



## **Outcome-Based Education (OBE) Curriculum**

# **CHITTAGONG INDEPENDENT UNIVERSITY**

## **DEPARTMENT OF ACCOUNTING**

### **BACHELOR OF BUSINESS ADMINISTRATION (BBA) IN ACCOUNTING PROGRAM**

## **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 exchange of ideas and productive endeavors.



## **DEPARTMENT OF ACCOUNTING**

### **VISION:**

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

### **MISSION:**

<b>M1</b>	To produce the graduates of high standard equipped with sufficient knowledge in accounting and its practices.
<b>M2</b>	To advance the knowledge of accounting through relevant and contextual research.
<b>M3</b>	To integrate Sustainable Development Goals (SDGs) in all aspects of teaching, learning, and research with regard to the accounting.
<b>M4</b>	To foster the culture of innovation and entrepreneurship in line with the Fourth Industrial Revolution (IR 4.0).
<b>M5</b>	To engage with community, alumni, industry, and all other stakeholders.

### **NAME OF THE DEGREE:**

*Bachelor of Business Administration (BBA) in Accounting.*

### **DESCRIPTION OF THE PROGRAM:**

<b>Sl. No</b>	<b>Category of Courses</b>	<b>Distribution of Credits</b>
1	General Education/Foundation Courses	36 Credits
2	Core Courses	57 Credits
3	Major Courses	23 Credits
4	Minor Courses in any one of the following 6 fields: Marketing, Finance, Human Resources Management, General Management, International Business, Management Information System.	15 Credits
5	LFE (Live-in-Field Experience)	3 Credits
6	Internship/Research Project	6 Credits
<i>Total requirement for the degree</i>		<i>140 credits</i>

### **GRADUATE ATTRIBUTES:**

- 1) Knowledgeable in contemporary issues of the accounting;
- 2) Creative, innovative, and conscientious;
- 3) Having analytical, professional, and problem-solving skills;
- 4) Having decision making and critical thinking ability;
- 5) Tendency to develop team working ability, intercultural competency, inquisitiveness, self-awareness, and lifelong learning habit.



**Program Education Objectives (PEOs):**

<b>PEO1</b>	<b>Understanding core concepts and principles of accounting:</b> The students are expected to be able to exhibit an appropriate blend of knowledge in the field of accounting.
<b>PEO2</b>	<b>Problem solving, critical thinking, and ethical reasoning:</b> The students are expected to develop critical thinking skills as well as develop the understanding of the ethical reasoning including the ability to describe, analyze, and link the context with concepts and theories, evaluate the situation, solve problems, and make and defend decisions.
<b>PEO3</b>	<b>Effective communication skills:</b> The students are expected to develop effective reading, listening, writing, and speaking skills in the context of professional business communications.
<b>PEO4</b>	<b>Team building, and networking:</b> The students are expected to be able to interact professionally and productively in small teams in a variety of social and business settings and demonstrate effective leadership and collaboration skills for making decisions and accomplishing the goals.
<b>PEO5</b>	<b>Entrepreneurial competencies:</b> The students are expected to be able to start their own business ventures by having both theoretical knowledge and practical experience of certain period.

**Program Learning Outcomes (PLO):**

<b>PL01</b>	The students will be able to develop in-depth theoretical and practical knowledge of accounting in light of sustainable development and industrial revolutions.
<b>PL02</b>	The students will be able to develop capacity to prepare and implement business plans through utilizing latest technology along with creativity, integrity, and entrepreneurial skills.
<b>PL03</b>	The students will be able to develop ability to understand, predict, and manage the operational & environmental issues of business through strong leadership and professionalism.
<b>PL04</b>	The students will be able to develop effective communication skills to present ideas, problems and solutions to all the stakeholders.
<b>PL05</b>	The students will be able to develop adaptability to work in a diverse, dynamic and challenging environment through self-improvement, teamwork, and innovation.

**Mapping Mission of the University with PEOs:**

<b>PEOs</b>	<b>Mission 1</b>	<b>Mission 2</b>	<b>Mission 3</b>
<b>PEO1</b>	3	3	2
<b>PEO2</b>	3	3	2
<b>PEO3</b>	3	2	3
<b>PEO4</b>	3	2	3
<b>PEO5</b>	3	1	3

**Mapping PLOs with the PEOs:**

<b>PLOs</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PL01</b>	3	3	1	2	3
<b>PL02</b>	3	3	1	2	3
<b>PL03</b>	3	3	2	3	3
<b>PL04</b>	2	2	3	3	1
<b>PL05</b>	1	2	3	3	3



**Mapping Courses with the PLOs:**

Sl No.	Courses		PLO1	PLO2	PLO3	PLO4	PLO5
1	ENG-0114-101		1	1.5	2	3	2
2	ENG-0114-102		1.5	2.5	3	3	2.5
3	BUS-0114-105		2	2.5	3	3	1
4	ENG-0114-106		2.5	3	2	2.5	2.5
5	CAB- 0611-101		3	3	3	2	2
6	DTB-0613-101		3	2	2.5	2.5	1.5
7	BUS-0542-211		2	3	2	3	2
8	MAT-0021-101		1	2	1	1	1
9	ENV-0521-111		2	2	2.5	2	1
10	PHY-0533-111		2	2	2.5	2	1
11	PSY-0313-111		2	2	2.5	2	1
12	SOC-0314-111		3	3	3	3	1.5
13	HEA-0923-101		2	2	2	2	1
14	ANT-0314-111		1.5	2.5	2.5	2.5	3
15	SOC-0111-301		2	2.5	1.5	2	3
16	BUS-0114-201		3	2.5	2.5	3	2
17	ETH-0223-201		3	2	3	1.5	1.5
18	BDS-0114-101		3	2.5	3	2	2.5
19	BDS-0222-102		3	3	3	2.5	2
20	BLL-0232-101		2.5	2.5	2.5	2	2.5
21	ACN-0411-201		3	3	2.5	2.5	2
22	ACN-0411-204		2.5	2.5	3	2.5	2
23	ACN-0411-304		3	2	2.5	3	1.5
24	BUS-0114-202		3	2.5	3	2.5	3
25	BUS-0114-310		2.5	3	1	2.5	1
26	BUS-0421-361		2.5	1.5	3	2	2.5
27	BUS-0111-485		3	3	3	3	1.5
28	ECN-0311-211		3	3	2.5	2.5	1
29	ECN-0311-212		2.5	2.5	3	2	2
30	FIN-0412-211		3	3	2	3	2.5
31	FIN-0412-311		3	3	2	2	2.5
32	HRM-0413-301		3	3	3	3	2.5
33	HRM-0413-381		2.5	3	2.5	2.5	2
34	MGT-0413-201		3	2.5	2	2.5	2
35	MGT-0413-301		3	3	3	2.5	2
36	MGT-0413-305		2.5	3	2.5	2.5	2
37	MGT-0413-331		2.5	2.5	3	2	2



38	MGT-0413-490		2.5	2.5	3	2.5	2.5
39	MIS-0612-201		3	3	2	2.5	3
40	MKT-0414-201		3	3	2.5	3	1.5
41	ACN-0411-301		3	2.5	2.5	2.5	2.5
42	ACN-0411-305		3	3	3	3	1.5
43	ACN-0411-405		3	3	3	2	1
44	ACN-0411-406		3	3	3	2	3
45	ACN-0411-410		3	2.5	2	3	2
46	ACN-0411-450		3	3	2	1.5	2.5
47	ACN-0411-455		3	3	2.5	2.5	2
48	ACN-0411-460		3	3	3	2.5	1.5
49	ACN-0411-465		3	3	2	2	2
50	ACN-0411-468		3	2	2	2.5	2.5
51	ACN-0411-480		3	2.5	3	2.5	2
52	ACN-0411-400L		2	3	2	3	2.5
53	LFE-0111-201		2.5	2	2	2.5	3
54	BBA-0111-496		3	3	2.5	2	3
55	BBA-0111-497		3	3	2.5	2	3

## **Part B**

### **Structure of the Curriculum**

#### **BBA IN ACCOUNTING PROGRAM**

- a) Duration of the program: Years: 4 (Four) Years; Semesters: 8 (Eight);
- b) Admission Requirements:
  - i. Minimum GPA 2.5 both in SSC/Equivalent and HSC/Equivalent or GPA 6.00 (Combined) but the score should not be less than GPA 2.00 in any individual examination;
  - ii. O' Level in 5(Five) subjects and 'A' Level in 2(Two) subjects with a minimum 'B' Grade in four subjects and 'C' Grade in three subjects.
- c) Total minimum credit requirement to complete the program: According to BNQF (Part B): 140 Credits;
- d) Total class weeks in a Year/semester: 15 Weeks/Semester;
- e) Minimum CGPA requirements for graduation: CGPA 2.00 on the scale of 4.00;
- f) Maximum academic years of completion: 08 (Eight) Years.
- g) Category of Courses:

#### **i. GENERAL EDUCATION/FOUNDATION COURSES:**

General Education/Foundation Courses			36 Credits
<b>Communication Skills</b>			<b>6</b>
1.	ENG-0114-101	Listening and Speaking Skills	3



2.	ENG-0114-102	English Reading Skills	3
3.	BUS-0114-105	Business Communication	3
4.	ENG-0114-106	Advanced English Skills	3
<b>Computer &amp; IT Skills</b>			<b>3</b>
1.	CAB- 0611-101	Computer Applications in Business	3
2.	DTB-0613-101	Digital Transformation in Business	3
<b>Numeracy</b>			<b>6</b>
1.	BUS-0542-211	Business Statistics	3
2.	MAT-0021-101	Intermediate Mathematics	3
<b>Natural Sciences</b>			<b>3</b>
1.	ENV-0521-111	Introduction to Environmental Science	3
2.	PHY-0533-111	Physics	3
3.	PSY-0313-111	Psychology	3
<b>Social Sciences</b>			<b>9</b>
1.	SOC-0314-111	Introduction to Sociology	3
2.	HEA-0923-101	Health and Society	3
3	ANT-0314-111	Anthropology	3
4	SOC-0111-301	Social Science Research Methods	3
5	BUS-0114-201	Introduction to Business	3
6	ETH-0223-201:	Ethics, Responsibility, and Sustainability in Business	3
<b>Humanities</b>			<b>9</b>
1.	BDS-0114-101	Bangladesh Studies	3
2.	BDS-0222-102	History of the Emergence of Bangladesh	3
3.	BLL-0232-101	Bangla Bhasha & Shahitto (বাংলা ভাষা এবং শাহিত্ত)	3

## ii. CORE COURSES:

<b>Core Courses</b>			<b>57 Credits</b>
1.	ACN-0411-201	Principles of Accounting	3
2.	ACN-0411-204	Cost and Management Accounting	3
3.	ACN-0411-304	Auditing and Taxation	3
4.	BUS-0114-202	Business Mathematics	3
5.	BUS-0114-310	Business Analytics	3
6.	BUS-0421-361	Legal Environment of Business	3



7.	BUS-0111-485	Business Research Methods	3
8.	ECN-0311-211	Microeconomics	3
9.	ECN-0311-212	Macroeconomics	3
10.	FIN-0412-211	Principles of Finance	3
11.	FIN-0412-311	Bank Management	3
12.	HRM-0413-301	Human Resource Management	3
13.	HRM-0413-381	Employment / Labour Law	3
14.	MGT-0413-201	Principles of Management	3
15.	MGT-0413-301	Organizational Behavior	3
16.	MGT-0413-305	Entrepreneurship Development & SME Management	3
17.	MGT-0413-331	Operations & Supply Chain Management	3
18.	MGT-0413-490	Strategic Management	3
19.	MIS-0612-201	Fundamentals of MIS	3
20.	MKT-0414-201	Principles of Marketing	3

### iii. **MAJOR & MINOR COURSES OF ACCOUNTING:**

Course requirements for Major in Accounting: 23 Credits

Course requirements for Minor in Accounting: 15 Credits

#### **List of courses for both Accounting Major & Minor**

<b>Group: A (Mandatory)</b>			<b>Credit Hours</b>
1.	ACN-0411-301	Accounting for Assets	3
2.	ACN-0411-305	Accounting for Liabilities	3
3.	ACN-0411-405	Fundamentals of Cost Accounting	3
4.	ACN-0411-406	Advanced Cost Accounting	3
5.	ACN-0411-410	Taxation System in Bangladesh	3
<b>Group: B (Optional) Any Three including ACN-0411-400L</b>			
1.	ACN-0411-450	Advanced Financial Accounting	3
2.	ACN-0411-455	Corporate Accounting	3
3.	ACN-0411-460	Accounting for Managerial Control	3
4.	ACN-0411-465	Social & Environmental Accounting	3
5.	ACN-0411-468	International Accounting	3
6.	ACN-0411-480	Human Resources Accounting	3
7.	ACN-0411-490	Seminar in Accounting	3
8.	ACN-0411-400L	Accounting Software Applications (Compulsory for major)	2

### i. **LFE & INTERNSHIP/RESEARCH PROJECT:**

<b>Mandatory</b>			<b>9</b>
1.	LFE-0111-201	Live-in-Field Experience	3



2.	BBA-0111-496	Internship	6
3.	BBA-0111-497	Research Project**	6

\*\*In exceptional situation, a student will be allowed to opt for Research Project as an alternative to Internship.

## **SEMESTER- WISE DISTRUBUTION OF THE COURSES**

### **First Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	ENG-0114-101	Listening and Speaking Skills	BBA	3	100
2	CAB- 0611-101	Computer Applications in Business	BBA	3	100
3	BUS-0114-201	Introduction to Business	BBA	3	100
4	HEA-0923-101	Health and Society	BBA	3	100
5	MIS-0612-201	Fundamentals of MIS	BBA	3	100
6	MGT-0413-201	Principles of Management	BBA	3	100

### **Second Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	BUS-0114-105	Business Communication	BBA	3	100
2	MKT-0414-201	Principles of Marketing	BBA	3	100
3	ENG-0114-106	Advanced English Skills	BBA	3	100
4	MAT-0021-101	Intermediate Mathematics	BBA	3	100
5	BDS-0114-101	Bangladesh Studies	BBA	3	100
6	BUS-0542-211	Business Statistics	BBA	3	100

### **Third Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	ENV-0521-111	Introduction to Environmental Science	BBA	3	100





2	BDS-0222-102	History of the Emergence of Bangladesh	BBA	3	100
3	ACN-0411-201	Principles of Accounting	BBA	3	100
4	HRM-0413-301	Human Resource Management	BBA	3	100
5	BLL-0232-101	Bangla Bhasha & Shahitto (বাংলা ভাষা এবং সাহিত্য)	BBA	3	100
6	ECN-0311-211	Microeconomics	BBA	3	100

**Fourth Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	FIN-0412-311	Bank Management	BBA	3	100
2	ECN-0311-212	Macroeconomics	BBA	3	100
3	MGT-0413-301	Organizational Behavior	BBA	3	100
4	BUS-0114-202	Business Mathematics	BBA	3	100
5	ACN-0411-304	Auditing and Taxation	BBA	3	100
6	FIN-0412-211	Principles of Finance	BBA	3	100

**Fifth Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	MGT-0413-331	Operations & Supply Chain Management	BBA	3	100
2	BUS-0114-310	Business Analytics	BBA	3	100
3	ACN-0411-204	Cost and Management Accounting	BBA	3	100
4	BUS-0421-361	Legal Environment of Business	BBA	3	100
5	HRM-0413-381	Employment / Labour Law	BBA	3	100
6	MGT-0413-305	Entrepreneurship Development & SME Management	BBA	3	100

**Sixth Semester- BBA in Accounting Program:**

Sl	Course Code	Course	PoE	Credits	Marks
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No.					
1	Major 1*		BBA	3	100
2	Major 2*		BBA	3	100
3	Major 3*		BBA	3	100
4	Minor 1*		BBA	3	100
5	Minor 2*		BBA	3	100
6	Minor 3*		BBA	3	100

\*To be offered on the basis of the necessity.

#### **Seventh Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	BUS-0111-485	Business Research Methods	BBA	3	100
2	Major 4*		BBA	3	100
3	Major 5*		BBA	3	100
4	Major 6*		BBA	3	100
5	Minor 4*		BBA	3	100
6	Minor 5*		BBA	3	100

\*To be offered on the basis of the necessity.

#### **Eight Semester- BBA in Accounting Program:**

Sl No.	Course Code	Course	PoE	Credits	Marks
1	Major 7*		BBA	3	100
2	Major 8*		BBA	3	100
3	MGT-0413-490	Strategic Management	BBA	3	100
4	LFE-0111-201	Live-in-Field Experience	BBA	3	100
5	BBA-0111-496 or BBA-0111-497	Internship or Research Project	BBA	6	50

\*To be offered on the basis of the necessity.



# **Part C**

## **Description of the Courses**

### **BBA IN ACCOUNTING PROGRAM**

### **GENERATL EDUCATION/FOUNDATION COURSES**

#### **Communication Skills**

#### **ENG-0114-101: LISTENING AND SPEAKING SKILLS**

**Credit Hours: 3**

#### **Rationale of the Course:**

The course will equip students with two of the most important aspects of communication – listening and speaking through an interactive learning environment where students will actively engage themselves in the classroom discussions and tasks.

#### **Course Objective**

This course covers listening and speaking skills and is designed to develop students' existing ability to communicate successfully in English. The focus of the course is on the functional and interactive aspect of the language acquisition. At the end of the course students will feel confident, positive to communicate their messages effectively to a variety of audience for academic, social and work related purposes.

#### **Course Learning Outcomes (CLO)**

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

CLO1	Demonstrate basic understanding of communication in various contexts and communicate in English with sufficient accuracy and fluency so that they successfully make meanings in academic and professional setting.
CLO2	Develop students' abilities to assimilate meaning and comprehend maximum number of sentences in natural contexts
CLO3	Deliver clear and focused oral presentations while communicating with the community
CLO4	Use analytical thinking skills to understand main and specific information and interpret stress and intonation while listening and comprehend different levels of oral language to take part in more



	advanced topics
CL05	Monitor and apply strategies to a specified level of accuracy in grammar, sentence structure, word choice, and pronunciation elements while communicating in real life situations

#### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO 1	1	1	3	3	2
CLO 2	1	2	2	3	2
CLO 3	1	1	1	3	1
CLO4	1	2	2	3	2
CLO5	1	1	2	2	3
Average	1.0	1.4	2.0	2.8	2.0

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Listening for main ideas and specific information</b> Greetings, introducing yourself and others.	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Role play	1
<b>2. Understanding instructions/ directions</b>	3	Teacher- Student interaction, Student-Student interaction	Test/Presentation/ Role play	1, 2
<b>3. Understanding advice &amp; responding questions appropriately</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1, 2
<b>4.Infering the meaning of unfamiliar words</b> Getting meaning from context	3	Teacher- Student interaction, Student-Student interaction	Test/Assignment	2
<b>5. Accurate note-taking utilizing a variety of methods</b>	3	Teacher- Student interaction, Student-Student interaction	Test/Assignment	5
<b>6.Making reservation, appointments, and complaints</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1, 2
<b>7.Giving direction and instructions</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	2, 3

<b>8. Giving opinions and suggestions</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	3
<b>9. Understanding intonation, pronunciation practice</b>	6	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	4
<b>10. Understanding the main idea of an argument and arguing on a particular topic</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1, 5
<b>11. Describing situations, people, places</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1
<b>12. Understanding content presented in English in various media utilized in the academic environment</b>	6	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1, 4
<b>13. Summarizing Oral Presentation</b>	3	Teacher- Student interaction, Student-Student interaction	Test/ Presentation / Assignment	1, 3

### Textbook(s)

*New Headway Upper Intermediate/ Advanced: Liz Soars, John Soars*

### Reference(s)

1. *New English File Upper Intermediate/ Advanced* : Clive Oxenden, Christina Latham-Koenig, and Paul Seligson
2. *New Inside Out*: Sue Kay and Vaughan Jones
3. *English Pronunciation – Stress and Intonation*: Jill McMillan
4. *Better English Pronunciation*: J. D. O'Connor
5. *Oxford Advanced Learner's Dictionary*: OUP

### Assessment and Evaluation

Bloom's Category	Class Performance	1 <sup>st</sup> Term	Mid-term	Final	Total
Remember		05	05	05	15
Understand	03	05	05	05	18
Apply	03	05	05	10	28
Analyze		05		05	10
Evaluate			05	05	10



Create	04		10	10	19
Total	10	20	30	40	100

**Grading System:** As per UGC recommendation

## **ENG0114-102: READING SKILLS**

**Credit Hours: 3**

### **Rationale of the Course:**

The course will help the students to be fluent readers within and outside their comfort zone and overcome troubling issues in reading by equipping the learners with various techniques and classroom exercises.

### **Course Objective**

This course includes intense reading strategies and skills with an emphasis on increased reading comprehension rate and faster reading speed. This course involves the study of critical reading, comprehension and metacognition, namely what are our brains doing while our eyes are looking at the text. It is designed to enhance the student's success in reading more complex passages with an increased level of comprehension and confidence, preparing them to do well in their academic reading.

### **Course Learning Outcomes (CLOs)**

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

CLO1	ability to read and interpret textbooks and other assigned material
CLO2	making connections, engaging with the text, active meaning construction, monitoring understanding, analysis and synthesis, and critical reading
CLO3	ability to form a basic core of reading skills and apply these skills in an extensive reading environment

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	4	1
CLO2	1	3	2	3	1
CLO3	1	3	3	3	3
CLO4	1	2	3	2	3
CLO5	1	2	3	2	3
CLO6	1	2	3	2	3
Average	1.5	2.5	3	3	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Basic reading theories &amp; techniques</b> Skimming, scanning, reading	6	Lecture, Practice, and Feedback	Test & Quiz	1



speed per minute, eye-reading, comprehension rate, intensive & extensive reading etc. Practice Reading ;				
<b>2. Extracting Main Ideas</b> Distinguishing between important and unimportant information	3	Lecture, Practice ,and Feedback	Test & Quiz	2
<b>3. Reading for Specific information</b>	3	Lecture, Practice , and Feedback	Test & Quiz	2, 3
<b>4. Understanding Text organization</b>	3	Lecture ,Practice ,and Feedback	Test & Quiz	3
<b>5. Predicting</b>	3	Lecture ,Practice ,and Feedback		3
<b>6. Checking Comprehension</b>	3	Lecture ,Practice ,and Feedback	Test & Quiz	3
<b>7. Inferring</b>	3	Lecture ,Practice ,and Feedback	Test & Quiz	2
<b>8. Dealing with unfamiliar words</b>	3	Lecture ,Practice ,and Feedback	Test and Quiz	2
<b>9. Linking Ideas</b>	3	Lecture ,Practice ,and Feedback	Test	3

<b>10. Understanding Complex Sentences</b>	3	Lecture ,Practice ,and Feedback	Test	3
<b>11. Understanding Writer's Style</b>	3	Lecture ,Practice ,and Feedback	Test	3
<b>12. Evaluating the text</b>	3	Lecture ,Practice ,and Feedback	Test	3
<b>13. Reacting to the text</b>	3	Lecture ,Practice ,and Feedback	Test	3
<b>14. Writing summary of a text</b>	3	Lecture ,Practice ,and Feedback	Test	3

### Textbook(s)

Greenall, S., & Swan, M. (1986). *Effective reading student's book: Reading skills for advanced students* (Vol. 1). Cambridge University Press.

### Reference(s)

1. Rupley, W. H., Blair, T. R., & Nichols, W. D. (2009). Effective reading instruction for struggling readers: The role of direct/explicit teaching. *Reading & Writing Quarterly*, 25(2-3), 125-138.
2. Glendinning, E. H., & Holmström, B. (2004). *Study reading: A course in reading skills for academic purposes*. Cambridge University Press.



3. Zemach, D. (2010). *Building Academic Reading Skills/book 2*. University of Michigan Press.
4. Glover, A.J. *Build Up Your English*. Littlehampton Book Services Ltd.
5. Alexander, L.G. *Fluency in English*. Longman Group Ltd.

### Supplementary Reading(s)

1. Montgomery, M., Durant, A., Fabb, N., Furniss, T., & Mills, S. (2007). *Ways of reading: Advanced reading skills for students of English literature*. Routledge.
2. Sam McCarter & Norman Whitby: *Reading Skills*. Macmillan Education.
3. Liz Soars. *Head way Series*. Oxford University Press.

### Assessment and Evaluation

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

**Grading System:** As per UGC recommendation

### BUS-0114-105: BUSINESS COMMUNICATION

**Credit Hours: 3**

#### Rationale of the Course:

The course will facilitate the students to learn various corporate correspondences which are crucial to thrive and grow in this rapidly changing, highly competitive, diverse business environment through hands-on tasks.

#### Course Objective

This course aims to help you develop the proficiency needed to succeed in today's technologically enhanced workplace by focusing on the development of professional oral and written communication skills. Having good oral communication and writing skills are imperative in today's workplace. In the past, business people may have written couple of business letters a month, but now they can receive and send hundreds of email messages weekly. Their writing skills are showcased in every message they send. As well, with the arrival of video conferencing, large-scale meetings are possible with increased frequency. Through this course, you will improve your letter, email and report and presentation skills.

#### Course Learning Outcomes (CLO)

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

CLO1	Understand the importance of being an effective business communicator in
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	today's changing workplace.
CL02	Write a polished resume and cover letter
CL03	Create and maintain a proper LinkedIn profile
CL04	Speak publicly impromptu and on a predetermined topic
CL05	Present professionally using various applications

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	2	1	3	2	1
CL02	3	3	3	3	1
CL03	2	3	3	3	1
CL04	1	2	3	2	1
CL05	2	3	3	3	1
Average	2.0	2.4	3.0	2.6	1.0

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Communication for Digital Age Career</b> Effective Listening-Nonverbal Communication-Culture and Communication-Miscommunication	3	Lecture and Class Participation	Test	1
<b>2.Emails</b> To/CC/BCC-Subject Line-Greetings-Body-Closing-Signature-Replying with Down Editing-Vacation Responder-Labels-Attachments-Templates	9	Lecture, Class Participation-Practice	Test	2
<b>3.Business Letter</b> Cover Letter-Positive Message-Negative Message-Direct Strategy-Indirect Strategy	9	Lecture and Class Participation-Practice	Test	2, 3
<b>4.CV-Resume</b> Career Portfolio-LinkedIn-Elevator Pitch	3	Lecture and Class Participation-Practice	Test	3, 4
<b>5.Public Relations and Press Release</b>	3		Test	2
<b>6.Public Speaking</b>	6	Lecture and Practice	Presentation	5
<b>7.Impromptu Speaking</b>	6	Lecture and Practice	Presentation	5
<b>8.Presentation</b>	6	Practice	Presentation	5



**Textbook(s)**

Guffey, M. E., & Loewy, D. (2016). *Essentials of business communication* (10th ed.). Boston, MA: Cengage Learning.

**Assessment and Evaluation**

Bloom's Category	Attendance	Assignment	Class Tests	Mid-Term Exam	Final Exam	Total
Remember			10			10
Understand	05	05	10	05	05	30
Apply				05	05	10
Analyze		05	10	05	05	25
Evaluate	05				05	10
Create		10			05	15
Total	10	20	30	15	25	100

**Grading System:** As per UGC recommendation

**ENG-0114-106: ADVANCED ENGLISH SKILLS**

**Credit Hours:** 3

**Rationale of the Course:**

The course will train the students beyond primary English skills in order to orient them with applied communication with a view to making them ready for real-life business correspondence situations.

**Course Objective**

This is an integrated-learning course which covers Listening, Speaking, Reading and Writing skills and designs to develop students' confidence and spontaneity in using English in various communication situations, both formal and informal. The focus of the course is on the functional and interactive aspects of the English language acquisition. At the end of the course students will feel competent enough to communicate in a variety of academic and social contexts.

**Course Learning Outcomes (CLO)**

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

CL01	develop reading skills through extensive reading
CL02	paraphrase information from academic sources distinguishing between main ideas, understanding topic and its details effectively and accurately
CL03	use strategies to listen actively to understand the other persons point of view and to respond with empathy
CL04	give oral presentations in English both in terms of fluency and comprehensibility
CL05	improve public speaking abilities in English, by giving the opportunities to speak in the class, both informally and formally
CL06	develop the awareness of correct usage of English grammar in writing and speaking parallelly
CL07	increase awareness of using correct etiquette in academic writing

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	3	1	1	2
CLO2	3	2	3	3	3
CLO3	3	3	2	3	3
CLO4	1	2	3	2	1
CLO5	3	3	1	3	3
CLO6	3	3	3	3	3
CLO7	2	3	2	2	2
Average	2.43	2.71	2.0	2.43	2.43

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Discussion on the basic strategies of Reading</b> Skimming, Scanning	3	Classroom Lectures, doing Classwork from referred texts, Feedback	Lecture & Class Test	CLO1
<b>2.Understanding</b> topic and topic sentence in the passage, find specific information in reading passage	3	Classroom Lectures, doing Classwork from referred texts, Feedback	Lecture & Class Test	CLO2
<b>3.Comprehending relationships between ideas</b> Analyzing written discourse in terms of content, genre	3	Classroom Lectures, doing Classwork from referred texts, Feedback	Lecture	CLO2
<b>4.Listening for main ideas and specific information</b> understanding of speaker's purpose and attitude	3	Classroom lectures on the tips and strategies of Listening information properly, Classwork on Listening Practice and Feedback	Lecture & Class Test	CLO3
<b>5.Understanding spoken data in order to make inferences</b> draw conclusion, identifying stressed words and reductions	3	Classwork on Listening Practice and Problem solution in the class	Lecture	CLO3
<b>6. Listening to obtain and give information</b> greetings, classroom interaction	3	Classwork on Listening Practice and Feedback	Oral Assessment	CLO3
<b>7.Learning how to express ideas and</b>	6	Classroom Lectures, practice on oral	Lecture with	CLO4

<b>opinions clearly</b>		presentation in the class, Feedback	presentation	
<b>8.Learning how to organize a friendly class debate with examples</b>	3	Classroom lectures on the pros and cons of a friendly class debate with examples	Lecture With presentation	CLO5
<b>9.Learning how to use vocabulary appropriately</b> Producing accurate grammatical forms in writing a paragraph	6	Classroom Lectures on the rules of writing a paragraph, Doing Classwork, Feedback	Lecture & Class Test	CLO6
<b>10.Learning to Electronic communication</b> Formal E-mail etiquette	3	Classroom Lectures and presentation on the formal e-mail writing with proper etiquette, doing Classwork, Feedback	Lecture& Class Test	CLO7
<b>11.Learning how to write meeting minutes</b> Meetings Terminology	3	Classroom Lectures on the rules of writing a Meeting minutes, doing Classwork, Feedback	Lecture& Class Test	CLO7
<b>12.Learning how to write a Cover Letter</b>	3	Classroom Lectures on the rules of writing a Cover Letter, doing Classwork, Feedback	Lecture with Presentation	CLO7
<b>13.Learning how to write a Newspaper report</b>	3	Classroom Lectures on the rules of writing a Newspaper Report, doing Classwork, Feedback	Lecture & Class Test	CLO7

### Textbook(s)

Hartman, Pamela & James Mentel. *A Reading/Writing Book*.

### Reference(s)

1. Ediger, Anne & Pavlik, Cheryl. Reading Connections
2. Pinto, Xavier (edited). Art of Effective Writing English
3. Judith Tanka, Paul Most, Lida R. Baker. Interactions 1: Listening/Speaking (BK,1) Mc Graw Hill
4. Raymond, Murphy. Intermediate English Grammar. Cambridge University Press
5. Swan M. Practical English Usage. Oxford University Press



6. Liz, Soars, Head way Series, Oxford University Press
7. Greenall, S. and Swan M. Effective Reading, Cambridge University Press

### **Assessment and Evaluation**

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

**Grading System:** As per UGC recommendation

### **Computer Skills**

#### **CAB-0611-101: COMPUTER APPLICATIONS IN BUSINESS**

**Credit Hours: 3**

#### **Rationale of the Course**

Through this course, students will gain the essential theoretical and practical knowledge on computer applications used in everyday life, education & learning and business professions. Special emphasis will be put on word processing, spreadsheets, presentation, file management, content creation, database, network management, e-commerce and other integrated applications.

#### **Course Objective**

The purpose of this course is to familiarize students with computer terminology, hardware, and software related to the business environment. This course aims to develop students' digital literacy skills to find, use, summarize, evaluate, create, and communicate information using business productivity software applications, and other business oriented digital technologies.

#### **Course Learning Outcomes (CLO)**

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

CL01	Make the students aware about the important link between computers and business
CL02	Prepare business presentations using text, graphics and/or sound
CL03	Prepare business documents using Microsoft Word, Excel and Power Point

#### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	1	2
CL02	3	3	3	2	2



CLO3	3	3	3	3	1
Average	3	3	3	2	1.67

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Introductory Session</b>	2	Lecture	Test and Exam	1
<b>2.Computer Systems</b>	2	Lecture	Test and Exam	1, 2, 3
<b>3.Looking Inside the Computer System</b>	2	Lecture	Test and Exam	1, 2
<b>4.Interacting with the Computer: Part I</b>	2	Lecture	Test and Exam	1, 2
<b>5.Interacting with the Computer: Part II</b>	2	Lecture	Test and Exam	2, 3
<b>6.Types of Software</b>	2	Lecture	Test and Exam	2, 3
<b>7.Graphics, Multimedia and Networking</b>	2	Lecture	Test and Exam	2, 3
<b>8.Microsoft Word: Practical I</b>	2	Lecture and Practical	Test and Exam	2, 3
<b>9.Class Test # 1 and Feedback</b>	2	Lecture	Test	1
<b>10.Seeing, Hearing and Printing Data</b>	2	Lecture	Test and Exam	2, 3
<b>11.Microsoft Word: Practical II</b>	2	Lecture and Practical	Test and Exam	2, 3
<b>12.Doing Business in the Online World</b>	2	Lecture	Test and Exam	1, 2, 3
<b>13.Security Measures</b>	2	Lecture	Test and Exam	1, 2, 3
<b>14.Types of Storage Devices</b>	2	Lecture	Test and Exam	1, 2, 3
<b>15.Database Management Systems</b>	2	Lecture	Test and Exam	1, 2, 3
<b>16.Microsoft Excel: Practical I</b>	1.5	Lecture and Practical	Test and Exam	2, 3
<b>17.Microsoft Power Point: Practical Part I</b>	1.5	Lecture and Practical	Test and Exam	2, 3

### Textbook(s)



### Reference(s)

1. Discovering Computers: Digital Technology, Data, and Devices (2018)
2. Misty E. Vermaat, Susan L. Sebok, Steven M. Freund, Jennifer T. Campbell, and Mark Frydenberg

### Assessment and Evaluation

Bloom's Category	Attendance (10)	Assignment (10)	Presentation (10)	Class Tests (30)	Mid-Term Exam (15)	Final Exam (25)	Total (100)
Remember				10			10
Understand	05	05	05	10	05	05	35
Apply					05	05	10
Analyze				10	05	05	20
Evaluate	05		05			05	15
Create		05				05	10

**Grading System:** As per UGC recommendation

## DTB -0613-101: DIGITAL TRANSFORMATION IN BUSINESS

**Credit Hours:** 3

### Course Rationale:

The course familiarizes students with the basic information system components to formulate digital transformation strategies based on internal and external environmental scanning. It will also help the future managers to evaluate and choose effective information systems for the organizations to compete and survive in a fast-changing world.

### Course Objective

This course presents students to the application of Information Systems (IS) in business and society. It aims to provide students an appreciation of how modern-day and emerging technologies impact the management of businesses, relationships that businesses have with external stakeholders, and products and services that businesses can offer.

### Course Learning Outcomes (CLO)

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

CL01	Explain fundamental Information Systems (IS) components - hardware, software, data, processes and people
CL02	Analyze both external business environment and internal business model components and processes and explain their importance in formulating digital transformation strategies.
CL03	Propose how organizations could leverage on IS systems and tools to achieve organizational efficiency and effectiveness and compete in a global marketplace
CL04	Evaluate the suitability of various IS infrastructure options

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
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CLO1	3	1	1	2	1
CLO2	3	1	3	2	3
CLO3	2	3	3	3	1
CLO4	3	3	3	3	1
Average	2.75	2	2.5	2.5	1.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.An invitation to digital transformation of business</b>	6	Lecture Class participation	Assignment & Test	1
<b>2.The information age accelerates</b>	6	Lecture Case Analysis	Assignment & Test	1, 2
<b>3.The elastic cloud</b>	6	Lecture Group Discussion	Assignment & Test	2, 3
<b>4.Big data</b>	6	Lecture Team project Case Analysis	Test & Quiz	2, 3
<b>5.The AI renaissance</b>	6	Lecture Case analysis	Test & Quiz	2, 3
<b>6.The internet of things</b>	6	Lecture Case Analysis	Test & Quiz	2, 3
<b>7.The digital enterprise and CEO action plan</b>	9	Lecture Case Analysis Team Project Group presentation	Test and Quiz	1,2, 3, 4

### Textbook(s)

Siebel, T. M. (2019). Digital transformation: Survive and thrive in an era of mass extinction, RosettaBooks, USA.

### Reference(s)

1. Rogers, D. L. (2016). The digital transformation playbook: Rethink your business for the digital age, Columbia Business School Publishing, USA.

### Assessment and Evaluation

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





Evaluate		05		05	05	15
Create		05			05	10
Total	20	20	20	20	20	100

**Grading System:** As per UGC recommendation

## **Numeracy**

### **BUS-0542-211: BUSINESS STATISTICS**

**Credit Hours: 3**

#### **Rationale of the Course:**

The course will introduce statistics to the students from a business perspective and help them to get acquainted with basic statistical functions widely used in business operations.

#### **Course Objective**

This course will introduce freshman and/or sophomore 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 (CLO)**

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

CL01	Have idea about primary business statistics concepts
CL02	Have some rudimentary concept regarding how to design a questionnaire and/or interview guide.
CL03	Have some simple idea regarding ensuring the quality of data
CL04	Have some basic concept regarding presentation of data
CL05	Get acquainted with some fundamental statistical data analysis and interpretation

#### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	2	1	2	3	3
CL02	2	3	2	3	1
CL03	2	3	2	3	1
CL04	2	3	2	3	1
CL05	2	3	2	3	3
Average	2	3	2	3	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
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<b>1.Introduction</b>	6	Lecture and Class Participation	Viva	1
<b>2.Collection of Data</b> 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	9	Lecture and Class Participation	Test	2, 3
<b>3.Presentation of Data</b> Classification of Data-Types of Classification-Formation of Frequency Distribution-Classification according to Class Interval-Exclusive and Inclusive Methods- Principles of Classification	9	Lecture and Class Participation-Practice	Test	4
<b>4.Measures of Central Tendency</b> Objectives of Averaging-Characteristics of a Good Average-Arithmetic Mean-Median-Mode	12	Lecture and Class Participation-Practice	Test	5
<b>5.Measures of Variations</b> Significance of Measuring Variation-Range-Interquartile Range-Average Deviation-Standard Deviation	9	Lecture and Class Participation-Practice	Test	5

#### **Textbook(s)**

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

#### **Assessment and Evaluation**

Bloom's Category	Quiz 1/Viva	Quiz 2	Mid Exam	Final Exam	Total
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
Total	20	20	30	30	100

**Grading System:** As per UGC recommendation



## **MAT-0021-101: INTERMEDIATE MATHEMATICS**

**Credit Hours: 3**

### **Rationale of the course:**

This course will enable students to apply mathematics in real-life contexts including identifying relevant information, formulating problems in appropriate mathematical terms, selecting and applying tools correctly, finding solutions, and interpreting solutions in the context of a problem.

### **Course Objective**

Goal of this course is to create proficiency on the fundamental concepts of mathematics and its application in business decision making. The objectives of this course are to teach the application of basic mathematical tools in business and to learn the mathematical techniques so that the students will be able to solve the various real life business problems.

### **Course Learning Outcomes (CLO)**

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

CLO1	Acquire knowledge to explain the theory of sets, numbers as well as operation and algebra of sets.
CLO2	Demonstrate the ability to solve the differentiation coefficient, partial differentiation of a given function and apply the chain rule, optimization and curve sketching.
CLO3	Evaluate the Integrals associated with different type of functions with the application of integration
CLO4	Understand and explain the basic concepts of the types of functions.
CLO5	Apply the basic concepts to solve the different matrices form and linear equation
CLO6	Compute the different functions related to coordinate geometry-straight line and circle.

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	1	2	1	1	1
CL02	1	2	1	1	1
CL03	1	2	1	1	1
CL04	1	2	1	1	1
CL05	1	2	1	1	1
CL06	1	2	1	1	1
Average	1	2	1	1	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
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<b>1.Set theory and theory of Numbers</b> Sets, Notation, Finite and Infinite sets, Equality of Sets, Null Sets, Singleton, Subset, Proper subset, Comparability, Set of sets, Universal set, Power set, Disjoint set, Venn – Euler Diagram.	6	Classroom Lectures and Feedback	Class Test, Mid Term	1
<b>2.Sets of number, Set operations, Algebra of sets, Application of the set theory</b> Real numbers, Integers, Rational numbers, Natural numbers, Irrational Numbers, Intervals, Properties of Intervals, Infinite Intervals. Union, Intersection, Difference, Complement, Operations and Comparable Sets. Idempotent, Associative, Commutative, Distributive, Identity, Complement and De Morgan's Laws. Algebra of complex numbers.	6	Classroom Lectures and Feedback	Class Test, Mid Term	1
<b>3.Differentiation</b> The meaning of derivative; Standard derivatives; Product rule, quotient rule and chain rule; Optimization; Curve sketching; Economic applications of the derivative: marginal and profit maximization.	6	Classroom Lectures and Feedback	Class Test, Mid Term, Final Exam	2
<b>4.Integration</b> Indefinite integrals; Definite integrals; Standard integrals; Substitution method; Integration by parts; Partial fractions; Economic applications of integration: Determination of total cost from marginal cost and cumulative changes.	6	Classroom Lectures and Feedback	Mid Term,	3
<b>5.Function</b> Function, Function types, Domain, range of a function, polynomial function, Explicit and Implicit function, Limit of a function, Continuous and discontinuous functions	3	Classroom Lectures and Feedback	Final Exam	4
<b>6.Matrices and linear equations</b> Types of matrices, operations of matrices, properties of matrices,	9	Classroom Lectures and	Assignment, Final Exam	5

solution of different matrix function, System of linear equations and their expression in matrix form; Solving systems of linear equations using row operations (in the case where there is a unique solution); Some economic/managerial applications of linear equations.		Feedback		
<b>7.Coordinate Geometry, Coordinates and Locus, Straight Line, Circle</b> Definition of Cartesian, Polar and spherical coordinate systems, Distance between two points. Definition of function, Equation of a straight line, Slope of a line, Finding slope, Equation in slope form, Intercept form, Linear equation and Angle between two lines. General Equation of circle, Tangent at a given point and Tangent from an outside point	9	Classroom Lectures and Feedback	Assignment, Final Exam	6

### Textbook(s)

**V K Kapoor and D C Sancheti**, "Business Mathematics", Latest Edition

### Reference(s)

- 1. Qazi Zameeruddin, V K Khanna and S K Bhambri**, "Business Mathematics", Latest Edition
- 2. Robert Smedley, Gary Wiseman**, Introducing Pure Mathematics ,Oxford Publishing
- 3. H. Anton, C. Bivens and S. Davis**, "Calculus"

### Assessment and Evaluation

Bloom's Category	Attendance	Assignment	Class Tests	Mid-Term Exam	Final Exam	Total
Remember			10			10
Understand	05	05	10	05	05	30
Apply				05	05	10
Analyze		05	10	05	05	25
Evaluate	05				05	10
Create		10			05	15
Total	10	20	30	15	25	100

**Grading System:** As per UGC recommendation



## **Natural Sciences**

### **ENV-0521-111: Introduction to Environmental Science**

**Credit Hours: 3**

#### **Rationale of the Course:**

The course will help to develop the understanding of the students about their surrounding physical environment.

#### **Course Objective**

The course provides an overview of the interactions among the physical, chemical and biological components of the environment, with a focus on degradation of the environment related to human activities. It is an interdisciplinary subject that applies knowledge from other disciplines such as economics, law and social sciences.

#### **Course Learning Outcomes (CLO)**

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

CL01	Make the students aware about the important link between environment and society
CL02	Highlight the importance of environmental issues and factors in maintaining a healthy and productive life.
CL03	Allow the students to understand that environment is not only a scientific issue, but an important human concern as well

#### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	2	2	2	2	1
CL02	2	2	3	2	1
CL03	1	2	2	2	1
Average	1.67	2	2.33	2	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Environmental Problems and Sustainable Development	2	Lecture	Test and Exam	1, 2, 3
2. Ecosystems and Biodiversity	2	Lecture	Test and Exam	1, 2
3. Human Population and Urbanization	2	Lecture	Test and Exam	1, 2, 3
4. Air Pollution	2	Lecture	Test and Exam	1, 2, 3



<b>5. Wildlife Trafficking</b>	2	Lecture	Test and Exam	1, 2, 3
<b>6. Water Resources and Water Pollution</b>	2	Lecture	Test and Exam	1, 2, 3
<b>7. Environmental Resources: Energy and Minerals</b>	2	Lecture	Test and Exam	1, 2, 3
<b>8. Disasters Part I: Natural Disasters</b>	2	Lecture	Test and Exam	1, 2, 3
<b>9. Disasters Part II: Man-made Disasters</b>	2	Lecture	Test and Exam	1, 2, 3
<b>10. Solid and Hazardous Waste Management</b>	2	Lecture	Test and Exam	1, 2, 3
<b>11. Briefing Session 2: Group Assignment</b>	2	Lecture and Participation	Assignment	2, 3
<b>12. Sound Pollution</b>	2	Lecture	Test and Exam	1, 2, 3
<b>13. Food Production and the Environment</b>	2	Lecture	Test and Exam	1, 2, 3
<b>14. Environmental Impact Assessment (EIA)</b>	2	Lecture	Test and Exam	1, 2, 3
<b>15. Climate Disruption and Ozone Depletion</b>	1.5	Lecture	Test and Exam	2, 3
<b>16. Electronic Waste</b>	1.5	Lecture	Test and Exam	2, 3

### **Textbook(s)**

Living in the Environment (2012) 17<sup>th</sup> Edition, G. Tyler Miller and Scott E. Spoolman

### **Reference(s)**

Environmental Science A Global Concern (2018) 14<sup>th</sup> Edition, William P. Cunningham and Mary Ann Cunningham

### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Attendance (10)</b>	<b>Assignment (10)</b>	<b>Presentation (10)</b>	<b>Class Tests (30)</b>	<b>Mid-Term Exam (15)</b>	<b>Final Exam (25)</b>	<b>Total (100)</b>
Remember				10			10
Understand	05	05	05	10	05	05	35



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

**Grading System:** As per UGC recommendation

### **PHY-0533-111: PHYSICS**

**Credit Hours: 3**

#### **Rationale of the course:**

The course strengthens quantitative reasoning and problem solving skills of students those are valuable in areas beyond physics.

#### **Course Objective**

The main goals of the course are to: increase students' understanding of natural laws in mechanics, electromagnetism, thermal physics, and optics; develop students' curiosity about physical phenomena and enhance students' problem solving and critical thinking skills; enhance students' language proficiency in the domain of scientific discourse, gain an understanding on Physics and its application to everyday life.

#### **Course Learning Outcomes (CLO)**

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

CLO1	Make the students aware about the overall importance of physics
CLO2	Highlight the importance of physics in maintaining a functional society
CLO3	Allow the students to understand that physics is not only a scientific issue, but an important human concern as well

#### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	2	1
CLO2	2	2	3	2	1
CLO3	1	2	2	2	1
Average	1.67	2	2.33	2	1

(Level of integration: 3-High, 2-Medium, 1-Low)

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction to Physics</b>	2	Lecture	Test and Exam	1, 2, 3
<b>2. Potential Energy and Conservation of Energy: Part I</b>	2	Lecture	Test and Exam	1, 2
<b>3. Potential Energy and</b>	2	Lecture	Test and Exam	1, 2, 3





<b>Conservation of Energy: Part II</b>				
<b>4. Newton's Laws of Motion: Part I</b>	2	Lecture	Test and Exam	1, 2, 3
<b>5. Newton's Laws of Motion: Part II</b>	2	Lecture	Test and Exam	1, 2, 3
<b>6. Work, Energy and Momentum: Part I</b>	2	Lecture	Test and Exam	1, 2, 3
<b>7. Work, Energy and Momentum: Part II</b>	2	Lecture	Test and Exam	1, 2, 3
<b>8. Rotation</b>	2	Lecture	Test and Exam	1, 2, 3
<b>9. Temperature and Heat</b>	2	Lecture	Test and Exam	1, 2, 3
<b>10. First Law of Thermodynamics</b>	2	Lecture	Test and Exam	1, 2, 3
<b>11. Second Law of Thermodynamics</b>	2	Lecture	Test and Exam	1, 2, 3
<b>12. Waves and Vibrating Bodies</b>	2	Lecture	Test and Exam	1, 2, 3
<b>13. Nature and Propagation of Light</b>	2	Lecture	Test and Exam	1, 2, 3
<b>14. Interference and Diffraction: Part I</b>	1.5	Lecture	Test and Exam	2, 3
<b>15. Interference and Diffraction: Part I</b>	1.5	Lecture	Test and Exam	2, 3

### Textbook(s)

Hugh D. Young . University Physics with Modern Physics. Pearson.

### Reference(s)

James S. Walker. Physics. Pearson.

### Assessment and Evaluation

Bloom's Category	Attendance	Assignment	Class Tests	Mid-Term Exam	Final Exam	Total
Remember			10			10
Understand	05	05	10	05	05	30
Apply				05	05	10
Analyze		05	10	05	05	25
Evaluate	05				05	10
Create		10			05	15
Total	10	20	30	15	25	100

**Grading System:** As per UGC recommendation



**PSY-0303-111: PSYCHOLOGY****Credit Hours: 3****Rationale of the course:**

This course will allow students to demonstrate acquisition of both factual knowledge of psychology and the ability to conceptualize and apply the knowledge to their own behavior, to ways of interacting with others, and to their roles in culture and society.

**Course Objective**

The course will examine the different models upon which modern psychology has been built, along with such things as the history and origins of psychology, research methods, biological aspects of psychology, human development, perception, consciousness, learning, personality theory, and psychological disorders.

**Course Learning Outcomes (CLO)**

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

CL01	Make the students aware about the overall importance of psychology
CL02	Highlight the importance of psychology in maintaining a functional society
CL03	Allow the students to understand that psychology is not only a scientific issue, but an important human concern as well

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	2	2	2	2	1
CL02	2	2	3	2	1
CL03	1	2	2	2	1
Average	1.67	2	2.33	2	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Introduction to Psychology: Part I	2	Lecture	Test and Exam	1, 2, 3
2. Introduction to Psychology: Part II	2	Lecture	Test and Exam	1, 2
3. Biological Aspects of Psychology: Part I	2	Lecture	Test and Exam	1, 2, 3
4. Biological Aspects of Psychology: Part II	2	Lecture	Test and Exam	1, 2, 3
5. Perception: Part I	2	Lecture	Test and Exam	1, 2, 3
6. Perception: Part II	2	Lecture	Test and Exam	1, 2, 3



7. Perception: Part III	2	Lecture	Test and Exam	1, 2, 3
8. Psychology of Learning: Part I	2	Lecture	Test and Exam	1, 2, 3
9. Psychology of Learning: Part II	2	Lecture	Test and Exam	1, 2, 3
10. Psychology of Memory: Part I	2	Lecture	Test and Exam	1, 2, 3
11. Psychology of Memory: Part II	2	Lecture	Test and Exam	1, 2, 3
12. Personality: Part I	2	Lecture	Test and Exam	1, 2, 3
13. Personality: Part II	2	Lecture	Test and Exam	1, 2, 3
14. Motivation and Emotion: Part I	1.5	Lecture	Test and Exam	2, 3
15. Motivation and Emotion: Part II	1.5	Lecture	Test and Exam	2, 3

#### **Textbook(s)**

Bernstein, D. A. Penner, L. A., Clarke-Stewart, A., & Roy, E. J. Psychology. USA: Cengage Learning Inc.

#### **Reference(s)**

1. Zimbardo, P. G. Johnson, R. L. & Vivian, M. Psychology: Core Concepts. Pearson.
2. Baron, R. A. Psychology. Pearson.

#### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Attendance (10)</b>	<b>Assignment (10)</b>	<b>Presentation (10)</b>	<b>Class Tests (30)</b>	<b>Mid-Term Exam (15)</b>	<b>Final Exam (25)</b>	<b>Total (100)</b>
Remember				10			10
Understand	05	05	05	10	05	05	35
Apply					05	05	10
Analyze				10	05	05	20
Evaluate	05		05			05	15
Create		05				05	10

**Grading System:** As per UGC recommendation

### **Social Sciences**

**SOC-0314-111: INTRODUCTION TO SOCIOLOGY**

**Credit Hours: 3**

**Rationale of the course:**



The course will develop students' ability to demonstrate knowledge of sociological concepts as they apply to the interplay among individuals, groups, and societies.

### Course Objective

The course is designed to familiarize students to the sociological study of society including the interplay between the individual and society, how society is both stable and changing, the causes and consequences of social inequality, and the social construction of human life. Understanding sociology helps discover and explain social patterns and see how such patterns change over time and in different settings.

### Course Learning Outcomes (CLO)

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

CL01	Develop understanding of the fundamentals of sociological concepts and perspectives
CL02	Summarize and evaluate complex arguments by key thinkers in the fields of Sociology and model attentiveness to matters impacting equality, social justice and the rights of all persons
CL03	Gain the ability to apply domain specific knowledge to explain the contemporary issues in sociology in local, regional and global context
CL04	Acquire the capacity of critical reflection on contemporary society along with the ability to disseminate knowledge through practice of independent reading, writing and other discursive practices
CL05	Demonstrate a grasp of the reciprocal relationship between the individual and society developing a deep respect for all individuals regardless of race, gender, religion or sexual orientation

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	1
CL02	3	3	2	3	1
CL03	3	3	3	3	3
CL04	3	2	3	2	1
CL05	2	3	2	3	1
Average	2.8	2.8	2.6	2.6	1.4

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. The Sociological Perspective</b> Sociology as a field of inquiry, The Sociological Perspective, Central Sociological Concepts, The Emergence of Sociology, Sociological Theory	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	1
<b>2. Research Methods</b>	3	Lecturing with	Written	1



The Research Process, Methods of Inquiry, Probability and Statistical Analysis, Research Ethics.		audio- visual aid and various Pair/ Group work	exam/report /assignment /presentation	
<b>3. Culture</b> Group influence, The Social Construction of the Self, Characteristics and Elements of Culture, Cultural Diversity, Culture in Society.	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	1
<b>4. Socialization</b> The Social Construction of the Self, Theories of Socialization, Agents of Socialization, Socialization over the Life Course.	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	1
<b>5. Social Organization</b> Building Blocks, Social Differentiation, Ways of organizing cooperation, Historical and contemporary examples, Bureaucracy as a solution to weaknesses of kinship-based structures, Markets as social organizations (economic sociology).	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	1 & 2
<b>6. Social Inequalities</b> Social Class and Social Stratification, Race and Ethnicity, Gender, Age.	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	1, 2 & 3
<b>7. Deviance and Conformity</b> Sociological Definitions of Deviance, Costs and Benefits of Deviance, Deviant Identities, Measuring Crime, Race, Class, Gender, and Crime, Criminal Justice System.	6	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	3 & 4
<b>8. Social Institutions</b> Family, Education, Religion, Work, Economy, Power, Politics, and Government, Media and Culture, Health.	3	Lecturing with audio- visual aid and various Pair/ Group work	Written exam/report /assignment /presentation	3 & 4
<b>9. Social Change</b> Population, Urbanization and the	3	Characteristic of social	Written exam/report	3 & 4

Environment, Collective Behavior and Social Movements, Causes and Consequences of Social Change, Theories of Social Change.		stratification	/assignment /presentation	
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### Textbook(s)

Giddens, A., Duneier, M., Appelbaum, R. P., & Carr, D. S. Introduction to Sociology. W.W. Norton & Company.

### Reference(s)

1. Wolfe, C., & Callahan, J. S. (2017). Introduction to sociology. University System of Georgia.
2. Sutherland, R., & Woodward, J. Introduction to sociology. Chicago: Lippincott.
3. Cragun, R., & Cragun, D. Introduction to sociology. Seven Treasures Publication.

### Assessment and Evaluation

Bloom's Category	Assignments and Participation	Exam 1	Mid-term	Final-term	Total
Remember	05		05	05	15
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate		05	05	05	15
Create			05	05	10
Total	20	20	30	30	100

**Grading System:** As per UGC recommendation

### HEA-0923-101: Health and Society

**Credit Hours:** 3

### Rationale of the Course:

The course will help to develop the understanding of the students about the link between society and human health.

### Course Objective

The course provides an overview of the relation between health and society. It explores how broad social, cultural and economic factors in society affect health. The course is designed to provide students with a way of thinking about human health from broader perspectives.

### Course Learning Outcomes (CLO)

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

CL01	Make the students aware about the important link between health and society
CL02	Highlight the importance of social issues and factors in maintaining a healthy and productive life



CLO3	Allow the students to understand that health is not only a medical issue, but an important social concern as well
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### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	2	2	2	2	1
CLO2	2	2	2	2	1
CLO3	1	2	2	2	1
Average	1.67	2	2	2	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Health and Wellness	2	Lecture	Test and Exam	1, 2, 3
2. Disease and Health: A Holistic Perspective	2	Lecture	Test and Exam	1, 2, 3
3. Health and Environmental Hazards	2	Lecture	Test and Exam	1, 2, 3
4. Health and Safety: Part I	2	Lecture	Test and Exam	1, 2, 3
5. Health and Safety: Part II	2	Lecture	Test and Exam	1, 2, 3
6. Mental Health and Stigma	2	Lecture	Test and Exam	1, 2, 3
7. Stress Management and Bullying	2	Lecture	Test and Exam	1, 2, 3
8. Nutrition, Health and Food Contamination	2	Lecture	Test and Exam	1, 2, 3
9. Exercise and Weight Management	2	Lecture	Test and Exam	1, 2, 3
10. Addiction Part I: Substance Abuse	2	Lecture	Test and Exam	1, 2, 3
11. Addiction Part II: Technology Addiction	2	Lecture	Test and Exam	1, 2, 3
12. Technology in Health	2	Lecture	Test and Exam	1, 2, 3
13. Sleep and Health	2	Lecture	Test and Exam	1, 2, 3
14. Health Systems and Health Policy in	1.5	Lecture	Test and Exam	1, 2, 3

the 21 <sup>st</sup> Century				
15. Ethical and Human Rights Concerns in Global Health	1.5	Lecture	Test and Exam	1, 2, 3

### Textbook(s)

Global Health 101 (2020) Fourth Edition, Richard Skolnik

### Reference(s)

1. Introduction to Public Health (2017) Fifth Edition, Mary-Jane Schneider
2. Health The Basics (2019) Thirteenth Edition, Rebecca J. Donatelle

### Assessment and Evaluation

Bloom's Category	Attendance (10)	Assignment (10)	Presentation (10)	Class Tests (30)	Mid-Term Exam (15)	Final Exam (25)	Total (100)
Remember				10			10
Understand	05	05	05	10	05	05	35
Apply					05	05	10
Analyze				10	05	05	20
Evaluate	05		05			05	15
Create		05				05	10

**Grading System:** As per UGC recommendation

### ANT-0314-111: ANTHROPOLOGY

**Credit Hours:** 3

### Rationale of the course:

This course aims to construct a holistic understanding of the human species among students through integrating cultural, biological, evolutionary, linguistic and historical aspects of human kind.

### Course Objective

This course is designed to provide the students with an introduction to the discipline of Anthropology, teach them with the course key concepts, institutions. at the major concepts, like culture, groups, socialization, deviance and social control. It also deals with social inequality in terms of social stratification, ethnic groups, Families, kinship and Descent, Human Diversity and Race, Criteria for Classification of races. Classification of races gender and of age, religion, education, economy and government and politics. Population, environment, urbanization and finally with collective behavior and social movements and social change. It also teaches definition & branches of Anthropology including Physical Anthropology, Social and Cultural Anthropology, Archaeology.

### Course Learning Outcomes (CLO)





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

CL01	develop understanding of the fundamentals of anthropological concepts and perspectives summarizing and evaluating complex arguments by key thinkers in the fields of anthropology
CL02	describe how evolutionary and historical processes have shaped primates and human ancestors and lead to the biological, behavioral, and cultural diversity seen in the present
CL03	describe how cultural systems construct reality differently for various human groups
CL04	communicate anthropological knowledge effectively through written, oral and data presentation in varying formats for diverse audiences
CL05	discuss human diversity and how knowledge about human diversity should lead to a better understanding of and therefore respect for people whose culture differs from ours

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	1	2	2	2	3
CL02	1	2	2	2	2
CL03	1	2	2	2	3
CL04	1	2	2	3	3
CL05	2	3	3	3	3
Average	1.2	2.2	2.2	2.4	2.8

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction</b> Anthropology definition, Overview of cultural anthropology: methods, goals, history, Ethnography & participant observation.	4	Lecture & Class Participation	Quiz	1
<b>2. Major Branches of Anthropology</b> Biological Anthropology, Social Cultural Anthropology, Archaeological Anthropology, Linguistic Anthropology.	6	Lecture & Class Participation	Test & Quiz	1, 2
<b>3. Human Origins</b> Physical Anthropology, Human history or evolution, Homo sapiens, Old world culture, Race and human variation, Problem of race, Pattern of life, Cultural evolution, Multi-linear evolution,	5	Lecture with audio-visual aid	Test & Quiz	1, 2, 3

Universal and multi-linear evolution comparison.				
<b>4. Culture, Language &amp; Ethnography</b> Definition and meaning of culture, Characteristics of culture, Existence and culture, Relationship between culture with society, Culture and the individual, Culture and change, Origins of language, Languages within the framework of life, Language and conceptualization of culture, Process of learning a language.	5	Lecture & Group Discussion	Test & Quiz	2, 3
<b>5. Provisioning (Economics)</b> Production mode of hunting and concocting, Development of energy, Rice-field agriculture, Production mode of slash and burn agriculture, Production mode of livestock farming.	5	Lecture & Class Participation	Test & Assignment	1, 2, 3, 5
<b>6. Reproduction (Kinship)</b> Concepts of Kinship, Exogamy and Endogamy, Principles of Descent, Types and Functions of Descent, Definitions, Types and Functions of Marriage Systems, Alliance and Descent, Regulation of Marriage, Incest Prohibition, Preferential, Prescriptive, Proscriptive, Levirate, Sororate, Types and Forms of Marital transactions, Post-marital residence, Definition and Typology of Family, Domestic Groups, Basic structures and functions.	4	Lecture	Test & Assignment	1, 4
<b>7. Religion and Society</b> Types of religion, Religions and social stability, Religion and family, Religion and social change, Formation of attitudes and mentality, Social sciences, Psychology, Types of religious organizations, Religion and magic,	5	Lecture with audio-visual aid	Test & Assignment	1, 4,5

Religion and taboos, Culture and personality, Freud's influence, what is art, Art and culture, Art and politics, Art and its evolution.				
<b>8. City &amp; Village Anthropology</b> Concept of urbanization, Types and images of world's cities, Village conceptualization, Moral economy of farmers, Dilemma of the peasantry, Ideology of the peasant movement, Resistance of the peasantry.	6	Lecture	Test & Quiz	1, 2, 4, 5
<b>9. Future of Anthropology</b> Contemporary studies of anthropology, Modern ethnicity, Anthropology among other social sciences, Anthropology and globalization, Global trends, Influence of globalization.	5	Lecture & Class Participation	Test	1, 4

### Textbook(s)

1. William A. Haviland, Harald E.L. Prins, Dana Walrath. *An Introduction to Anthropology*. Cengage Learning.
2. D. N. Majumdar & T. N. Madan. *An Introduction to Social Anthropology*. Mayur.

### Reference(s)

1. Kottak, Conrad Phillip. *Anthropology: The Exploration of Human Diversity*.
2. Yuval Noah Harari. *Sapiens: A Brief History of Humankind*. Random House.

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
Remember		10	05	05	20
Understand	05	05	05	05	20
Apply	05	05		10	20
Analyze	05		05	05	15
Evaluate			05	10	15
Create	05			05	10
Total	20	20	20	40	100

**Grading System:** As per UGC recommendation

**SOC-0111-301: SOCIAL SCIENCE RESEARCH METHODS**  
**Credit Hours: 3**



**Rationale of the course:**

This course will teach students a variety of research approaches, tools, and techniques, for collecting and analyzing qualitative or quantitative data.

**Course Objective**

This course is designed to provide the students the skills required to design and conduct social research

**Course Learning Outcomes (CLO)**

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

CL01	Design social research
CL02	Collect qualitative and quantitative data required for social research
CL03	Analyze and interpret data to draw inferences

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	1	2	1	1	2
CL02	2	2	2	3	3
CL03	3	3	1	2	3
Average	2	2.33	1.33	2	2.67

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hou rs	Teaching- Learning Strategy	Assessment Strategy	Correspon ding CLOs
<b>1. Introduction</b> Definition Social sciences research, Dimensions of social sciences research: Sociological, Ontological, Teleological, Epistemological and Methodological.	3	Lecture	Test	1
<b>2.Perspectives, Paradigms, Methodologies and Methods</b> Theoretical perspectives, Dominant paradigms, Perception of reality, Nature of science, Purpose of social research, Quantitative methodology, Qualitative Methodology, Similarities and differences of the two methodologies.	3	Lecture & Class Participation	Assignment & Test	1
<b>3. Basic Concepts in Research</b> Unit of analysis: Variables-Independent, Dependent, Intervening, Control, Discrete and Continuous, Sampling frame, Hypothesis, Kinds of research: Descriptive, Exploratory, Comparative, Explanatory: Causal and Experimental,	3	Lecture & Group Discussion	Assignment & Test	1



and Evaluative.				
<b>4. Research Process</b> Research model for quantitative research, Basic assumptions, Contents of the research, Purpose of the research model, Structure of the model, Steps in the research model, Research design in qualitative methodology: Conceptual frameworks, Using existing sources of data /documentary research, Using official, Archival and other personal documents, Obtaining and classifying documents, Content analysis.	3	Lecture	Test & Quiz	1
<b>5. Qualitative Research Model</b> Fieldwork: When to adopt fieldwork, Stages involved, Techniques in fieldwork, Participant observation: types of participation in the field, Interviews: Elements of the structured interview, Elements of the unstructured, Interview interviewing rules for researchers: Clinical interview, Advantages and disadvantages of different kinds of interviews, Case study method: Kinds and characteristics, Validity of qualitative methods: Internal and external, Triangulation in research.	3	Lecture	Test & Quiz	2
<b>6. Qualitative Research Application</b> Theory development, Defining important variables, Hypothesis generation.	3	Lecture	Test & Quiz	2
<b>7. Quantitative Methods (Survey Methods)</b> Types of surveys, census cross sectional longitudinal research, Trend analysis, Sampling in survey research, Questionnaire design, Survey in developing countries, Advantages and disadvantages of survey research.	3	Lecture	Test and Quiz	2
<b>8. Sampling</b> Logic of inference, Probability and non probability sampling, Types of sampling design, Factors affecting choice of sample, Problems of sampling in developing countries.	3	Lecture and Group Discussion	Test	1 & 2

<b>9. The Experiment</b> The controlled experiment, The laboratory experiment, The quasi-experiment, Advantages and disadvantages of experimentation.	3	Lecture & Group Discussion	Assignment & Test	1 & 2
<b>10. Statistics: Descriptive Statistics</b> Why study statistics, Survey methods and statistics, Basic descriptive statistics: Percentages and proportions, Ratios and rates, Charts, graphs, histograms, Construction of frequency distributions for ordinal and nominal data, Grouped frequency distributions for interval and ratio variables: Class intervals, class limits and midpoints, Cumulative distributions: Cumulative frequencies and percentages, Dealing with decimal data, Percentages.	3	Lecture & Group Discussion	Assignment & Test	2 & 3
<b>11. Measures of Central Tendency</b> The mean, mode and the median, Limitations and strengths of the three, Comparing the mode, mean, median, use depending on: Level of measurement, Shape and form of distribution, Research objective, Mode, mean and median from simple frequency distributions and grouped distributions, Deciles, quartiles and percentiles.	3	Lecture & Group Discussion	Assignment & Test	3
<b>12. Measures of Variability</b> The range and its' limitations, Mean deviation, Variance and standard deviation from simple and grouped frequencies.	3	Lecture & Group Discussion	Assignment & Test	3
<b>13. Normal Distribution</b> Characteristics of the normal distribution, Area under the curve, Standard/ Z cores and the normal curve, Calculating Z scores and confidence intervals.	3	Lecture & Group Discussion	Assignment & Test	3
<b>14. Inferential Statistics: From Description to Decision-Making</b> Testing hypothesis about two independent means & two dependent means, Steps in testing a hypothesis,	3	Lecture & Group Discussion	Assignment & Test	3

Student t-test, using and interpreting the t-distribution, Testing about independence, Chi-square test, ANOVA& MANOVA.				
<b>15. Measures of Association</b> Correlation–weak, and strong and curvilinear relationships, Correlation co-efficient, Correlation and hypothesis testing, Testing for the significance of Pearson’s R. Spearman’s Rho, Linear and multiple regression.	3	Lecture & Group Discussion	Assignment & Test	3

### Textbook(s)

Saunders, M. et al. Research Methods for Business Studies. London: Pitman publishers.

### Reference(s)

1. Bryman, A. Social Research Methods. Oxford University Press.
2. Bhattacharjee, A. Social Science Research: Principles, Methods, and Practices. Independent Publishing.

### Assessment and Evaluation

Bloom’s Category	Assignments	Quizzes	Mid-term	Final-term	Total
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
Total	10	10	30	50	100

**Grading System:** As per UGC recommendation

## BUS -0114-201: INTRODUCTION TO BUSINESS

**Credit Hours: 3**

### Rationale of the Course

This course allows the student to get a good understanding of the basics of the business world, how to conduct business profitably, how to create business opportunities, solve problems and apply leadership and management skills.

### Course Objective

Introduction to Business is designed to expose the students to many functions of modern business. The course shows the student how these functions exist in a changing society and the type of decisions which must be made within that environment. The course is also designed to expose the student to the multitude of career fields in the areas of business.

### Course Learning Outcomes (CLO)



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

CL01	Recognize and use business-relevant vocabulary
CL02	Explain the different economic systems and the key economic indicators
CL03	Describe how businesses operate in our modern political, social, and economic environment
CL04	Present a general background in the elements and characteristics of business enterprise
CL05	Discuss the many aspects of business functions such as management, organization, human relations, marketing, finance, and ethics
CL06	Explain the role of profits in our economic system

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	1
CL02	3	3	2	3	1
CL03	3	3	3	3	3
CL04	3	2	1	2	1
CL05	3	3	2	3	1
CL06	3	1	2	3	3

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hou rs	Teaching-Learning Strategy	Assessment Strategy	Correspo nding CLOs
<b>1. Meeting the Challenge of Today's Dynamic Business Environment</b> Business and Entrepreneurship- Entrepreneurship Vs Working for others- The Business Environment - The Economic Environment - the Technological Environment - The Competitive Environment- The Social Environment- The Global Environment.	6	Lecture	Exam 1	1,3,6
<b>2. How Economics Affects Business</b> How Economic conditions affect Businesses- Understanding Free- Market Capitalism- Understanding Socialism-Understanding Communism- Understanding the Economic System of Bangladesh.	6	Lecture	Exam 1	2
<b>3. Demonstrating Ethical Behavior and Social Responsibility</b> Ethics is more than Legality-	6	Lecture & Class Participation	Mid term and assignment	5





Managing Business Ethically and Responsibly, Setting Corporate Ethical Standards- Corporate Social Responsibility- International Ethics and Social Responsibility.				
<b>4. Forms of Business Ownership and Formation Procedures of Companies</b> Sole Proprietorships, Partnerships- Corporations- Corporate Expansion- Special form of business ownership- Franchises- Cooperatives.	6	Lecture & Class participation	Mid term and assignment	4
<b>5. Entrepreneurship and starting a Small Business</b> The Age of Entrepreneur- Why take Entrepreneurial challenge- Getting started in Small Business- Managing a Small Business- Going International.	6	Lecture, Problem solving	Assignment and Mid term	4
<b>6. Management, Leadership, and employee empowerment</b> Managerial Challenges - Functions of Management- Planning, Organizing- Leading- Controlling.	9	Lecture, Problem solving	Final term	5
<b>7. Marketing. Customer and Stakeholder Relationship Marketing</b> Marketing- The Marketing Mix- Providing Marketers with Information, The Consumer Market- The Business-to-Business Market- Updating the Marketing Concept- Establishing Relationships with Stakeholder.	6	Lecture, Problem solving	Final term	5
<b>8. Financial Management</b> Role of Finance and Financial Managers- Financial Planning-Need for Operating Funds- Obtaining Short Term Financing and Long term financing- Importance of Money.		Lecture, Problem solving	Final term	5

#### **Textbook(s)**

Understanding Business, by Nickels, Mchugh & Mchugh. Publishes by McGraw-Hill Irwin.

#### **Reference(s)**

1. Business a changing world, Ferrell,O.C., Hirt, G., and Ferrell, L. Published by New York, NY: McGraw Hill.



2. Introduction to Business By Jeff Madura, Published by South-Western.

**Assessment Procedure:**

Bloom's Category	Assignments and Participation	Exam 1	Mid-term	Final-term	Total
Remember	05			05	10
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate	05	05	05	05	20
Create	05			05	10
Total	30	20	20	30	100

**Grading System:** As per UGC recommendation

**ETH-0223-201: ETHICS, RESPONSIBILITY, AND SUSTAINABILITY IN BUSINESS**

**Credit Hours: 3**

**Course Rationale:**

This course aims at applying the moral principles to the evaluation and judgment of complex ethical and sustainability issues in contemporary business arena.

**Course Objective:**

This course discusses how to conduct business ethically. Students will learn how to develop and implement policies and procedures regarding topics such as fraud, bribery, discrimination, and corporate governance. They will understand how to link society, economy, and environment together. Social responsibility encourages the business to get involved in the community and other philanthropic initiatives. Sustainable management provides plans that can improve multiple parts of people's lives, environment, and future generations.

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

CLO1	explain the features of the global business environment based on business-society and business-environment relationships
CLO2	identify the interconnections between the economic, social, political and ecological spheres of human activity
CLO3	apply various ethical frameworks to certain situations, develop a vocabulary for discussing ethical issues, and apply ethical thinking to business situations

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	1	1
CLO2	3	2	3	1	2



CLO3	3	2	3	2	1
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(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introducing Business Ethics:</b> Definition and importance of business ethics, Business ethics in different organizational contexts, Globalization: A key context for business ethics, Sustainability: A key goal for business ethics	3	Lecture & Discussion	1 <sup>st</sup> Term and Midterm	1
<b>2. Framing Business Ethics: Corporate Responsibility, Stakeholders and Citizenship:</b> What is corporation, Corporate social responsibility, Stakeholder theory of the firm, Corporate citizenship-the firm as a political actor	4.5	Lecture & Discussion	1 <sup>st</sup> Term and Midterm	2
<b>3. Evaluating Business Ethics: Normative Ethical Theories:</b> The role of ethical theory, Normative ethical theories and religion, Western modernist ethical theories, Alternative perspectives on ethical theory	4.5	Lecture & scenario analysis	1 <sup>st</sup> Term and Midterm	1, 2
<b>4. Managing Business Ethics: Tools and Techniques of Business Ethics Management:</b> Business ethics management, Setting standards of ethical behavior, Managing stakeholder relations, Assessing ethical performance, Environmental management, Organizing for business ethics management	4.5	Lecture & scenario analysis	1 <sup>st</sup> Term and Midterm	3

<b>5. Stakeholders and Business Ethics:</b> Reassessing the importance of shareholders and stakeholders, Ethical issues in corporate governance, Shareholders and globalization, Shareholders as citizens of the corporation, Shareholding for sustainability	4.5	Lecture & in-class activity	Assignment and Midterm	1, 2
<b>6. Employees and Business Ethics:</b> Employees and other workers as stakeholders, Ethical issues in the employment relationship, Employing people worldwide: the ethical challenges of globalization, The corporate citizen and employee relations, Towards sustainable employment	4.5	Lecture & scenario analysis	Final	1, 2
<b>7. Consumers and Business Ethics:</b> Consumers as stakeholders, Ethical issues, marketing and the consumer, Globalization and consumers: the ethical challenges of the global marketplace, Consumers and corporate citizenship: consumer sovereignty and the politics of purchasing, Sustainable consumption	3	Lecture & scenario analysis	Final	1, 2
<b>8. Suppliers, Competitors and Business Ethics:</b> Suppliers and competitors as stakeholders, Ethical issues and suppliers, Ethical issues and competitors, Globalization, suppliers and competitors: the ethical challenges of global production networks, The corporate citizen in business-to-business relationships: ethical sourcing and fair trade, Sustainability and business relationships: towards industrial ecosystems	4.5	Lecture & discussion	Assignment and Final	1, 2
<b>9. Civil Society and Business</b>	4.5	Lecture and in-	Final	1, 2

<b>Ethics:</b> Civil society organizations as stakeholders, Ethical issues and CSOs, Globalization and civil society organizations, Corporate citizenship and civil society: charity, collaboration, enterprise or regulation, Civil society, business and sustainability		class activity		
<b>10. Government, Regulation and Business Ethics:</b> Government as stakeholder, Ethical issues in the relationship between business and government, Globalization and business-government relations, Corporate citizenship and regulation: business as key player in the regulatory game, Governance, business and sustainability	3	Lecture & scenario analysis	Final	1, 2
<b>11. Future perspectives:</b> The nature and scope of business ethics, Globalization as a context for business ethics, Sustainability as a goal for business ethics, Corporate citizenship and business ethics, The contribution of normative ethical theories to business ethics, Influence on ethical decision making, The role of management tools in business ethics, The role of different stakeholder constituencies in business ethics, Trade-offs and conflicts between different stakeholder groups	4.5	Lecture & Presentation	Final	3

#### **Textbook(s)**

Crane, A. and Matten, D. (2019) Business ethics: managing corporate citizenship and sustainability in the age of globalization (5th ed.). Oxford: Oxford University Press

#### **Reference(s)**

1. Boatright, J. R. (2007). Ethics and conduct of business (5<sup>th</sup> ed.). Upper Saddle River, NJ: Prentice Hall.
2. Blowfield, M. (2013). Business and sustainability. Oxford: Oxford University Press

#### **Assessment and Evaluation:**



<b>Bloom's Category</b>	<b>Class Performance</b>	<b>Assignment/ presentation</b>	<b>1<sup>st</sup> Term</b>	<b>Mid-term</b>	<b>Final</b>	<b>Total</b>
Remember			05	05	05	15
Understand	03		05	05	05	18
Apply	03	05	05	05	10	28
Analyze		05	05	05	05	20
Evaluate				05	05	10
Create	04				05	09
Total	10	10	20	25	35	100

**Grading System:** As per UGC recommendation

## **Humanities**

### **BDS-0114-101: BANGLADESH STUDIES**

**Credit Hours: 3**

#### **Rationale of the Course**

This course aims at helping the undergrad students to learn the ancient, classical, late classical, medieval, and modern history of Bangladesh, to comprehend current Bangladesh in the light of history and to provide them with the basic knowledge of contemporary politics and economy of the country.

#### **Course Objective**

The course aims to prepare students with factual knowledge and analytical skills that will enable them to learn and critically appreciate history, politics, economy and society of Bangladesh. It will focus on the historical root of Bangladesh as an independent state focusing on the social, economic and political developments that have taken place since its independence. It will also identify the major socio-economic, political, environmental and developmental issues that have arisen during this period, before assessing the progress over time.

#### **Course Learning Outcomes (CLO)**

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

CL01	Categorize different stages of political history of Bangladesh
CL02	Understand the reasons for liberation war and significance of constitution
CL03	Have a comprehensive knowledge on social and environmental issues of Bangladesh
CL04	Bangladesh Foreign Policy: Realities and Challenges

## Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	3
CL02	3	2	3	2	2
CL03	3	3	2	2	3
CL04	3	2	3	2	1
Average	3	2.5	2.75	2	2.25

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Introduction:</b> Bangladesh: History and Culture – An overview.	3	Classroom Lectures and Feedback	Class Test	1
<b>2.Ancient, Classical, Late Classical and Medieval Bengal</b> Etymology, Pre-historic Bengal, Bengal's early literature, Proto-History/Antiquity, Overseas colonization. Sasanka: the First independent king of Bengal, <i>Matsyanyayam</i> ; Pala dynasty; Dynasties of Southeastern Bengal; Sena rule, Bengal under the Sultanate period.	5	Classroom Lectures and Feedback	Class Test	1
<b>3. Early Modern Bengal</b> Bengal under the Mughals: Politics, Society and Culture.	4	Classroom Lectures and Feedback	Class Test	1
<b>4. Modern Bengal/Bengal under British Colonial Rule</b> Establishment of English Trade in Bengal, British East India Company, The British impact.	3	Classroom Lectures and Feedback	Class Test	1
<b>5. Bengal Renaissance, Bengali Nationalism and Road to Autonomy</b> Areas of social & religious reforms, Raja Rammohan Roy, Ishwar Chandra Vidyasagar, Titumeer; Partitions of Bengal (1905 & 1947). Lahore Resolution and the birth of	6	Classroom Lectures and Feedback	Mid-Term	1

Pakistan in 1947, Language Movement (1952); Bangabandhu Sheikh Mujibur Rahman and road to autonomy movement, 6-point and 11-point programs, Agartala Conspiracy Case, Mass Upsurge of 1969				
<b>6. War of Independence</b> The 1970 election, Military action, Genocide in the East Pakistan, The liberation war, Emergence of Bangladesh as an independent state in 1971	4	Classroom Lectures and Feedback	Mid-Term	2
<b>7. Constitution of Bangladesh and its Amendments</b> The Republic, Fundamental principles of state policy, Fundamental rights, The Executive, The Legislature, The Judiciary, Amendment of the Constitution	4	Classroom Lectures and Feedback	Mid-Term	2
<b>8. Social Structure, Social Institutions and Culture of Bangladesh</b> Social stratification, social classes, caste system, social mobility, Social Institutions: Family, marriage; Bengali culture; Urbanization process and its impact on Bangladesh society	5	Classroom Lectures and Feedback	Final Examination	3
<b>9. Economy of Bangladesh</b> Economic problems of Bangladesh and probable solutions, Contribution of garments industry in Bangladesh economy, the role of remittance in our economy	3	Classroom Lectures and Feedback	Final Examination	3
<b>10. Environmental issues and Challenges of Bangladesh, Impacts of Climate Change in Bangladesh</b>	4	Classroom Lectures and Feedback	Final Examination	3
<b>11. Bangladesh Foreign Policy, Realities and Challenges</b>	4	Classroom Lectures and Feedback	Final Examination	4

### Textbook(s)





1. A. F. Salauddin Ahmed & Bazlul Mobin Chowdhury. Bangladesh: National Culture and Heritage. Independent University, Bangladesh, Dhaka.
2. Dr. Akbar Ali Khan, Discovery of Bangladesh: Explorations into Dynamics of a Hidden Nation. University Press Limited.
3. Muntasir Mamun and Mahbubur Rahman , *Swadhin Bangladesher Ovyudoyer Itihas*, Dhaka: University Grants Commission, 2017

### Reference(s)

1. Haroun er Rashid. Economic Geography of Bangladesh. University Press Limited, Dhaka.
2. Muhammad Shamsul Huq. Bangladesh in International Politics. University Press Limited, Dhaka.

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
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
Total	10	10	30	50	100

**Grading System:** As per UGC recommendation

## BDS-0222-102: HISTORY OF THE EMERGENCE OF BANGLADESH

**Credit Hours:** 3

### Rational of the Course

This course is designed to introduce the students with the political, cultural and historical background of Bangladesh.

### Course Objective

This course offers an opportunity for students to explore a range of fascinating and multifaceted political and historical knowledge. It is designed to give a clear idea of the state, politics, history and culture. Especially, it is focused on how Bangladesh became an independent country. The aim of this course will acquaint the students with the rich history of emergence of Bangladesh.

### Course Learning Outcomes (CLO)

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

CL01	understand the ancient and medieval historical knowledge of the then country
CL02	develop the basic knowledge about the country's history, politics, and culture
CL03	gaining knowledge about the west Pakistan's deprivation, movement for self-determination and liberation war 1971
CL04	understand the knowledge that supports to make decision and solve problem in future policy making process in a practice area

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	2	1
CLO2	3	2	3	3	2
CLO3	3	3	3	3	3
CLO4	2	3	3	2	1
Average	2.75	2.75	3	2.5	1.75

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1. Introduction to the Country and its People	6	Lecture and Class Participation	Test & Quiz	1
2. Communal Politics and Two-Nation Theory	3	Lecture	Test & Quiz	1
3. Structure and Discrimination of Pakistan State	3	Lecture	Presentation	2 & 3
4. Effort towards Democratic Politics and Language Movement	3	Lecture and Group Discussion	Viva-Voce	2 & 3
5. Attempt to Establish Democratic Government	3	Lecture	Test & Quiz	2 & 3
6. Attempt to Establish Democratic Government	3	Lecture	Test & Quiz	2 & 3
7. Tenure of Ayub Khan	3	Lecture and Feedback	Test & Quiz	3
8. Tenure of Ayub Khan	3	Lecture and Class Participation	Presentation	3
9. Development of Nationalism and Movement for Self-Determination	3	Lecture and Class Participation	Test & Quiz	3 & 4
10. Development of Nationalism and Movement for Self-Determination	3	Lecture and Class Participation	Test & Quiz	3 & 4
11. Mass Upsurge in 1969 and 11-Point Movement	3	Lecture	Test & Quiz	3
12. Elections in 1970 and Bangabandhu's Declaration of Independence	3	Lecture	Test & Quiz	3
13. Liberation War 1971.	3	Lecture and Video Presentation	Test & Quiz	3

<b>14. Liberation War 1971.</b>	3	Lecture and Video Presentation	Test & Quiz	3
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### Textbook(s)

*The Unfinished Memoirs*, Sheikh Mujibur Rahman

### Reference(s)

1. *History of Bangladesh: A Sub continental Civilization*, Abul Maal A. Muhith
2. *Pakistan: Failure in National Integration*, Rounaq Jahan
3. *A History of Bangladesh*, Willem Van Schendel
4. *Bangladesh Politics: Problems and Issues*, Rounaq Jahan
5. *Thirty Years of Bangladesh Politics*, Mahfuzul Huque Chowdhury
6. *Bangladesh: A Political History since Independence*, Ali Riaz
7. *Bangladesher Abbhudoy*, Rehman Sobhan
8. *Swadhin Bangladesher Obbhudoyer Itihas. Suborno Prokashoni*, Muntasir Mamun and Md Mabubar Rahman.

### Assessment and Evaluation

Bloom's Category	Quizzes	Assignments	Mid-term	Presentation	Final-term	Total
Remember	05		05	10	10	30
Understand	05		05	05	10	25
Apply		05	05		05	15
Analyze		05		05	10	20
Evaluate		05			05	10
Create						
Total	10	20	20	10	40	100

**Grading System:** As per UGC recommendation

### BLL-0232-101: Bangla Bhasha & Shahitto (বাংলা ভাষা এবং সাহিত্য)

**Credit Hours:** 3

#### Rationale of the Course

ঐতিহ্যগত বাংলা ভাষা ও সাহিত্যের অধ্যয়ন ছাত্রদের জাতীয়তাবোধকে তীব্র করে তোলে এবং দেশের ঐতিহ্য, সংস্কৃতি ও মূল্যবোধকে জানতে সাহায্য করে। এই কোর্সের মাধ্যমে ছাত্ররা বাংলা ভাষার ইতিহাস, বৈশিষ্ট্য, ব্যাকরণ, শব্দভান্ডার এবং সাহিত্যের বিভিন্ন প্রকারভেদ সম্পর্কে গভীর জ্ঞান অর্জন করবে। এছাড়াও তারা বাংলা ভাষার সাহিত্যে প্রকাশিত মানবিক মূল্যবোধ এবং জাতীয়তাবোধকে বুঝতে পারবে।

#### Course Objective



GB welqWU Aa"q†bi gva"†g QvÎ-QvÎxe,,)' evsjvfvlv I mvwn†Z"i cÖwZ AvMÖnx n†q DV†e e†j Avkv Kiv hvq|

### Course Learning Outcomes (CLO)

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

CL01	evsjv fvlvi %ewkó", ,iæZ <sub>i</sub> I AšIwbwnZ k,•Ljv mœú†K© aviYv jvf
CL02	cÖwgZ evsjv fvlv e"env†I ^bcyY" AR©b
CL03	welq e <sup>-</sup> i hyw <sup>3</sup> c~Y© Dc <sup>-</sup> vcbvq cvi`wk©Zv AR©b
CL04	cv†Vi gg©e <sup>-</sup> Aby,,aveb, mvwnZ" i†mvcjwä I cvVf`v†m AvMÖnx nIqv

### Mapping of CLOs to PLOs

	PL01	PL02	PL03	PL04	PL05
CL01	3	2	3	3	3
CL02	2	3	2	2	1
CL03	3	1	3	2	2
CL04	1	3	2	1	3

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
1) fvlv, fvlvi BwZnm, evsjv fvlvi ^ewkó", evsjv mvwnZ" I mvwn†Z"i hyM	3	Classroom Lectures and Feedback	Test	CL01
2)evsjv aYwb, eY©, Ayi, ^iaYwb, e"ÄbaYwb	3	Classroom Lectures and Feedback	Test	CL02
3) cÖwgZ evsjv evbv†bi wbqg	3	Classroom Lectures and Feedback	Test	CL02
4) mvay I PwjZ fvlvixwZ, weivgwPý, e½vbyev`	3	Classroom Lectures and Feedback	Test & Quiz	CL02
5) mswyß Av†jvPbv: evsjvfvlv, evsjv beel,© GKz†k †deæqvix, gyw³hy×	3	Classroom Lectures and Feedback	Test & Quiz	CL03
6) evsjvi Drme, wek^vqb, AvaywbK Z_ cÖhyw³, gvbeZv I ^bwZKZv	3	Classroom Lectures and Feedback	Test & Quiz	CL03
7) AwfÁZv eY©bv, Wvqwi wjLb	3	Classroom Lectures and Feedback	Test & Quiz	CL03
8) cÖeÜ : eZ©gvb wek^mvwnZ", KweZv: e½evYx, e½fvlv	2	Classroom Lectures and Feedback	Assignment & Test	CL03
9) †QvUMí : †cv÷gv÷vi;	3	Classroom Lectures	Assignment	CL04

KweZv : Avgvi cwiPq		and Feedback	& Test	
10) KweZv: LvuPvi wfZi AwPb cvwL, wbS©‡ii ¬^cœf½, evsjvi gyL Avwg	3	Classroom Lectures and Feedback	Test & Quiz	CLO4
11) KweZv : ‡Zvgv‡K cvIqvi R‡b¬ †n ¬^vaxbZv, ¬§,,wZ¬ Íœ, Agi GKz‡k; cÖeÜ : ^Zj	2	Classroom Lectures and Feedback	Test & Quiz	CLO4
12) ‡QvUMí : bqbPviv, LvuPv, ‡gŠb bq	3	Classroom Lectures and Feedback	Test & Quiz	CLO4
13) ‡QvUMí: AcNvZ cÖeÜ : ev½vjv fvlv	3	Classroom Lectures and Feedback	Test & Quiz	CLO4
14) ‡QvUMí: cyuBgvPv; cÖeÜ : mf²Zvi msKU	3	Classroom Lectures and Feedback	Test & Quiz	CLO4
15) Wvqwi : GKvĒ‡ii w`b,wj – RvnvbiBvg; cÖeÜ : Avgv‡`i evsjv D”PviY	2	Classroom Lectures and Feedback	Test & Quiz	CLO4
16) cÖeÜ : Avgv‡`i AvZ¥cwiPq bvUK: Kei	3	Classroom Lectures and Feedback	Test	CLO4

#### Textbook(s)

*Bmjvg, iwdKzj †mŠwgĬ †kLi| evsjv fvlv I mvwnZ`|*

#### Reference(s)

*gwbi, W. kvnRvnvbi D”PZi evsjv e`vKiY I wbwgwZ|*

#### Assessment and Evaluation

Bloom's Category	Attendance	Assignment	Class Tests	Mid-Term Exam	Final Exam	Total
Remember			10			10
Understand	05	05	10	05	05	30
Apply				05	05	10
Analyze		05	10	05	05	25
Evaluate	05				05	10
Create		10			05	15
Total	10	20	30	15	25	100

**Grading System:** As per UGC recommendation

### CORE COURSES

**ACN-0411-201: PRINCIPLES OF ACCOUNTING**

**Credit Hours: 3**



**Rationale of the Course:**

This course reviews the basic concepts, principles and techniques of financial accounting. It will help to prepare financial statements using the double entry system.

**Course Objective**

This course is an elementary accounting course. It introduces financial accounting theory, including the accounting cycle, analysis and recording of transactions, and reporting financial information in accordance with Generally Accepted Accounting Principles (GAAP).

**Course Learning Outcomes (CLO)**

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

CL01	Realize the importance of using financial accounting in different types of organizations
CL02	Identify the basics of financial accounting through the accounting cycle for service and merchandise business.
CL03	Apply the theoretical foundation of financial accounting (concepts, assumptions, and principles) and the financial statements of an enterprise
CL04	Perform the different steps of the accounting cycle for service and merchandising businesses

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	2	3	3	1
CL02	3	3	2	2	1
CL03	3	3	3	2	2
CL04	3	3	2	3	3
Average	3	2.75	2.5	2.5	1.75

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Accounting in Action</b> 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
<b>2. The Recording Process</b> The Account, Steps in Recording Process, The Trial Balance, Practical Problems on Recording Process.	7	Lecture & Case	Test & Viva	2

<b>3. Adjusting the Accounts</b> Timing Issues, The Basics of Adjusting Entries, The Adjusted Trial Balance and Financial Statement, Practical Problems on Adjusting Entries.	7	Lecture & Case	Test	2
<b>4. Completing the Accounting Cycle</b> 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
<b>5. Accounting for Merchandising Operations</b> 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
<b>6. Plant Assets, Natural Resources and Intangible Assets</b> 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	3 & 4

### Textbook

Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, *Accounting Principles*, John Wiley & Sons, Inc. (12<sup>th</sup> 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-Western Publishing company, Cincinnati, Ohio.

### Assessment and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
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Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

## **ACN-0411-204: COST AND MANAGEMENT ACCOUNTING**

**Credit Hours: 3**

### **Rationale of the Course:**

The course familiarizes students to contemporary management accounting concepts and techniques

### **Course Objective**

This course aims to create value for the organization by managing resources, people, and other general activities and its importance for the management of a firm. It helps to improve the effectiveness of both the management planning and control functions.

### **Course Learning Outcomes (CLO):**

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

CL01	Know the role of management accounting in decision making process
CL02	Develop in-depth knowledge on types and nature of costs
CL03	Apply CVP analysis in business
CL04	Prepare master budget
CL05	Measure segment and company performance
CL06	Know the role of costs in the decision making on the basis of relevance

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	1
CL02	3	3	2	3	1
CL03	3	3	3	3	3
CL04	2	1	3	2	3
CL05	3	3	3	2	1
CL06	1	2	3	1	2
Average	2.5	2.5	2.83	2.17	1.83

(Level of integration: 3-High, 2-Medium, 1-Low)





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

Topic	Hou rs	Teaching-Learning Strategy	Assessment Strategy	Correspon ding CLOs
<b>1. Managerial accounting and the Business Environment</b> Definition, objectives, functions, Scope, Importance-Role, Techniques, Principles, Management Accounting Vs. Financial Accounting Managing Challenges, Code of Conducts, Ethics in Accounting, Conflict Resolution Process.	6	Lecture	Exam 1	1
<b>2. Cost Behavior &amp; Cost Classification</b> Concepts, Cost & Expenses, Cost Unit, Elements, Classification, Analysis and Use, Various methods of separating mixed costs.	6	Lecture	Exam 1	1
<b>3. Variable Costing: A Tool for Decision Making</b> Definition, Distinctions, Product Cost vs. Periodic Cost, Uses & Limitations, Applications of Absorption and direct costing..	6	Lecture & Class Participation	Exam 1	2
<b>4. Cost-Volume, Profit Relationship</b> Decision Making Process, Assumptions, Break Even Analysis, Sales Mix-Income Tax & BEP Uncertainty & BEP, CVP analysis in a multi-product environment.	6	Lecture & Class participation	Mid term and assignment	3,6
<b>5. Profit Planning</b> Basic Framework of Budgetary control, Production Budget, Sales Budget, Cash Budget, Flexible Budget, Master Budget.	6	Lecture, Problem solving	Assignment and Mid term	4
<b>6. Relevant costs and Decision Making</b> Nature of Managerial Decision, Classification of Managerial Decision, Important Cost Concepts for Decision	6	Lecture, Problem solving	Final term	1, 6

Making, Make or Buy Decisions, Scarce Resource Decisions, Sales mix Decisions, Special order Decisions, Product line Decisions, Further processing Decision.				
<b>7. Responsibility Accounting &amp; Divisional Performance Measurement</b> Cost Centre, Investment Centre, Profit Centre, Pre conditions, Divisional Performance, Return on Investment, Residual Income, Responsible Reporting.	6	Lecture, Problem solving	Final term	5
<b>8. Decentralization &amp; Transfer Pricing</b> Introduction, Advantage & Disadvantage of Decentralization: Transfer Pricing, Necessity, Objectives, Methods, Multinational Transfer Pricing.	3	Lecture, Problem solving	Final term	1

### Textbook(s)

Managerial Accounting by Ray H. Garrison, Eric W. Noreen and Peter C. Brewer, Published by McGraw-Hill/Irwin, 13<sup>th</sup> edition.

### Reference(s)

1. Management and cost accounting by Horngren, C. T., Bhimani, A., Datar, S. M., Foster, G., & Horngren, C. T. (2002). Published by Harlow: Financial Times Press.
2. Managerial accounting: creating value in a dynamic business environment. Hilton, R. W., & Platt, D. E. (2013). Published by McGraw-Hill Education.

### Assessment and Evaluation

Bloom's Category	Assignments and Participation	Exam 1	Mid-term	Final-term	Total
Remember	05		05	05	15
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate		05	05	05	15
Create			05	05	10
Total	20	20	30	30	100

**Grading System:** As per UGC recommendation

**ACN-0411-304: AUDITING AND TAXATION**

**Credit Hours: 3**



**Rationale of the Course:**

This course deals with the important elements of financial reporting, corporate governance and various aspects of taxation

**Course Objective**

Auditing and taxation are both vital components of accounting. The knowledge on two subjects is important not only for accountants but also for management. Auditing is a crucial element of financial reporting and corporate governance. Taxation implications must be considered during decision making processes.

**Course Learning Outcomes (CLO)**

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

CL01	Understand different types of audits, importance of audit for organization, government and other stakeholders, taxation system and authority in Bangladesh;
CL02	Apply to assess residential status and compute income from different sources of an individual;
CL03	Analyze a company's audit report, VAT mechanism;
CL04	Evaluate different types of audit reports;
CL05	Be equipped to prepare income tax return of a salaried person;

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	2	3	2	1
CL02	3	1	2	3	3
CL03	3	3	2	3	1
CL04	2	1	3	3	2
CL05	3	3	2	2	1
Average	2.8	2	2.4	2.6	1.4

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hou rs	Teaching-Learning Strategy	Assessment Strategy	Correspon ding CLOs
<b>1. Introduction on Audit</b> Audit, Nature, Scope, Types, Attestation, Assurance	3	Lecture, Presentation & Class Participation	Test & Viva	1
<b>2. Framework of Auditing</b> Appointment, Engagement letter, Audit plan, Working papers, Quality control	6	Lecture & Presentation	Test & Viva	1
<b>3. Internal audit</b> Objectives, System, Components, The COSO Model, The COCO Control Model	9	Lecture & Presentation	Test & Viva	1 & 4

Procedure of Setting Internal Control System, Test of Control, Internal Check				
<b>4. Audit Report</b> Features of a good report, Report vs. Certificate, Judgment, Forming Opinion, Report Format, Types of Report, Real examples	3	Lecture, Presentation & Case	Test & Assignment	3, 4
<b>5. Introduction to Taxation</b> 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: Residential Status, Physical Status, Income Year, Assessment Year, TIN and Tax Rate- Practical issues	3	Lecture & Presentation	Test & Viva	1
<b>6. Tax Authorities in Bangladesh</b> Income Tax Authorities, Administrative Authorities, Judicial Authorities, Higher Courts, Appeal & Revision	6	Lecture & Presentation	Test & Viva	1
<b>7. Tax Assessment and Collection</b> 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.	6	Lecture, Problem Solving & Presentation	Test & Viva	2, 3 & 5
<b>8. Computation of Income</b> Income from Salary, Interest on Securities, House Property, Agriculture, Business & Profession, Capital Gain and Other Sources, Practical Problems.	9	Lecture, Problem Solving & Presentation	Test, Assignment & Viva	2, 3 & 5

### Textbook(s)

1. Contemporary Auditing & Assurance by Dr. Monjur Morshed Mahmud, Dr. Abdur Rahman & Dr. MD Salim Uddin, Padma Prakashani, Chittagong, First edition.
2. Bangladesh Income Tax-Theory & Practice by Nikhil Chandra Shil, Mohammad Zakaria Masud and Mohammad Faridul Alam, Shams Publications & AMS Publications (Latest edition)



**Reference(s)**

1. Income Tax Ordinance 1984,
2. Finance Act-Govt. of Bangladesh,
3. Circulars and orders issued by NBR.

**Assessment and Evaluation**

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

**BUS-0114-202: BUSINESS MATHEMATICS**

**Credit Hours: 3**

**Rationale of the Course**

This course builds the basics of students for quantitative literacy. Through getting the foundations for diversified mathematical concepts, they remain open for further application of similar mathematical concepts.

**Course Objective**

This application driven course is designed to explain a number of mathematical concepts, techniques and models, which are fundamental to understanding of modern Business, Finance, Management and Economic theories and to enhance the skills and knowledge of mathematics required for solving real world problems.

**Course Learning Outcomes (CLO)**

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

CL01	Apply basic mathematical equations and graphs, differential calculus, and functions to solve business application problems
CL02	Apply business statistics where applicable
CL03	Accurately translate descriptive problems into mathematical formulas and solve them [Quantitative Literacy]

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	2	3	3	3
CL02	3	2	3	2	3
CL03	2	3	3	2	3
Average	2.67	2.33	3	2.33	3

(Level of integration: 3-High, 2-Medium, 1-Low)



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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Linear Equation</b> Definition, Solution set of an equation, Graphing two variable equation, Property of slope of straight line, equation of a straight line	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	1
<b>2. Systems of Linear Equation</b> Dimension, Solution set of system of equation, Graphical analysis, Elimination method, Gaussian elimination method	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	1
<b>3. Matrix algebra</b> Definition, Types of matrix, Matrix operations, Matrix multiplication, Determinant, Inverse matrix	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	1
<b>4. Mathematical Functions</b> Definition, Salary function, Domain and range, Types of function, Graphical representation	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	1
<b>5. Linear functions, Applications</b> Linear function in two independent variables, Linear cost, revenue and profit function, Linear demand and supply function, Break-even model, Market equilibrium	4.5	Lecture & Problem solving	Assignment and Final	2, 3
<b>6. Differential calculus</b> Test of existence, Limits and continuity, Limits and infinity, Different quotient, Derivative, Differentiation	13.5	Lecture & Problem solving	Assignment and Final	1
<b>7. Optimization</b> Interpretation of derivatives, Second derivative, Concavity, Inflection point, Minima, Maxima	9	Lecture & Problem solving	Assignment and Final	2

### Textbook(s)

Frank S. Budnick, Applied Mathematics for Business, Economics and the Social Sciences, McGraw Hill, 4<sup>th</sup> edition

### Reference(s)



1. Gordon D. Prichett, John C. Saber, Mathematics with applications in Management and Economics, Irwin, Latest available edition

### Assessment and Evaluation

Bloom's Category	Class Performance	Assignment	1 <sup>st</sup> Term	Mid-term	Final	Total
Remember			05	05	05	15
Understand	03	05	05	05	05	23
Apply	03		05	05	10	23
Analyze			05		05	10
Evaluate				05	05	10
Create	04	05		05	05	19
Total	10	10	20	25	35	100

**Grading System:** As per UGC recommendation

### BUS -0114-310: BUSINESS ANALYTICS

**Credit Hours:** 3

#### Course Rationale:

The course has been offered to make students familiar with the variety of quantitative and statistical techniques that can be applied to different business situations. Students will learn how to make effective and efficient decisions to address any business challenges towards creating value for a broad range of stakeholders.

#### Course Objective

Business analytics refers to the ways in which organizations of different kinds can use data to gain insights and make better managerial decisions. Business analytics is applied in human resources, operations, supply chain, marketing, finance, and strategic planning among other functions. The ability to use data effectively to drive rapid, precise and profitable decisions has been a critical strategic advantage for companies around the globe. With the increasing availability of broad and deep sources of information — so-called “Big Data” — business analytics are becoming an even more critical capability for organizations of all types and all sizes. In this course, students will learn to identify, evaluate, and capture business analytic opportunities that create value. Toward this end, they will also learn basic analytic methods and analyze case studies on organizations that successfully deployed these techniques.

#### Course Learning Outcomes (CLO)

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

CLO1	Have a basic understanding of the value and use of quantitative methods in business and decision making
CLO2	Develop an understanding of a variety of quantitative and statistical techniques that can be applied to a wide range of business situations
CLO3	Learn to utilize the tools needed in business decision making



CL04	Estimate the value created using business analytics to address an opportunity or a challenge
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### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	1	2	1
CL02	3	3	1	2	1
CL03	2	3	1	3	1
CL04	1	3	1	3	1
Average	2.25	3	1	2.5	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hou rs	Teaching-Learning Strategy	Assessment Strategy	Correspondin g CLOs
<b>1. An Invitation to Business Analytics</b>	6	Lecture	Assignment & Test	1
<b>2. Descriptive statistics</b>	3	Lecture Class Participation	Assignment & Test	1, 2
<b>3. Data visualization</b>	6	Lecture Group presentation Case Analysis	Assignment & Test	2, 3, 4
<b>4. Linear regression</b>	6	Lecture Group Discussion Case Analysis	Test & Quiz	2, 3, 4
<b>5. Time series analysis and forecasting</b>	6	Lecture Case analysis Class participation	Test & Quiz	2, 3, 4
<b>6. Data mining, spreadsheet models</b>	6	Lecture Case Analysis	Test & Quiz Project	2, 3, 4
<b>7. Linear Optimization Models, Integer Linear Optimization, Nonlinear Optimization Models, Monte Carlo Simulation</b>	6	Lecture Case Analysis Group presentation	Test and Quiz Assignment	1,2, 3, 4
<b>8. Decision Analysis</b>	6	Group presentation Case Analysis Assignment	Project report Test	1, 2, 3, 4

### Textbook(s)

Camm, J. D. (2015). Essentials of Business Analytics (1<sup>st</sup> edition), Cengage Learning, India

### Reference(s)





1. Albright, S. C., & Winston, W. L. (2016). Business Analytics: Data Analysis & Decision Making, Cengage learning, USA.

### Assessment and Evaluation

Bloom's Category	Class attendance and participation	Assignments/ Case Analysis/ Presentation	Quizzes	Mid-Term	Final-Term	Total
Remember	05		05			10
Understand	05		05			10
Apply		05		05	05	15
Analyze	05	05	10	05	05	30
Evaluate	05	05		05	05	20
Create		05		05	05	15
Total	20	20	20	20	20	100

**Grading System:** As per UGC recommendation

### BUS -0421-361: LEGAL ENVIRONMENT OF BUSINESS

**Credit Hours: 3**

#### Course Rationale:

The legal environment is constantly changing and the business professionals must be aware of the legal factors affecting the day-to-day business activities. This course is intended to equip the students with necessary knowledge and critical thinking to anticipate, prevent, and resolve issues they might be facing as managers in the legal and regulatory context.

#### Course Objective

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.

#### Course Learning Outcomes (CLO)

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

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 CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
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CLO1	2	1	3	1	2
CLO2	3	1	3	2	3
CLO3	3	1	3	2	2
CLO4	2	3	2	3	3
Average	2.5	1.5	2.75	2	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>Introduction to Business Law</b> Definition of Law; Society and Law; Rule of Law; Mercantile Law and sources of Law; Object and Scope, Essential elements of Contract	6	Lecture	Class Test	1
<b>3. The Law of Contract</b> Nature of Contracts, Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Consideration and object; Contingent Contracts and Wagering Agreement; Quasi Contract	9	Lecture & Case Analysis	Assignment & Presentation	2
<b>5. The Law of Partnership</b> Definition and Nature of Partnership; Formation of Partnership; Rights, Duties and Liabilities of Partners; Dissolution of Partnership Firm	3	Lecture & Case Analysis	Midterm	2
<b>6. The Company Law</b> Nature of Company; Kinds of Company; Formation of Company; Memorandum and Article of association, Prospectus, Membership in the Company, Shares Capital, Shares etc	3	Lecture	Midterm	2
<b>7. Contract of Sale of Goods</b> Contract of Sale of Goods; Condition and Warranties, Transfer of Property, Performance of Contract of Sale; Remedial Measures	9	Lecture & Presentation.	Class test	2
<b>9. The Companies Act 1994</b>	6	Lecture	Final	2
<b>10. The Companies Act 1994</b>	3	Lecture	Final	2
<b>11. The Bangladesh Labour Act 2006</b> Meaning of Labor Law; Purpose of Labor Law in Bangladesh, Necessity of Labor Law; History of Labor Law; Labor	3	Lecture	Final	3



Rights in the Constitution of Bangladesh, Condition of Employment, Categories of Workers, Workers Safety, Workers Welfare Measures				
<b>12. Regulatory Compliances in Different Business Sector</b>	3	Lecture	Final	4

### Textbook(s)

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.

### Assessment and Evaluation

Bloom's Category	Assignments & Case analysis	Quizzes	Mid-term	Final-term	Total
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
Total	20	30	20	30	100

**Grading System:** As per UGC recommendation

## **BUS-0111-485: BUSINESS RESEARCH METHODS**

**Credit Hours: 3**

### Rationale of the Course:

The rationale of this course is to introduce the student to the theory and practice of business research and to equip the students with the required skills in qualitative and quantitative research methods in business. Knowledge gathered from this course will be essential in preparing the thesis, internship report, and research articles in their academic and professional career.

### Course Objective

The course is designed to give the students a clear idea of the diverse nature of corporate research.

### Course Learning Outcomes (CLO)

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

CL01	Understand the importance of business research as a management decision making tool
CL02	Understand the different stages of research
CL03	Identify, analyze and interpret research problem

### Mapping of CLOs to PLOs



	PL01	PL02	PL03	PL04	PL05
CL01	3	3	3	2	1
CL02	3	3	2	3	1
CL03	3	3	3	3	3
Average	3	3	2.67	2.67	1.33

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Introduction</b> Meaning of Research-Objectives of Research-Business research defined-Scope of Business research-Importance of Business research.	6	Lecture	Test	1
<b>2.The research Process</b> Stages in the research process-Decision alternatives in the research process.	6	Lecture & Class Participation	Assignment & Test	2
<b>3.Research Problem</b> Definition-Selecting the problem-Techniques involved in defining problem.	6	Lecture & Group Discussion	Assignment & Test	3
<b>4.Research Design</b> Need for research Design-Features of good Design-Important concepts relevant to research design- different types of research design.	6	Lecture	Test & Quiz	3
<b>5.Sampling Design</b> Implications of sample Design- steps involved- Criteria for selecting a sampling procedure- random sampling—sample fundamentals.	3	Lecture	Test & Quiz	3
<b>6.Data Collection</b> Primary data and secondary-Selection of appropriate method.	3	Lecture	Test & Quiz	3
<b>7.Processing and Analysis of Data</b> Editing and coding data- Problem in processing-Elements and types of analysis-Statistical tools-Testing hypothesis-Analysis of Variance.	12	Lecture, Problem solving	Test and Quiz	3
<b>8.Interpretation and Report writing</b> Meaning and significance of report writing- deferent steps in	3	Lecture and Group Discussion	Test	3

report writing- Lay-out of the research report- Types of reports- Oral presentation-Techniques of report.				
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### Textbook(s)

Research Methodology: Methods and Techniques- C.R. Kothari

### Reference(s)

1. Business Research Methods – William G. Zikmund. (6<sup>th</sup> Edition)

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
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
Total	10	10	30	50	100

**Grading System:** As per UGC recommendation

### ECN-0311-211: MICROECONOMICS

**Credit Hours: 3**

### Rationale of the Course:

This course introduces students with basic concepts of economy like how individuals make decisions, how individual firms function, and how to calculate marginally. These knowledge will help the students to become better decision makers for establishing a successful career.

### Course Objectives:

Economics is about how the society deals with the problem of scarcity. It is all around us and it affects almost everything we do. Starting with the basic tools of analysis this course will focus on the interaction of the forces of demand and supply to analyze consumer and firm behavior and understanding today's microeconomic environment by mastering the theories and practicing their applications.

### Course Learning Outcomes (CLO)

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

CL01	Understand and relate the basic economic theory and principles to current microeconomic issues and evaluate policies
CL02	Interpret charts, graphs, and tables and use the information to make informed judgments and communicate
CL03	Develop critical thinking and analytical skills used by economists to understand the broader social consequences of economic decisions makings

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	2	2	1
CLO2	3	3	2	3	1
CLO3	2	3	3	2	1
Average	2.67	3	2.33	2.33	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction to Economics and the Economy</b> Scarcity and Choice, Marginal analysis, Individual's Economizing problem, Society's Economizing problem, Production possibilities model, Unemployment, Growth and the future, Characteristics of the market system, Five fundamental questions, The 'Invisible Hand', The circular flow model	3	Lecture	Quiz	1
<b>2. Price, Quantity, and Efficiency</b> Demand, Supply, Determinants of demand and supply, Market Equilibrium, Rationing function of prices, efficient allocation, Changes in Supply, demand and Equilibrium, Price ceiling, Rent controls, Price floors	6	Lecture & Class Participation	Test	1&2
<b>3. Consumer behavior</b> Price Elasticity of demand, The total revenue test, Determinants of price elasticity of demand, Price elasticity of supply, Cross elasticity and income elasticity of demand, Law of diminishing marginal utility, theory of consumer behavior, Utility maximization, Income and substitution effects	6	Lecture & Group Discussion	Assignment & Test	1&2
<b>4. Business and the Costs of Production</b> Economic costs, Accounting profit and normal profit, Short run production relationships, Law of diminishing returns, Short run production costs, long run production costs, Economies and diseconomies of scale.	6	Lecture & discussion	Test & Quiz	1&2

<b>5. Market structure</b> Pure completion in the short and long run, Pure monopoly, Economic effects of monopoly, Price discrimination, Monopolistic competition, Oligopoly, Game theory and strategic behavior	9	Lecture	Test & Quiz	2&3
<b>6. Resource market</b> Significance of recourse pricing, Marginal productivity theory of resource demand, Determinants of resource demand, Elasticity of resource demand, Optimal combination of resources, Labor wages, and earnings, The minimum wage controversy, Wage differentials, Pay for performance	6	Lecture	Test & Quiz	1&2
<b>7. Externalities and asymmetric information</b> Efficiently functioning markets, positive and negative externalities, Society's optimal amount of externality reduction, asymmetric information, Public goods, Public choice theory and voting paradoxes, government failure	6	Lecture, Problem solving	Test	2&3
<b>8. Income inequality, poverty and discrimination</b> Causes of income inequality, Equality versus efficiency, The economics of poverty, Economic analysis of discrimination	3	Lecture and Group Discussion	Test	2&3

### Textbook(s)

Campbell R. McConnell, Stanley L. Brue, Sean M. Flynn, Bibek Ray Chaudhuri.

*Microeconomics*, McGraw Hill, 22<sup>nd</sup> edition.

### Reference(s)

1. Karl E. Case, Ray C. Fair, *Principles of Economics*, Prentice Hall, Latest available edition.

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
Remember		05	05	05	15
Understand		05	05	10	20
Apply	05	05	05	05	20
Analyze	05	05	05	10	25
Evaluate			05	05	10
Create			05	05	10
Total	10	20	30	40	100

**Grading System:** As per UGC recommendation



**ECN-0311-212: MACROECONOMICS****Credit Hours: 3****Rationale of the Course:**

This course introduces students with broad concepts of economy like GDP, unemployment and inflation and help them connect the day to day phenomenon with the knowledge of economics for a better understanding of the world around them.

**Course Objective**

This course is an introduction to the behavioral science of economics which focuses on the aggregate behavior of households, firms and the government. Topics covered include gross domestic product, national income, economic growth, unemployment, inflation, the business cycle, fiscal policy and monetary policy, and international trade.

**Course Learning Outcomes (CLO)**

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

CL01	Express economic growth and development concepts
CL02	Analyze macroeconomic trends
CL03	Apply macroeconomic trends to real life conditions

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	1	2	3	1	2
CL02	3	2	3	2	1
CL03	3	3	3	2	2
Average	2.33	2.33	3	1.67	1.67

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Measuring a Nation's Income</b> GDP, Nation's Income and Expenditure, Components of GDP, Inflation, Measuring society's well-being	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	3
<b>2.Measuring the Cost of Living</b> CPI, Inflation, Conversion to today's rate, Problems of CPI	4.5	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	3
<b>3.Saving, Investment and the Financial System</b> Financial system, Financial market, Savings and investment in national income accounts, Market for loanable funds	6	Lecture & Problem solving	1 <sup>st</sup> Term and Midterm	2
<b>4.Unemployment</b> Employed,	6	Lecture &	1 <sup>st</sup> Term	2



Unemployed, Frictional unemployment, Structural unemployment, Rise and fall of unemployment		Problem solving	and Midterm	
<b>5.The Monetary System</b> What is money, Federal reserve, Banks role in monetary system, Tools to control money supply	12	Lecture & in-class activity	Presentatio n	2
<b>6.Money, Growth and Inflation</b> Quantity theory of money, Monetary equilibrium, Classical theory of inflation, Velocity and quantity equation, Fisher effect, Costs of inflation	6	Lecture & Problem solving	Final	1,2
<b>7.Aggregate Demand and Aggregate Supply</b> Economic fluctuations, Aggregate demand and Aggregate supply, Causes of economic fluctuations	6	Lecture & Problem solving	Final	1,2

### Textbook(s)

Mankiw, N. Gregory. *Principles of Macroeconomics*. Delhi: Cenage Learning. 6<sup>th</sup> edition.

### Reference(s)

1. Karl E. Case, Ray C. Fair and Sharon M. Oster, *Principles of Macroeconomics*, Prentice Hall, 10<sup>th</sup> edition

### Assessment and Evaluation

Bloom's Category	Class Performance	Assignment/ Presentation	1 <sup>st</sup> Term	Mid-term	Final	Total
Remember			05	05	05	15
Understand	03		05	05	05	18
Apply	03	05	05	05	10	28
Analyze			05		05	10
Evaluate				05	05	10
Create	04	05		05	05	19
Total	10	10	20	25	35	100

**Grading System:** As per UGC recommendation

**FIN-0412-211: PRINCIPLES OF FINANCE**

**Credit Hours: 3**

**Rationale of the Course:**



The Principles of Finance course is intended to introduce students to key financial concepts as well as how businesses use financial analysis to make sound business decisions.

### Course Objective

Finance is an exciting, challenging, and ever-changing discipline. Changing technology and increased globalization are dramatically transforming financial practices and markets. These render a radical change in policies and strategies of finance professional working in the changing financial environment. A business student has to be associated with this changing environment. Therefore, the present course titled "Principles of Finance" has been strived to communicate the excitement and to demonstrate how these changes are affecting finance and other aspects of business.

### Course Learning Outcomes (CLO)

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

CL01	Know about the nature and scope of finance
CL02	Capture the understanding of the structure of financial markets
CL03	Recognize important concepts of time value of money and risk-return relationship
CL04	Acquire required knowledge about the processes of short-term and long-term financing and their consequences
CL05	Know about the insights and techniques of making decisions and judgment regarding current assets like cash, accounts receivable, and inventory
CL06	Know about the tools for quantitative analysis of past financial performance

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	1	3	3
CL02	3	3	1	3	3
CL03	3	3	3	3	2
CL04	3	3	2	3	2
CL05	3	3	2	3	3
CL06	3	2	2	3	2
Average	3	2.83	1.83	3	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Overview of Finance</b> Finance and Financial Management, Functions of Financial Manager, Fundamentals Financial Decisions, Objectives of Financial Management, Relationship between Finance and Accounting, and Agency Problem.	6	Lecture	Quiz	1
<b>2. The Financial Market Environment</b> Financial Asset and	6	Lecture & Class Participation	Assignment & Test	1, 2

Financial Market, Financial Transactions, and Financial Institutions & Financial Intermediaries.				
<b>3. Time Value of Money</b> Concept of Time Value of Money, Simple and Compound Interest, Discounting and Compounding, and Annuity.	6	Lecture & Group Discussion	Test	3
<b>4. Risk and Return</b> Concept of Risk and Return, Components of Return, Relationship between Risk and Return, Various Types of Risk, and Measurement of Risk.	6	Lecture	Test	3
<b>5. Sources of Financing</b> Short-term versus Long-term Sources, Various Sources of Financing, and Measurement of Cost of Financing.	6	Lecture	Test & Quiz	4
<b>6. Management of Current Assets</b> Management of Cash, Accounts Receivable, and Inventory.	6	Lecture	Test	1 & 5
<b>7. Financial Statement Analysis</b> Concept of Financial Statement and Financial Statement Analysis, Need for Financial Statement Analysis, Various Methods for Financial Statement Analysis.	9	Lecture & Group Discussion	Assignment & Test	6

### Textbook(s)

Principles of Managerial Finance - Lawrence J. Gitman and Chad J. Zutter

### Reference(s)

1. Fundamentals of Financial Management - Eugene F. Brigham and Joel E. Houston
2. Introduction to Financial Management - Charles P. Jones

### Assessment and Evaluation

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



**Grading System:** As per UGC recommendation

## **FIN-0412-311: BANK MANAGEMENT**

**Credit Hours: 3**

### **Rationale of the Course:**

The course aims to assess their comparative international importance, significance in the economy, legislative and regulatory landscape and the financial services they initiate and consume.

### **Course Objective**

Financial services are the mechanisms by which the financial surpluses of some groups in society are channeled into investment. This course aims to instruct in two ways: Firstly, it explores institutional financial services. Banks, pension schemes, insurance companies, mutual funds, corporations, charities and trusts are examined. The course aims to assess their comparative international importance, significance in the economy, legislative and regulatory landscape and the financial services they initiate and consume. Secondly, the module explores business of banking. It also includes numerical analysis of asset liability management, profitability analysis as well as export import financing.

### **Course Learning Outcomes (CLO)**

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

CLO1	Develop and test models that explain asset liability management
CLO2	Understand bank and non-bank financial services and discriminate between them
CLO3	Critically appraise the conceptual and empirical banking and financial services literature
CLO4	Understand financial services legislation and regulation and its importance within the industry and the economy

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	1	1	3
CLO2	3	3	3	2	2
CLO3	3	3	1	3	3
CLO4	3	3	2	2	2
Average	3	3	1.75	2	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction</b> Overview of Banks and Their Services: What Is a Bank, The Services Banks Offer the Public & Trends Affecting All Banks.	3	Lecture	Test	2



<b>2.Impact of Government Policy and Regulation on Banking</b> Banking Regulation & Central Banking System: It's Impact on the Decisions and Policies of Individual Banks.	6	Lecture & Class Participation	Assignment & Test	2,3,4
<b>3. Financial Statements of a Bank</b> An Overview of Bank Balance Sheets and Income Statements, The Bank's Balance Sheet.	6	Lecture & Group Discussion	Assignment & Test	1,3
<b>4. Components of the Income Statement</b> (Report of Income)	3	Lecture	Test & Quiz	1, 3
<b>5. Measuring and Evaluating Bank Performance</b> Evaluating a Bank's Performance , Profitability Ratios: A Surrogate for Stock Values	3	Lecture	Test & Quiz	1, 3
<b>6.Measuring Risk in Banking</b> Basel Norms ,The Impact of Bank Size on Performance	6	Lecture	Test & Quiz	1, 3
<b>7. Asset-Liability Management</b> Determining and Measuring Interest Rates and Controlling a Bank's Interest-Sensitive Gap	3	Lecture, Problem Solving	Test and Quiz	3,4
<b>8. The Concept of Duration and Managing a Bank's Duration Gap</b> The Concept of Duration	3	Lecture and Group Discussion	Test	1, 3
<b>9. The Investment Function in Banking</b> Investment Instruments Available to Banks	3	Lecture and Group Discussion	Test	1,2
<b>10. Bank Marketing</b> Pricing Consumer and Real Estate loans	3	Lecture and Group Discussion	Test	1,2
<b>11.Bank Marketing</b> Pricing Deposit-Related Services & and Management Decision Objectives	3	Lecture and Group Discussion	Test	1,2
<b>12.Credit Management</b> Policy Development and Regulation	3	Lecture	Assignment.	4

#### Textbook(s)

1. Financial Institutions and Markets, Meir Kohn, Oxford University, (Latest Edition )
2. Commercial Bank Management by Peter S. Rose. (Latest Edition).

#### Reference(s)

1. Howells, P., and Bain, K. 2008, the Economics of Money, Banking and Finance Fourth Edition. Financial Times Prentice Hall.



2. Mishkin, F. S., and Eakins, S. G., Financial Markets and Institutions. 8th Edition, Addison Wesley Longman.
3. Stephen Valdez. An Introduction to Global Financial Markets. 7th Edition 2013. Palgrave Macmillan.
4. Davis, P. E., and Steil, B., Institutional Investors. MIT Press.
5. Dr. Kabir Hassan, Banking and Finance in Bangladesh. .
6. Hennie Van Greuning. & Sonja Brajovic Bratanovic. (Latest edition), Analyzing and Managing banking risk.
7. Donald H. Chew, Jr., The New Corporate Finance. (Latest Edition).

#### **Assessment and Evaluation**

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
Remember		10		05	15
Understand	05	10	05	05	25
Apply			05	10	15
Analyze	05	05	05	10	25
Evaluate			05	05	10
Create	05			05	10
Total	15	25	20	40	100

**Grading System:** As per UGC recommendation

### **HRM-0413-301: HUMAN RESOURCE MANAGEMENT**

**Credit Hours: 3**

#### **Course Rationale:**

A comprehensive analysis of key HRM concepts, techniques and relevant cotemporary issue discussion is dominantly covered in this course. The vital role of HRM in performance management and the crucial skills of HR professionals to successfully align business strategy with HRM is discussed in this course in a global prospect so that students can prepare themselves accordingly.

#### **Course Objective:**

Human Resource Management links people-related activities to business strategy. The course develops a critical understanding of the role and functions of the various human resource activities in an organization, providing students with a comprehensive review of key HRM concepts, techniques, and issues. This course is designed around the terms and concepts and modern theories and HR practices that are well in practice today and are playing a major role in organizations. Major topics in this course include an understanding of HRM, external and internal factors affecting the HRM, HR planning, job analysis, job design, recruitment and selection, HR training and development, performance appraisal and compensation, labour relation, and labor disputes, and finally collective bargaining issues. This course will offer a firm understanding of employer, employees, organization, our society, business practices, ethics, and discrimination in the job from different angles. Ample examples will be provided, and a number of case incidents will be discussed for better understanding of the subject

#### **Course Learning Outcomes (CLO)**



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

CL01	have firm understanding of the HRM terms and concepts and practices
CL02	apply the knowledge gained from this course in real world in helping organizations to gain competitive advantage
CL03	think critically and dissect a controversial topic pertaining HRM and debate their points of views
CL04	Demonstrate effective written and oral communication, research skills and learn how to dissect a complicated case and prepare a report professionally
CL05	Recognize and discuss the critical role that effective people management plays in building and maintaining competitive advantage in contemporary organizations

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	2
CL02	3	3	3	3	2
CL03	3	2	3	3	2
CL04	3	3	3	3	3
CL05	3	3	3	3	3
Average	3	2.8	3	2.8	2.4

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction to Human Resource Management</b> (What human resource management is and how it relates to the management process, human resources responsibilities of line and staff (HR) managers, important trends influencing human resource management, Line and Staff Aspects of Human Resource Management, List and briefly describe important traits of today's human resource managers, Define, and give an example of evidence-based human resource management)	3	Lecture	Quiz and open discussion	1
<b>2. The Strategic Role of Human Resource Management</b> (e seven steps in the strategic management process, strategic	3	Lecture	Case solving & Exam	1, 2

human resource management, and give an example of strategic human resource management in practice, examples of HR metrics, what employers can do to have high-performance systems, explain how you would design a program to improve employee engagement)				
<b>3. Job Analysis</b> (Importance of human resource planning, steps involved in the human resource planning process, nature and process of job analysis, methods of collecting job analysis information, job descriptions, including summaries and job functions, using the Internet and traditional methods, write a job specification, explain competency-based job analysis, including what it means and how it is done in practice)	6	Lecture & open discussion (brainstorming)	Assignment & Quiz	1, 2, 4
<b>4. Personnel Planning and Recruiting</b> (Workforce planning, and explain how to develop a workforce plan, the need for effective recruiting and how to make recruiting more effective, the main internal sources of candidates, how to use recruiting to improve employee engagement, the main outside sources of candidates, and create an employment ad, how to recruit a more diverse workforce, practical guidelines for obtaining application information)	6	Lecture	Exam & Quiz	1, 2, 5,
<b>5. Employee Testing and Selection</b> (Why is it important to test and select employees, what is meant by reliability and validity, the basic categories of selection tests, with examples, how to use two	3	Lecture and small case discussion (brainstorming)	Exam & Quiz	1,2,4,5



work simulations for selection, ways to improve an employer's background checking process)				
<b>6. Interviewing Candidates</b> (Main types of selection interviews, the main errors that can undermine an interview's usefulness, define a structured situational interview and explain how to conduct effective selection interviews, examples of how to use employee selection to improve employee engagement, the main points in developing and extending the actual job offer)	3	Lecture	Role playing activity	1,2,4
<b>7. Training and Developing Employees</b> (Purpose and process of employee orientation, how to design on boarding to improve employee engagement, steps in the training process, how to use five training techniques, four management development methods, importance of the steps in leading organizational change, why a controlled study may be superior for evaluating the training program's effects)	6	Lecture	Role playing activity & case solving	1, 2,3,5
<b>8. Performance Management and Appraisal</b> (Describe the performance appraisal process, Discuss the pros and cons of at least eight traditional performance appraisal methods, give examples of how to deal with potential appraisal error problems, List steps to take in the appraisal interview, key points in how to use the appraisal interview to boost employee engagement, explain how you would take a performance management approach to appraisal)	3	Lecture	Exam & Quiz	1, 2,5

<b>9. Benefits and Services</b> (Name and define each of the main pay for time not worked benefits, describe each of the main insurance benefits, Discuss the main retirement benefits, explain main employees' services benefits, Explain the main flexible benefit programs)	6	Lecture	Quiz	1,2,4
<b>10. Rewards &amp; Pay Plans</b> (Explain the various classifications of rewards, discuss why we call some rewards membership based, Define the goal of compensation administration, discuss job evaluation and its three basic approaches, Explain the evolution of the final wage structure, describe competency-based compensation programs, discuss why executives' salaries are significantly higher than those of other employees, Describe the balance-sheet approach to international compensation)		Lecture, interactive session, video tutorial, puzzle interviews	Exam & Quiz	1,2,4
<b>11. Managing Global Human Resource</b> (List the HR challenges of international business, illustrate with examples how inter-country differences affect HRM, List and briefly describe the main methods for staffing global organizations, discuss some important issues to keep in mind in training, appraising, and compensating international employees, explain with examples how to implement a global human resource management program)	3	Lecture & open discussion (brainstorming)	Case solving	1.4.5
<b>12. Managing HR in small and Entrepreneurial Firms</b> (Explain why HRM is important to small businesses, how small	3	Lecture & open discussion (brainstorming)	Case solving	1.4.5

business HRM is different from that in large businesses, how entrepreneurs can use Internet and government tools to support the HR effort, Ways entrepreneurs can use in their small firms to improve their HR processes, discuss how you would choose and deal with a professional employer organization, Describe how you would create a startup human, Resource system for a new small business.)		ming)		
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### Textbook(s)

Garry Dessler, Human Resource Management, 15th Edition, 2017, Prentice Hall, ISBN-13: 978- 0132668217

### Reference(s)

1. Human Resource Management, Lloyd L. Byars and Leslie Rue, 13th edition, September, 2010
2. Journals and Online Magazines: Journal of Human Resource Management, Journal of Asian Business studies.

### Assessment and Evaluation

Bloom's Category	Assignments and Case solving	Quizzes	Mid-term	Final-term	Total
Remember		10	05	05	20
Understand	05	05	05	05	20
Apply	05	05		05	20
Analyze	05		05	10	15
Evaluate			05	05	10
Create	05			10	15
Total	20	20	20	40	100

**Grading System:** As per UGC recommendation

### HRM-0413-381: EMPLOYMENT LAW

**Credit Hours:** 3

### Course Rationale:



This course purposes to explore the common employment related issues within the organizations in Bangladesh and creating an awareness of the current laws and regulations relevant to those issues.

### Course Objective

This course is designed to provide students a basic understanding and application of labor/employment laws of Bangladesh with necessary interpretations. It is inevitable for the present & future managers to be conversant with the laws of the country that regulate the workers-unions-employers-government relationships in the workplaces. The course will explore the realities and myths of what constitute the workers' and employers' rights and responsibilities in the workplace.

### Course Learning Outcomes (CLO)

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

CL01	understand of the roles, rights and responsibilities of all parties to the employment relationship
CL02	apply their knowledge of employment law to a range of hypothetical problems
CL03	communicate employment law, using appropriate methods, to wide range of audiences with different levels of knowledge and expertise
CL04	analyse the existing legal regulations, recent developments as well as proposals for change businesses

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	3
CL02	3	3	3	2	2
CL03	2	2	1	3	1
CL04	2	3	3	3	2
Average	2.5	2.75	2.5	2.5	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. A Review of Human Resource Management (HRM)</b> Nature of HRM, Functions of HRM, Structure of an HR Department, functions of an industrial/employee relations manager.	4.5	Lecture & Class Participation	Test & Quiz	1, 3
<b>2. Overview of Bangladesh Labor Act 2006</b> Historical Background of BLA 2006, Definitions of key terms of BLA 2006, Amendments of BLA 2006,	4.5	Lecture	Test & Quiz	1, 2, 4

Non-Applicability of BLA 2006; Key provisions of Section 2 of BLA 2006.				
<b>3. Appointment and Conditions of Employment</b> lay off, lock-out, discharge, dismissal, retrenchment, misconduct and its punishment, grievance procedure.	7.5	Lecture	Test & Case Analysis	1, 2, 4
<b>4. Employment of Young Persons and Maternity Benefits</b> Defining child, adolescent, and adult. Provisions for employment of child, adolescent, and adult. Right to and liability for the payment of maternity benefits, amount of maternity benefits, calculation of maternity benefits.	6	Lecture & Class Participation	Test & Case Analysis	1, 2, 3, 4
<b>5. Safety, Health, and Welfare of Employees</b> Important provisions related to safety, health, and welfare of workers such as neatness and cleanliness, ventilations and temperature, drinking water, safety of building and machinery, obligation of using personal protective apparatus, dangerous operations, first-aid appliances, canteen, day care center, compulsory group insurance.	7.5	Lecture & Class Participation	Test & Case Analysis	1, 2, 4
<b>6. Working Hours and Leave</b> Weekly holiday, annual leave, sick leave, casual leave, festival holidays.	4.5	Lecture	Test	1, 2, 4
<b>7. Wages, Wage Board, and Compensation for Injury caused by Accident</b> Laws related to payment of wages, establishment of minimum wage board and its functions, employers' responsibility for payment of compensation.	4.5	Lecture	Test	1, 2, 3
<b>8. Trade Unions and Industrial</b>	6	Lecture &	Test	1, 2, 3, 4

<b>Relations</b> Trade unions, collective bargaining process, formation and functions of participation committee, unfair labor practices, industrial disputes and their settlement.		Group Discussion		
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### Textbook(s)

1. Md. Abdul Halim & Masum Saifur Rahman, *The Bangladesh Labour Code, 2006*. CCB Foundation, Dhaka.
2. Nirmal Chandra Paul, *The Bangladesh Labor Code, 2006 & Other Related Laws*. Shams Publications, Dhaka.

### Reference(s)

1. S A Huq, *Bangladesh Labor Code*. Dhaka.
2. Mohammad Ataul Karim, *Labour Laws of Bangladesh*. Sufi Prokashoni, Dhaka.
3. Prof. M Faruk Khan & Prof. A.K.M. Moniruzzaman, *Bangladesh Labour Law*. Dynamic Publications, Dhaka.
4. Iqbal Ahmed, *Industrial Relations and Labor Movement in Bangladesh*. IBA, Dhaka.

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Mid-term	Final-term	Total
Remember		05		05	10
Understand		05	05	05	15
Apply	05		10	10	25
Analyze	05		10	10	25
Evaluate	05		05	05	15
Create	05			05	10
Total	20	10	30	40	100

**Grading System:** As per UGC recommendation

## MGT-0413-201: PRINCIPLES OF MANAGEMENT

**Credit Hours: 3**

### Course Rationale:

This course is offered to make the students aware of the various management principles, and to develop an understanding of issues involved in both managing and being managed. Students will learn about the major challenges faced by modern organizations and the ways to overcome them using management tactics.

### Course Objective



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)

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

CL01	Understand the concept of management from various perspectives as well as the management functions, levels, skills and managerial roles.
CL02	Identify and describe the levels and the types of culture that exists within an organization
CL03	Conduct business environment analysis and explain how a specific business strategy can help an organization gain a competitive advantage
CL04	Describe the types of organizational structures managers can design, and explain why they choose one structure over another
CL05	Understand and apply leadership and motivation theories
CL06	Explain how planning and controlling adds to an organization's goals

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	2	1	1
CL02	2	1	3	3	3
CL03	3	3	2	3	2
CL04	3	3	3	2	2
CL05	2	2	1	2	3
CL06	3	2	2	3	1
Average	2.67	2.33	1.67	2.33	1.67

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Overview of Management</b> 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.	7.5	Lecture & Class Participation	Test & Quiz	1, 2, 3
<b>2. Planning</b> Nature and Purpose of Planning,	10.5	Lecture	Test & Quiz	3, 6

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.				
<b>3. Organizing</b> 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.	10.5	Lecture & Group Discussion	Test & Assignment	4
<b>4. Leading</b> 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.	9	Lecture & Group Discussion	Test & Presentation	5
<b>5. Controlling</b> Process of Controlling, Types of Control, Budgetary and Non-	7.5	Lecture	Test	6



budgetary Control Techniques, Managing Productivity, Cost Control, Purchase Control, Maintenance Control, Quality Control, Managing Operations, Value Chain Management.				
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### 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 Tervis Certo, *Modern management: concepts and skills*. Pearson Education Limited.

### Assessment and Evaluation

Bloom's Category	Quizzes	Assignments	Mid-term	Presentation	Final-term	Total
Remember	05		05		10	20
Understand	05		05	05	10	25
Apply		05	05		05	15
Analyze		05		05	10	20
Evaluate		05			05	10
Create		05	05			10
Total	10	20	20	10	40	100

**Grading System:** As per UGC recommendation

## MGT-0413-301: ORGANIZATIONAL BEHAVIOR

**Credit Hours: 3**

### Course Rationale:

Human resources are crucial in each functional aspects of management and equally so for the effective utilization of all other resources. This course uses a behavioral science perspective towards the understanding of human behavior at individual, group and organizational levels. With exposure to different views, concepts and experiences, it is expected that the students will be able to examine, comprehend and effectively manage the behavior of people within the organization.

### Course Objective



The aim of this course is to familiarize students with the various concepts related to how employees tend to behave in an organization and gain insights into the concepts that go into the making of a successful organization.

### Course Learning Outcomes (CLO)

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

CLO1	understand and explain organizational theory as it relates to management practices, employee relations, and structure of the organization to fit its environment and operation
CLO2	describe the impact of corporate culture on employee behaviour
CLO3	recognize how different personalities with different experiences may perceive and react to situations in very different ways and adapt your approach to the situation accordingly
CLO4	apply related theories as tools for analyzing and solving personnel problems

### Mapping of CLOs to PLOs

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO-1	3	3	3	3	1
CLO-2	3	2	2	2	2
CLO-3	3	3	3	2	3
CLO-4	3	3	3	2	2
Average	3	2.75	2.75	2.25	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction</b> Meaning of Organizational Behaviour, Nature of Organizational Behaviour, Contributing Disciplines, Organizational Models, Challenges & Opportunities of Organizational Behaviour.	6	Lecture & Class Participation	Test & Quiz	1, 2, 3
<b>2. Personality &amp; Perception</b> Meaning of Personality, Importance of Personality, Determinants of Personality. Meaning of Perception, Perceptual Process, Factors influencing Perception, Perceptual Distortion.	6	Lecture & Group Discussion	Test & Quiz	1, 2, 3
<b>3. Attitude &amp; Learning</b> Meaning of Attitude,	6	Lecture & Group	Test & Assignment	1, 2, 3

Components of Attitude, Factors in Attitude Formation. Meaning of Learning, Factors affecting Learning, Theories of Learning.		Discussion		
<b>4. Motivation</b> Meaning of Motivation, Concepts of Motivation, Theories of Motivation, Concept of Morale.	6	Lecture & Group Discussion	Test & Presentation	2, 3
<b>5. Group Dynamics</b> Formal & Informal Groups, Stages of Group Development, Group vs Team, Types of Team, Group Decision, Making Techniques, Interpersonal Communication, Transactional, Analysis and its applications.	6	Lecture	Test	2, 3, 4
<b>6. Conflicts &amp; Stress</b> Concept of Conflict, Meaning of Conflicts, Different Levels of conflict, Conflict Resolution: Potential Sources of Conflict, Consequences of Conflict, Coping Strategies during Conflict. Concept of Stress, Resistance to Change, Overcoming Resistance to Change.	7.5	Lecture & Group Discussion	Test & Assignment	1, 2, 3, 4
<b>7. Organizational Development</b> Concept & Characteristics of Organizational Development, Benefits & Limitations of Organizational Development, Concept of Organizational-Citizenship Behavior. Meaning of Power, Concept and Types of Power.	7.5	Lecture & Class Participation	Test	4

### Textbook(s)

Stephen P. Robbins, *Organizational Behavior: Concepts, Controversies, Application*, Prentice Hall of India.

### Reference(s)

1. Newstrom, J.W, & Davis, K. *Organizational Behaviour: Human Behaviour at Work*. McGraw Hill Education.



### Assessment and Evaluation

Bloom's Category	Quizzes	Assignments	Mid-term	Presentation	Final-term	Total (100)
Remember	05		05		10	20
Understand	05	05	05	05	10	30
Apply			05		05	10
Analyze		05		05	10	20
Evaluate		05			05	10
Create		05	05			10
Total	10	20	20	10	40	100

**Grading System:** As per UGC recommendation

### MGT-0413-305: ENTREPRENEURSHIP DEVELOPMENT AND SME MANAGEMENT

**Credit Hours: 3**

#### Course Rationale:

Developing an understanding of entrepreneurship and small business management by studying entrepreneurial strategies, and the ability of identifying new venture opportunities, and developing business plans are the core properties of this course.

#### Course Objective:

This course focuses on the knowledge, skills, and attitude required for organizing and carrying out entrepreneurial activities. The course aims to develop the ability to analyze and understand the business situation in which entrepreneurs act.

#### Course Learning Outcomes (CLO)

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

CL01	Understanding the dynamic role of entrepreneurship and SMEs
CL02	Organizing and Managing SMEs
CL03	Developing a Financial Plan and Control System of the Organization
CL04	Strategic Business Planning for Different Forms of Business Ownership
CL05	New Product or Service Development
CL06	Negotiation and Intensive Interaction Skills

#### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	2	2	1
CL02	3	3	2	2	1
CL03	3	3	3	2	2
CL04	2	3	3	3	3
CL05	2	2	3	3	2
CL06	2	2	2	3	3
Average	2.5	2.83	2.5	2.5	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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



Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction to Entrepreneurship</b> Know Your Country, Globalization, Meaning of the term 'Entrepreneur', Deciding to be an Entrepreneur, Choosing a Business Mentor.	3	Lecture, Visual Presentation	Test	1
<b>2. Preliminary Preparation</b> to become a Successful Entrepreneur: Innovative Idea, Determination, Capacity Building, Family Support, Value Experience, Financing, Redundancy, Marketing Challenge, Technology & Networking, Target Revenue, Personal Branding, Overcoming Failure, Ownership, Challenges, Involvement, Demand of the Product, and Business Trend.	3	Lecture & Class Participation	Quizzes	1 and 2
<b>3. Start-Up Business</b> Business Plan, Flow-chart for SME Establishment, Trade License, Registration of RJSC, Export Process Flow Chart, Import Process Flow Chart, Business Plan Format.	6	Lecture & Business Plan Development Tasks	Business Plan Presentation	2 and 3
<b>4. New Forms of Business Strategy</b> Blue Ocean Strategy, Venture Capital, Angel Investment, Business Incubator, and More.	3	Lecture	Test & Quiz	3 and 4
<b>5. Bangladesh Bank</b> Initiative of Entrepreneurship Development; Initiatives of Bangladesh Government for Entrepreneurship Development SME Foundation, SCITI, BCSIR,	3	Lecture	Assignment	3, 4 and 5

and BSCIC.				
<b>6. Entrepreneurial Leadership</b> Discussion on 21st Century Leadership Qualities to become a Successful Entrepreneur.	6	Lecture	Test & Quiz	4 and 5
<b>7. Investment Decisions and Financing Products &amp; Services for SMEs</b> Tools and techniques of investment decision, Short and Long term financing.	6	Lecture, Problem solving	Problem Solving Tasks	4, 5 and 6
<b>8. Communication Skills for Entrepreneurs</b> Verbal, Non-verbal, and Written Communication, Negotiation Power, Creating Powerful Image, Knowing Others through Gestures.	6	Lecture and Group Discussion	Public Speaking Competition	4, 5, and 6
<b>9. International Business Opportunities</b> Types of International Business, Strategies of International Business Operations.	3	Lecture and Visual Presentation	Case Study	5 and 6
<b>10. Management of SMEs</b> Good Employees are Valuable Assets, Management Functions, and their Applicability, Expected Attributes & Traits of a Successful Small Business Manager, Causes of failure as a Small Business Manager, Finding Right Man for the Right Position, Management style, and Motivation Theories.	6	Lecture and Class Activities	Class Activities	1, 2, 3, 4, 5 and 6

**Textbook(s):**

1. Jerzy Cieřlik, *Entrepreneurship in Emerging Economies: Enhancing its Contribution to Socio-Economic Development*, Palgrave Macmillan.
2. Matthias Fink and Sascha Kraus, *The management of Small and Medium Enterprises, Routledge Studies in Small Business*, Routledge.

**Reference(s):**



1. Calvin A. Kent, *The Environment Entrepreneurship*, Lexington Books.
2. Dr. A. R Khan, *Entrepreneurship and Small Business Development*.
3. Dr. Tanvir Mohammad Hayder Arif, *Liquidity Problems of Small Enterprises and the Role of Banks*, Available at [www.amazon.com](http://www.amazon.com).

### Assessment and Evaluation

Bloom's Category	Assignments/ Participation Viva	Quizzes	Mid-term	Final-term	Total
Remember			05	03	05
Understand	05		05	04	05
Apply	05	05	05	04	05
Analyze		05	05	03	05
Evaluate		05		03	07
Create		05		03	03
Total	30	10	20	40	100

**Grading System:** As per UGC recommendation

## MGT-0413-331: OPERATIONS AND SUPPLY CHAIN MANAGEMENT

**Credit Hours: 3**

### Course Rationale:

This course will provide the students with an understanding of how the efficient management of operations can be a competitive weapon in manufacturing as well as service sectors. The students will also learn about the tools and techniques necessary to develop, implement, and sustain strategies for managing supply chain issues.

### Course Objective

The course is designed to provide students with an overview of Operations and Supply Chain Management. It covers different aspects of Operations Management such as Production Planning, Capacity Planning, Process Management, Quality Control, Maintenance Measures and Technology used in Production Processes. The course will also help the students to learn about the strategic importance of supply chain design, planning and operations for every firm.

### Course Learning Outcomes (CLO)

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

CLO1	understand the fundamentals of Operations Management
CLO2	develop the plan for capacity of Production Facilities and Production Schedule
CLO3	develop the plan and manage logistic support for Production Management
CLO4	develop the Quality Control Measures in Operations and Maintenance Measures in Operations Management

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	1	2	1	2
CLO2	2	3	3	2	2
CLO3	2	3	3	2	2



CLO4	3	3	3	2	2
Average	2.5	2.5	3	2	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Overview of Operations Management</b> Operations As a Competitive Weapon, The scope of Operations Management; Operations Management and Decision Making; Historical Evolution of Operations Management; Trends in Business	3	Lecture	Class Test	1
<b>2. Understanding the Supply Chain</b> Introduction of Supply Chain; Historical Perspective; The Objective of a Supply Chain, The importance of Supply Chain Decisions; Decision Phases in a Supply Chain; Process Views of a Supply Chain	3	Lecture	Class Test	1
<b>3. Operations Strategy</b> Introduction; Competitiveness, Strategy; Productivity	3	Lecture	Assignment & Presentation	2
<b>4. Designing Distribution Networks and Applications to Online Sales</b> The Role of Distribution in the Supply Chain; Factors influencing Distribution Network Design; Design Options for a Distribution Network; Online Sales and Distribution Network; Distribution Networks Practice	6	Lecture & Presentation.	Midterm	2
<b>5. Management of Quality</b> 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	9	Lecture & Presentation	Midterm	2,3
<b>6. Network Design in Supply Chain</b> The Role of Network Design in the Supply Chain;	6	Lecture	Midterm	3



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				
<b>7. Forecasting</b>	6	Lecture	Final	2,3
<b>8. Forecasting</b>	3	Lecture	Final	2,3
<b>9. Process Management</b>	3	Lecture	Final	4
<b>10. Process Management</b>	3	Lecture	Final	4

### Textbook(s)

OPERATIONS MANAGEMENT: 8th Edition - by William J. Stevenson

### Assessment and Evaluation

Bloom's Category	Assignments & Presentation	Quizzes	Mid-term	Final-term	Total
Remember	0	10	0	0	15
Understand	5	10	5	5	20
Apply	5	5	5	10	30
Analyze	10	5	5	5	20
Evaluate			5	5	10
Create				5	5
Total	20	30	20	30	100

**Grading System:** As per UGC recommendation

### MGT-0413-490: STRATEGIC MANAGEMENT

**Credit Hours: 3**

#### Course Rationale:

This integrative course is designed to develop strategic leaders who will be able to run their organizations successfully in a changing environment. The course helps students to be familiar with effective strategy formulation and implementation to outperform the competitors through achieving sustainable competitive advantages.

#### Course Objective

Strategic management is a big picture course. It focuses on the concept of strategy formulation and implementation by exploring the functions and nature of general management. Unlike other business courses where the subject matter was narrowly focused at a particular function such as HRM, marketing, finance, accounting, production – this course deals with the company's entire making and environment. This is a capstone



course that aims to expose students/managers to the topics relevant to managing their businesses strategically even in a tumultuous environment.

### Course Learning Outcomes (CLO)

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

CL01	Understand the basic concepts of strategic management and strategic leadership
CL02	Know the importance of creating sustainable competitive advantage for long-term success of an organization
CL03	Scan the dynamics of internal and external environment to have a competitively superior fit between an organization and its changing environment
CL04	Design and implement the appropriate strategies for different levels of an organization

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	3	2	2
CL02	2	2	3	2	1
CL03	1	1	3	3	3
CL04	3	3	3	3	3
Average	2.5	2.5	3	2.5	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. An Invitation to Strategic Management (SM)</b> Definition strategic Management, Importance of SM, objectives of SM, SM Process, types of Strategies: deliberate and emergent strategies, Strategic leadership	9	Lecture Case Analysis	Assignment Test	1
<b>2. External Environment Analysis</b> Identifying potential opportunities and threats, Industry analysis: five forces model, strategic group model, industry life cycle; scanning the macroenvironment: PEST/PESTEL model analysis	6	Lecture Class Participation Case Analysis	Assignment Presentation Test	3
<b>3. Internal Environment analysis</b> Identifying strengths and weaknesses, basic building blocks of competitive advantage, value chain analysis,	6	Lecture Group Discussion Case Analysis	Assignment Test	3

determinants of durability of competitive advantages, reasons behind companies' failures, techniques for avoiding failure and sustaining competitive advantage.				
<b>4. Strategy Formulation</b> Designing strategies in different functional areas of a business such as human resources, finance, supply chain, marketing, research and development, etc.	6	Lecture Group Discussion Case Analysis	Test Quiz	2, 4
<b>5. Strategy formulation at business level</b> cost leadership, differentiation, and focus strategies	6	Lecture Case analysis	Test Quiz	2, 4
<b>6. Strategy formulation at corporate level</b> stability, growth, and retrenchment strategies	6	Lecture Case Analysis	Test Quiz Assignment	2, 4
<b>7. Strategy Implementation</b> Managing governance and ethics, designing organization structure, culture, and organization controls	6	Lecture Case Analysis Group presentation	Test Quiz Assignment	1,2, 3, 4

#### Textbook(s)

Hill, C. W. L., & Jones, G. R. (2014). *Strategic Management: An Integrative Approach* (9<sup>th</sup> Edition), Cengage Learning: India.

#### Reference(s)

1. Hitt, M. A., Ireland, R. D., Hoskisson, R. E., & Manikuttu, S. (2012). *Strategic Management: A South- Asian Perspective* (9<sup>th</sup> Edition), Cengage Learning, India.
2. Thompson, A. A. J, Peteraf, M., Gamble, J. E., Strickland III, A. J. (2013). *Crafting & Executing Strategy: The Quest for Competitive Advantage: Concepts and Cases* (19<sup>th</sup> Edition), McGraw-Hill, USA.
3. Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (2018). *Strategic management and business policy: Globalization, innovation, and sustainability* (15<sup>th</sup> Global Edition), Pearson, London.

#### Assessment and Evaluation

Bloom's Category	Class attendance and participation	Assignments/ Case Analysis/ Presentation	Quizzes	Mid-Term	Final-Term	Total
Remember	10		05			15
Understand	10		05			15
Apply		05		05	05	15



Analyze		05	10	05	05	25
Evaluate		05		05	05	15
Create		05		05	05	15
Total	20	20	20	20	20	100

**Grading System:** As per UGC recommendation

## **MIS-0612-201: FUNDAMENTALS OF MIS**

**Credit Hours: 3**

### **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 Objective:**

Business students should be able to analyze different managerial models and implement proper Information technology to achieve better profitability for the organization. That is why, this 'Management Information Systems' course is taught as part of the BBA degree. Studying this course, students should be able to use information systems in operational and strategic management level.

### **Course Learning Outcomes (CLO)**

At the end of the course, students will 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
CLO4	Taking up information systems management positions in the future

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	1	2	3
CLO2	3	3	3	3	3
CLO3	3	3	1	2	3
CLO4	3	3	3	3	3
Average	3	3	2	2.5	3

(Level of integration: 3-High, 2-Medium, 1-Low)

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



Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Information Systems in Global Business Today</b> Information System; Dimensions of Information 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.	5	Lecture, Case –study Discussion, Video session on the topic	Test, Quiz, Assignment	1
<b>2.Global E-Business and Collaboration</b> 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, Assignment	2
<b>3.Information Systems, Organizations, and Strategy</b> 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, Assignment	4
<b>4. Ethical &amp; social issues related to systems</b> Key technology trends that raise	5	Lecture, Case –study Discussion,	Test, Quiz, Assignment	2

ethical issues, Professional codes of conduct, Property rights: Intellectual property, Challenges to intellectual property rights.		Video session on the topic		
<b>5. IT infrastructure and emerging technology:</b> Evolution of IT infrastructure, Infrastructure components: Computer hardware platform, Operating system platform, Data management & Storage, Telecommunication platform, Internet platform. Grid Computing, Cloud Computing. Linux, Java, Mashups & Widgets. Software Outsourcing.	5	Lecture, Case –study Discussion, Video session on the topic	Test, Quiz, Assignment	2
<b>6. Databases &amp; Information Management</b> 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
<b>7. Telecommunication, the internet &amp; wireless technology</b> Telecommunication & networking in today's business world, Internet Addressing & Architecture Domain Name System, IPV 6, Wireless technologies and VOIP.	5	Lecture, Case –study Discussion, Video session on the topic	Test, Quiz, Assignment	3
<b>8. Securing Information Systems</b> 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

<b>9. Achieving Operational Excellence and Customer Intimacy: Enterprise Applications</b> 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
<b>10. Building Information Systems</b> Business Process Reengineering, Completing Systems development process, Computer aided software engineering, Prototyping.	3	Lecture, Case –study Discussion, Video session on the topic	Test, Quiz, Assignment	5

### Textbook(s)

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

### Assessment and Evaluation

Bloom's Category	Assignments	Quizzes	Lab	Mid-term	Final-term	Total
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
Total	20	15	15	20	30	100

**Grading System:** As per UGC recommendation

### MKT-0414-201: PRINCIPLES OF MARKETING

**Credit Hours: 3**

### Rationale of the Course:

The course provides students with an overview of the marketing function with an emphasis on creating value through market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion.



**Course Objective:**

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)**

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

CL01	Demonstrate understanding of marketing terminology and concepts
CL02	Demonstrate an understanding of how marketing fits with the other business disciplines within an organization
CL03	Understanding marketer's role in the strategic orientation of the business decision making through developing comprehensive marketing plan

**Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	1	2	1
CL02	3	3	3	3	1
CL03	3	3	3	3	2
Average	3	3	2.5	3	1.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hours	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Marketing in a changing world</b> Definition of marketing, Goals of Marketing, Core Marketing Concepts, Developing the Marketing Mix, Marketing Management Philosophies, Building Customer Relationship, Connections with Marketing's Partners, Major challenges in the connected world	6	Lecture	Test	1
<b>2. Company &amp; Marketing Strategy</b> Developing Marketing Strategies and Plans, Defining a Market- Oriented Mission, Setting Company Objectives and Goals, Designing the Business Portfolio, Planning & marketing other functional strategies	6	Lecture	Assignment & Test	2
<b>3. Analyzing the Marketing Environment</b> Key Environments, The Microenvironment, The Macro environment, Responding to the Marketing Environment	6	Lecture & Group Discussion	Assignment & Test	3
<b>4. Marketing in the Digital Age</b> Major Forces Shaping the Digital Age, E-	6	Lecture	Test & Quiz	3





Commerce Domains, Conducting E-Commerce, Promise and Challenges of E-Commerce				
<b>5.Consumer Markets and Consumer Buying Behavior</b> Model of Consumer Behavior, Factors Influencing Consumer Behavior, Characteristics Affecting Consumer Behavior, Types of Buying-Decision Behavior, The Buyer Decision Process, Stages in the Adoption Process	3	Lecture	Test & Quiz	3
<b>6. Business Markets and Business Buyer Behavior</b> Definition of Business Market, Business Buyer Behavior, Major Influences on Business Buyers, Institutional and Government Markets	3	Lecture	Quiz & Presentation	3
<b>7. Market Segmentation, Target Marketing and Market Positioning</b> Building the Right Relationships with the Right Customers, Market Segmentation, Target Marketing, Market Positioning	6	Lecture	Quiz & Presentation	3
<b>8. Product, Service &amp; Brand Strategy Decisions</b> Definition of Product and Service, Product and Service Decisions, Branding Strategy, Services Marketing, Additional Product Considerations	3	Lecture and Group Discussion	Test	3
<b>9.New-Product Development and Product Life-Cycle Strategies</b> New Product Development Strategy, Product Life-Cycle Strategies, Marketing Strategies	3	Lecture	Test	3
<b>10. Integrated Marketing Communication Strategy</b> Definition of Integrated Marketing Communications, The Communication Process, Developing Effective Communication, Setting the Promotional Budget and Mix, Socially Responsible Communications	3	Lecture	Test	3

### Textbook(s)

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

### Assessment and Evaluation

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

**Grading System:** As per UGC recommendation

## **Major & Minor Courses of Accounting:**

**ACN-0411-301: ACCOUNTING FOR ASSETS**

**Credit Hours: 3**

### **Rationale of the Course:**

This course contains concepts about the assets side of the accounting equation and also focuses on several accounting principles. It will help to apply these fundamentals in the preparation of different financial statements.

### **Course Description:**

The course focuses on the asset side of the balance sheet. Students will acquire in-depth knowledge of the procedural and conceptual issues as well as information on presentation and disclosure of financial statements. It explores additional issues to be addressed by an accountant in complex business phenomenon in reporting different assets in the balance sheet.

### **Course Learning Outcomes (CLO):**

On completion of this course, students will be able to:

CL01	Define the basic elements of financial statements.
CL02	Understand about generally accepted accounting principles for cash and other fixed and intangible assets.
CL03	Compute estimated uncollectible accounts receivable using different methods
CL04	Understand the emerging financial accounting issues.
CL05	Interpret and review statement of cash flows.
CL06	Display different methods of revenue recognitions

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CL0-1	3	3	3	2	1
CL0-2	3	3	2	3	1
CL0-3	3	3	3	3	3
CL0-4	3	2	1	3	2
CL0-5	1	2	3	2	3
CL0-6	3	2	1	2	3
Average	3	2.5	2.5	2.5	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)



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

<b>Topic</b>	<b>Hrs</b>	<b>Teaching-Learning Strategy</b>	<b>Assessment Strategy</b>	<b>Corresponding CLOs</b>
<b>1. Conceptual Framework Underlying Financial Accounting</b> Need for Conceptual Framework, Development of Conceptual Framework, Basic objectives, Qualitative Characteristics of Accounting Information, Basic elements of financial statements and Operating Guidelines.	6	Lecture	Exam 1	1
<b>2. Short-term Assets: Cash and Temporary Investments</b> Cash, Control of cash, Reconciliation of bank balances, Temporary investments, Cash and temporary investments on the balance sheet.	6	Lecture	Exam 1	2
<b>3. Accounting for Receivables</b> Accounts Receivable, Recognizing accounts receivable, Valuing accounts receivable, disposing of accounts receivable, Notes receivable, determining the maturity value, computing interest, Recognizing notes receivable, Valuing notes receivable, disposing of notes receivable.	6	Lecture & Class Participation	Exam 1	3
<b>4. Revenue Recognition</b> Specialized Accounting and Reporting Principles and Practices, Revenue recognition in the Conceptual Framework, Revenue recognition prior to delivery of goods or performance of services, Revenue recognition after delivery of goods or performance of services, Methods of accounting before revenue recognition.	6	Lecture & Class participation	Mid term and assignment	6
<b>5. Financial Statements</b> Financial statements for different forms of business, A Comparative Analysis. Preparation of financial statements in accordance with Companies Act, 1994.	6	Lecture, Problem solving	Assignment and Mid term	4
<b>6. Plant and Intangible Assets - Acquisition</b> Classification of Plant and Intangible Assets, Capital and Revenue Expenditure, Recording Acquisition of Plant and Intangible Assets, Variables used in goodwill valuation, Methods of valuing goodwill.	6	Lecture, Problem solving	Final term	2

<b>7. Plant and Intangible Assets - Utilization and Retirement</b> Depreciation of Plant Assets, Amortization of Intangible Assets, Depletion of Natural Resources, Balance Sheet Presentation and Disclosure.	6	Lecture, Problem solving	Final term	2
<b>8. Cash Flow Statement</b> Prepare a statement of Cash Flow	3	Lecture, Problem solving	Final term	5

#### **Text(s)**

- 1) Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield, Intermediate Accounting, John Wiley & Sons, Inc. Business Research Methods – William G. Zikmund. (6<sup>th</sup> Edition)

#### **Reference(s)**

- 2) Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Accounting Principles, John Wiley & Sons, Inc.
- 3) 2. Smith, J. M., & Skousen, K. F. Intermediate Accounting, South-Western Publ. Co., Cincinnati, Ohio.

#### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Assignments and Participation (20)</b>	<b>Exam 1 (20)</b>	<b>Mid-term (Test) (30)</b>	<b>Final-term (Test) (30)</b>	<b>Total (100)</b>
Remember	05		05	05	15
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate		05	05	05	15
Create			05	05	10

**Grading System:** As per UGC recommendation

### **ACN-0411-305: ACCOUNTING FOR LIABILITIES**

**Credit Hours: 3**

#### **Rationale of the Course:**

This course contains concepts about current liabilities, long-term liabilities and shareholders' equity. It will help to apply these fundamental to keep financial records.

#### **Course Description:**

This course is designed to provide comprehensive knowledge on the liability side of the accounting equation and analysis of financial statements. The discussion will cover from recognition and measurements of a particular liability to the presentation and disclosure of that liability in the financial statements.

#### **Course Learning Outcomes (CLO):**

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

CL01	Explain the nature and operations of financial accounting;
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CL02	Differentiate current from long-term liabilities, contingent from estimated liabilities, and apply accounting treatment appropriate to such liabilities Use proper accounting treatment for the issuance of various forms of capital stock, purchase and sale of treasury stock
CL03	Properly account for different types of dividends
CL04	Differentiate between capital and operating lease and apply appropriate accounting for each type of lease.
CL05	Interpret the financial statements and draw judgements.

### 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	3	2	1
CLO-2	3	3	2	3	1
CLO-3	3	3	3	3	3
CLO-4	3	3	3	2	1
CLO-5	3	3	2	3	1
Average	3	3	3	3	1.5

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Review of Financial Accounting</b> Financial Reporting, Accounting Standards, Financial Accounting Standards Board (FASB), Generally Accepted Accounting Principles (GAAP), Conceptual Framework, Accounting as a Profession, Introduction on ICAB, ICMAB, ACCA, CIMA, CFA.	6	Lecture	Exam 1	1,2
<b>2. Current Liabilities &amp; Contingency</b> Current Liabilities, Employee-Related Liabilities. Likelihood of Loss, Litigation, Claims, and Assessments, Guarantee and Warranty Costs, Premiums and Coupons.	6	Lecture	Exam 1	2
<b>3. Long-term Liabilities</b> Issuing Bonds, Types and Ratings of Bonds, Valuation of Bonds Payable, Reporting and Analyzing Long-Term Debt, Off-Balance-Sheet Financing, Settlement of Debt, Transfer of Assets, Granting of Equity Interest.	6	Lecture & Class Participation	Exam 1	2

<b>4. Stockholders' Equity</b> The Corporate Form of Organization, Issuance of Stock, Reacquisition of Shares, Preferred Stock, Dividend Policy, Retained Earnings, Presentation and Analysis of Stockholders' Equity, Dividend Preferences, Book Value Per Share.	6	Lecture & Class participation	Mid term and assignment	2,3
<b>5. Financial Statement Analysis</b> Basics of Financial Statement Analysis, Need for Comparative Analysis, Tools of Analysis, Horizontal Analysis, Vertical Analysis, Ratio Analysis, Earning Power and Irregular Items, Quality of Earnings.	6	Lecture, Problem solving	Assignment and Mid term	6
<b>6. Dilutive Securities and EPS</b> Dilutive Securities, Stock Warrants, Stock-Option Plans, Restricted Stock, Employee Stock- Purchase Plans, Earnings Per Share, Options and Warrants, Contingent Issue Agreement, Antidilution Revisited, EPS Presentation and Disclosure.	9	Lecture, Problem solving	Final term	2,3
<b>7. Accounting for Leases</b> The Leasing Environment, Off-Balance-Sheet Financing, Conceptual Nature of a Lease, Methods of lease, Economics of Leasing, Initial Direct Costs (Lessor) , Disclosing Lease Data.	6	Lecture, Problem solving	Final term	4

#### **Textbook(s)**

Intermediate Accounting (6<sup>th</sup> edition) Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield, published by John Wiley & Sons, Inc. Business Research Methods – William G. Zikmund.

#### **Reference(s)**

1. Accounting Principles by Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, published by John Wiley & Sons, Inc.
2. Intermediate Accounting by Smith, J. M., & Skousen, K. F. published by South-Western Publ. Co., Cincinnati, Ohio.

#### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Assignments and Participation (20)</b>	<b>Exam 1 (20)</b>	<b>Mid-term (Test) (30)</b>	<b>Final-term (Test) (30)</b>	<b>Total (100)</b>
Remember	05		05	05	15
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate		05	05	05	15
Create			05	05	10



**Grading System:** As per UGC recommendation.

**ACN-0411-405: FUNDAMENTALS OF COST ACCOUNTING**

**Credit Hours: 3**

**Rationale of the Course:**

This course reviews basic concepts of recording, classifying and reporting of cost management. It also teaches some techniques to aid in managerial functions like planning, controlling and decision making

**Course Description:**

Cost Accounting requires an in-depth understanding of the components of cost. This course is designed to fulfill this requirement by providing various illustrations.

**Course Learning Outcomes (CLO):**

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

CLO1	Understand the different components of cost viz., material, labour and overhead;
CLO2	Know how to compute and control material cost;
CLO3	Know how to compute and control labor cost;
CLO4	Know how to compute and control overhead cost.

**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	3	2	1
CLO-2	3	3	3	2	1
CLO-3	3	3	3	2	1
CLO-4	3	3	3	2	1
Average	3	3	3	2	1

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction:</b> Costing and its objective, Cost component, Cost Classification for the purpose of cost accounting;	6	Lecture	Test	1
<b>2. Material Costing:</b> Computation of material cost, Preparation of store ledger under FIFO, LIFO and Average methods, Control of material cost; Calculation of EOQ, maximum level, Minimum level, Reorder level etc.	9	Lecture , Class Participation and Problem Solving	Assignment, Test and Quiz	2
<b>3.Labour Costing:</b> Computation of	9	Lecture & Problem	Assignment,	3



labour cost under different methods, Different techniques to control labour cost;		Solving	Test & quiz	
<b>4. Overhead costing:</b> Overhead cost computation, calculation of recovery rates, Preparation of primary distribution summary and secondary distribution summary, Activity based costing	12	Lecture & Problem solving	Test & Quiz	4
<b>5. Costing Methods and Costing Techniques:</b> Introduction to different methods and Techniques	9	Lecture & Problem Solving	Test & Quiz	1,2,3 &4

### Textbook(s)

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

### Reference(s)

1. Managerial Accounting- Ray H. Garrison and Eric W. Noreen.

### Assessment and Evaluation

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

### ACN-0411-406: ADVANCED COST ACCOUNTING

**Credit Hours: 3**

#### Rationale of the Course:

This course includes more in-depth analysis and reporting of costs. This will help to develop the skills of decision making to maintain cost competitiveness and have general idea of cost accounting rules and standards.

#### Course Description:

Cost Accounting requires an in-depth understanding of its complex concepts and techniques. This course is designed to fulfill this requirement by providing various illustrations.

#### Course Learning Outcomes (CLO):

After completing the course the student should be able to:

CLO1	Understand the different methods of costing viz., job costing, contract costing,
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	process costing, operating costing etc.;
CL02	Differentiate all these methods into two types- work based costing and time-based costing;
CL03	Identify the suitable method of costing for a particular manufacturing enterprise;
CL04	Understand the system and procedure of cost management and cost analysis.

### 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	3	2	3
CLO-2	3	3	3	2	3
CLO-3	3	3	3	2	3
CLO-4	3	3	3	2	3
Average	3	3	3	2	3

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1.Job Costing:</b> Procedure and Application.	6	Lecture & Problem Solving	Test	1 & 3
<b>2. Contract Costing:</b> Application and features, Costing procedures, Calculation of profit on incomplete contract, Escalation clause, Cost plus contract.	6	Lecture , Class Participation and Problem Solving	Assignment, Test and Quiz	1,2 &3
<b>3. Process Costing:</b> Process costing with no beginning or ending work in process, Process costing with beginning and ending work in process under FIFO and Average method. Process costing with inter-process profit.	12	Lecture & Problem Solving	Assignment, Test & quiz	1,2 &3
<b>4. Accounting for joint product and by product.</b>	6	Lecture & Problem solving	Test & Quiz	4
<b>5.Operating Costing:</b> Overview of operating costing, procedure of operating costing	6	Lecture & Problem Solving	Test & Quiz	1,2,3 &4
<b>6. Cost and Quality management:</b> Aspects of quality, costs of quality, methods used to identify quality problem, evaluating quality performance, cost of time, theory of constraints and throughput contribution analysis.	3	Lecture	Assignment	4

<b>7. Standard Costing:</b> Cost control through variance analysis, Types of variances, calculation of variances	6	Lecture & Problem Solving	Test & Quiz	1,2 3 &4
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### Textbook(s)

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

### Reference(s)

1. Managerial Accounting- Ray H. Garrison and Eric W. Noreen.
2. Cost Accounting – B. Banerjee

### Assessment and Evaluation

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

### ACN-0411-410: TAXATION SYSTEM IN BANGLADESH

**Credit Hours: 3**

### 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.

**Prerequisites:** ACN-201 & ACN 304

### Course Learning Outcomes (CLO)

On completion of this course, students will learn

CLO1	overall taxation system in Bangladesh
CLO2	how to compute income from different sources of an individual;
CLO3	the process to compute income of a partnership firm;
CLO4	procedure to compute income of a corporation or a company;
CLO5	the process to set off and carry forward of losses.

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
--	------	------	------	------	------



CLO1	3	3	1	2	2
CLO2	3	3	2	3	3
CLO3	3	3	2	3	1
CLO4	2	1	2	3	2
Average	3	2.5	2	3	2

(Level of integration: 3-High, 2-Medium, 1-Low)

### Course outline

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Individual Assessment</b> Income of a Resident includes, Income heads ITO, 1984, Steps to compute total income & tax liability, Recapitulation.	9	Lecture, Presentation & Class Participation	Test, Assignment & Viva	1, 2
<b>2. Other Assessment</b> Partnership Firms, Companies & Corporations, Bank & Insurance Businesses, etc.	6	Lecture, Problem Solving & Case	Test, Assignment & Viva	2, 4
<b>3. Value Added Tax (VAT)</b> 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, Problem Solving & Case	Test & Viva	2, 3
<b>4. Liabilities in special cases</b> Liabilities of representatives, agents, firms, association of persons, partners, company directors, liquidators, Offence and Prosecution etc.	6	Lecture, Problem Solving & Case	Test & Viva	5
<b>5. Double Taxation Relief</b> Double Taxation Relief Agreement and tax rebate, orbit of double taxation.	6	Lecture, Problem Solving & Case	Test & Viva	1, 2
<b>6. Gift Tax</b> Charge of gift tax, Taxable Gifts, Exemption from Gift-tax. Determination of the value of Gifts, Return of gifts Gift, tax payable, penalty, Prosecution, Assessment procedures, Rates, Authorities.	6	Lecture, Problem Solving & Case	Test & Viva	1, 2
<b>7. Customs Duty</b> Customs, Features, Classification of Commodity for Tariff imposition, Status of Customs in Bangladesh, Customs Authorities, Offences and Penal Actions.	6	Lecture, Problem Solving & Case	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 and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

### ACN-0411-450: ADVANCED FINANCIAL ACCOUNTING

**Credit Hours: 3**

#### Rationale of the Course:

This course provides knowledge about financial reporting. It helps to develop business skills that are applicable in an international professional environment.

#### Course Description:

The course is designed to focus on company accounting issues and reporting system.

#### Course Learning Outcomes (CLO):

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

CLO1	Understand different types of inter-entity relationships;
CLO2	Recognize different types of businesses and their recording process;
CLO3	Learn the preparation of financial statements including consolidated financial statements;
CLO4	Know the reorganization and liquidation process of corporations in the context of Bangladesh.

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

PLO/CLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5
CLO1	3	3	1	1	2
CLO2	3	3	2	1	2
CLO3	3	3	3	1	2
CLO4	3	3	2	3	3

(Level of integration: 3-High, 2-Medium, 1-Low)



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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Consolidated Financial Statements</b> Group accounts, related accounting standards, investment in subsidiaries, investment in associates, Consolidated financial statements, Disclosure requirements, Consolidated Statements of Financial Positions, Consolidated Statements of Comprehensive Income, Accounting for Associates.	9	Lecture, Class Participation & Problem solving	Test & Quiz	(i) & (iii)
<b>2. Accounting for Joint Ventures</b> Forms of joint ventures, jointly controlled operations, assets and entities, transactions between a venture and joint venture, operators of joint ventures, disclosure in financial statements.	6	Lecture & Problem solving	Test & Quiz	(ii)
<b>3. Accounting for Consignment</b> Definitions: consignment, accounts sales, proforma invoice, Features of consignment business, accounting treatments.	6	Lecture & Problem solving	Test & Quiz	(ii)
<b>4. Accounting for Installment Sales</b> Definitions, Distinctions between ordinary sales and sales on installment sales, Accounting treatments.	3	Lecture & Problem solving	Test & Quiz	(ii)
<b>5. Foreign Currency Translations</b> Purchase of merchandise from a foreign supplier, Foreign currency transaction gain or loss, Sale of merchandise to a foreign customer, Loan payable in a foreign currency, Loan receivable in a foreign currency, Forward contracts, Application.	6	Lecture, Class Participation & Problem solving	Assignment, Test & Quiz	(i) & (ii)
<b>6. Accounting for Liquidation and Re-organization</b> Bankruptcy liquidation, Shareholders voluntary liquidation, Creditors involuntary liquidation, Liquidation by order of the court, Role of liquidator and official liquidator, Discharge of debtors, The statement of affairs, Recovery by each class of creditors, Accounting and reporting	6	Lecture & Problem solving	Assignment & Test	(iv)

for trustees, Corporate re-organization, Accounting for re-organization, Disclosure of re-organization.				
<b>7. Accounting for Merger &amp; Acquisition</b> Sensible Motives for Mergers, Some Dubious Reasons for Mergers, Estimating Merger Gains and Costs, The Mechanics of a Merger, Takeover Battles and Tactics, Mergers and the Economy, Leveraged Buyouts, Spin-offs and Restructurings, Fusion and Fission in Corporate Finance, Conglomerates, Control and Governance.	6	Lecture, Group presentation & Problem solving	Test and Quiz	(i) & (ii)
<b>8. Analysis of Leveraged Buyout, Spin-offs, and Restructuring</b> The LBO Market, Voting Interest and Capital Risk Tests, Attracting Congressional Attention, Practical Problems.	3	Lecture, Group presentation & Problem solving	Test and Quiz	(iv)

#### **Textbook(s)**

Leo, K., Knapp, J., McGowan, S., and Sweeting, J. Company Accounting. John Wiley & Sons

#### **Reference(s)**

1. Smith & Skousen. Intermediate Accounting.
2. Karrenbrock and Simons. Advanced Accounting. South Western.
3. Harried, Imdieke and Smith. Advanced Accounting. Wiley
4. International Accounting Standards, IASC, U. K.

#### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Assignments (05)</b>	<b>Presentation (05)</b>	<b>Quizzes (10)</b>	<b>Mid-term (30)</b>	<b>Final-term (50)</b>	<b>Total (100)</b>
Remember			10	05	05	20
Understand				05	10	15
Apply	05			05	15	25
Analyze		05		05	10	20
Evaluate				05	05	10
Create				05	05	10

**Grading System:** As per UGC recommendation

#### **ACN-0411-455: CORPORATE ACCOUNTING**

**Credit Hours: 3**

#### **Rationale of the Course:**

This course consists of accounting frameworks and reporting system of the different type of organizations. It helps to prepare financial statements for banks and financial institutions, Govt. and non-govt. organizations.



## Course Objective

This course emphasis on accounting frameworks and reporting system of the different type of organizations. It covers how to prepare financial statements for banks and financial institutions, Govt. and non-govt. organizations. It also throws light on accounting for special cases like insolvency, amalgamation, absorption, reconstruction, valuation of goodwill and shares etc.

## Course Learning Outcomes (CLO)

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

CL01	Prepare financial statements of banks and financial institutions
CL02	Settle the issues arise from the insolvency, amalgamation, absorption and reconstruction
CL03	Measure the values of shares and goodwill of
CL04	apply the IFRS

## Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	2	3	3	1
CL02	3	3	2	2	1
CL03	3	3	3	2	2
CL04	3	3	2	3	3
Average	3	3	2.5	2.5	2

(Level of integration: 3-High, 2-Medium, 1-Low)

## Course outline

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Accounting for Banks and Financial Institutions</b> Bank companies Act, 1991 & 2003; Non-bank Financial Institutions Act, 1993; System of accounting for a Bank, Statutory requirements and limitations; preparation of financial statements of banks and non-bank financial institutions and compliance of disclosure requirements.	6	Lecture, Problem Solving & Case	Test & Viva	12
<b>2. Insolvency Accounts</b> Insolvency law and procedure, Details of creditors and proprietors, Prescribed form of Statement of Affairs, Deficiency accounts, Distinctions between Balance Sheet and Statement of Affairs.	6	Lecture, Problem Solving & Case	Test & Viva	2
<b>3. Valuation of Shares &amp; Goodwill</b> Types of goodwill, Valuation of goodwill, Factors affecting the valuation of shares, Methods of share Valuation.	6	Lecture, Problem Solving & Case	Test & Viva	3

<b>4. Amalgamation, Absorption, and Re-construction of Companies</b> Types of Amalgamation, Calculation of Purchase Consideration, Accounting for Amalgamation, Capital Reduction, and Reconstruction.	9	Lecture, Problem Solving	Test Assignment & Viva	2
<b>5. Accounting for Group Companies</b> Holding Companies, Definition, Accounts Consolidation, Preparation of Consolidated Balance Sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or Goodwill, Intercompany Balance, Unrealised Inter-company profits, Revaluation of assets and liabilities, Bonus Shares, Treatment of Dividend.	6	Lecture, Problem Solving	Test & Viva	2
<b>6. Borrowing Costs</b> Recognition and Initial measurement of Borrowing Costs, Capitalization of borrowing costs.	6	Lecture & Group Discussion	Test & Viva	4
<b>7. International Financial Reporting Standards (IFRS):</b> Introduction, Meaning, Scope, An Overview of the International Financial Reporting Standards, IFRS 1 to 13, Role of IASB, Arguments for Global Convergence, Required disclosure as per IFRS, Achievements of IASB and Obstacles in Convergence, Difference between IFRS and Indian Accounting Standards, US GAAP	6	Lecture Group Discussion & Case	Assignment & Viva	4

### Textbook(s)

Smith, J. M., Skousen, K. F., Stice, E. K., & Stice, J. D. Intermediate accounting: comprehensive volume. South-Western Publishing Company

### Reference(s)

1. Jain, S. P., & Narang, K. L. Advance Accounting. Kalyani Publishers.
2. Maheshwari, S. N., & Majeshwari, S. K. Advanced Accountancy. Vikas Publishing House Pvt Limited.
3. Smith, J. M., Skousen, K. F., Stice, E. K., & Stice, J. D. Intermediate accounting: comprehensive volume. South-Western Publishing Company.

### Assessment and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25





Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

## **ACN-0411-460: ACCOUNTING FOR MANAGERIAL CONTROL**

**Credit Hours: 3**

### **Rationale of the Course:**

This course helps students to learn how management accounting system assists an organization to take crucial decisions in a highly competitive business world.

### **Course objectives**

This course focuses on techniques that support managerial decision-making, control and performance evaluation, emphasizing strategic issues throughout. This course examines the integrative and interdisciplinary role of management accounting and its contribution in the strategic management process. Core content reflects the capital budgeting, quality management, managing productivity level, etc.

### **Course Learning Outcomes (CLO)**

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

CL01	understand the importance of management accounting in strategy formulation and implementation and pricing of an organization
CL02	prepare flexible budgets and performance reports and balance scorecard
CL03	design and apply activity-based costing and cost control

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	2	3	3	1
CL02	3	3	2	2	1
CL03	3	3	3	2	2
Average	3	3	3	2.5	1.5

(Level of integration: 3-High, 2-Medium, 1-Low)

### **Course outline**

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Strategic Management Accounting</b> Definitions and evolution, Importance, Strategic vs. traditional accounting, Basic Techniques of Strategic Management Accounting, The impact of emergent strategies	6	Lecture & Group Discussion	Test & Viva	1



and organizational learning on management accounting and control, Modeling and monitoring strategy: the Balanced Score Card and other non-financial measures.				
<b>2. Pricing Decisions and Cost Management</b> Major influences on pricing Decisions: Customers, Competitors, and Costs, Time Horizon of Pricing Decisions, Cost and Pricing for the Short Run, Costing and Pricing for the Long Run, Target Costing for Target Pricing, Cost- Plus Pricing.	3	Lecture & Problem Solving	Test & Viva	1
<b>3. Flexible Budgets and Performance Analysis</b> Characteristics, Static Planning Budget, Activity Variances, Revenue and Spending Variances, Performance Reports in Nonprofit Organizations, Performance Report in Cost Centers.	9	Lecture & Problem Solving	Test & Viva	2
<b>4. Measuring Organizational Performance</b> Traditional Financial performance Measures: Divisional Profits, Cash Flow, Return on Investment, Residual Income; Limitations of Traditional Methods for Evaluating Segment performance; Non-financial Performance Measures; Throughput as a Non-financial performance Measure; Performance Evaluation in Multinational Selling.	9	Lecture & Problem Solving	Test & Viva	2
<b>5. The Balanced Scorecard, Benchmarking, EMA and Six-Sigma</b> Balanced Scorecard: Measuring Total Business unit performance, The BSC, Financial perspective, customer perspective, internal business process perspective, Learning and Growth perspective. Four perspectives and their sufficiency. Benchmarking: Meaning, Benefits of Benchmarking analysis, Types of benchmarking, Benchmarking process, TQM and Benchmarking, Management accounting for benchmarking. Environmental Management	6	Lecture, Problem Solving & Presentation	Test & Assignment	2

Accounting (EMA), Six Sigma.				
<b>6. Activity Based Costing</b> Objectives of Marketing Cost Accounting; ABC System for Marketing Costs; Standard for Marketing Costs; ABC Drives for Marketing Activities; Variance Analysis. Expense Variance Report, Efficiency Variance and Price Variance.	6	Lecture & Problem Solving	Test & Viva	3
<b>7. Cost Control for Discretionary Costs</b> Cost Control Systems; Committed vs. Discretionary Costs; Benefits from Discretionary Cost Incurrence; Measuring Efficiency and Effectiveness of Discretionary Costs; Controlling Discretionary Costs.	6	Lecture & Case	Test & Viva	3

### Textbook

Managerial accounting by Ray H. Garrison, Eric W. Noreen and Peter C. Brewer, McGraw-Hill/Irwin, New York, 13<sup>th</sup> edition.

### References

1. Cost Accounting: A Managerial Emphasis by C. T Horngren, S. M Datar & G Foster, New Delhi: Prentice-Hall Private Limited.
2. Cost Management: Strategies for business decisions by R. W Hilton, M. Maher & F. H Selto, McGraw-Hill/Irwin.

### Assessment and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

### ACN-0411-465: SOCIAL & ENVIRONMENTAL ACCOUNTING

**Credit Hours: 3**

### Rationale of the Course:

This course consists of the social and environmental aspects of accounting theory and practice, and the impact of accounting information on the decision-making processes affecting the social and natural environment. It focuses on both external accountability and internal management perceptions.



## Course Objective

This course explores the social and environmental aspects of accounting theory and practice, and the impact of accounting information on the decision-making processes affecting the social and natural environment. It emphasizes both external accountability and internal management perspectives, including the study of corporate social, environmental and sustainability reports at the national and global arena.

## Course Learning Outcomes (CLO)

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

CLO1	Understand the accounting structure for social, national and environmental aspects
CLO2	Learn corporate environment reporting and managing costs
CLO3	Apply the accounting knowledge in ensuring ethics, governance, and sustainability in an organization

## Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	3	3	3	2
CLO2	3	2	2	2	2
CLO3	3	3	1	1	2
Average	3	3	2	2	2

(Level of integration: 3-High, 2-Medium, 1-Low)

## Course outline

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Social Accounting Concepts</b> Accounting Structure for Economic System-Social Costs, Social Benefits, Social Entity, Social Resources and Social Transactions, Social Accounting and National Budgeting.	3	Lecture	Test	1
<b>2. Concept of National Income and Social Accounting</b> Measurement of National Income, Inter relationship between three measures of national income in the presence of the Government sector and International transactions. Environmental considerations, Green national income.	6	Lecture	Test	1
<b>3. National Income Estimation in Bangladesh Critical Evaluation</b>	6	Lecture & Case	Test & Assignment	1
<b>4. Matrix Presentation and Input-Output Analysis of National Accounting</b> Matrix Presentation of National Accounts-Input-Output Tables.	6	Lecture & Problem Solving	Test & Viva	2

<b>5. Introduction to Environmental Accounting</b> Introduction, What is Environmental Accounting-Definition-Functions and Roles of Environmental Accounting-Dimensions of Environmental Accounting-Elements of Environmental Accounting.	6	Lecture & Problem Solving	Test & Viva	2
<b>6. Corporate Environmental Accounting</b> Environmental Reporting in Practice, Benchmarking environmental performance in land-based businesses. Accounting for environmental costs	6	Lecture & Problem Solving	Test & Viva	2
<b>7. Environmental Management Accounting</b> Managing Environmental Costs, Defining environmental costs, Identifying environmental costs, Controlling environmental costs	6	Lecture & Problem Solving	Test & Presentation	2
<b>8. Ethics, Governance, and Sustainability in a Global World</b> Ethical theories, Personal values and ethical dilemmas, Stakeholders, networks and ethics from an international perspective, CSR and its global challenges.	6	Lecture, Problem Solving & Case	Test & Assignment	3

### Textbook(s)

Stone, R., & Croft-Murray, G. Social Accounting and Economic Models. London: Bowes & Bowes.

### Reference(s)

1. Cooper, R., Edey, H. C., & Peacock, A. T. National income and social accounting. New York: Routledge.
2. Beckermen, W. An Introduction to National Income Analysis. London: Weidenfeld and Nicolson.
3. Loughlin, C.O. National Economic Accounting. Pergamon Press.

### Assessment and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10



Total	20	20	20	10	30	100
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**Grading System:** As per UGC recommendation

## **ACN-0411-468: INTERNATIONAL ACCOUNTING**

**Credit Hours: 3**

### **Rationale of the Course:**

This course enables students to know about accounting principles, financial reporting, managerial planning and control in international context.

### **Course Objective**

The aim is to ensure the basic understanding of why accounting practices differ in various countries. In addition, it aims to the various aspects of harmonization for diverse accounting procedures of different countries in order to understand how companies operating internationally cope with the accounting differences in countries across which they operate.

### **Course Learning Outcomes (CLO)**

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

CLO1	Understand the uses of accounting in an international organization
CLO2	Measure risk and prepare financial statements of a global organization
CLO3	Manage and control costs while prepare an effective tax plan

### **Mapping of CLOs to PLOs**

	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	3	2	3	3	3
CLO2	3	1	2	2	2
CLO3	3	3	1	2	2
Average	3	2	2	2.5	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

### **Course outline**

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction</b> Growth & spread of multinational operations, Global competition, Cross boarder M&A.	3	Lecture	Test	1
<b>2. Development &amp; Classification</b> Development factors, Accounting value dimensions, Approaches to development.	6	Lecture	Test & Viva	1
<b>4. Financial Risk Management</b> Market risks, Floating exchange rates, Accounting for hedge products.	6	Lecture & Case	Test & Viva	2



<b>5. International Financial Statement Analysis</b> Challenges and opportunities in cross-border analysis, Accounting analysis, Prospective analysis.	6	Lecture & Problem Solving	Test & Presentation	2
<b>6. Reporting and Disclosure</b> Development, Reporting and disclosure practices, Annual reports in emerging market countries.	6	Lecture, Case & Problem Solving	Test & Assignment	2
<b>7. Managerial Planning &amp; Control</b> Business modeling, Multinational cost of capital, MIS, Strategic costing, Performance evaluation.	6	Lecture, Case & Group Discussion	Test & Viva	3
<b>8. International Taxation and Transfer Pricing</b> Diversity of national tax systems, Double taxation, Tax planning, international transfer pricing	6	Lecture & Problem Solving	Test, Assignment & Viva	3

### Textbook(s)

[Frederick D. S. Choi](#), [Gary K. Meek](#). International Accounting. New Jersey: Prentice Hall.

### Reference(s)

1. Van Greuning, H., Scott, D., & Terblanche, S. International Financial Reporting Standards: a Practical Guide. Washington DC: World Bank Publications.
2. Garrison, R. H., Noreen, E. W., & Brewer, P. C. Managerial Accounting. New York: McGraw-Hill/Irwin.

### Assessment and Evaluation

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	5	-	10	2	8	25
Understand	5	2	10	2	7	26
Apply	5	5		2	7	19
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	-	10		-	-	10
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

### ACN-0411-480: HUMAN RESOURCE ACCOUNTING

**Credit Hours: 3**

### Rationale of the Course:

This course provides knowledge about the reporting of cost of human resource incurred in an organization. It focuses on the costs invested for employees towards their recruitment, training, payment of salaries and other benefits.



**Course Description:**

This course is designed to focus on the basics of Human Resource Accounting (HRA). It includes the meaning and importance of Human Resource Accounting (HRA) and Human Resource Management (HRM), Impact of HRA on Decision-making (Internal and External), Measurement of Human Resource Value (HRV) and Scheme of Accounting for Human Resources (HR).

**Course Learning Outcomes (CLO):**

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

CL01	Explain the importance and role of HRA
CL02	Discuss the advantages and disadvantages of HRA
CL03	Account for human resource costs
CL04	Determine the human resource value
CL05	Design and implement Human Resource Accounting Systems Applications for improving management,
CL06	Know about the usefulness of HRA in developing nations

**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	3	2	1
CLO-2	3	3	2	3	1
CLO-3	3	3	3	3	3
CLO-4	3	2	3	2	1
CLO-5	3	3	2	3	1
CLO-6	3	1	3	2	3
Average	3	2.5	3	2.5	2

(Level of integration: 3-High, 2-Medium, 1-Low)

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

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Human Resource Accounting:</b> Definition, Importance, Objectives, HR as Assets: Objections and Counter Arguments—Advantages and Limitations, Valuation of HR, HRA and Conventional Accounting Theory.	6	Lecture	Exam 1	2
<b>2. Role of Human Resource Accounting</b> Uses for Managers and Human Resource Professionals Uses in Corporate Financial Reporting.	6	Lecture	Exam 1	1
<b>3. Accounting for Human Resource Costs</b> Measuring Human Resource Costs:	6	Lecture & Class Participatio	Exam 1	3



Concepts and Methods, First-Generation Accounting Systems for Human Resource Costs, Second-Generation Accounting Systems for Human Resource Costs.		n		
<b>4. Accounting for Human Resource Value</b> Determining Human Resource Value: Concepts and Theory, Monetary Measurement Methods, Nonmonetary Measurement Methods, First-Generation Accounting Systems for Human Resource Value Second and Third-Generation Accounting Systems for Human Resource Value.	6	Lecture & Class participation	Mid term and assignment	4
<b>5. Applications and Implementations</b> Designing and Implementing Human Resource Accounting Systems Applications for Improving Management, Training, and Personnel Decisions Developing an Integrated Systems Recent Advancement and Future Directions in Human Resource Accounting.	6	Lecture, Problem solving	Assignment and Mid term	5
<b>6. Human Resource Accounting in Developing Nations</b> Usefulness of HRA in the Economic and Social Development of the Developing Countries like Bangladesh.	6	Lecture, Problem solving	Final term	6

#### **Textbook(s)**

1. Human Resource Accounting- Advances in Concepts, Methods and Applications by Eric G. Flamholtz.

#### **Reference(s)**

1. Human Resource Measurement and Accounting by Sen D.K, Anatomy. The University Grants Commission of Bangladesh, Agargaon, Dhaka

#### **Assessment and Evaluation**

<b>Bloom's Category</b>	<b>Assignments and Participation (20)</b>	<b>Exam 1 (20)</b>	<b>Mid-term (Test) (30)</b>	<b>Final-term (Test) (30)</b>	<b>Total (100)</b>
Remember	05		05	05	15
Understand	05	05	05	05	20
Apply	05	05	05	05	20
Analyze	05	05	05	05	20
Evaluate		05	05	05	15
Create			05	05	10

**Grading System:** As per UGC recommendation



## **ACN-0411-490: SEMINAR IN ACCOUNTING**

**Credit Hours: 3**

### **Rationale of the Course:**

This course focuses to keep the students updated about the current topics, issues and actual practices employed by the accounting department or accounting functions of organizations. It aims to facilitate the continued exchange and discussion of emerging accounting topics and issues.

### **Course Objective**

The goal of this course is to make students equip with the current topics, issues and actual practices employed by the accounting department or accounting functions of organizations.

### **Course Contents**

- The course requires students to work in teams to learn about contemporary accounting issues worldwide and also in Bangladesh.
- The course includes learning about the documentation involved in the accounting process.
- The course includes case study that allow students to survey meaningful and current topic in theory relevant to given case.
- The course requires students to work in groups to solve actual or simulated case-based business situations.
- The course requires written case report with presentation of the same by the individual student.
- Students will prepare and present research paper on a particular institution to learn about the accounting practices of the same.

### **Reference(s)**

The reading list includes books, journals, websites, newspapers, periodicals and published reports.

## **ACN-0411-400L: ACCOUNTING SOFTWARE**

**Credit Hours: 2**

### **Rationale of the Course:**

This course helps students to learn how to maintain accounting records and generate financial reports using software.

### **Course Objective**

This course is designed to familiarize business students with the software application of different steps in accounting cycle. This also focuses on the tax, VAT, TDS, and other aspects of business covering proprietorship, partnership, company, government, and foreign organizations.

**Pre-requisite:** ACN-201, ACN-304

### **Course Learning Outcomes (CLO)**

At the end of the course, students will learn:

CLO1	The importance of using software in performing accounting tasks
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CL02	The procedure to record financial transactions and to generate different financial reports
CL03	How to save, share and present accounting data

### Mapping of CLOs to PLOs

	PLO1	PLO2	PLO3	PLO4	PLO5
CL01	3	3	2	3	3
CL02	2	3	3	2	1
CL03	1	2	1	3	3
Average	2	3	2	3	2.5

(Level of integration: 3-High, 2-Medium, 1-Low)

### Course outline

Topic	Hrs	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLOs
<b>1. Introduction to Accounting Software</b> Features, Installation Procedure, Screen Components, Creating a Company	3	Lecture & Lab Practice	Test & Viva	1
<b>2. Stock and Warehouse</b> Stock Groups, Stock Categories, Stock Items, Units of Measure, Godowns.	3	Lecture & Lab Practice	Test & Viva	2
<b>3. Groups, Ledgers, Vouchers and Orders</b> Introducing Groups, Introducing Ledgers, Introducing Vouchers, Introducing Purchase Orders, Introducing a Sales Order, Introducing Invoices	6	Lecture & Lab Practice	Test & Viva	2
<b>4. Reports</b> Working with Balance Sheet, Working with Profit & Loss A/c Report, Working with Stock Summary Report, Understanding Ratio Analysis, Working with Trial Balance Report, Working with Day Book Report	3	Lecture & Lab Practice	Test & Viva	2
<b>5. Payroll</b> Exploring Payroll, Working with Payroll Vouchers, Payroll Reports, Describing Salary Disbursement	6	Lecture & Lab Practice	Test, Viva & Assignment	2
<b>6. Taxation</b> Statutory & Taxation Features, Tax Deducted at Source, Create a Tax Ledger, TDS Vouchers, Tax Collected at Source, VAT (Value Added Tax), Creating Masters for VAT, VAT Vouchers & Invoices, VAT Reports, Service Tax	6	Lecture & Lab Practice	Test, Viva & Assignment	2



<b>7. Back &amp; Restore</b> Taking Backup, Restoring Data, Using E-mail, and Restoring Data from old versions.	3	Lecture & Lab Practice	Test & Viva	3
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### **Textbook(s)**

Tally Prime user manual, Tally Academy, India

### **Assessment and Evaluation**

Bloom's Category	Test	Assignment	Viva	Co-curricular Activities	Final Exam	Total
Remember	1	-	10	-	6	17
Understand	2	2	10	2	2	18
Apply	8	5		2	10	25
Analyze	3	3		2	4	12
Evaluate	2	-		2	4	8
Create	4	10		2	4	20
Total	20	20	20	10	30	100

**Grading System:** As per UGC recommendation

## **LFE, Internship/Research Project**

**LFE-0111-201: LIVE-IN-FIELD EXPERIENCE**

**Credit Hours: 3**

### **Rationale of the Course:**

The knowledge at the tertiary level is not inclusive unless it is associated with practicality. Hence, this field-based course has been designed with a view to providing the students with first-hand knowledge on the ground realities of the industry.

### **Course Description:**

Industrialization and globalization are creating job opportunities. But due to a lack of industry-oriented education, graduates are lagging behind, and these jobs are filled with people from abroad, as a result of which a huge amount of foreign currency leaves the country each year, which is contributing to the chain of unemployment in Bangladesh.

This course will try to bridge this gap between theoretical knowledge and industry practices and introduce the students to more on the ground realities. It will also expose students to various industries and employment opportunities, and help them in their career decision making processes. Students will also know the philosophy and psychology of university education and employment.

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



<b>PLO/CLO</b>	<b>PLO-1</b>	<b>PLO-2</b>	<b>PLO-3</b>	<b>PLO-4</b>	<b>PLO-5</b>
CLO-1	2	2	2	2	3
CLO-2	2	2	1	3	2
CLO-3	3	2	2	2	3
Average	2.5	2	2	2.5	3

(Level of integration: 3-High, 2-Medium, 1-Low)

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

<b>Topics</b>	<b>Hours</b>	<b>Teaching-Learning Strategy</b>	<b>Assessment Strategy</b>	<b>Corresponding CLO</b>
Introductory Session	2	Lecture	Test and Exam	1, 2, 3
Professional Ethics: Part I	2	Lecture	Test and Exam	1, 2, 3
Professional Ethics: Part II	2	Lecture	Test and Exam	1, 2, 3
Academic Ethics	2	Lecture	Test and Exam	1, 2, 3
Impacts of Brain Drain	2	Lecture	Test and Exam	1, 2, 3
Education Sector: Part I	2	Lecture	Test and Exam	1, 2, 3
Education Sector: Part II	2	Lecture	Test and Exam	1, 2, 3
Briefing Session 1: Group Assignment	2	Lecture and Participation	Assignment	2, 3
Employment Sector	2	Lecture	Test and Exam	1, 2, 3
Class Test # 1 and Feedback	2	Lecture	Test	1
Urbanization and Employment	2	Lecture	Test and Exam	1, 2, 3
Porter's 5 Force Analysis	2	Lecture	Test and Exam	1, 2, 3
Sustainable Development Goals (SDGs): Part I	2	Lecture	Test and Exam	1, 2, 3
Mid-Term Exam	2	Lecture	Exam	1
Briefing Session 2: Group Assignment	2	Lecture and Participation	Assignment	2, 3



Sustainable Development Goals (SDGs): Part II	2	Lecture	Test and Exam	1, 2, 3
Importance of Infrastructure	2	Lecture	Test and Exam	1, 2, 3
Digital Infrastructure and Inclusion	2	Lecture	Test and Exam	1, 2, 3
Economy and Production Cycle	1.5	Lecture	Test and Exam	1, 2, 3
Social and Economic Impacts of Covid-19	1.5	Lecture	Test and Exam	1, 2, 3
Class Test # 2 and Feedback	1.5	Lecture	Test	1
Briefing Session 3: Group Assignment	1.5	Lecture and Participation	Assignment	2, 3
Course Summary Session # 1	1.5	Participation	Exam	1, 2, 3
Course Summary Session # 2	1.5	Participation	Exam	1, 2, 3

#### Assessment Procedure and Evaluation:

Bloom's Category	Attendance (10)	Assignment (20)	Presentation (10)	Class Tests (30)	Mid-Term Exam (15)	Final Exam (25)	Total (100)
Remember				10			10
Understand	05	05	05	10	05	05	35
Apply					05	05	10
Analyze				10	05	05	20
Evaluate	05		05			05	15
Create		05				05	10

**Grading System:** As per UGC recommendation



## **BBA -0111-496: INTERNSHIP**

**Credit Hours: 6**

### **Rationale of the Course:**

Industrialization and globalization are creating job opportunities. But due to a lack of industry-oriented education, graduates are lagging behind, and these jobs are filled with people from abroad, as a result of which a huge amount of foreign currency leaves the country each year, which is contributing to the chain of unemployment in Bangladesh.

This course will try to bridge this gap between theoretical knowledge and industry practices and introduce the students to more on the ground realities. This course allows students to gain direct experience, enhance their employability and develop network with professionals.

### **Course Description:**

This course is designed to provide the students an opportunity to get acquainted with the workplace environment. It also gives the students a chance to find out how to apply the classroom knowledge in solving practical problems.

### **Course Learning Outcomes (CLO):**

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

CLO1	Know how to apply the classroom knowledge in solving practical problems.
CLO2	Understand workplace environment;
CLO3	Write a report.

### **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	2
CLO-2	3	3	2	2	3
CLO-3	3	3	3	2	3
Average	3	3	2.5	2	3

(Level of integration: 3-High, 2-Medium, 1-Low)

### **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 126 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 supervisor 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 Procedure and Evaluation:**

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

**Grading System:** As per UGC recommendation

#### **BBA -0111-497: RESEARCH PROJECT**

**Credit Hours: 6**

#### **Rationale of the Course:**

This course is designed to prepare the students to conduct independent research.

#### **Course Description:**

This course is designed to provide the students an opportunity to get acquainted with the corporate 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 corporate research.
CLO2	Generate information through research;
CLO3	Write a research report.

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

<b>PLO/CLO</b>	<b>PLO-1</b>	<b>PLO-2</b>	<b>PLO-3</b>	<b>PLO-4</b>	<b>PLO-5</b>
CLO-1	3	3	2	2	2
CLO-2	3	3	2	2	3
CLO-3	3	3	3	2	3
Average	3	3	2.5	2	3

(Level of integration: 3-High, 2-Medium, 1-Low)





### Procedure of the research program

Using one or a variety of methods, students will collect original data and contribute to problem solving in the field of business. The steps of the research project should be as follows;

1. The research topic should be selected in consultation with supervisor(s);
2. The precise research question(s) 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 Procedure 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

## 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 'I' 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.