Lecture & Class Participation	Assignment & Test	1 & 2
3. Cost-Volume-Profit Relationships The Basics of Cost-Volume-Profit (CVP) Analysis, Break-Even and target Profit Analysis, CVP Consideration in Choosing a Cost Structure, Structuring Sales Commissions, Sales Mix, Assumptions of CVP Analysis.	6	Lecture & Problem Solving	Assignment, Test & quiz	1 & 2
4. Cost Behavior and Cost Estimation Cost behavior patterns, fixed costs, variable costs, mixed costs, high-low method, scattergraph method, least-squares approach, and managerial use of cost estimates for planning and control.	6	Lecture & Problem solving	Test & Quiz	2
5. Budgeting Definition, The Master Budget: An Overview, Preparing The Master Budget, The Budgeted Income Statement, Balance Sheet and Cash Budget. Flexible Budgets and Performance Analysis.	6	Lecture & Problem Solving	Test & Quiz	4
6. Standard Costs and Variances Standard Costs-Setting the Stage, A General Model for Standard Cost Variance Analysis, Using Standards Costs-Direct Materials Variances, Using Standard Costs-Direct Labor Variances, Using Standard Costs- Variable Manufacturing Overheads Variances, Standard Costs- Managerial Implications.	6	Lecture	Test, Assignment & Quiz	5
7. Inventory Planning and Cost Control Inventory-related costs, economic order quantity, reorder point, safety stock, just-in-time basics, and managerial control of inventory costs in manufacturing and	6	Lecture and Problem solving	Test and Quiz	6

service organizations.				
8. Costing methods Procedure and practices of job costing, process costing and service costing.	9	Lecture and Problem Solving	Test and quiz	3

Textbook(s)

Charles T. Horngren, George foster and Srikant M. Datar, *Cost Accounting- A Managerial Emphasis*. Pearson.

Reference(s)

Ray H. Garrison and Eric W. Noreen, *Managerial Accounting*. McGraw Hill.

Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	10	05	05	20
Understand	05	0	05	10	20
Apply	0	0	05	15	20
Analyze	0	0	05	10	15
Evaluate	0	0	05	05	10
Create	05	0	05	05	15
Total	10	10	30	50	100

MBA 534: International Business

Credit Hours: 3

Rationale of the Course:

The world today is interconnected politically, socially and economically due to rapid globalization. Therefore, this integration course on international business can help future managers to understand the internationalization that businesses have undergone in the past few decades and also to grasp the potential benefits from contemporary innovations, strengthening competitive advantages and securing existing market and expanding it further.

Course Description

The aim of this course is to develop knowledge of business in an international context; attributes to contribute to the global business strategy of organizations and resolve international business problems.

Course learning outcomes (CLO)

After completing the course, the student should be able to:

CLO-1	Explain business expansion abroad and key issues related to their operations in other countries.
CLO-2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
CLO-3	Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Introduction Need for international business-History-Rational and goals for trade and investment policies- Global trade regulation-Changes in global policy environment-Policy response to changing condition.	6	Lecture	Quiz	1
2. Environment Cultural-Differences in culture-Implication for managers-Political, economic and legal systems-Implications for management practice.	3	Lecture & Class Participation	Quiz	2
3. Theory of Trade and Investment Classical trade theory- New trade theory-Porter's theory of national competitive advantage-Theory of international investment.	6	Lecture & Class Participation	Quiz	1
4. Global Financial Market Market for currencies-Evolution of the Global Monetary System-Global capital markets-Financial crisis of 2007-2009.	6	Lecture &Group discussion	Test	1
5. Economic Integration and Emerging Market Levels of economic integration-Regional groupings-Emerging markets-Developing markets-Implication for international managers.	3	Lecture & class participation	Quiz	3
6. Planning, Organization, Implementation and Control Strategic planning process-Formulating global strategy-Implementing global programs-Localizing global moves-Organization structure-Meaning of organization architecture-Different organizational choices in international context-Matching organization with strategy.	6	Lecture and problem solving	Test	3
7. Entry Strategy and Strategic Alliances	3	Lecture and group	Assignment	3

Different modes of entering foreign markets- Factors that influence the choice of an entry mode- Pros and cons of acquisition-Greenfield venture & strategic alliances.		discussion		
8. Marketing and Services Target market selection-Marketing management-Differences between services and goods-Problems in service trade-Services and E-commerce	3	Lecture and group discussion	Assignment	2 &3
9. Logistics and Supply Chain Management International logistics-Supply-chain management-New Dimensions of International Logistics-International inventory issues-Management of international logistics.	3	Lecture	Test	2 &3
10. Financial Management Global financial goals-Import-export trade financing-Multinational investing-International cash flow management-Foreign exchange exposure-Economic exposure.	6	Lecture	Test	2 & 3

Textbook(s)

1. Michael Czinkota, Iikka A. Ronkainen, Michael H. Moffett, *International Business*, Wiley.
2. John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan, Intern*ational Business: Environments and Operations*, Pearson Education

Reference(s)

1. Ricky W, Griffin and Michael W. Putsay, *International Business*, Addition-Wesley Publishing Company.
2. VyuptakeshSharan, *International business: Concepts, Environment and Strategy*, Pearson Education.

Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	05	05	05	15
Understand	0	05	05	05	15
Apply	05	05	05	05	20
Analyze	05	05	05	10	25
Evaluate	05	0	05	05	15
Create	0	0	05	05	10
Total	15	20	30	35	100

MBA-0414-535: Advance Marketing Management

Credit Hours: 3
Course Type: Advanced Course; Year/Level/Semester/Term: MBA / Level 7 / Fourth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:
The rationale to study this course is to introduce the students with the concepts, analysis, and activities related to marketing management for implementing the business decision with superior customer value.

Course Description
Marketing Management is a course that examines the role and importance of marketing in the firm and other organizations. Students acquire the knowledge and skills required to develop, implement, and control successful marketing strategies. It develops advanced professional thinking, analysis and marketing management skills. This course is the ideal next step for marketing or business management graduates who want to uncover deeper marketing insights.

Course Learning Outcomes (CLO)
After completing the course, the student should be able to:

CLO-1	Evaluate and critique contemporary marketing practices and understand the best methods of implementation to maximize business performance;
CLO-2	Provide the students with opportunities to analyze marketing activities within the firm;
CLO-3	Demonstrate independent thought and strong conceptual skills.

Mapping of CLOs to PLOs

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Defining Marketing for the 21ST Century Definition, Core Concepts of Marketing, Demand States, Marketing Management Orientations, Building Customer Relationships, Capturing Value from Customers, The New Marketing Landscape.	6	Lecture	Test	1
2. Company and Marketing Strategy Partnering to Build Customer Relationships, Developing Marketing Strategies and Plans, Defining a Market-Oriented Mission, Setting Company Objectives and Goals, Designing the Business Portfolio, Planning &marketing	6	Lecture	Assignment & Test	2

other functional strategies.				
3. Adapting Marketing to the New Economy The major drivers of the new economy, How business practices Are changing, How marketing practices are changing: setting up web sites, How marketing practices are changing.	6	Lecture & Group Discussion	Assignment & Test	3
4. Creating Customer Value, Satisfaction and Loyalty Definition of Customer Perceived Value, Steps in a Customer Value Analysis, Value Proposition, Measuring Satisfaction, Customer-Product Profitability Analysis, Framework for CRM, CRM Strategies, Customer Retention, Using the Database.	6	Lecture	Test & Quiz	3
5. Gathering Information and Measuring Market Demand The marketing intelligence system, marketing decision support system, forecasting and demand measurement.	3	Lecture	Test & Quiz	3
6. Analyzing Consumer markets and Buyer Behavior Influencing buyer behavior, the buying decision process, stage of the buyer decision process	3	Lecture	Quiz & Presentation	3
7. Dealing with Competition Identifying Competitors, Industry Concept of Competition, market Leader, Market Challenger, Market Follower, Market Niche, Setting Product and Brand Strategy.	6	Lecture	Quiz & Presentation	3
8. Setting Product and Brand Strategy Product-Line & Brand Decisions, Packaging and Labeling, Nature and Characteristics of a Service.	6	Lecture and Group Discussion	Test	3
9. Developing New Market Offerings Challenges in new-product development, managing the development process: ideas, managing the development process: concept to strategy, managing the development process: development, The consumer-adoption process.	3	Lecture	Test	3

Textbook(s)

Philip Kotler, *Marketing Management*, Pearson.

Reference(s)

1. Philip Kotler and Ronald E. Turner, *Marketing Management; Analysis, Planning, Implementation, and Control*, Prentice-Hall.
2. Paul Baines, Chris Fill, Kelly Page & Piyush Kumar Sinha, *Marketing*, Oxford University Press.

Assessment and Examination Preparation:

Bloom's Category	Assignments/ Presentation	Quizzes	Mid-term (Test)	Final-term (Test)	Total
Remember	0	10	05	05	20
Understand	05	0	05	15	20
Apply	0	0	05	10	15
Analyze	0	0	05	15	20
Evaluate	0	0	05	05	10
Create	05	0	05	05	15
Total	10	10	30	50	100

INTEGRATIVE COURSE

MBA-0413-650: Strategic Management
Credit Hours: 3
Course Type: Integrative Course; Year/Level/Semester/Term: MBA / Level 7 / Fourth Semester; Contact Hours: 45; Total Marks: 100.

Course Rationale

The course has been designed to make students familiar with the key issues of strategy formulation and implementation. This capstone course will enable students to strategically lead their organizations in creating sustainable competitive advantage in a rapidly changing environment.

Course Description

This course offers the key concepts, tools, policies, and principles of strategy formulation and strategy implementation. It deals with managerial decisions and actions that affect the performance and survival of organizations. Strategic Management is an integrative and interdisciplinary course. It assumes a broad view of the environment that includes employees, customers, suppliers, competitors, technology, the economy, capital markets, local and foreign governments, global forces, and views the external environment as dynamic and characterized by uncertainty. In studying strategic management, the course draws together and builds on all the ideas, concepts, and theories from other functional courses such as Accounting, Human Resources, Economics, Supply Chain, Finance, Sales, Marketing, Organizational Behavior, and Statistics. The course takes a general management perspective, viewing the firm as a whole, and examining how policies in each functional area are integrated into an overall competitive strategy.

Course Learning Outcomes (CLO)

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

CLO-1	Understand the key concepts of strategic management and strategic leadership.
CLO-2	Know the techniques of creating sustainable competitive advantage for long-term success of an organization.
CLO-3	Evaluate the internal and external environment of an organization to frame proper strategies at functional, business, global, and corporate level.
CLO-4	Implement the appropriate strategies for different levels of an organization.

Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	2	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3
CLO-4	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Basic concepts of strategic management (SM) The study of strategic management, globalization, innovation, and sustainability: challenges to SM, theories of organizational adaptation, creating a learning organization, basic model of SM, initiation of strategy: triggering events, strategic decision making, the strategic audit.	9	Lecture, Case Analysis	Assignment & Quiz	1
2. Social responsibility and ethics in strategic management Social responsibilities of strategic decision makers, sustainability, stakeholder analysis, ethical decision making, views on ethical behavior.	6	Lecture, Case Analysis	Assignment	1, 2
3. Environmental scanning and industry analysis Aspects of environmental scanning, strategic importance of the external environment, industry analysis, industry evolution, scanning the macroenvironment, competitive intelligence, forecasting, synthesis of external factors.	6	Lecture, Class Participation, Case Analysis	Assignment, Presentation &Test	2, 3
4. Organizational analysis and competitive advantage A resource-based approach to organizational analysis: VRIO, business models, value chain analysis, basic organizational structures, cultures.	6	Lecture, Group Discussion, Case Analysis	Assignment & Test	2, 3
5. Strategy formulation at	9	Lecture,	Test & Quiz	2, 3

functional level Designing strategies in different functional areas of a business such as human resources, finance, supply chain, marketing, research and development, etc.; strategy formulation at business level: cost leadership, differentiation, and focus strategies; designing global strategies; strategy formulation at corporate level: corporate, growth, and directional strategies, portfolio analysis, corporate parenting.		Group Discussion, Case Analysis		
6. Strategy implementation and control organizing and structure, staffing and directing, evaluation and control.	9	Lecture, Case Analysis, Group presentation	Test, Quiz & Assignment	1, 2, 3, 4

Basic Text:

Wheelen, T. L., Hunger, J. D., Hoffman, A. N., &Bamford, C. E., *Strategic management and business policy: Globalization, innovation, and sustainability*, Pearson.

Reference Text:

1. Hill, C. W. L., &Jones, G. R., *Strategic Management: An Integrative Approach*, Cengage Learning.
2. Hitt, M. A., Ireland, R. D., Hoskisson, R, E., &Manikutty, S., *Strategic Management: A South- Asian Perspective*, Cengage Learning.

Assessment and Evaluation

Bloom's Category	Class attendance and participation	Assignments/ Case Analysis/ Presentation	Quizzes	Mid-Term (Test)	Final-Term (Test)	Total
Remember	10	0	05	0	0	15
Understand	10	0	05	0	0	15
Apply	0	05	0	05	05	15
Analyze	0	05	10	05	05	25
Evaluate	0	05	0	05	05	15
Create	0	05	0	05	05	15
Total	20	20	20	20	20	100

Major Courses of Accounting

ACN-0411-561: ESG Investing and Sustainability Reporting
Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

In today's interconnected world, environmental, social, and governance (ESG) factors are increasingly influencing investment decisions and business practices. This course aims to provide students with a comprehensive understanding of ESG investing and sustainability reporting. By exploring the theoretical foundations, practical applications, and emerging trends in this field, students will develop the skills and knowledge necessary to contribute to sustainable and responsible investment strategies.

Course Description

This course delves into the principles, methodologies, and best practices of ESG investing and sustainability reporting. Students will learn about the significance of ESG factors in investment analysis, the development and implementation of ESG frameworks, and the role of sustainability reporting in corporate accountability. The course will also cover emerging trends such as impact investing, green finance, and the integration of ESG factors into risk management and portfolio construction.

Course Learning Objectives (CLOs)
After completing the course, the student should be able to:

CLO 1	To understand the theoretical foundations of ESG investing and sustainability reporting, including the ethical, environmental, and social dimensions of corporate responsibility.
CLO 2	To develop the ability to analyze and assess the ESG performance of companies and industries using relevant frameworks and metrics.
CLO 3	To apply ESG principles to investment decision-making and understand the role of sustainability reporting in promoting transparency and accountability.

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

PLO/CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	3	3	2	2	3
CLO2	3	3	2	1	3
CLO3	3	3	1	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	**Hours**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Correspon ding CLOs**
Chapter 1. Introduction to ESG Investing and Sustainability Reporting: Definition and scope of ESG investing, Historical evolution of ESG investing, Key drivers of ESG investing, Benefits of ESG investing for investors and companies	3	Lecture, discussion, case studies	Quizzes, assignments	1, 2
Chapter 2. Ethical and Social Dimensions of ESG: Ethical considerations in business and investment, Social responsibility and corporate citizenship, Human rights and labor standards, Stakeholder engagement and materiality	7	Lecture, discussion, problem solving	Quizzes, assignments	1, 2
Chapter 3. Environmental Dimensions of ESG: Climate change and sustainability, Resource management and conservation, Pollution and environmental impact, Green finance and sustainable development	7	Lecture, discussion, group projects	Mid-term exam	1

Chapter 4. Governance Dimensions of ESG: Corporate governance principles and best practices, Board of directors' role in ESG, Executive compensation and ESG performance, Risk management and ESG factors	7	Lecture, discussion, simulation	Mid-term exam	1, 2
Chapter 5. ESG Frameworks and Metrics: Global Reporting Initiative (GRI) standards, Sustainability Accounting Standards Board (SASB) standards, Integrated Reporting Framework (IR), ESG rating and scoring methodologies	7	Lecture, discussion, research	Group presentation	1, 2
Chapter 5. ESG Investment Analysis and Portfolio Management: ESG integration into investment analysis, ESG risk assessment and mitigation, ESG portfolio construction and optimization, Impact investing and thematic investing	7	Lecture, discussion, case studies	Final exam	1, 2
Chapter 6. Sustainability Reporting and Disclosure: Purpose and benefits of sustainability reporting, Types of sustainability reports (integrated reports, standalone reports), Key elements of a sustainability report, Assurance and verification of sustainability reports	7	Lecture, discussion, practical exercises	Final exam	1, 2, 3
Chapter 7. Emerging Trends and Future Perspectives: ESG integration in financial markets, Technological advancements in ESG, Regulatory developments and policy implications, Future outlook for ESG investing and sustainability reporting	7	Lecture, discussion, practical exercises	Final exam	2, 3

Textbook:
Environmental, Social, and Governance (ESG) Investing: A Balanced Analysis of the Theory and Practice of a Sustainable Portfolio 1st Edition
by John Hill

References:
1. Environmental, Social And Governance Reporting Basics: A Handy Guideline For Business Esg Communication by Goman Chong
2. Values at Work: Sustainable Investing and ESG Reporting 1st ed. 2020 Edition by Daniel C. Esty, Todd Cort

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-562: Investment Analysis and Portfolio Management

Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the course:
This course acquaints students with the theory and practical skills required to plan, execute, and evaluate investment proposals that satisfy financial objectives, and teach them the best practices of portfolio management and contemporary investment strategies.

Course Objective
The rise of direct financing mode along with the development of securities market in both developed and developing countries create new avenues for investors to invest in financial assets, real assets, and marketable securities. The emergence of institutional investors makes the scenario even more interesting. Furthermore, various professions such as investment banker, security analyst, portfolio manager, and financial planner; and different degrees such as Certified Financial Planner (CFP), Chartered Financial Consultant (ChFC), and Chartered Financial Analyst (CFA) attract many people to develop their careers in these fields. These changes during the last few decades lead to the introduction of "Investment Strategy & Portfolio Management" as part of education in business schools, particularly at Master of Business Administration (MBA) level. It introduces different

traditional and modern theories of security analysis and portfolio management. At the same time, quantitative techniques concerning selection, trading, and valuation of individual securities including stocks, bonds, and financial derivatives as well as that of portfolio as a whole have been introduced in this course.

Course Learning Outcomes (CLO):

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

CLO1	Students will learn to analyze securities, value investments, and understand the broader landscape of portfolio management.
CLO2	They will explore the relationship between risk and return, the role of market indices, and how to effectively value various securities.
CLO3	Finally, students will delve into portfolio management strategies and the crucial process of evaluating portfolio performance.

Mapping of CLOs to PLOs

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	1	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	**Hours**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Corresponding CLOs**
Chapter 1. Understanding the Background for Adopting Investment Strategies: Definition of Investment; Why do people Invest? Nature of Investment - Real and Financial Asset, Marketable and Non-Marketable Securities; Importance of studying Investment – Personal versus Profession; Investment Decision Process; Forms of Investment Strategies; Why should we learn Modern Investment Theories? Asset Allocation Decision – Individual Investor’s Life Cycle, Portfolio Management Process, Need for a Policy Statement, Input to the Policy Statement, Importance of Asset Allocation.	6	Lecture	Quiz	1

Chapter 2. Measuring Risk and Return of Investment: Holding Period Return; Holding Period Yield; Mean Historical Return for Single and Portfolio of Investments; Expected Rate of Return, Risk of Expected Rate of Return (Standard Deviation, Variance, and Coefficient of Variation); Risk Measure for Historical Return; Determinants of Required Rate of Return of Investment - Real Risk Free Rate, Nominal Risk Free Rate and Factors affecting it, Risk Premium, Risk Premium and Portfolio Theory, Fundamental and Systematic Risk.	6	Lecture & Class Participation	Assignment & Test	2
Chapter 3. Overview of Securities Markets and Investment Theories: What is a Market? Characteristics of Good Market, Primary Capital Market, Secondary Capital Market, Over–the–counter Market, Third Market, Fourth Market; Investment Banking; Process of Security Underwriting; Mutual Fund; Security Market Indicator Series – Uses of Market Index, Differentiating Factors in constructing Market Indexes; Efficient Capital Markets- Why should Capital Markets be Efficient, Alternative Efficient Market Hypothesis; Markowitz Portfolio Theory; The Capital Asset Pricing Model; Arbitrage Pricing Theory.	9	Lecture & Group Discussion	Test	1, 3
Chapter 4. Valuation Principles and Practices: Three-step Valuation Process; The Components of Market Analysis; Why do Industry Analysis? Technical Analysis; Stock and Bond Valuation.	6	Lecture	Test	4
Chapter 5. Equity Portfolio Management Strategies: Passive versus Active Management; An Overview of Passive Equity Portfolio Management Strategies: Index Portfolio	6	Lecture	Test & Quiz	1, 5

Construction Techniques, Tracking Error, Methods of Index Portfolio Investing; An Overview of Passive Equity Portfolio Management Strategies: Fundamental Strategies, Technical Strategies, Anomalies and Attributes, Miscellaneous Issues; Value versus Growth Investing.				
Chapter 6. Bond Portfolio Management Strategies: Bond Characteristics, Rates of Return on Bonds, Passive versus Active Strategies, A Global Fixed-Income Investment Strategy, Core-Plus Bond Portfolio Management, Matched-Funding Technique, Contingent Immunization Procedures.	6	Lecture	Test & Quiz	1, 5
Chapter 7. Evaluation of Portfolio Performance: Framework for evaluating Portfolio Performance, Return and Risk Consideration, Risk–adjusted Measures of Performance, Problems with Portfolio Measurement, Other issues in Performance Evaluation.	6	Lecture and Group Discussion	Assignment & Test	1, 2 & 6

Textbook(s)

Investment Analysis and Portfolio Management - Frank K. Reilly and Keith C. Brown

Reference(s)

1. Investments: Analysis and Management - Charles P. Jones
2. Portfolio and Investment Selection: Theory and Practice - Haim Levy and Marshall Sarnat

Assessment Procedure:

Bloom's Category	**Class Participation (20)**	**Assignment/ Presentation (20)**	**Mid Exam (30)**	**Final Exam (30)**	**Total (100)**
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

Assessment Procedure:

Bloom's Category	Class Participation	Assignment/ Presentation	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35
Total	20	20	30	30	100

Grading System: As per UGC recommendation

ACN-0411-563: Financial Statement Analysis
Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course
The Financial Statement Analysis course at the master's level equips students with advanced skills to interpret and assess the financial health of businesses using comprehensive analytical tools. It is essential for those pursuing careers in finance, accounting, consulting, and investment management, as it provides insights into a company's profitability, liquidity, and risk. By understanding and evaluating financial reports, students can make informed decisions related to investment, credit analysis, and corporate strategy. The course also bridges accounting principles with practical financial decision-making, preparing students to navigate complex financial environments.

Course Description
This course provides an in-depth examination of financial statements to evaluate a company's performance, financial position, and cash flows. Students will develop skills to analyze complex financial reports, integrate key accounting and finance concepts, and utilize quantitative and qualitative data to make informed decisions in various contexts, including investment, credit, and corporate governance.

Course Learning Objectives (CLOs)
After completing the course, the student should be able to:

CLO 1	Analyze and interpret financial statements to assess a company's financial health, performance, and cash flow.
CLO 2	Apply ratio analysis and financial metrics to evaluate profitability, liquidity, solvency, and efficiency.
CLO 3	Identify and assess risks related to earnings quality, accounting policies, and financial reporting.

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

PLO/CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	3
CLO2	3	3	2	2	1
CLO3	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
Chapter 1: Introduction to Financial Statement Analysis: Overview of financial statements (Income statement, balance sheet, cash flow statement), Purpose and limitations of financial statement analysis, Accounting principles and assumptions	3	Lecture, discussion, case studies	Quizzes, assignments	1
Chapter 2: Profitability and Performance Analysis: Analyzing revenue, margins, and profitability, Multi-step income statement analysis, Common-size income statements, Earnings quality and management	5	Lecture, discussion, case studies	Quizzes, assignments	1
Chapter 3: Liquidity and Solvency Analysis: Analyzing short-term liquidity using working capital and current ratios, Long-term solvency analysis using debt ratios and interest coverage, Off-balance sheet items and contingent liabilities	6	Lecture, discussion, problem solving	Mid-term exam	2,3
Chapter 4: Cash Flow Analysis: Components of the statement of cash flows (Operating, investing, and financing), Free cash flow analysis, Cash flow vs. accrual-based performance, Cash flow ratios	7	Lecture, discussion, group projects	Group presentation, case studies	2,3
Chapter 5: Ratio Analysis and Dupont Framework: Profitability ratios: ROE, ROA, and ROI, Efficiency and asset utilization ratios, DuPont analysis for understanding return on equity components, Comparative ratio analysis across firms and industries	7	Lecture, discussion, simulation	Research paper, presentation	2,3
Chapter 6: Earnings Quality and Risk Assessment: Detecting	7	Lecture,	Final exam	2,3

earnings management and manipulation, Analysis of accounting estimates and policies, Assessing the sustainability of earnings, Red flags in financial reporting and auditing considerations		discussion, research		
Chapter 7: Financial Forecasting and Valuation: Techniques for forecasting revenues and expenses, Pro forma financial statements and sensitivity analysis, Valuation models: Discounted cash flow (DCF) and relative valuation methods (P/E, P/B), Using financial statements for corporate valuation	3	Lecture, discussion, case studies	Final exam	1,2,3
Chapter 8: International Financial Statement Analysis and Consolidation: Differences between IFRS and U.S. GAAP, Currency translation and its impact on financial statements, Analyzing multinational corporations, Consolidated financial statements and accounting for subsidiaries	7	Lecture, discussion, practical exercises	Final exam	1,2,3

Basic Texts:

Financial Statement Analysis by Martin Fridson and Fernando Alvarez

References

1. Intermediate Accounting: Jay M. Smith, K. Fred Skousen, Earl K. Stice, James D. Stice
2. IFRS: Published by ICAB

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-564: Tax Accounting

Credit Hours: 3

Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

This course provides in-depth understanding on the taxation systems in Bangladesh and helps to compute tax for individuals, partnerships, companies and trusts.

Objective

This course is designed to introduce students to a broad range of tax concepts. Emphasis is given on the tax topics that are vital to take business-related decisions and tax planning. This course also helps to explain the general objectives of taxation and the influences upon the system of taxation in Bangladesh. It explains the ethical and professional issues for a tax accountant undertaking tax work, tax administration system in Bangladesh.

Course Learning Outcomes (CLOs)

On completion of this course, students will learn

CLO1	Students will gain a comprehensive understanding of taxation principles, tax laws, and regulations in Bangladesh.
CLO2	They will develop the skills to compute taxable income, calculate tax liabilities, and prepare tax returns for various entities.
CLO3	Students will be able to apply tax knowledge to real-world scenarios, identify tax planning opportunities, and mitigate tax risks.

Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	Yes	Yes	Yes	Yes	Yes
CLO2	Yes	Yes	Yes	Yes	No
CLO3	Yes	Yes	No	Yes	Yes
CLO4	No	Yes	Yes	Yes	Yes

Course outline

Topic	**Hrs**	**Teaching-Learning Strategy**	**Assessment Strategy**	**CLOs**
Chapter 1. Introduction Purposes, features, types, canons, tax system in Bangladesh, role of income tax in the economic development of Bangladesh. test of capital & revenue, features of income, classification of income, tax holiday scheme. assesses:	4	Lecture, Presentation & Class Participation	Test, Assignment & Viva	1
Chapter 2. Tax Authorities in Bangladesh Income tax authorities, administrative authorities, judicial authorities, higher counts, appeal & revision	6	Lecture, Presentation & Class Participation	Test, Assignment & Viva	1
Chapter 3. Residential status, TIN and Tax Payment Residential status, physical status, income year, assessment year, TIN and tax rate-	6	Lecture, Problem Solving & Case	Test, Assignment & Viva	1, 2

practical issues, Income tax authorities, administrative authorities, judicial authorities, higher counts, appeal & revision, Procedures, relevant provisions, types of assessment, time limit for completing assessment, re- assessment of escaping income, tax deducted at sources, advance payment, refund, practical problems.				
Chapter 4. Individual Assessment Income of a Resident includes, Income heads ITO, 1984, Steps to compute total income & tax liability, Recapitulation.	8	Lecture, and Practical Problem Solving	Test & Viva	2
Chapter 5. Assessment of Partnership Firm Partnership Firms, Companies & Corporations, Bank & Insurance Businesses, etc.	8	Lecture, and Practical Problem Solving	Test & Viva	5
Chapter 6. Assessment of Companies company classification, income computation, MAT, transfer pricing, advance tax, TDS, tax audits, returns, tax planning, and international taxation aspects.	7	Lecture, and Practical Problem Solving	Test & Viva	2
Chapter 8. Value Added Tax (VAT) VAT, Reasons for charging VAT, Steps in VAT Assessment, Features of VAT in Bangladesh, Scope of the VAT, Types of the VAT, Who pays VAT? Latest VAT proposal.	6	Lecture, and Practical Problem Solving	Test & Viva	1, 2

Textbook(s)
Taxation in Bangladesh - Theory & Practice by M.M Mahmud, K.K Purohit, M.K Battacharjee, & A.M Rahman, Padma Prokashani, (Latest ed.)

Reference(s)
Bangladesh Income Tax-Theory & Practice by N.C Shil, M.Z Masud, & M.F Alam, Shams Publications & AMS Publications, Latest edition.

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-565: Accounting and Emerging Technologies
Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale

The rapid advancement of technology is revolutionizing the field of accounting. This course aims to equip students with the knowledge and skills necessary to harness the power of emerging technologies such as data analytics, blockchain, and artificial intelligence (AI) to enhance accounting practices. By understanding and applying these technologies, students will be well-prepared to meet the evolving demands of the modern business world.

Objective

The primary objective of this course is to provide students with a comprehensive understanding of the integration of emerging technologies into accounting practices, enabling them to make informed decisions and solve complex business problems.

Course Learning Outcomes (CLOs)
On completion of this course, students will learn

CLO1	Students will develop a strong foundation in data analytics, blockchain, and AI technologies, including their underlying principles and applications in accounting.
CLO2	Students will be able to critically analyze complex accounting issues and develop innovative solutions using technology-driven approaches.
CLO3	Students will understand the ethical implications of emerging technologies in accounting and be able to apply ethical principles to their decision-making.

Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	Yes	Yes	Yes	Yes	Yes
CLO2	Yes	Yes	No	Yes	Yes
CLO3	Yes	Yes	Yes	Yes	No

Course outline

Topic	**Hrs**	**Teaching-Learning Strategy**	**Assessment Strategy**	**CLOs**
Chapter 1: Introduction to Emerging Technologies in Accounting: Overview of emerging technologies in accounting, The impact of technology on the accounting profession, Ethical considerations in the use of technology.	4	Lecture, Presentation & Class Participation	Test, Assignment & Viva	1

Chapter 2: Data Analytics in Accounting: Introduction to data analytics concepts, Data mining and data visualization techniques, Application of data analytics in financial analysis, fraud detection, and risk management.	6	Lecture, Presentation & Class Participation	Test, Assignment & Viva	1
Chapter 3: Blockchain Technology in Accounting: Understanding blockchain technology, Smart contracts and their implications for accounting, Blockchain applications in supply chain management, auditing, and financial reporting.	6	Lecture, Problem Solving & Case	Test, Assignment & Viva	1, 2
Chapter 4: Artificial Intelligence in Accounting: Introduction to AI and machine learning concepts, AI-powered automation of accounting tasks, AI-driven insights and decision-making in accounting	8	Lecture, and Practical Problem Solving	Test & Viva	2
Chapter 5: Integrating Emerging Technologies into Accounting Processes: Process improvement and automation using technology, Data-driven decision-making in accounting, The future of work in accounting	8	Lecture, and Practical Problem Solving	Test & Viva	5
Chapter 6: Cybersecurity and Data Privacy in the Digital Age: Cybersecurity threats and risks in accounting, Data privacy regulations and compliance, Implementing effective cybersecurity measures	7	Lecture, and Practical Problem Solving	Test & Viva	2
Chapter 7: Case Studies and Real-World Applications: Case studies of successful technology implementations in accounting, Hands-on exercises and projects to apply learned concepts, Emerging trends and future directions in accounting technology	6	Lecture, and Practical Problem Solving	Test & Viva	1, 2

Textbook(s)

Accounting Information Systems by James Hall

Reference(s)

1. Artificial Intelligence and Machine Learning for Accountants by Thomas W. Miller
2. Blockchain Revolution by Don Tapscott and Alex Tapscott
3. Relevant academic journal articles and industry reports

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-566: Accounting Information Systems

Credit Hours: 3

Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

The Accounting Information Systems (AIS) course is designed to provide students with a comprehensive understanding of how information systems are integral to the collection, processing, and reporting of financial data in modern organizations. As technology increasingly drives business operations, the ability to manage, analyze, and secure financial information through robust systems is crucial for ensuring data accuracy, compliance, and decision-making efficiency.

Course Description

This course is designed to render exposures to accounting information systems as well as the basic functioning of such. This course is also designed to supplement accounting knowledge with additional accounting tools needed in today's corporate accounting environment. The course builds on the capacity developed in the Principles of Accounting. It deals with managerial aspects of accounting and cash flow analysis. There is an overview of accounting information system; accounting information processing; systems analysis; AIS; revenue cycle; personnel cycle, cash receipt and disbursement; capital assets and financial statements, etc.

Course Learning Objectives (CLOs)

After completing the course, the student should be able to:

CLO 1	Understand the structure and functionality of Accounting Information Systems and how they support business processes and financial reporting.
CLO 2	Evaluate and implement internal controls within AIS to ensure data integrity, security, and compliance with regulations.
CLO 3	Analyze and interpret financial data using AIS tools to support decision-making, auditing, and business strategy development.

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

PLO/CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	3
CLO2	3	3	2	1	3
CLO3	1	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Correspon ding CLOs
Chapter 1: Introduction to Accounting Information Systems, Definition and purpose of AIS, Components of an AIS: people, procedures, data, software, IT infrastructure, Roles of AIS in accounting and business processes, Integration of AIS with enterprise resource planning (ERP) systems, Case studies on the role of AIS in organizations, out of capital), Accounting treatment for redemption.	3	Lecture, discussion, case studies	Quizzes, assignments	1
Chapter 2: Business Processes and AIS, Overview of key business cycles and how they relate to AIS, Revenue cycle, Expenditure cycle, Production cycle, Human resources and payroll cycle, General ledger and reporting cycle, Flow of information and transaction processing in each cycle, Case studies on AIS applications in different business cycles	6	Lecture, discussion, problem solving	Mid-term exam	1
Chapter 3: Data Management in AIS: Types of data in AIS: transactional, master, and reference data, Database concepts: relational databases, SQL, and data warehouses, Database design for AIS: normalization, tables, and relationships, Data entry, validation, and error prevention techniques, Introduction to data analytics in AIS, Case studies on	6	Lecture, discussion, group projects	Group presentation , case studies	2,3

managing financial data within AIS				
Chapter 4: Internal Controls and Security in AIS: The need for internal controls in AIS, Internal control frameworks (COSO, COBIT), Types of internal controls: preventive, detective, and corrective, Common threats to AIS: fraud, data breaches, and cyber-attacks, Implementing security measures: encryption, firewalls, and access controls, Case studies on AIS security and fraud prevention	6	Lecture, discussion, simulation	Research paper, presentation	2,3
Chapter 5: Systems Development and Implementation: Systems development life cycle (SDLC) in AIS, Planning and analysis, Design and development, Implementation, Maintenance and review, Developing custom AIS vs. purchasing commercial solutions, Change management and user training during AIS implementation, Case studies on successful and failed AIS implementations	7	Lecture, discussion, research	Research paper, presentation	1,3
Chapter 6: Auditing Accounting Information Systems: Role of auditors in AIS environments, Auditing around, through, and with the computer, IT audit tools and techniques, Continuous auditing and data analytics in AIS, Assessing AIS risks and testing internal controls, Case studies on auditing AIS and identifying system vulnerabilities	7	Lecture, discussion, case studies	Final exam	2,3
Chapter 7: Ethics, Fraud, and AIS: Ethical considerations in accounting and information systems, Common types of fraud involving AIS (e.g., fraudulent financial reporting, data manipulation), The role of AIS in detecting and preventing fraud, Legal and ethical responsibilities related to data privacy (e.g., GDPR, SOX), Case studies on ethical issues and fraud in AIS	7	Lecture, discussion, practical exercises	Final exam	1,2,3

Chapter 8: Emerging Technologies in AIS: Cloud-based AIS and their impact on accounting, Artificial intelligence (AI) and machine learning in AIS, Blockchain technology and its application in AIS, Big data and data analytics in decision-making, Future trends in AIS and their potential impact on the profession, Case studies on the use of emerging technologies in AIS	3	Lecture, discussion, practical exercises	Final exam	2,3

Basic Texts:

Accounting Information Systems (5th edition) by James A. Hall, Thomson.

References:

1. Accounting Information Systems (4th edition) by J. L. Boockholdt; Irwin.
2. Accounting Information Systems and Business Processes by Willium S. Mitchell, James F. Hall, and Eric L. Gnanadass

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-567: Advanced Financial Accounting

Credit Hours: 3

Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

Advanced Financial Accounting is a crucial course for students seeking to deepen their understanding of financial concepts and prepare for professional careers in finance and accounting. It builds upon foundational knowledge by delving into complex topics such as consolidation, mergers and acquisitions, accounting standards, and corporate financial reporting. The course aims to equip students with the skills to analyze financial information critically, evaluate financial performance, and make informed decisions. Additionally, it prepares students for professional certifications like the Chartered

Accountant (CA) and Cost and Management Accountants (CMA) while keeping them updated with the latest industry trends.

Course Description

Advanced Financial Accounting is a comprehensive course that explores the intricacies of financial reporting and analysis. It covers a wide range of topics, including share capital, debentures, consolidation of accounts, mergers and acquisitions, accounting standards, corporate financial reporting, and financial statement analysis. Students will gain a deep understanding of equity and preference shares, debentures, and their accounting treatments. They will learn how to prepare consolidated financial statements for holding companies, subsidiaries, and joint ventures. The course also covers the accounting implications of mergers and acquisitions, including goodwill, contingent liabilities, and intangible assets. Additionally, students will explore accounting standards, particularly International Financial Reporting Standards (IFRS), and learn how to analyze financial statements to assess a company's financial performance and position. Through a combination of theoretical knowledge and practical applications, this course equips students with the skills necessary to excel in advanced financial accounting roles and contribute effectively to the financial world.

Course Learning Objectives (CLOs)

After completing the course, the student should be able to:

CLO 1	Understand key terms and concepts.
CLO 2	Apply accounting principles and analyze financial statements.
CLO 3	Synthesize information and evaluate financial decisions.

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

PLO/CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	3	3	2	2	3
CLO2	3	1	2	2	3
CLO3	3	3	2	2	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	**Hours**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Correspon ding CLOs**
Chapter 1: Accounting for Share Capital Definition and types of share capital (equity, preference), Legal requirements for issuing shares, Accounting for share issuance (at par, premium, discount), Reasons for forfeiture, Accounting	3	Lecture, discussion, case studies	Quizzes, assignments	1

treatment for forfeiture, Reissue of forfeited shares, Accounting for bonus shares, Accounting for rights issue, Methods of redemption (out of profits, out of capital), Accounting treatment for redemption.				
Chapter 2: Accounting for Debentures Definition and types of debentures (secured, unsecured, convertible, Issue of debentures (at par, premium, discount), Accounting for interest payments, Accrued interest, Methods of redemption (out of profits, out of capital), Accounting treatment for redemption, Accounting for conversion.	7	Lecture, discussion, problem solving	Mid-term exam	1,2
Chapter 3: Consolidation of Accounts as per Companies Act 1994 Definition and criteria for consolidation, Preparation of consolidated financial statements, Definition and accounting for joint ventures, Equity accounting method, Proportionate consolidation method, Eliminating inter-company transactions, Adjustments for unrealized profits, dividends, and interest.	7	Lecture, discussion, group projects	Group presentation, case studies	2,3
Chapter 4: Accounting for Merger and Acquisition Definition and types of mergers and acquisitions, Legal and regulatory framework, Purchase method, Pooling of interests' method, Goodwill and its impairment, Contingent liabilities, Amortization of intangible assets.	7	Lecture, discussion, simulation	Research paper, presentation	1,2,3
Chapter 5: Accounting Standards/IFRS Purpose and importance of accounting standards, International Financial Reporting Standards	7	Lecture, discussion, research	Final exam	1,3

(IFRS), Financial Instruments.				
Chapter 6: Corporate Financial Reporting Purposes, Conceptual framework, Disclosure requirements, Financial Statement Analysis, Ratio analysis, Trend analysis, Cash flow analysis.	7	Lecture, discussion, case studies	Final exam	2,3
Chapter 7: Preparation of Corporate Financial Statements Components of Corporate Financial Statements, Balance sheet, Income statement, Cash flow statement, Statement of retained earnings, Notes to the financial statements, Preparation and Presentation, Accounting principles and conventions, Disclosure requirements, Auditing and assurance.	7	Lecture, discussion, practical exercises	Final exam	1,2,3

Basic Texts:

3. Intermediate Accounting: Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield
4. Intermediate Accounting: Jay M. Smith, K. Fred Skousen, Earl K. Stice, James D. Stice

References

5. Accounting Principles: Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso
6. IFRS: Published by ICAB

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-568: Not-for-Profit Accounting

Credit Hours: 3

Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

The course on Not-for-Profit Accounting is designed to provide students with specialized knowledge of accounting practices unique to not-for-profit organizations. It focuses on understanding the financial reporting, fund accounting, and regulatory requirements specific to the sector, such as managing restricted and unrestricted funds and compliance with tax-exempt status. Students will also learn how to ensure transparency, accountability, and alignment of financial practices with the organization's mission, helping them to manage resources efficiently while meeting ethical and legal obligations.

Course Description

Not-for-Profit Accounting is a course that provides students with a comprehensive understanding of the accounting principles and practices unique to not-for-profit organizations. The course covers essential topics such as fund accounting, financial statement preparation, and the handling of restricted and unrestricted funds. Students will learn how to comply with regulatory requirements, maintain transparency, and ensure accountability in financial reporting. Through case studies and practical applications, the course equips students with the skills to manage the financial health of not-for-profits and align accounting practices with organizational missions and goals.

Course Learning Objectives (CLOs)

After completing the course, the student should be able to:

CLO 1	Understand the accounting and reporting requirements specific to not-for-profit organizations and distinguish them from for-profit entities
CLO 2	Prepare and analyze financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for not-for-profit entities.
CLO 3	Develop and manage budgets and implement internal controls to ensure fiscal responsibility and compliance with donor and regulatory requirements..

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

PLO/CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	3	3	2	1	3
CLO2	3	3	2	2	3
CLO3	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Correspon ding CLOs
Chapter 1: Introduction to Not-for-Profit Accounting: Definition and types of not-for-profit organizations, Objectives of not-for-profit accounting vs. for-profit accounting, Key stakeholders: donors, regulators, and governing boards, Overview of accounting standards for NFPs (FASB ASC 958), Regulatory environment and	3	Lecture, discussion, case studies	Quizzes, assignments	1

compliance requirements				
Chapter 2: Financial Reporting for Not-for-Profits: Structure and components of NFP financial statements, Statement of Financial Position (Balance Sheet), Statement of Activities (Income Statement), Statement of Cash Flows, Statement of Functional Expenses, Net asset classifications (with and without donor restrictions), Recognition of revenue and contributions	7	Lecture, discussion, problem solving	Mid-term exam	1,2
Chapter 3: Contributions, Grants, and Pledges: Accounting for contributions: conditional vs. unconditional, In-kind contributions and volunteer services, Restricted and unrestricted donations, Accounting for grants and governmental assistance, Pledges receivable and recognition of promises to give, Case studies on managing contributions and grant income	7	Lecture, discussion, group projects	Group presentation, case studies	1, 2
Chapter 4: Budgeting and Financial Management in NFPs: The role of budgeting in NFPs, Types of budgets: operating, capital, and cash flow budgets, Methods of preparing and monitoring budgets, Allocating costs between programs, management, and fundraising, Financial sustainability and managing cash flow in NFPs, Case studies on NFP budgeting and resource allocation	7	Lecture, discussion, simulation	Research paper, presentation	3
Chapter 5: Program, Administrative, and Fundraising Expenses: Classification of expenses: program vs. supporting services, Allocation of joint costs (e.g., shared between programs and fundraising), Fundraising expense ratios and their importance to donors, Evaluating efficiency and effectiveness of NFP operations, Case studies on expense reporting and cost allocation	7	Lecture, discussion, research	Final exam	1,2,3
Chapter 6: Auditing and Internal	7	Lecture,	Final exam	2,3

Controls in NFPs: Importance of internal controls in nonprofit organizations, Risk management and fraud prevention in NFPs, The role of external audits: Single Audit requirements for federal grants, Implementing internal controls for donations, grants, and expenditures, Financial transparency and accountability to donors and stakeholders		discussion, case studies		
Chapter 7: Tax-Exempt Status and Regulatory Compliance, Tax-exempt status under IRC Section 501(c)(3), Maintaining tax-exempt status: compliance with IRS regulations, Filing requirements: IRS Form 990, 990-EZ, 990-N, Unrelated business income (UBI) and its tax implications, Charitable solicitation laws and donor disclosure requirements	7	Lecture, discussion, practical exercises	Final exam	1,2,3

Basic Texts:
Nonprofit Accounting: Fourth Edition: Bragg, Steven M

References
Government and Not-for-Profit Accounting: Concepts and Practices, 9th Edition

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-569: Advanced Managerial Accounting

Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course
Advanced Managerial Accounting is designed to equip students with a comprehensive understanding of managerial accounting concepts and their application in strategic

decision-making. The course plan incorporates a variety of teaching-learning strategies and assessments to facilitate active engagement and promote critical thinking. By integrating these elements, the course aims to create a stimulating and effective learning environment that prepares students for successful careers in managerial accounting.

Course Description

Advanced Managerial Accounting is a comprehensive course that delves into advanced managerial accounting topics. It equips students with the skills to analyze financial data, evaluate performance, make informed decisions, and apply ethical standards. This course is designed for students seeking to enhance their managerial accounting knowledge and prepare for advanced roles.

Course Learning Objectives (CLOs)

After completing the course, the student should be able to:

CLO 1	Demonstrate a comprehensive understanding of managerial accounting concepts and their application in strategic decision-making.
CLO 2	Evaluate the performance of organizational units and individuals using a variety of metrics and tools.
CLO 3	Apply ethical principles and professional standards in managerial accounting practice.

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

PLO/CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	3	3	2	2	3
CLO2	3	3	1	2	3
CLO3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
Chapter 1. Introduction to Strategic Managerial Accounting: Introduction to managerial accounting, The role of managerial accounting in organizations, Ethical considerations in managerial accounting.	3	Lecture, discussion, case studies	Quizzes, assignments	1, 2
Chapter 2. Segment Reporting and Decentralization: Segment reporting, Decentralization, Responsibility accounting, Transfer pricing, Performance evaluation.	7	Lecture, discussion, problem solving	Mid-term exam	1, 2
Chapter 3. Relevant Cost: Relevant costs and irrelevant costs, Decision making with limited resources, Special order pricing, Make-or-buy decisions, Drop-or-add decisions, Sell-or-process-further decisions.	7	Lecture, discussion, group projects	Mid-term exam	1
Chapter 4. Balanced Scorecard: The balanced scorecard framework, Financial perspective, Customer perspective, Internal business process perspective, Learning and growth perspective, Balanced scorecard implementation.	7	Lecture, discussion, simulation	Group presentation	1, 2
Chapter 5. Pricing Decisions and Cost Management: Cost-plus pricing, Target costing, Value-based pricing, Price discrimination, Cost leadership strategy, Differentiation strategy, Value chain analysis, Benchmarking.	7	Lecture, discussion, research	Final exam	1, 2

Chapter 6. Flexible Budgets and Performance Analysis: Flexible budgets, Variance analysis, Sales volume variance, Flexible budget variance, Favorable and unfavorable variances, Variance investigation.	7	Lecture, discussion, case studies	Final exam	1, 2
Chapter 7. Activity-Based Costing: Traditional costing systems, Activity-based costing (ABC), Identifying cost drivers, Allocating costs using ABC, ABC for decision making.	7	Lecture, discussion, practical exercises	Final exam	1, 2, 3

Basic Texts:
Managerial Accounting, 17th Edition by Ray H. Garrison, Eric Noreen, and Peter C. Brewer

References:
1. Cost Accounting A Managerial Emphasis by by Charles T. Horngren, George Foster, Srikant M. Datar, Madhav V. Rajan, Chris M. Ittner.
2. Strategic Cost Management: The New Tool for Competitive Advantage by Shank K. Govindarajan.
3. Management Accounting for Business by Colin Drury.

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-570: Auditing and Assurance

Credit Hours: 3

Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course

The Auditing and Assurance course at the master's level is designed to equip students with advanced knowledge and skills needed to critically evaluate and ensure the reliability of financial information in various organizational settings. The course emphasizes the role of auditing in corporate governance, ethical standards, and regulatory compliance, preparing students to address complex audit challenges in a dynamic business environment. Through practical case studies and theoretical frameworks, students will develop the ability to assess risk, apply audit methodologies, and provide assurance services that enhance the credibility of financial reports.

Course Description
This course provides a comprehensive understanding of auditing principles, procedures, and the role of assurance in financial reporting. Students will learn about the auditor's responsibilities, the auditing process, and how to provide reasonable assurance over financial statements' accuracy and fairness.

Course Learning Objectives (CLOs)
After completing the course, the student should be able to:

CLO 1	Understand the principles and objectives of auditing and the role of an auditor in providing assurance services.
CLO 2	Apply auditing techniques and standards to evaluate financial statements, assess risks, and test internal controls.
CLO 3	Develop and conduct audit procedures that ensure compliance with professional standards and legal requirements while enhancing the reliability of financial reports.

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

PLO/CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	3
CLO2	3	1	2	2	3
CLO3	3	3	2	2	1

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
Chapter 1: Introduction to Auditing and Assurance: Definition and scope of auditing, Objectives of auditing and assurance services, Types of audits: Internal, External, Compliance, Operational, The role and responsibilities of auditors, Overview of auditing standards (ISA, GAAS, etc.)	3	Lecture, discussion, case studies	Quizzes, assignments	1
Chapter 2: Legal and Ethical Responsibilities of Auditors, Professional standards and codes of ethics (IFAC, AICPA), Legal liability of auditors: civil and	5	Lecture, discussion, case studies	Quizzes, assignments	1

criminal responsibilities, Independence, objectivity, and conflicts of interest, Fraud risk and the auditor's responsibility to detect fraud, Ethical dilemmas and case studies				
Chapter 3: The Audit Process: Planning the audit: understanding the business and setting objectives, Risk assessment and materiality determination, Developing the audit strategy and audit plan, Gathering audit evidence: procedures and documentation, Communication with management and audit committee	6	Lecture, discussion, problem solving	Mid-term exam	2,3
Chapter 4: Internal Controls and Risk Assessment: Definition and purpose of internal controls, COSO framework for internal controls, Assessing internal control systems, Audit risk model (inherent risk, control risk, detection risk), Control testing vs. substantive testing	7	Lecture, discussion, group projects	Group presentation, case studies	2,3
Chapter 5: Audit Evidence and Documentation: Types of audit evidence (physical, documentary, third-party, etc.), Reliability and relevance of audit evidence, Techniques for gathering evidence: observation, inspection, inquiry, confirmation, and recalculation, Documentation standards and work papers, Case studies on evidence collection and documentation	7	Lecture, discussion, simulation	Research paper, presentation	2,3
Chapter 6: Audit Procedures for Different Business Cycles: Auditing revenue and receivables, Auditing purchases, payables, and inventory, Auditing payroll and human resources, Auditing fixed assets and liabilities, Specific procedures for fraud detection in each cycle	7	Lecture, discussion, research	Final exam	2,3

Chapter 6: Auditor's Reports and Opinion: Types of audit reports: unmodified, qualified, adverse, disclaimer, Components of an audit report, Auditor's opinion and its implications, Communicating findings and recommendations to stakeholders, Case studies on audit reporting	3	Lecture, discussion, case studies	Final exam	1,2,3
Chapter 7: Emerging Trends in Auditing and Assurance: Technology and data analytics in auditing (use of AI, blockchain, etc.), Audit of digital assets and cryptocurrency, Integrated and continuous auditing approaches, The future of assurance services in a globalized economy	7	Lecture, discussion, practical exercises	Final exam	1,2,3

Basic Texts:
Auditing and Assurance Services" by Alvin A. Arens, Randal J. Elder, and Mark S. Beasley.
References
1. Auditing: Theory and Practice" by Roger D. Martin and Donald R. Arens
2. Principles of External Auditing" by Brenda Porter, Jon Simon, and David Hatherly

Assessment Procedure:

Bloom's Category	**Class Participation (20)**	**Assignment/ Presentation (20)**	**Mid Exam (30)**	**Final Exam (30)**	**Total (100)**
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

ACN-0411-575: Integrated Accounting: Analysis, Planning, and Control
Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the course:

The key element of this course is to offer students with in-depth understanding of the actual application of financial models and analysis, which are used to evaluate an organization's strategic and operational positions.

Course Objective

The business world, which mainly consists of corporate organizations, is continuously changing. The most significant attribute of corporate affairs is control over finance, which is accomplished mostly by financial analysis and control. However, we are all aware of this exiting and dynamic practice of financial analysis and control, as well as its enormous implications for economic development, allocation of financial resources, and the economic well-being of a wide range of individuals and business firms. Because of these implications, financial analysis and control plays a very vital role in how we educate the current and next generation of information users and providers. The goal of this course titled "Financial Planning, Control and Analysis" is to give students a distinct comparative advantage in an increasing competitive marketplace by showing the keys to effective financial analysis and control. It also shows the analytical skills, which are obviously necessary to compete in this changing business world.

Course Learning Outcomes (CLO)

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

CLO1	Know about the underlying ideas of financial statements;
CLO2	Know about various techniques for financial statement analysis;
CLO3	Know about the concepts and approaches of working capital management;

Mapping of CLOs to PLOs

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	3	2	1	3
CLO-3	3	1	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs:

Topic	**Hours**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Corresponding CLOs**
1. **Overview of Financial Statements**:Meaning of Financial Statement, Types of Financial Statement, Uses of Financial Statements, Limitations of Financial Statements, Business Activities in Market Economy, Reasons for Arising Conflicts Between/Among Diverse Parties, Factors Affecting Demand for Financial Statement Information, and Costs Associated with the Disclosure of Financial Statement Information	6	Lecture	Quiz	1
2. **Analysis of Financial Statements**: Concept of Financial Statements Analysis, Problems in Financial Statement Analysis, Types of Financial Statement Analysis: Cross Sectional Analysis and Time Series Analysis, Approaches to Define Similar Entity for Cross Sectional Analysis, Utility of Time Series Analysis,	9	Lecture & Group Discussion	Assignment & Test	2

Common Size Statements, Trend Statements, Financial Ratios Analysis, Variability Measurement, and Financial Distress and Its Indicators				
3. **Overview of Working Capital Management (WCM)**: Concept of Working Capital (WC), Components of WC, Types of WC, Determinants and Importance of WC, Necessity and Importance of WC, Concept of WCM, Approaches to WCM, Trade Off between Profitability and Risk, and Calculation of WC	6	Lecture & Group Discussion	Test	3 & 5
4. **Managing Cash Outflows**: Management of Disbursement Float, Zero Balance Account, and Controlled Disbursing	3	Lecture	Test	4 & 5
5. **Models for Managing Cash and Temporary Investment**: Methods for Financial Forecasting, Sources of Uncertainty in Cash Forecasting, Estimating Uncertainty, Hedging Cash Balance Uncertainties, The Baumol Model, The Beranek Model, The Miller-Orr Model, and The Stone Model	9	Lecture & Class Participatio n	Test & Quiz	4 & 5
6. **Accounts Receivable**: Why Grant Credit? Various Approaches for the Terms of Sale Decision, Sources of Information for Credit Granting Decision, and Monitoring Accounts Receivable	6	Lecture	Test & Quiz	4 & 5
7. **Inventory Management**: Why Carry Inventory? An Alternative to Holding Inventory, and Inventory Models	6	Lecture	Assignment & Test	4 & 5

Textbook(s):

1. Financial Statement Analysis - K. R. Subramanyam and J. Wild
2. Modern Working Capital Management Text and Cases - by Frederick C. Scherr
3. Financial Statement Analysis – by George Foster

Reference(s):

Financial Statement Analysis Theory, Application and Interpretation – by Leopold A. Bernstein and John J. Wild.

Assessment Procedure:

Bloom's Category	Class Participation	Assignment/ Presentation	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Total	20	20	30	30	100

Grading System: As per UGC recommendation

ACN-0411-580: Forensic Accounting
Credit Hours: 3
Course Type: Focus/Major Course; Year/Level/Semester/Term: MBA / Level 7 / Fifth Semester; Contact Hours: 45; Total Marks: 100.

Rationale of the Course
This course equips students with the specialized knowledge and skills necessary to investigate financial fraud, disputes, and irregularities. The course bridges accounting, law, and investigative techniques, making it essential for those pursuing careers in fraud examination, litigation support, and forensic investigations.

Course Description
This unit covers theoretical and practical issues relevant to forensic accounting and fraud examination. Forensic accounting is the application of investigative and analytical skills to resolve financial issues in a manner that meets standards required by courts of law. Fraud examination is the process used to resolve allegations of fraud through the accumulation of evidence, including the investigation of systems and internal controls, and the detection of fraud circumstances. The unit examines the investigative process as well as an array of tools and techniques used to investigate financial forensic issues and fraud.

Course Learning Objectives (CLOs)
After completing the course, the student should be able to:

CLO 1	Identify and explain common types of financial fraud and how forensic accounting helps in detecting and investigating these frauds.
CLO 2	Apply forensic accounting techniques and tools to analyze financial data and uncover irregularities or fraud in financial statements.
CLO 3	Develop strategies for fraud prevention and implement internal controls to safeguard organizations from financial misconduct.

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

PLO/CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**
CLO1	3	3	2	2	3
CLO2	1	3	1	2	3
CLO3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Course Plan: Teaching-Learning & Assessment Strategy mapped with CLOs

Topic	**Hours**	**Teaching-Learning Strategy**	**Assessment Strategy**	**Correspon ding CLOs**
Chapter 1: Introduction to Forensic	3	Lecture,	Quizzes,	1

Accounting: Definition and scope of forensic accounting, Role of a forensic accountant, Differences between forensic accounting and traditional accounting, Legal framework and regulations governing forensic accounting		discussion, case studies	assignments	
Chapter 2: Fraud: Definition, Types, and Theories: Overview of financial fraud, Asset misappropriation, Financial statement fraud, Corruption and bribery schemes, Theories and models of fraud (e.g., Fraud Triangle), Case studies of major financial frauds in Bangladesh	7	Lecture, discussion, problem solving	Mid-term exam	1,2
Chapter 3: Investigative Techniques in Forensic Accounting: Gathering and analyzing financial evidence, Conducting interviews and interrogations, Data mining and analytics tools for fraud detection, Use of technology and forensic tools (e.g., forensic software, digital forensics), Documenting findings for legal proceedings	7	Lecture, discussion, group projects	Mid-term exam	2,3
Chapter 4: Financial Statement Fraud : Common types of financial statement fraud, Overstatement/understatement of revenue, Manipulation of expenses and liabilities, Misreporting of assets, Red flags and warning signs of fraud in financial statements, Techniques for detecting financial statement fraud	7	Lecture, discussion, simulation	Research paper, presentation	1,2,3
Chapter 5: Litigation Support: Role of forensic accountants in litigation, Preparing for trial: deposition and expert witness testimony, Valuation and quantification of damages, Legal procedures and reporting in civil and criminal cases, Ethical issues and challenges in forensic accounting	6	Lecture, discussion, research	Presentatio n	1,3
Chapter 6: Fraud Prevention and	6	Lecture,	Final exam	2,3

Internal Controls: Designing and implementing internal controls to prevent fraud, Importance of corporate governance and ethical leadership, Risk assessment and fraud prevention programs, Role of external and internal auditors in fraud detection, Fraud risk management and monitoring strategies		discussion, case studies		
Chapter 7: Cybercrime and Digital Fraud: Types of digital fraud and cybercrime, Methods used by fraudsters in online environments, Cyber-security and fraud prevention measures, Digital forensics in investigating cybercrime	6	Lecture, discussion, practical exercises	Final exam	2,3
Chapter 8: Reporting and Testifying in Court: Preparing forensic accounting reports, Presenting complex financial evidence clearly, Effective communication of findings in court settings, Legal aspects of being an expert witness	3	Lecture, discussion, case studies	Final exam	1,2,3

Basic Texts:

Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2016). *Fraud examination* (5th ed.) Mason, OH, USA: Cengage Learning.

References

Forensic and Investigative Accounting (9th Edition) by D. Larry Crumbley, Edmund D. Fenton, et al.

Assessment Procedure:

Bloom's Category	Class Participation (20)	Assignment/ Presentation (20)	Mid Exam (30)	Final Exam (30)	Total (100)
Remember	5				5
Understand	5				5
Apply			8	8	16
Analyze	5	5	7	7	24
Evaluate		5	5	5	15
Create	5	10	10	10	35

Grading System: As per UGC recommendation

THESIS/INTERNSHIP

MBA-0111-670: Thesis
Credit Hours: 6
Course Type: Course; Year/Level/Semester/Term: MBA / Level 7 / As per semester-wise distribution; Contact Hours: 45; Total Marks: 100.

Course Rationale:
The course has been designed to make students familiar with the key issues of strategy formulation and implementation. This capstone course will enable students to strategically lead their organizations in creating sustainable competitive advantage in a rapidly changing environment.

Course Description:
This course is designed to provide the students an opportunity to get acquainted with the academic research.

Course Learning Outcomes (CLO):
After completing the course, the student should be able to:

CLO1	Know how to apply the classroom knowledge of research methods in doing academic research.
CLO2	Generate knowledge through research;
CLO3	Write a thesis.

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

PLO/CLO	**PLO-1**	**PLO-2**	**PLO-3**	**PLO-4**	**PLO-5**
CLO-1	3	3	2	2	3
CLO-2	3	1	2	2	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Procedure of the research program:
The steps of the writing a thesis should be as follows;

1. The research topic should be selected in consultation with supervisor(s);
2. The precise research question(s) are to be addressed;
3. Hypothesis may be developed and tested;
4. Appropriate methodology to be used in conducting the research;
5. Data are to be collected from genuine sources;
6. Proper analysis and interpretation are to be made to draw the conclusions;
7. Implications of the research findings may be mentioned.

Students are required to present their research outcomes in front of a designated panel of judges.

Assessment and Evaluation

Bloom's Category	Assignments (100)	Quizzes (-)	Mid-term (Test) (-)	Final-term (Test) (-)	Total (100)

Remember	0				0
Understand	20				20
Apply	20				20
Analyze	30				30
Evaluate	20				20
Create	10				10

Grading System: As per UGC recommendation

MBA -0111-671: Internship*
Credit Hours: 6
Course Type: Course; Year/Level/Semester/Term: MBA / Level 7 / As per semester-wise distribution; Contact Hours: 45; Total Marks: 100.

Rationale of the Course:
This course allows students to gain direct experience, enhance their employability and develop network with professionals.

Course Description:
The internship aims to bridge the gap between the real-life business and academic institutions. It is a model of the business environment and helps students to experience the rigidities of a business organization. The objectives internship include:

Course Learning Outcomes (CLO):
After completing the course, the student should be able to:

CLO1	To provide students with opportunities to apply the concepts learnt in the class-room to real-life situations
CLO2	To sensitize students to the variations of a work place by assigning time-bound projects in a company
CLO3	To provide students a platform to network which will be useful to further their career prospects

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	1	2	3
CLO-2	3	3	2	2	3
CLO-3	3	3	2	2	3

Scale: 1 = Low correlation; 2 = Medium correlation; 3 = High correlation.

Procedure of the program:

1. Students will submit a report on completion of their internship program and present it before the board.
2. There will be a starting date of internship program, report processing period and submission date of Internship report- all of which will be decided and declared by the business school. However tentative course of actions may be as follows:
   a) Forwarding Letter (Issued by the business school): After completion of 60 credit hours.
   b) Duration of Internship: Three Months (90 hours).
   c) Internship Start: Within second week of each semester.
   d) Report Preparation: One week before final submission, a draft copy must be submitted to the supervisor for proof reading and correction.
   e) Report Submission and Presentation: During semester final examination.

3. A permission letter from the organization is needed to start Internship. A copy of permission letter must be submitted to the business school by the student or the organization.
4. A list of supervisors will be published at the beginning of the semester.
5. Students must keep in touch with their supervisor by their own on a regular basis. Supervisor will not be responsible to communicate with the student regarding internship.
6. Student evaluation shall be based on Organization's Assessment, Internship Report, Internship Presentation, Attendance in Workshop and regular contact with supervisor and Viva-voce.

Assessment and Evaluation

Bloom's Category	Assignments (100)	Quizzes (-)	Mid-term (Test) (-)	Final-term (Test) (-)	Total (100)
Remember	0				0
Understand	10				10
Apply	20				20
Analyze	30				30
Evaluate	20				20
Create	20				20

*In exceptional situation, a student will be allowed to opt for Internship as an alternative to the Thesis.

Part-D
Grading Policy

Grading Scale & Grades:

Chittagong Independent University has been following the UGC prescribed grading system as per the UGC Circular NO/ Sha/464/04/2690-100, dated:13.6.2006 which is furnished below:

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

Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) and their calculation procedures:

The Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) are calculated by Total Grade points divided by Total Credits for GPA.

Course Withdrawal Procedure:

A student may withdraw from a course by the deadline with the consent of the instructor and the Academic Advisor. Withdrawal from only one course in a semester is allowed but the students should provide valid reasons along with documents while applying for the withdrawal. However, withdrawal from the whole semester may be permitted on a case-by-case basis provided the student has valid reasons for withdrawal from the semester along with valid documents. A grade of **'W'** will be recorded on the transcript. Withdrawing from a course does not discharge a student from financial liability or responsibility for the course.

Course Add/Drop Procedure:

A student may add or drop a course by completion of an official Add/Drop form prior to the conclusion of the drop/add period. The signature of the academic advisor will be required for any drop/add/change of course. Students may add or drop a course within the stipulated period.

Incomplete (I) Grade Policy:

1. An 'l' grade is given to a student who has fulfilled 75% of a course but was unable to complete it due to illness or for any other acceptable reasons. The student should fulfill the remaining 25% before the end of the following semester in consultation with the course instructor.

2. The student is not required to register for the incomplete course in the next semester, however, assigning an incomplete or 'I' grades should be strongly discouraged. It will only be considered for the students who have a valid reason acceptable to the course instructor and the Dean of School.

3. In case if the instructor who assigned an incomplete grade to a student is not available for any valid reason to change the 'I' grade, the Dean of the School shall do it.

4. An ‘I' grade must be replaced in the following term/semester when it was assigned. If a student failed to complete the course within the following term/semester, the grade may convert to "F" following the grade change procedure.

5. In a situation where the student is unable to complete the course due to unanticipated illness or family emergency and has not attended at least 75% of the classes held, he/ she will be asked to withdraw from that course and retake it.

6. A student whose internship/thesis or seminar paper/senior project is in progress, he/she will have the opportunity to obtain a ‘Continuation grade’ for the course under specific conditions and guidelines. The, symbol of 'Continuation grade’, will be “CN”. ‘CN’ grade can be given for maximum three semesters only.

Retake/Grade Improvement Policy:

1. Retake of a course shall be allowed only to the course with B- (minus) grades and below.
2. After the retake of a course the higher grade earned by the student will be considered towards counting of the CGPA.
3. Students will be allowed to retake any course twice before graduation.
4. A course must be re-taken in immediate successive enrolled semester if the grade is 'F'.
5. A course must be re-taken in immediate successive enrolled semester if the prerequisite grade is not achieved.

The End