



Daffodil International University

Faculty of Business and Entrepreneurship

Web address: www.daffodilvarsity.edu.bd

Present Program: B. Com.(Hon's) in Accounting

Proposed Program: BBA in Accounting & Information Systems (AIS)

OBE Syllabus

ACRONYMS

AS	Assessment Strategy
AIS	Accounting & Information Systems
CIE	Continuous Internal Evaluation
CLO	Course Learning Outcome
LM	Learning Material
BBA	Bachelor of Business Administration
PLO	Program Learning Outcome
PEO	Program Educational Objective
PPT	PowerPoint Presentation
SMEE	Semester Mid & End Examination
TLS	Teaching-Learning Strategy
FBE	Faculty of Business and Entrepreneurship
DIU	Daffodil International University

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Part A

1. **Title of the Academic Program:** BBA in Accounting & Information Systems
2. **Name of the University:** Daffodil International University
3. **Vision of the University:** To become a globally leading institution in providing tertiary-level education that produces graduates having a high-level capability to accept and overcome challenges in a fast-changing environment.
4. **Mission of the University:** To positively influence and enhance the lives of people by promoting research that is aligned with national development agenda, Millennium Development Goals (MDGs), Sustainable Development Goals (SDGs), innovation and entrepreneurship.
5. **Name of the Program Offering Entity (Department/Faculty/Institute):** **The name of the program offering entity is the Department of Accounting & Information Systems (AIS) under the Faculty of Business and Entrepreneurship of the DIU.**
6. **Vision of the Program Offering Entity:** The program of Accounting & Information Systems (AIS) aspires to become a center of excellence and innovation in accounting education and research in the world
7. **Mission of the Program Offering Entity:** The program of Accounting & Information Systems (AIS) endeavors to provide quality education and pave the way for graduates to pursue professional careers and postgraduate studies. The department aims to meet the growing needs of the stakeholders through commitments to ethical standards and continuous improvement in accordance with accepted practices of international professional accounting bodies.
8. **Objectives of the program offering entity:**
 - To provide students with a strong foundation in accounting principles and practices, and to help them develop the necessary technical skills to succeed in the field.
 - To equip students with the critical thinking and problem-solving skills necessary to analyze financial data and make informed business decisions.
 - To expose students to the latest trends and innovations in accounting, and to help them stay abreast of changes in the regulatory and business environments.
 - To foster a sense of professionalism and ethical responsibility among students, and to encourage them to contribute to the broader accounting community through service and leadership.
 - To provide opportunities for students to gain practical experience through internships, co-op programs, or other forms of experiential learning.
9. **Name of the Degree:** BBA in Accounting & Information Systems
10. **Description of the Program:** Accounting & Information Systems (AIS) is a program that focuses on the principles and practices of financial record-keeping, analysis, and reporting. It involves the measurement, processing, and communication of financial information to help businesses and organizations for making decisions. The program covers topics such as financial accounting, managerial accounting, taxation, auditing, financial analysis, and also IT related courses. Graduates of the program are equipped with the skills to prepare financial statements, perform financial analysis, preparing budgets, and ensure compliance with

accounting standards and regulations. Accounting graduates can pursue careers in a variety of industries, including public accounting, corporate accounting, government accounting, and nonprofit accounting.

11. Graduate Attributes (based on need assessment)

Generic Skills	Skills development mechanism
<u>Fundamental Skills:</u> (a) Reading (b) Writing (c) Speaking (d) Listening (e) IT familiarity (f) Subject-related skills	(a) Reading subject-related books and newspapers (b) Individual or group presentation for enhancing speaking skill (c) Using technological tools for developing ICT knowledge
<u>Social Skills</u> (a) Communication (b) Coordination (c) Negotiation (d) Instruction	(a) Writing assignment, presentation in each course, etc. (b) Working in a group for enhancing communication and coordination skills
<u>Thinking Skills:</u> (a) Critical thinking (b) Decision making (c) Problem-solving	(a) Using subject-related different problems and/or cases in the class for improving critical thinking skills (b) Presenting subject-related decision-making problems and/or cases in the class for developing decision-making skills (c) Presenting subject-related numerous problems and/or cases in the class for developing problem-solving skills
<u>Personal Skills:</u> (a) Creativity (b) Sincerity (c) Honesty (d) Personal development (e) Time management	(a) Presenting different real-life problems in the class so that students can apply their creativity in solving the problems (b) Presenting different real-life problems in the class with time limitations for solving the problem so that students can solve the problem within the given time, thereby developing time management skills

12. Program Educational Objectives (PEOs): The Program Educational Objectives (PEOs) are defined and developed based on interactions with various professional, research, and educational institutions. Their interests, social relevance, and contributions are taken into account in defining and developing the PEOs. The program educational objectives are as follows:

PEO1	To apply knowledge of basic business concepts and principles (Knowledge of basic skills).
PEO2	To position organizations in chosen market areas, compete successfully, and satisfy stakeholders with the objective of achieving superior organizational performance (<i>Strategic Thinking and Leadership</i>).
PEO3	To identify problems, generate and evaluate alternatives using appropriate accounting concepts and techniques, and draw conclusions (<i>Critical Thinking</i>).
PEO4	To articulate professional codes of conduct and ethical standards related to the practice of accounting (<i>Ethics and Social</i>

	<i>Responsibility</i>).
PEO5	To communicate their ideas effectively and efficiently in a variety of business settings using modern technologies (<i>Effective Communication, safe gardening information, and decision-making</i>).
PEO6	To appreciate and understand the value of diverse perspectives in business decision-making and organizational life (<i>Global Perspective</i>).

13. Program Learning Outcomes (PLOs): After successful completion of the program the learners will be able to-

PLO1	Apply knowledge of business theories and practices to solve problems (<i>Knowledge of basic skills</i>).
PLO2	Able to formulate business strategies utilizing students' understanding of the key functional areas of business (<i>Strategic Thinking and Leadership</i>).
PLO3	Foster and evaluate organizations and recommend optimal strategies and actions that demonstrate their ability to frame problems contextually and use appropriate accounting concepts and techniques (<i>Critical Thinking</i>).
PLO4	Ability to recognize professional codes of conduct and ethical standards related to the practice of accounting (<i>Ethics and Social Responsibility</i>).
PLO5	Attain professional skills in written, verbal and non-verbal communication and tailor-made to the needs of different stakeholders consistent with mindful listening, empathy, and reliability using modern technologies (<i>Effective Communication, safe gardening information, and decision-making</i>).
PLO6	Apply to incorporate the concepts of global diversity and inclusiveness in their analyses and decision-making (<i>Global Perspective</i>).

14. Mapping/Alignment University's Mission with PEO

MISSION STATEMENT	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
M1	3	3	3	3	3	3

Correlation: 3-High, 2-Medium, 1-Low

15. Mapping/Alignment PLOs with PEOs

PEO/PLO	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PLO1	3					
PLO2		3				
PLO3			3			
PLO4				3		
PLO5					3	
PLO6						3

3-Strong Correlation 2- Medium Correlation 1- Low Correlation

16. Mapping Courses with PLOs

Courses	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
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Core Courses:						
Introduction to Business	✓			✓		
Principles of Accounting	✓			✓		
Principles of Management	✓	✓		✓		
Principles of Finance			✓	✓		
Principles of Marketing		✓	✓			
Introduction to Cost & Management Accounting	✓		✓		✓	
Business Communications	✓				✓	
Organizational Behavior	✓	✓				
Financial Management	✓		✓		✓	
Business Mathematics	✓		✓		✓	
Business Statistics		✓			✓	
Microeconomics	✓			✓		
Macroeconomics	✓					✓
Marketing Management		✓		✓		
Intermediate Financial Accounting			✓	✓		
Entrepreneurship Development	✓	✓				
Business Law	✓			✓		
Human Resource Management	✓			✓		
Strategic Management	✓				✓	
Business Research Methodology	✓		✓			✓
Income Tax Accounting	✓			✓		
Insurance & Risk management	✓			✓		
Management Information Systems			✓		✓	
ICT in Business Application	✓				✓	
GED Courses:						
History of the Emergence of Bangladesh	✓					✓
English Reading, Writing and Speaking Skills and Public Presentation					✓	
Career Planning and Development (Employability 360)		✓			✓	
Ethics and Social Issues (Art of Living)		✓	✓			
Development Studies	✓			✓		
Ecology System and Environment	✓			✓		
Sustainable Development		✓		✓		
Introduction to Psychology			✓			
International Relations			✓			✓
Business Analytics for Data-Driven Decision Making					✓	
Introduction to Cyber Security for Business		✓			✓	
E-Business					✓	
Business Intelligence and Decision Support Systems					✓	
Application of Python in Business					✓	
Artificial Intelligence for Business					✓	
Database Management System					✓	
Spreadsheet Analysis and Modeling				✓	✓	
Accounting Major Courses:						
Advanced Financial Accounting-I			✓	✓		
Cost Accounting			✓	✓		
Taxation in Business			✓	✓		
Audit and Assurance	✓			✓		

Management Accounting				✓	✓	
Digital Accounting			✓		✓	
Financial Reporting and Analysis			✓	✓		
Operation and Project Management			✓		✓	
Governmental & Non-Profit Accounting		✓		✓		
Corporate Laws and Secretarial Practices		✓		✓		
Forensic and Cyber Security in Accounting			✓		✓	
Accounting Information Systems	✓				✓	
Advanced Financial Accounting-II			✓	✓		
Accounting Theory and Standards			✓			✓
Investment Analysis and Portfolio Management			✓		✓	
Internship			✓		✓	
VIVA 01 & 02	✓		✓	✓		

Part-B

17. Structure of The Course Curriculum

The general credit requirements for a student pursuing a BBA in AIS degree are given in the following.

	Categories of Courses	No. of Courses	Credits
1.	Core Courses	23	69
2.	GED Courses	10	30
4.	Concentration Courses	08	24
5.	Internship		04
6	VIVA		03
	Total	41	130

ADMISSION REQUIREMENTS

Students having a minimum GPA of 2.5 both in SSC and HSC or equivalent background from any group may apply for admission in the BBA in Accounting Information Systems. Completing five O-level subjects and at least two A-level subjects with at least GPA 2.5 (Below C grade in any subject is not acceptable) may apply for admission.

Candidates who have completed higher secondary education (12 years of schooling) under a system different from SSC/HSC or O/A levels will be considered for equivalence by the university on a case to case basis. Candidates with break of study of more than two years will have to apply separately stating the cause for break of study.

4-Year BBA Program (Regular) (Bi-Semester) 123 + 4 + 3 = 130 credits

(4 year + 3 months)

- | | |
|------------------------------------|------------|
| 1) Total weeks in a semester | 18 weeks |
| 2) Total class weeks in a semester | 15 weeks |
| 3) Classes per week in a course | 2 class |
| 4) Class duration | 1:30 hours |

5) Total classes in a 3-credit course	30 classes
6) Total class hours in a 3- credit course	45 hours
7) Number of credit courses in a semester	5/6 courses
8) Number of credit courses in a year	5+5/ 6 courses
9) Total credit courses in BBA program	41 courses
10) Credit points of a credit course	3 credits
11) Total credit points of taught credit courses in BBA program	123 credits
12) Marks of each 3 credit course	100 marks.
14)Credit points of the thesis/Internship at the end of the taught courses	4 credits
15) Double examination of the thesis - 4 credits (100 marks)	
16) Total credit points in viva voce 3(1.5 + 1.5) credits (100 marks)	
17) Maximum Period of completion of BBA Program	6 years
18)Grading system ---- Existing UGC grading system	
19.Degree requirements -----	CGPA 2.00
20. Evaluation system	(i) Internal assessment 35 (ii) Mid and Final examination 65

CORE COURSES				
Compulsory Courses				
Course Code	Course Title	Credit	Course Code	Prerequisite
0413-101	Introduction to Business	03		None
0411-101	Principles of Accounting	03		None
0413-102	Principles of Management	03		None
0412-101	Principles of Finance	03		None
0414-101	Principles of Marketing	03		None
0411-102	Introduction to Cost & Management Accounting	03		None
0415-201	Business Communications	03		None
0413-301	Organizational Behavior	03		None
0412-201	Financial Management	03	0412-101	Principles of Finance
0542-102	Business Statistics	03		None
0541-201	Business Mathematics	03		None
0311-102	Microeconomics	03		None
0311-202	Macroeconomics	03	0311-102	Microeconomics
0414-202	Marketing Management	03	0414-101	Principles of Marketing
0411-201	Intermediate Financial Accounting	03	0411-101	Principles of Accounting
0421-302	Business Law	03	0413-101	Introduction to Business
0419-301	Entrepreneurship Development	03		None
0413-303	Strategic Management	03	0413-301	Organizational Behavior
0413-304	Business Research Methodology	03	0542-102	Business Statistics
0411-301	Income Tax Accounting	03		None
0412-301	Insurance & Risk management	03		None
0413-401	Management Information Systems	03	0542-102	Business Statistics
0611-101	ICT in Business Application	03		None

A student pursuing a BBA in Accounting & Information Systems (AIS) has to complete at least 10 general education courses (**10×3=30 credits**) from the area.

GENERAL EDUCATION COURSES				
Course Code	Course Title	Credit	Course Code	Prerequisite
0222-101	History of the Emergence of Bangladesh	03		None
0231-101	English Reading, Writing and Speaking Skills and Public Presentation	03		None
0521-201	Ecology System and Environment	03		None
0311-201	Sustainable Development	03		None
0313-101	Introduction to Psychology	03		None
0312-301	International Relations	03		None
0612-201	E-Business	03		None
0612-202	Introduction to Cyber Security for Business	03	0612-201	E-Business
0612-203	Spreadsheet Analysis and Modeling	03	0611-101	ICT in Business Application
0612-204	Business Intelligence and Decision Support Systems	03	0611-101	ICT in Business Application
0612-205	Database Management System	03	0612-203	Spreadsheet Analysis and Modeling
0612-206	Business Analytics for Data-Driven Decision Making	03	0612-203	Spreadsheet Analysis and Modeling
0613-201	Application of Python in Business	03	0612-204	Business Intelligence and Decision Support Systems
0613-301	Artificial Intelligence for Business	03	0612-204	Business Intelligence and Decision Support Systems
0417-305	Career Planning and Development (Employability 360)	03		None
0313-304	Ethics and Social Issues (Art of Living)	03		None
0311-303	Development Studies	03		None

A student pursuing a BBA in Accounting & Information Systems (AIS) has to complete at least 08 major courses (**08×3=24 credits**) in the area.

MAJOR COURSES				
Course Code	Course Title	Credit	Course Code	Prerequisite
0411-401	Advanced Financial Accounting-I	03	0411-101	Principles of Accounting
0411-402	Cost Accounting	03	0411-102	Introduction to Cost & Management Accounting
0411-403	Taxation in Business	03	0411-301	Income Tax Accounting
0411-404	Audit and Assurance	03		
0411-405	Management Accounting	03	0411-102	Introduction to Cost & Management Accounting
0411-406	Digital Accounting	03	0411-101	Principles of Accounting
0411-407	Financial Reporting and Analysis	03	0411-201	Intermediate Financial Accounting
0411-408	Operation and Project Management	03	0541-201	Business Mathematics
0411-409	Governmental & Non-Profit Accounting	03	0411-101	Principles of Accounting
0411-410	Corporate Laws and Secretarial Practices	03	0421-302	Business Law
0411-411	Forensic and Cyber Security	03	0411-404	Audit and Assurance

	in Accounting			
0411-412	Accounting Information Systems	03	0411-101	Principles of Accounting
0411-413	Advanced Financial Accounting-II	03	0411-401	Advanced Financial Accounting-I
0411-414	Accounting Theory and Standard	03	0411-101	Principles of Accounting
0411-415	Investment Analysis and Portfolio Management	03	0412-201	Financial Management

18. SEMESTER-WISE DISTRIBUTION OF COURSES

Course Title	Credit
1st Year 1st Semester	
History of the Emergence of Bangladesh	3
English Reading, Writing and Speaking Skills and Public Presentation	3
Introduction to Business	3
Principles of Accounting	3
ICT in Business Application	3
1st Year 2nd Semester	
Principles of Management	3
Introduction to Psychology	3
Principles of Marketing	3
Business Statistics	3
Microeconomics	3
2nd Year 1st Semester	
Introduction to Cost & Management Accounting	3
Principles of Finance	3
Business Mathematics	3
Macroeconomics	3
E-Business	3
2nd Year 2nd Semester	
Business Communications	3
Marketing Management	3
Financial Management	3
Introduction to Cyber Security for Business	3
Intermediate Financial Accounting	3
Viva-voce	1.5
3rd Year 1st Semester	
Income Tax Accounting	3
Business Law	3
Spreadsheet Analysis and Modeling	3
Organizational Behavior	3
Ethics and Social Issues (Art of Living)	3
3rd Year 2nd Semester	
Artificial Intelligence for Business	3
Business Research Methodology	3
Career Planning and Development (Employability 360)	3
Insurance & Risk management	
International Relations	3
4th Year 1st Semester	

Management Information Systems	3
Entrepreneurship Development	3
Advanced Financial Accounting-I	3
Strategic Management	3
Taxation in Business	3
Audit and Assurance	3
4th Year 2nd Semester	
Financial Reporting and Analysis	3
Governmental & Non-Profit Accounting	3
Management Accounting	3
Accounting Information Systems	3
Accounting Theory and Standards	3
Internship	4
Viva-voce	1.5
Total	130 Credits

Part-C

19. Description of all Courses of the program

Core Courses

Course Code and Title: 0411-101; Principles of Accounting

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The course is designed to provide students with a basic understanding of the principles and concepts of accounting as well as their applicability and relevance in the practical context and with the ability to apply these principles and concepts in the preparation of financial and related information to meet internal and external obligations.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Accounting in Action: Define accounting; Identify users and uses of accounting; Analyze the effect of business transactions on the basic accounting equation; Analyze different assumptions of accounting; Prepare financial statements from tabular summary of transactions.	6	1
2	Conceptual Framework for Financial Accounting: Objectives, Assumptions, Principles and Constraints of Accounting.	4	1
3	The Recording Process: Describe how accounts, debits, and credits are used to record business transactions; Indicate how a journal is used in the recording process; Explain how a ledger and posting help in the recording process; Prepare a trial balance.	12	2 and 3
4	Adjusting the Accounts: Explain the accrual basis and cash basis accounting and the reasons for adjusting entries; Identify the major types of adjusting entries; Prepare to adjust entries for prepayments; Prepare to adjust entries for accruals.	4	1 and 3
5	Completing the Accounting Cycle: Steps in the accounting cycle; Prepare a worksheet; Prepare income statement from a worksheet; Prepare Owners' equity statement from a worksheet; Prepare a classified income statement and balance sheet; Explain the process of closing the books.	12	2
6	Accounting for merchandising Operations: merchandising Business, Difference between Merchandising Business and a Service Business, Disadvantage of merchandising business, Merchandising Business Accounting Terms,- Cost of Goods Sold,- Merchandise Inventory,- Purchase Returns and Allowances,- Free on Board, Sipping point and Destination, Product-based Businesses and Service-based Businesses, Method of Accounting for Inventory,- Periodic Inventory System,- Perpetual Inventory System, the Accounting treatment for merchandising transactions, the Accounting treatment for Gross method and Net method, Financial	4	1

	Statements of merchandising concerns		
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Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand the concepts of basic accounting and its framework; the recording process; adjustments for deferrals and accruals; the accounting cycle; and accounting for merchandising operations.
CLO2	Apply the knowledge in preparing journal, ledger, and trial balance; the worksheet; the financial statements; and closing entries.
CLO3	Analyze the effects of business transactions on the accounting equation; the transactions in preparing adjusting entries; accounting knowledge in making business decisions.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
	CLO1	3					
	CLO2			2			
	CLO3				2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

- Accounting Principles- Latest edition by Weygandt, Kieso, and Kimmel

Supplementary Readings:

- Principles of Accounting (Latest edition) -by Abdur Rouf
- Principles of Accounting- Latest Edition, by Needles & Anderson

Course Code and Title:0413-101; **Introduction to Business**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The course of Business Fundamentals and Ethics is planned to discuss essential elements of business organizations, methods of business operations, types of business ownership etc. The main emphasis is to be found on economic and social environments of business, as well as the management, finance, productions, marketing, insurance, Introducing Business Ethics, Environmental Issues, Ethics and Human Resource Management, Ethics and Marketing.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Foundation of Business and Economics: Define and explain Business and Barter; Identify core people of business; Discuss goods and service, needs and wants, inflation, categories of resources; Understand fundamental concepts of Economic system	6	1 and 2
2	Forms of Business ownership: Analyze different factors to be analyzed before starting any business; Analyze different characteristics and legal procedures for starting proprietorship, partnership and large corporations; Discuss advantages and disadvantages of different types of business ownership; Understand the concept of merger and its types	6	1, 2 & 3
3	Entrepreneurship, Franchising and small business: Understand the qualities of successful entrepreneurs; Identify the risks associated with entrepreneurship; Explain different types of ownership; Fundamental concepts of Franchising, its advantages and disadvantages.	6	1, 2 & 3
4	International Business: Understand the term International Business; Explain the reasons for involving in international business; Describe the concepts, regulations and laws of doing international business; Discuss how to adapt marketing mix to foreign markets.	6	1, 2 & 3
5	Fundamentals of Management: Describe the concept and primary functions of management; Understand different levels of management and their functions; Explain different roles of managers in any organizations; Explain different management skills necessary for becoming a successful manager.	6	1, 2 & 3
6	Marketing Strategy: Explain the Concepts of marketing; Explain the different strategies of marketing and 4ps of marketing; Understand segmentation, targeting and positioning; Explain the consumer buying decision process.	6	1, 2 & 3
7	Introducing Business Ethics & Ethics and Marketing: To define business ethics; To know the importance of business ethics; To understand different philosophical approaches to business ethics.	6	1, 2 & 3

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Define basic concepts of Business and Economics, core people of business, economic systems, sole proprietorship, partnership, company, merger, social responsibility, business ethics, international business, entrepreneurship, franchising business, management, managerial hierarchy, management roles, motivation, marketing, concepts of marketing, consumer behavior, business ethics and governance related concepts.
CLO2	Apply and identify fundamental aspects of Business, Business Ethics and Corporate Governance, international business, consumer decision making process, theories of motivation, theories of management.
CLO3	Analyze and distinguish advantages and disadvantages of various types of business (sole proprietorship, partnership, company, merger, franchising business), risks of entrepreneurship, causes for small business failure, why firms conduct international business, concepts of international business, functions of management, levels of management, major responsibilities of consumer, employees, investors, environment.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
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Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

- a) Skinner & Ivancevich, “Business for the 21st century”, Latest Edition
- b) The Ethical Business: Challenges and Controversies by Kamel Mellahi and Geoffrey Wood, Latest Edition, J.W. Arrowsmith Ltd. Bristol.

Course Code and Title: 0611-101, ICT in Business Application

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Today information and communication technology (ICT) can be regarded as a fundamental need for running the business smoothly. That’s why businesses invest in ICT widely and apply it for increased productivity and employee morale. ICT is required for producing valuable information overtime that is needed in virtually every field of human thought and action. ICT is useful for not only in business world but also in individual level. At a personal level, if one possesses high quality information he/she can take advantage of his/her future career opportunities and can be better equipped to make other personal decisions. That’s why the smartest person is one who acquires more knowledge than others. As we are moving through fourth industrial revolution, people in all walks of lives need to know about computers. If businesses want to function effectively in an information rich-society, it is necessary to use ICT.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to ICT and Historical Evolution of Computing: definition of ICT and computer, components of ICT, applications of ICT, drawbacks of ICT, characteristics of a computer, computer for individual users, computer for organizations, and computer for society, the parts of computer System, information processing cycle, essential computer hardware, importance of software, data vs. info. and computer users	6	CLO 1
2	Operating System Basics: types of OS, user interface, running programs, managing hardware, enhancing an OS with utility software	6	CLO 1
3	Transforming Data into Information: how computer represent and process data, factor affecting processing speed, number systems, conversion of number system, binary arithmetic, complements, computer codes, axioms, theorems, operation, logic gates, Boolean functions, Boolean function and truth table	6	CLO 2
4	Storage Devices: categorizing storage devices, magnetic storage devices, optical storage devices, solid- state storage devices	3	CLO 1
5	Basics of Networking: the uses of network, types of networks, hybrid networks, how network are structured, network topologies and protocols, www, transmission medium	6	CLO 3
6	Doing Business in the Online World: types of business model, e-commerce definition, types of e-commerce, e-commerce payment methods, e-commerce customer service, online banking, intranet and extranet, telecommuters, recognizing secure sites	3	CLO 3
7	Basics of Database Management System: database and DBMS definition, applications of DBMS, entity , at- tribute and key field	3	CLO 3

8	Computer Threats and Basic Security Measures: basic security concepts, threats to users, threats to hardware, and threats to data	3	CLO 3
9	Lab Practice: (MS Word, Excel, PowerPoint)	3	CLO 4, 5 & 6

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Develop the basic understanding of information and communication technologies that is useful in business.
CLO2	Acquire analytical knowledge by solving mathematical problem
CLO3	Know the fundamental networking, database, and computer related threats and security measures
CLO4	Know contemporary apps, social networking sites and famous personalities in computing world
CLO5	Write business report and improve oral presentation
CLO6	Enhance basic software skills useful for personal and industry level through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3		2			
CLO2			2				
CLO3							
CLO4				2	3		
CLO5							
CLO6						3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

P. Norton, Introduction to Computers. New York: McGraw-Hill, Latest Edition.

Supplementary Readings:

- Computer fundamentals by P.K. Sinha (Latest Edition).

- Computers and Information Systems by Sarah E. Hutchinson and Stacey C. Sawyer, 8th Edition (or Latest Edition).
- Introduction to Information System by James A. O'Brien, 8th Edition (or Latest Edition), Irwin McGraw-Hill

Course Code and Title: 0413-102, Principles of Management

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

The rationale of the course

The business world is changing rapidly side by side with global phenomena. Thus, the management practices have also been changing overtime to cope up with the changing phenomena. The course of Fundamentals of Management is planned to discuss up-to-date management theories, concepts, techniques, and practices in the context of a complex, dynamic, changing and globalizing business world. It helps us to develop an understanding of the aspects that can motivate employees, increase their performance, and help organizations establish a strong and trusting relationship with their employees. The study of Organizational behavior helps the managers to understand the basis of motivation and what he should do to motivate his subordinates. In this course, the students will learn about motivation, leadership, group works and other relevant aspects of organizational behavior.

CONTENT OF THE COURSE

S.N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Nature of Management: - Introduction to Management, Meanings and Definitions of Management, Management as a Process, coordination, and function, Five M's in the business, Necessity of Management and SMART Goals, Functions of Management, & Importance of Management.	6	1
2	Vision and Mission, Strategy: Vision statement, Mission statements, Strategy, Objectives, Goal setting, Targets, & Action plans.	3	1
3	Seven processes of Scientific Management: Planning, Organizing, Staffing, Directing, Coordinating, Motivating, & Controlling.	3	2
4	Planning: Introduction, Steps: Analysis of external environment, PESTLE Analysis, Analysis of internal environment, SWOT Analysis, Determination of objectives, Determining planning premises and constraints, Examination of alternative courses of action, Weighing alternative courses of action and its selection, Establishing the sequence of activities, Formulation of action program, Determining secondary action plans, Securing participation of employees, Follow up and evaluation. Alternate Plans and Contingency planning, BCP, MBO, & Forecasting.	6	2
5	Organization: Functions of organization, Principles of organization, Nature or characteristics of organization, Importance and advantages of organization, Classification of organization, Process of organization, Organizational Chart, & Theories of Organization.	3	2
6	Staffing: Elements of staffing, Objectives and functions of staffing, Processes in staffing, Proper and effective staffing, Recruitment, Selection, Tests, Interview, Promotion, transfer, job rotation, & Case example.	3	3
7	Departmentation: Process of departmentation, Need and importance of departmentation, Factors in departmentation, Basis of grouping diverse activities, & Patterns of departmentation.	3	3
8	Directing - Vertical Process: Principles of directing, Issuing orders or instructions, Characteristics of a good order, Techniques of directing, & Importance of directing.	3	3
9	Coordinating - Horizontal Process: Features or characteristics of coordination, Need and importance of coordination, Principles of coordination, Techniques of coordination, Types of coordination, Problems in coordination, Steps for effective coordination, Coordination and cooperation, Leadership, & Case example	6	4
10	Controlling: Areas or scope of controlling, Steps in controlling process, Requirements of effective control system, Techniques of control, PERT/CPM, Characteristics of control, Budgetary control system.	3	5
11	Modern Trends in Management: Just in time, More about Lean Manufacturing, Total Quality Management, & Outsourcing.	3	6

Course Learning Outcome: By the end of the course, students will:

CLO 1	Acquire knowledge of key principles, roles and skills of management and able to critically apply this knowledge to the analysis of a complex case study
CLO 2	Understand the practical practices of management functions such as planning, organizing, motivation,

	leading, and controlling in the organization
CLO 3	Identify the internal and external environment and how environment affect organizations
CLO 4	Understand managerial ethics in the organization and how to perform social responsibility in the proper manner
CLO 5	Have a strong practical focus and also covering latest case studies in the field
CLO 6	Understand and apply a selected management topic to a real organizational setting and thus develop industry-oriented skills

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2		3				
CLO3				3		
CLO4			2			
CLO5		3				
CLO6					2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Quiz, Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Assignment & Presentation, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO5	Lecture, Discussion, Problem based Exercise	Quiz, Question & Answer
CLO6	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

- Principles of Management by Henri Fayol F. W. Taylor Peter F. Drucker; Developed by P.M. Bendre.

Supplementary Reading:

- Management by Harold Koontz and Heinz Weihrich, McGraw-Hill Book Company, New York (USA), (Latest edition.)

Course Code and Title: 0412-101; Principles of Finance

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Principles of Finance is an introductory course in finance. The students to get theoretical and practical ideas of finance by doing is course. Besides, this course will develop a very clear understanding of business finance and will also provide students with the ability to analyze financial decisions of a corporation. It will also give a deeper understanding of how firms finance, invest and manage themselves in the real world.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Theories of basic finance: What is finance, types of finance, how finance is different from other subjects, the goals of a business, theories of finance	3	1
2	Sources of finance, methods of financing and investments: Sources of finance, different types of internal and external sources of finance	3	2
3	Time value of money: Concepts of TVM, terminologies of TVM, Calculation of PV and FV, interest and time period, calculation of effective and nominal interest	9	4
4	Short term financing, theories and practices: Basics of short-term financing, calculation the cost of short-term finance, sources of short-term finance	9	2
5	Intermediate term financing, theories and practices: The details of Intermediate-Term Financing, calculation of the cost of Intermediate-Term Financing, the sources of Intermediate-Term Financing, prepare the payment methods	9	2 & 5
6	Lease financing: Basics of lease financing, types and methods of lease financing, the difference between borrowing and leasing.	3	5
7	Long term financing, theories and practices: Details of long-term financing, calculation of the cost of long-term financing, the sources of long-term Financing	3	3 & 5
8	Risk and return concepts: Concepts of risk and return, sources of risk, measuring the risk and return	3	3
9	Capital budgeting- basics: Concepts of Capital budgeting, applying tools of capital budgeting and tools for investment decision	3	4 & 5
10	Financial Status analysis: Analyzing the financial performance of a company using different ratios	3	5

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Ability to understand and discuss the basic finance concepts and issues that are significant to a business.
CLO2	Ability to analyze and interpret the different sources of firms, figure of the cost of different sources of fund of different time duration (like short term, intermediate term and long term) and will be able to use this knowledge in their venture/company. Also able to analyze the lease financing concept.
CLO3	Ability to analyze the firm's risk factors and will be able to take right investment decision.
CLO4	Ability to analyze the time value of money concept and also use it for taking right investment decisions. Moreover, students will also able to analyze the long term investment decisions.
CLO5	Ability to evaluate and apply the knowledge in financing, investment decision of a firm by using different tools to make decisions. Moreover also able to analyze financial performance of the company.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1				2			
CLO2			2				
CLO3							
CLO4					3		
CLO5		2					

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer

CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Learning Resources

1) Recommended Reading

Gitman, Lawrence J., and Chad J. Zutter. **Principles of Managerial Finance**. Prentice Hall, 2012 (**Latest Edition**).

2) Supplementary Readings:

- Ross, S. A., Westerfield, R., & Jordan, B. D. **Fundamentals of Corporate Finance**. Tata McGraw-Hill Education.
- Van Horne, James C., and John Martin Wachowicz. **Fundamentals of Financial Management**. Pearson Education, 2008 (**13th Edition**).

Course Code and Title: 0541-201, Business Mathematics

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Business Mathematics course is designed to help students develop the skills needed to perform basic mathematical operations quickly and accurately. A variety of topics will be covered, with emphasis on logarithmic function, Mathematics of Finance, Linear Programming Model, Matrices and Vectors, break even analysis, percent calculations and their applications in margins, markups, and cash discounts. Students who believe they possess these skills can write an assessment. Students attaining an acceptable mark on the assessment will automatically pass this course.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Exponential and logarithmic functions: Exponential functions, properties of exponents, Logarithms- Rules, Log & Ln, Importance of logarithms in Business. Solution of exponential functions by using logarithms.	6	1
2	Cartesian Coordinate System: Rectangular Co-ordinates, Abscissa and Ordinate, Distance between two points. Area of triangle, collinearity. Area of quadrilateral, pentagon whose vertices are given.	6	2
3	Mathematics of Finance: Simple interest, Bank Discount, Effective interest rate, Compound interest. Conversion Period, Finding the time and interest rate. Classification of Annuity, Ordinary Annuities: Futures Value, Sinking Fund, Present value, Amortization payment and Amortization Schedule.	6	3
4	Matrices and Vectors: Definition of Matrix, Scalar and Vector, Addition and	6	4

	subtraction of Matrices, Matrix Operations, Matrices and vectors: The Identity Matrix, Inverse of a Matrix. Solution of Systems of Linear Equations along with business problems by using matrix algebra.		
5	Linear Equation and Break Even Analysis: Linear Equation, Cost function, revenue function, Profit function, Break Even Analysis, Break Even quantity, Break Even Interpretation, Break Even Chart, Break Even sales volume, Mark-up & Margin.	6	6 and 7
6	Systems of linear equations: Definition of variables, Definition of equations, types of Equation, Solving the systems by Elimination & Graphical Method.	6	6
7	Linear Programming Model: Define decision variables, Parts of Linear Programming mode, Profit Maximization and Cost Minimization. Model with Solutions by graphical method.	6	5

Course Learning Outcome: By the end of the course, the students will be able to:

CLO1	Use logarithms to solve exponential equations. Use the definition of a logarithm to solve logarithmic equations.
CLO2	Having the knowledge of basic geometry with the application of business perspective.
CLO3	Demonstrate critical thinking, modeling, and problem solving skills in a variety of contexts.
CLO4	Linear equation and relating linear equation with cost function. Systems of linear equation with business applications.
CLO5	Applying linear equation in business perspective and Break-Even Analysis, concept of margin.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		2					
CLO2			2				
CLO3				2			
CLO4					3		
CLO5			2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:**Text Book:**

1. Mathematics with Applications in Management and Economics by **Gordon D. Prichett and John C. Saber** (7th Edition)
2. Business Mathematics by **Sancheti and Kapoor**

Reference Books:

1. Business Mathematics by **Md. Rafiqul Islam**
2. Business Mathematics by **S. M. Shahidul Islam**

Course Code and Title: 0414-101; **Principles of Marketing****Credit:** 3 Credit Hours**CIE Marks:** 60**SEE Marks:** 40**RATIONALE OF THE COURSE**

The course is designed to introduce the marketing concepts and how marketers can identify, understand and satisfy the needs of customers and markets. This course will provide students with an in-depth knowledge of various marketing concepts and their applications in the real world. In this course, students will be exposed with the real-life scenarios through solving relevant practical problems.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs	CLOs
1	Creating and Capturing Value: What is marketing, Creating and capturing customer value, customer satisfaction, Market, Market Offerings, Marketing, Myopia, Marketing concepts, Customer relationship.	6	1
2	Analyzing the marketing environment: Micro- environment and Macro Environment.	6	2
3	Consumer Markets and Consumer Buyer Behavior: Model of Buyer Behavior, factors affecting buyers; decision making process, New-product.	6	3
4	Business Markets and Business Buyer Behavior: Decision making process, Factors affecting decision Making process.	3	3
5	Customer – Driven Marketing Strategy, Creating value for the customers: Segmentation, Targeting, Positioning.	3	4
6	Products, Services and Brads, New-product development strategy: Levels of Products, Products and service classifications and decisions, Product line & mix, characteristics of service, Building strong Brands, New-product development and product life-cycle strategies.	3	4,5&6
7	Pricing strategies and capturing value for customers: What is price? Pricing strategies, factors affecting price, additional consideration, product-mix pricing strategies, Price adjustment strategies.	3	4,5&6
8	Marketing channels: How, channel members add value, Channel behavior, Channel Design.	3	4&5
9	Integrated Marketing communication strategies: Integrated Marketing Communications Strategy, Promotion Mix.	3	4&6

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand the basic concepts of marketing including customer value and customer relationship.
CLO2	Understand how to Respond to the Marketing Environment.
CLO3	Understand how to analyze Consumer Behavior and business market behavior.
CLO4	Understand how to create a market driven strategy and make a clear idea about 4ps of marketing.
CLO5	Exercise marketing information to aid in problem-solving and decision-making for business enterprises
CLO6	Apply different theories and knowledge in real world problems.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				

CLO3			2		
CLO4				2	
CLO5				3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

- Principles of Marketing- Philip Kotler & Gary Armstrong (Latest Edition).

Supplementary Readings:

- Principles of Marketing (Practices & Applications in Bangladesh) Tamzid Ahmed Chowdhury. (Latest Edition)

Course Code and Title: 0411-102: Introduction to Cost and Management Accounting

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course is designed to provide the students with a basic knowledge of Cost and Management Accounting to enable them to apply its methods and techniques for preparing and presenting information for management decision-making and control purposes. Formulation of the plan for achieving efficiency and effectiveness in business operations is also the focus of this course.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to cost and management Accounting: Concept of Cost - Methods and Techniques of Costing- Objectives, Importance, and Scope of Cost and Management accounting- Classifications and Elements of Cost- Cost Centre and Cost Unit.	4	1
2	Preparing cost sheet: Prepare a schedule of cost of goods manufactured, schedule of cost of goods sold, and income statement. Understand and explain cost classifications used in making decisions	6	1 and 2

3	Materials: Direct and Indirect Materials – Procurements of Materials- Storage of Materials- Materials Record- Methods of valuing Material Issues- Planning Material Requirements – Stock Level-EOQ-Safety Stock- Materials Control- ABC plan-VE Analysis- Stock Valuation- stock Verification and adjustment.	5	1 and 2
4	Labor: Labor cost control- Recording of Time- Methods of Remuneration-Incentive plan Wages calculation- Payments of wages- Wages Abstract.	4	2 and 3
5	Overhead: Planning and Control of Overhead- Predetermined factory Overhead Methods of Determining Allocation Ratios-Applied Factory Overhead -Departmental Allocation of factory overheads- Actual Factory Overhead- Over and under Applied Factory Overhead Analysis of Variance	6	2 and 3
6	Cost Behavior: fixed and variable costs behave and how to use them to predict costs- scatter graph plot to diagnose cost behavior- analyze mixed cost using high-low method- prepare an income statement using contribution format- analyze a mixed cost using the least-squares regression method	6	1 and 2
7	Profit Relationship: changes in activity affect the contribution margin- (CM) ratio and use it to compute changes in contribution margin and net income- effects on the contribution margin of changes in variable costs, fixed costs, selling price, and volume- compute the break-even point by both the equation method and the contribution margin method- prepare a cost-volume-profit (CVP) graph and explain the significance of each of its components.	8	2 and 3
8	Reconciliation of Cost Accounting profit and Financial Accounting profit: Reasons for Variations, Treatment of Items, Need for Reconciliation, Reconciliation Statement, Memorandum Reconciliation Account.	4	3

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand cost terms, concepts, and classifications, and their application in various organizations. Explain how costs behave and how to separate mixed costs and make decision
CLO2	Apply the concept of the product cost, period cost, cost behavior, and cost-volume-profit analysis and utilize relevant Management information for decision making
CLO3	Analysis of the concept of cost, profit, budget, and variation cost and financial accounting profit in managerial decisions.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2			3			
CLO3				3		

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS**Textbook**

Managerial Accounting Garrison, Latest edition - Noreen & Brewer (McGraw-Hill)

Reference Books & Materials:

Introduction to Management Accounting, Latest edition - Charles T. Horngren and Gary L. Sundem,

Management Accounting, Latest edition - S. Kaplan and S. M. Young

Course Code and Title: 0542-102; **Business Statistics**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Statistics is the science that deals with the collection, description, analysis, interpretation, and presentation of data. Statistics can be used to describe a particular data set (termed descriptive statistics) as well as to draw conclusions on the population from a particular data set (termed inferential statistics). In real life, statistical methods can apply to solve different problems and help to make an effective decision that affects our daily lives. Statistical methods are used in the development of planning, commerce, industry, business, formation of development policy, agricultural sector, social science, etc. By studying this course, students will learn fundamental knowledge about statistics and their applications.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs	CLOs
1	Introduction to Statistics and Describing Data: Meaning and Definition of Statistics; Types of statistics; Characteristics; Why we study Statistics; Scopes and applications of statistics in Engineering; Limitations and misuses of statistics; Population and sample; Parameter and statistic, Meaning of data, types of data; Sources of statistical data; Data collection tools; Variable and types of variable; Level of measurement. Frequency Tables, Frequency Distributions, and Graphic Presentation: Introduction and Constructing frequency distribution and relative frequency distribution: Qualitative and quantitative data; Cumulative frequency distribution; Graphic presentation of a frequency distribution with merits and demerits	6	1
2	Describing Data: Numerical Measures Ungrouped data and Grouped Data:: Arithmetic Mean, Geometric Mean, Median, Mode, average deviation, variance, standard deviation, and coefficient of variation with uses, advantages and limitations.	4	2
3	Describing Data: Displaying and Exploring Data Stem-leaf, Quartile, Percentile and Decile; Box plot; Mathematical Problems	4	2
4	Correlation and Linear Regression Correlation, Bi-variate data, scattered diagram, simple correlation, calculation of correlation coefficient, Simple regression, Multiple regression with examples, Adjusted R^2 , Coefficient of determination; Forecast the future value using the regression equation, Related maths	4	3
5	Random Variable and Probability Distribution Random Variables, Probability Distributions of Discrete Random Variables, Expected Value of a Random Variable, Variance of a Random Variable, Expected Value and Variance of Sums of Random Variables, Binomial distribution, Poisson distribution, related mathematical problem Normal distribution-Family of Normal Probability Distribution, Related math's	4	4

6	Index Numbers: Characteristics, Formula, Examples, Types, Importance and Limitations	3	4
7	Sampling and Sampling Distributions Introduction, Why Sample? Errors Accuracy versus Precision, Design of the Investigation, Construction of Methodology, Some Fundamental Concepts, Sampling Distribution for the Mean, The Central Limit Theorem	3	5
8	Estimation and Confidence Intervals Point and Interval Estimation, Criteria of Goodness of Estimation, Confidence Interval Estimation (Large Sample), Confidence Interval Estimation (Small Sample), Determination of Sample Size.	4	6
9	One Sample and two Tests of Hypothesis The Rationale of Hypothesis Testing, One-Sample Test (Large Samples), Two-Sample Tests (Large Samples), The t-distribution: Small Samples with Unknown Population Standard Deviation(s), The t-Test for Paired Distributions, Tests of Goodness of Fit.	3	6
10	Chapter 12: Time series analysis: Time series data and cross-sectional data, Components of Time series data, Estimation of components, Trend analysis	3	5

Course Learning Outcome: By the end of the course, the student will be able to:

CLO1	Achieve a sound understanding of the theoretical and practical knowledge of statistics.
CLO2	Impart them with fundamental knowledge about descriptive statistics and their applications.
CLO3	Develop an understanding of principles of data collection, data analysis, and data visualization.
CLO4	Understand concepts relating to a discrete and continuous probability distribution to answer questions within a business context.
CLO5	Demonstrate a conceptual understanding of sampling distributions and the central limit theorem.
CLO6	Present and Defend the technical aspect of statistical knowledge (probability, estimation, hypothesis testing) and skills that help in decision-making and solving business-related problems.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3							
CLO4					3		
CLO5				2			
CLO6						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS**1) Recommended Reading:**

1. Statistical Techniques in Business & Economics (latest Edition); Wathen, S.A., Lind, D.A. and Marchal, W.G.

2) Supplementary Readings:

1. Business Statistics- Groebner, Shannon, and Fry (10th Edition)
2. Business Statistics – S. P Gupta, M. P Gupta

Course Code and Title: 0311-102; **Microeconomics****Credit:** 3 Credit Hours**CIE Marks:** 60**SEE Marks:** 40**RATIONALE OF THE COURSE**

This course begins with an introduction to supply and demand and the basic forces that determine an equilibrium in a market economy. Next, it introduces a framework for learning about consumer behavior and analyzing consumer decisions. We turn our attention to firms and their decisions about optimal production, and the impact of different market structures on firms' behavior. The final section of the course provides an introduction to some of the more advanced topics that can be analyzed using microeconomic theory.

CONTENT OF THE COURSE:

SL. NO.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Introduction: Basic concept of Microeconomics and Macroeconomics, PPF, Trade-off, Opportunity cost	3	1 & 2
2	Demand, Supply & Equilibrium (Law of demand, determinants of demand, substitution effect, income effect, movement along the curve, shifts of curve, Law of Supply, determinants of supply, substitution effect, income effect, movement along the curve, shifts of curve, Market equilibrium, impacts of overall changes in demand and supply on price and quantity, shifts of curve with multiple, market distortions, calculation of equilibrium of price and quantity, consumer surplus)	10	1, 2 & 3
3	Elasticity: (Price elasticity of demand, income elasticity, cross elasticity, revenue, elasticity of supply, types of elasticity)	6	1 & 3
4	Utility & Budget line: (Utility, Different types of utility, Math and graph, Indifference curve, Budget line, Impacts of changes in indifference curve and budget line on consumer equilibrium.)	6	1, 2 & 3
5	Theory of Production: (PPF, Opportunity cost, production function, short run, long run, Returns to scale, Different types of RTS, least cost, combination, linear, homogeneous production, function and calculation of producer surplus.)	6	1 & 3
6	Theory of Cost: (Total Cost, TVC, TFC, MC and AC, U shaped cost curve, long run cost curve, envelope curve, cost minimization and profit maximization problem of a firm mathematically.)	6	1 & 3
7	Market (Perfect Competition): (Behavior of a firm in a perfectly competitive market in the short run and long run and profit max condition.)	6	1, 2 & 3
8	Monopoly: (Analyze a firm's profit maximizing strategies under conditions of a monopoly)	6	1, 2 & 3
9	Oligopoly: (Analyze a firm's profit maximizing strategies under conditions of oligopoly)	6	1, 2 & 3
10	Monopolistic Competition: (Analyze a firm's profit maximizing strategies under conditions of monopolistic competition)	3	1, 2 & 3

Course Learning Outcome: By the end of the course, student will be able to:

CO1	Understand: Understand the basic concepts of economics; demand and supply; equilibrium; production, possibility, frontier (PPF); elasticity of demand and supply; utility; budget line; market.
CO2	Apply: Apply the knowledge of demand and supply; equilibrium and disequilibrium; production, possibility, frontier (PPF); utility; budget line; market.
CO3	Analyze: Analyze the equilibrium; production, possibility, frontier (PPF); elasticity of demand and supply; cost and production; utility; budget line; market.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLOs from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1		2					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

1 Microeconomics , Michael Parkin (Latest Edition)

Supplementary Readings:

1. Principles of Microeconomics, N Gregory Mankiw (Latest Edition)
2. Principles of Microeconomics, Global Edition, Karl E. Case, Ray C. Fair, Sharon E. Oster
3. Microeconomics, Theory and Applications, Edgar K. Browning, Mark A. Zupan

Course Code and Title: 0311-202; **Macroeconomics**

Credit: 4 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course may provide a foundation for many years of study in business or related fields. Upon successful completion of the course, the student should be able to demonstrate a basic understanding of news relating to the economy as a whole as reported in such publications; the economic implications of changes in government fiscal or monetary policy; how interest rates are determined and the role of interest rates in personal and corporate decision-making; and critically apply economic concepts when participating as a citizen in a democratic society. In particular, the students should be able to calculate equilibrium national income levels, calculate and use various multipliers, convert nominal values to real values, and use a graph to explain the impact of changes in fiscal and/or monetary policy on income and price levels. In addition, students should be able to use simple models of international trade to study the flow of goods between countries and discuss the costs of protectionism within the context of such models.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Introduction: (Basic concepts, goals and objectives of macroeconomics, circular flow of macroeconomic activity (both in simple and open economy))	3	1 & 2
2	National Income Accounting: (Gross Domestic Product (GDP), different approaches to measure GDP, problems of existing approaches of GDP measurement, nominal versus real GDP, GDP deflator, GDP versus GNP, national income, personal income, personal disposable income, components of GDP.)	6	1 & 2
3	Aggregate Demand & Aggregate Supply: (Aggregate Demand (AD), Aggregate Supply (AS), macroeconomic equilibrium, the impacts of changes in AD and AS on macroeconomic equilibrium.)	3	1, 2 & 3
4	National Income Determination : (National income identity, Keynesian cross, different concepts of multiplier)	6	1 & 2
5	Theory of Money: (Different concepts of money, money demand function, motives of holding money, money market equilibrium, quantity theory of money)	6	1, 2 & 3
6	IS-LM Model: (IS and LM curves, impacts of contractionary and expansionary monetary and fiscal policy on the IS and LM curve, crowding out effect, liquidity trap)	8	1, 2 & 3
7	Inflation: (Causes and impacts of inflation, types of inflation, anticipated versus unanticipated inflation, cost push and demand-pull inflation, costs of inflation, rational expectation versus adaptive expectation theory, and current scenario of inflation in Bangladesh.)	6	1, 2 & 3
8	Unemployment: (Causes and types of unemployment, short run and long run Phillips curve, economic and social impacts of inflation, situation of unemployment in Bangladesh)	6	1, 2 & 3
9	Consumer Theory: (Absolute income hypothesis, permanent income hypothesis and life cycle hypothesis.)	6	1, 2 & 3
10	International Trade & Exchange Rate: (External sector of the country, different exchange rate regimes, balance of payment, features)	6	1, 2 & 3
11	Policy options & Growth Models: (Macroeconomic goals and fiscal policy, monetary policy and central banking. Classical and Neoclassical growth models.)	4	1, 2 & 3

Course Learning Outcome: By the end of the course, student will be able to:

CO1	Understand: Understand the basic concepts of macroeconomics; goals of macroeconomics; fiscal and monetary policies; market; circular flow; national income, unemployment; inflation, money, central bank.
CO2	Apply: Apply the knowledge of national income accounting; national income determination.
CO3	Analyze: Analyze the concepts of inflation; n; the concepts of unemployment; different situations for policy determination.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN**CIE – Breakup [60 marks]**

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS**Recommended Reading:**

1. 1 Macroeconomics, Latest Edition, Michael Parkin.
2. Principles of Macroeconomics, Latest edition, N Gregory Mankiw

Supplementary Readings:

1. Principles of Macroeconomics: Second Edition by Soumyen Sikdar.
2. Principles of Macroeconomics by Narayan Rangaraj and N/A Dholakia.
3. Macroeconomics: Principles, Applications, and Tools by Sullivan.
4. Sapling Learning Single-Course Homework-Only for Principles of Macroeconomics by Sapling Learning.
5. Modelling Macroeconomic Principles Using Maple Software (Economics Collection) by Hal W Snarr.

“Macroeconomics: Principles and Policy” by William J Baumol and Alan S Blinder

Course Code and Title: 0415-201 Business Communication

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE: This course is designed to give learners a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside-the-firm environment, as well as an effective internal communications program. This course also develops an awareness of the importance of succinct written expression to modern business communication.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Understanding Workplace Communication, The Role of Communication in Business, Communication in Brief	3	1
2	The Process of Human Communication, Barriers to Communication, Ethical Communication	6	3,
3	Adapting your words to your readers-Choosing Words that Communicate, The Basic Need for Adaptation	3	4
4	Suggestions for Selecting words, Construction of Clear Sentences and Paragraphs, Writing Sentences and Paragraphs that Communicate	3	1 and 4
5	Writing for a positive Effect-Conversational Style, You-Viewpoint, Positive Language, Courtesy, The Role of Emphasis, Coherence	6	6
6	Choosing the best process and form-Traditional Letters, Memorandums, and E-mails, The process of Writing	6	4,5,6

7	Getting to the point in good news and neutral messages-Adaptation to Inquiries about People, Adaptation to General Favorable Responses, Adaptation to Adjustment Grants, Adaptation Grants, Adaptation to Claims	3	6
8	Maintaining Goodwill in Bad News Messages Strategies in Writing Bad-News, Refused Requests, Adjustment Refusals, Credit Refusals	6	7
9	Conducting a winning job campaign The Job Search, Career Planning an Development, Writing Cover Letter and Curriculum Vitae, Keys to Getting Good Jobs Oral forms of business communication Conducting and Participating in Meetings, Using the Telephone, The Role of Non Verbal Communication, Developing Listening Skill	6	6,7

Course Learning Outcome: By the end of the course, student will be able to:

1. Demonstrate the use of basic and advanced proper writing techniques that today's technology demands, including anticipating audience reaction
2. Write effective and concise letters and memos
3. Complete an accurate, complete Curriculum Vitae and cover letter.
4. Conduct excellent interviews and complete follow-up employment correspondence
5. Use career skills that are needed to succeed, such as using ethical tools, working collaboratively, observing business etiquette, and resolving workplace conflicts,
6. Plan successfully for and participate in meetings and conduct proper techniques in telephone usage,

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
	CLO1	3					
	CLO2		2				
	CLO3	2					
	CLO4				3		
	CLO5		2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Text Book: Business Communication: Connecting in a Digital World, by Lesikar, Flatley, Rentz&Pande. (latest edition)

Reference book: Business Communication. Author: Bedi, R/ Aruna, K.

Course Code and Title: 0413-304 Business Research Methodology

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

The rationale of the course

This course is designed to provide students with the necessary skills and knowledge to determine the information necessary to address an identified research problem (basic or applied) and, using this understanding, develop and use an actionable research proposal. In this process, the students will gain an understanding of relevant approaches and elements of undertaking a research inquiry specifically to provide insights into solving a relevant problem. They will develop critical core competencies and skills required to carry out such an inquiry. These competencies and skills include: defining research questions; setting appropriate research objectives; study design that incorporates research objectives and budgetary constraints; secondary and primary data collection and instruments; sampling and analysis methods; and effective reporting of results; as well as the importance of ethical conduct in conducting research in both a domestic and in international business contexts.

CONTENT OF THE COURSE

S.N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to business research: Different types of research, Research scope, Business Research, Characteristics of good research, quantitative and qualitative research.	4	1
2	The research problem and design: Define the researchable problem, Identify problem sources, Characteristics of the researchable problem, Problem identifying process, literature review, research gap, research philosophy, and research design.	4	1
3	Variables and sampling: Define a variable, and types of variables. Sampling: Why Sample? Define population, census, survey, Stages of sampling, The sampling Frame, Probability and non-probability sampling, Determination of sample Size, Sampling technique- Sampling error	6	1 and 2
4	Measurement and scaling techniques: Different types of level of measurement scale, convert qualitative data to quantitative data., Discuss different types of attitude measurement, Give an example of some common usage measurement scale, Rules of measurement- Types of measurement scale- Three criteria of good types of primary and measurement – i) Reliability ii) Validity iii) Sensibility Rating the scale-Types of the rating scale, Attitude scale, Technique for measuring attitude- Different type of attitude scale.	4	3
5	Questionnaire design: Definition and relevancy of a questionnaire, Questionnaire accuracy, Wording questions, Types of questions, Guidelines for constructing questions, Best question sequence, Questionnaire pretesting, and layout. The Art of Asking Questions.	4	3
6	Method of data collection, processing, and presentation: Data source. Primary and secondary data, Methods of collecting primary data, Sources of secondary data, Evaluation of secondary data. Observation method, Interview schedule, Brief description of Survey, and observation method. Stages of data analysis, Editing, Coding, Basics of classification of Data, Presentation of data, Tabulation, the Computer program for analysis, Analysis of data: Basic Data Analysis i) Descriptive analysis ii) Inferential Analysis- Hypothesis tests.	4	4
7	Hypothesis Development and Testing: Hypothesis, Characteristics of Hypothesis, Types of Hypothesis, Null Hypothesis and Alternative Hypothesis, The Level of Significance, Test of Hypothesis or Decision Rule, Power of hypothesis test, Type I And Type II Errors Development of hypothesis Z-test and T-test, one sample, two samples, and proportion.	6	4
8	Interpretation and writing research report: What is a report? Characteristics of a good research report, Report format, Precautions to prepare the report, and Effective use of graphic aids. Referencing: In case of a Book- in Case of an Article-common Abbreviation used in Foot Notes and Bibliography. Bibliography versus Footnote.	4	4
9	Practical Application of SPSS and Smart PLS: Basic knowledge of the SPSS and PLS, Data entry, descriptive statistics- Mean, median, Maximum, Minimum, Standard deviation, frequency distribution, Inferential statistics- Correlation, Regression Analysis, Hypothesis testing, T-test, Z-test, F-test, chi-square test, Graphical presentation, explain	12 lab	4

table and graph with text.		
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Course Learning Outcome: By the end of the course, students will be able to:

CLO 1	Understand various kinds of research, research process, and research designs, generate ideas, identify core research problem(s) based on the scope and objectives of the study, and/or relate the problem(s) with major theories concepts, and variables.
CLO 2	Apply the Concept of Sampling Terminology, and population, and determine sample size based on sampling techniques.
CLO 3	Create knowledge on preparing questionnaires based on the measurement and scaling techniques and writing research reports.
CLO 4	Analyze business problems using data collection methods, process, presentation, hypothesis development, and data analysis, including descriptive & inferential statistics.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLOs from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1		3					
CLO2			3				
CLO3						3	
CLO4					3		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

Research Methodology -A Step by Step by By Ranjit Kumar (4th Edition)

Supplementary Readings:

1. Research methodology: methods and techniques by C R Kothari; Gaurav Garg (3rd Edition)

2. Research Methods for Business Students by Mark Saunders. Philip Lewis. Adrian (Seventh edition)

Course Code and Title: 0421-302; **Business Law**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Legal Environment of Business is designed to give students an understanding of the key areas of commercial law and how they relate to each other. The course offers students an opportunity to examine certain areas of commercial law. It is suitable for those students who want an overview of commercial law as well as those who want to bring themselves up to date with recent developments in this field.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	The Essential Elements of Contracts: The meaning of contract, Essential elements of Contract, The types of Contract.	3	1 and 2
2	Offer & Acceptance: Meaning of Offer, Meaning of Acceptance, The rules regarding Offer, Rules regarding Acceptance, Revocation of Offer and Acceptance.	6	1 and 2
3	Consideration: Meaning of Consideration, Types of Consideration, Rules regarding Consideration, No consideration, no contract.	6	1 and 2
4	Intentions to create legal relations: The meaning of legal relations as per business law.	3	1 and 2
5	Void & Voidable Agreement: Meaning of Void agreement, Meaning of Voidable agreement, Meaning of Valid agreement, Difference between Void and Illegal agreement.	6	1 and 2
6	Capacities of Parties: Meaning of Minor, Meaning of Unsound Mind, Rules regarding Minor, Rules regarding unsound mind.	3	4 and 5
7	Free Consent: Rules of Coercion, Rules of Undue Influence, Rules of Misrepresentation, Rules of Fraud.	3	4 and 5
8	Performance of Contracts and Contingent Contracts: Meaning and rules of Contingent contract, Difference between contingent contract and wagering agreement, Rules regarding Tender, Rules regarding performance of contract.	6	4 and 5
9	Termination and Discharge of Contracts: Rules regarding termination of contract, Types of termination.	3	4 and 5
10	The Law Relating to Sale of Goods: Definition of sale, Rules regarding sale of goods.	3	4
11	Company Law: Introduction, Law regarding Private limited company, Law regarding Private limited company.	3	4
12	The Bangladesh Labor Act: Employment of Young Persons; Health, Hygiene, Welfare; Safety; Working Hours, Leave and Holidays; Wages Board; Trade Union and Industrial Relations; Dispute Resolution; Labor Court; Labor Appellate Tribunal; Workers' Profit Participation; Provident Fund; Offence and Penalty.	3	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Make a clear understanding about the basics of business law.
CLO2	Understand the essential elements, performance and termination of contract.
CLO3	Know about some laws of Bangladesh
CLO4	Exercise concepts and skills in analyzing situations in the context of law.
CLO5	To apply the knowledge in real world problem.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3					3		
CLO4				2			
CLO5			2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

Industrial and Commercial Law-Sen and Mitra

2) Supplementary Readings:

1. A. A. Khan. Labour and Industrial Law (M/S. Alam Book House).
2. A. K. Sen and J. K. Mitra. Commercial & Industrial Law (World Press).

Course Code: 0413-302, Human Resource Management

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The course is designed to provide students with basic understanding of the concepts and practices of human resource management in the local and global contexts and related information to meet internal and external compliances and obligations. It provides an introduction to the various functions of human resource management, including job analysis, human resource planning, recruitment, selection & placement, orientation & socialization, training & development, performance appraisal, job design, job evaluation, and compensation & benefits.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Introduction to HRM: Concept of HRM, Specific challenges of modern HRM, The HR manager's Proficiencies, Principles of HRM and Approaches to HRM, Harvard Model of HRM, Toyota Model of HRM and Competitive Advantage Model of HRM.	3	1 and 2
2	Human Resource Planning and Job Analysis: Define HR Planning, Succession Planning, Process of HR Planning, the basics of job analysis, methods of collecting job analysis information, writing job description, writing job specification, job analysis in a jobless world, The basics of job analysis, methods of collecting job analysis information, Writing job description, writing job specification, job analysis in a jobless world .	3	1 and 3
3	Recruitment and Selection: Differences between recruitment and selection, The recruitment and selection process, internal source of candidate, outside source of candidate, basic testing	3	2 and 3

	concept, types of employment tests, Best ways of interviewing candidates, Common mistakes in the selection of employees, when to reject resumes, Ways of making an effective employee selection.		
4	Training and Development: Orienting employees, Differences among training, development, education and learning, the training process, training methods, evaluating the training need analysis, Reasons for the failure of training, Suggestions to make effective training programs, Training practices in Bangladesh.	6	4
5	Compensation and Benefits: Meaning of compensation, Distinctions between wage and salary, Compensation Benefit, Basic factors of determining pay rates, establishing pay rates, competency based pay.	3	3 and 4
6	Performance Appraisal and Management: Basic concept of performance management and appraisal, Methods of performance appraisal, Qualities of a good performance appraisal, appraising performance: problem and solution, Appraisal system in Bangladesh.	6	2 and 4
7	Employee Relation and Legal Compliance: Union and the labor law, moral motivation, daily and weekly hour's provisions for employees, Leave allowances for general employees, Provisions regarding maternity & paternity leave allowances, Collective bargaining and Collective Bargaining Agent (CBA), Recommendations by ministry of labor and employment.	3	5
8	Conflict Management and Negotiation: Concept of conflict, Stages of conflict, types and sources of conflict, conflict management strategies, grievance and conflict resolution, process of Negotiation.	6	4 and 5
9	Employee Safety and Health: Legislation and Policy, Workplace Hazards, Electricity, Fire, Gas, Hazardous substances, Health risks at work, Equipment and safe working practice, Promoting Health at Work, Blood Borne Viruses (BBVs), Office Hazards, Hazardous substances guidance, Causes of industrial accidents, Measures to ensure industrial safety.	3	6
10	Contemporary Issues in HRM: E-HRM, Green HRM, Talent Management, Work-life Balance, HR Organizations, Human Resource Accounting (HRA), Employability & Soft Skills, HR Value Proposition, Strategic Perspective of HR.	6	5 and 6

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	Explain the various functions of human resource management and identify their relationship to the workplace from the perspective of both employee and employer.
CLO 2	Identify and predict human resource management trends in the industry and develop proactive solutions and techniques of adaptation to changing industry demands.
CLO 3	Apply the principles of human resource management to the industry in the areas of job analysis, HR planning, compensation and benefits, and government legislation.
CLO 4	Design and develop HR policies for employee acquisition, training, development and motivation
CLO 5	Apply HRM concepts and technical knowledge to the analysis of HRM problems, cases, and issues.
CLO 6	Be acquainted with the contemporary issues of Human Resource Management.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3				2			
CLO4			2				
CLO5					2		
CLO6						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Learning Materials:**Recommended Readings:**

Personnel/ Human Resource Management by David A. DeCenzo and Stephen P. Robbins (Latest Edition), Prentice-Hall of India Private Limited, New Delhi-110001.

Supplementary Readings:

Human Resource Management by Gary Dessler (Latest Edition), Prentice-Hall of India Private Limited, New Delhi-110001.

Course Code and Title: 0412-201; **Financial Management**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The course aim is to assist the students to develop a thorough understanding of the concepts and theories of underlying financial management in a systematic way. To accomplish this purpose, the recent thinking in the field of finance has been presented in a most lucid, simple and precise manner so that the students will understand financial decisions thoroughly and will be able to evaluate their implications for shareholders and the companies. Students, even those who do not plan to do major in finance but enjoy working with stock and bond valuation models, rates of return, and the like will be benefited by the knowledge of this course. In addition, this course provides the design and delivery of advice and a variety of interesting career opportunities within the areas of banking and related institutions, personal financial planning, investments, real estate, and insurance.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Financial management Basics: What is finance, types of finance, how finance is different from other subjects, the goals of a business, theories of finance, major areas and opportunities in finance, different investment opportunities of business, agency issues, financial markets and institutions, financial market environments	03	01
2	Capital budgeting techniques and applications: The concept of capital budgeting, the tools of capital budgeting, use of different tools of capital budgeting to analyze an investment opportunities, limitations of capital budgeting tools.	6	1 and 3
3	Cost of capital theories and practices: The basics of cost of capital, importance of cost of capital, calculation the cost of equity capital, cost of debt capital, cost of preferred stock capital, cost of retained earnings, calculation the WACC, calculation of marginal cost of capital	4	1 and 3
4	Leverage: Concept of leverage, calculation of the effect of leverage, calculation of DOL, DFL and DTL	4	1 & 2
5	Financial statement analysis tools and applications: Basics of financial statements, analyzing financial performance using ratios, analyzing ROE using Du-Pont, using trend analysis and common size analysis for financial performance analysis	4	04
6	Capital structure and company valuation: Concepts of capital structure, the capital	6	1 & 2

	structure theory, the factors that influence capital structure, optimum capital structure, EBIT-EPS approach to capital structure		
7	Dividend policies and practices: Know the dividend policy, difference between Dividend and Capital Gain, dividend payment methods	3	1 & 4
8	Managing short term financing and risk management: Working capital and its management, the determinants of working capital, working capital cycle, cash conversion cycle.	4	1 & 4
9	Company valuation and merger: Valuing the target company, stock swap transactions, merger negotiation process, holding companies and international mergers.	4	1 & 4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the concepts of financial management of a firm, financial market environment, ways to collect funds from different sources of the company, effective process to maintain leverage position, to maintain optimal capital structure of a company and concepts of merger and acquisition. Remember how to manage dividend policy and working capital of the company.
CLO2	Apply various financial tools to solve financing and investments problems by considering the goal of firms and constructing optimal capital structure.
CLO3	Analyze investment projects to take the decision about where to invest and how to raise fund based on cost of capital.
CLO4	Evaluate financial performance, working capital management and dividend policies of the company.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Learning Resources

1) Recommended Reading
Principles of Managerial Finance, Gitman, Lawrence J., and Chad J. Zutter. Prentice Hall, (Latest Edition).

2) Supplementary Readings:
Financial Management Theory and Practice by Brigham , Ehrhardt
Fundamentals of Managerial Finance by J. C. Van Horne
CFA Program Curriculum, Level-I

Course Code and Title: 0413-401 Management Information Systems

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course will assist students in exploring and comprehending the core IT tools and technologies needed in today's fast-paced business environment. Students will be introduced to real-world circumstances in this course working through important application software practical issues.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs	CLOs
1.	MIS evolution and Basic MIS Terms: Define MIS; Know the evolutionary terminologies of MIS; Define MIS terminologies; Describe system stakeholders; Contemporary breakthrough technologies.	3	1
2.	Global E-business and Collaboration: Able to understand business processes; The types of information systems and their distinctions; Understand enterprise application systems; Define E-business, E-commerce, E-government.	6	1
3.	Information Systems in Global Business Today: Discuss contemporary approaches to information systems; Define digital firm; the Discuss the features of digital firm; Understand the information value chain model.	3	1
4.	Information Systems, and Organizations: Define organization; Understand the economic impact of IS on organization; Define value web, synergies, and disruptive technologies.	6	4
5.	E-Commerce, Digital Markets and Digital Goods: Define business model, E-commerce; Discuss different types of E-commerce; Discuss e-commerce business model and revenue model.	3	2 & 5
6.	Database and Information Management: Define database, and DBMS; Discuss data hierarchy; Discuss the file organization methods; Discuss the relational database and E-R model.	6	2 & 5
7.	Building Information Systems: Discuss the system development concept; Understand the implementation process of any system; Discuss system development success factors and its steps.	6	3 & 5
8.	Telecommunications and Networking: Define computer network; understand digital networking technologies; understand basics of networking.	3	1
9.	Securing IS: Define security and discuss why systems are vulnerable; Understand the business value of security; Discuss the framework for security; Describe technologies and tools for protecting information resources.	3	1
10.	Lab practice: Exploring Microsoft office suite, PSS and Web site design using HTML/CSS/JavaScript	12	6

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	Describe basic terminology of information technology and information systems.
CLO 2	Analyze the importance of information systems in business and e-business model
CLO 3	Understand database and system development concepts
CLO 4	Solve contemporary business problems and identify alternative solutions through information systems related case study
CLO 5	Write scientific report and improve oral presentation
CLO 6	Enhance skills regarding MIS professionals through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3				2			
CLO4					3		
CLO5		2					

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

1. Kenneth C. Laudon & Jane P. Laudon, “Management Information Systems”, latest Edition, Pearson Publications.

Supplementary Readings:

- James O' Brian, “Management Information Systems”, Latest Edition, Prentice Hall.
- Uma G. Gupta, “Management Information Systems: A Managerial perspective”, Latest Edition, West Group.

Course Code and Title: 0419-301; Entrepreneurship development

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The aim and objective of this course design are to provide students with a clear understanding of the processes of new venture creation and the critical knowledge necessary to manage the business. As a part of this course, students will be asked to prepare a comprehensive business plan for starting a new business or acquiring any business.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Fundamental of Entrepreneurship 5 concepts of entrepreneurship, Why do you learn fundamental of entrepreneurship, 7 key concepts of entrepreneurship, 4 types of entrepreneurship	3	1
2	Entrepreneurship Environment Why is entrepreneurial environment important, What are the environmental factors in entrepreneurship?, Why is entrepreneurial environment is important to bring about change in the market?, What are the different entrepreneurial environment?	3	1
3	Factors Affecting Entrepreneurial Growth how to face challenge the issues regarding Raw Materials, Market, Infrastructure, Education, Attitude of the Society, Cultural Value.	3	2
4	Entrepreneurial Motivation Factors which influence them to become entrepreneurs, Desire to do something new, Become independent, Achieve what one wants to have in life, Be recognized for one's contribution. Reaching in new, business concept and idea	3	2
5	Competencies and Mobility Definition and understand the business competencies, motilities and concept of the corporate culture, Understand the impact of technological advancement, Different types of business concept and culture, Comparison and compare with different model and environment designing proper tools, before they start or lead and compete the market	3	5
6	Creating and Starting the New Venture What are the steps creating and starting a new venture? What is creating new venture? What are the 3 ways to start a new venture? How do you start a venture?	3	5
7	Business Plan How to write a business plan? What are the 7 steps of a business plan? What are the 4 types of business plans? What is a basic business plan?	3	6
8	Marketing Plan What are the 7 steps of a marketing plan? What is an example of a marketing plan? What are the 5 elements of a marketing plan? What are the 4 steps of a marketing plan?	6	3
9	organizational plan What is organizational plan example? Why is an organizational plan an important part of a business plan? What are the 4 different types of organizational plans?	3	3
10	Financial Plan How to write a financial plan for a business plan? What are the 5 components of a financial plan? What should financial plans include?	6	6
11	Managing Growing, Ending the New Venture How do you manage the early growth of the new venture? What is Managed Growth venture? How do you managing and growing an entrepreneurial firm? How do you manage a growing business?	6	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	Develop personal vision, Understand the nature of entrepreneurship, Understand the planning process, developing skill-knowledge & abilities, developing entrepreneurial competencies.
CLO 2	Identify problems and needs, understand presents trends, develop networks, understand the technical advancement and benefits, understand and recognize product, service and market.
CLO 3	Will able to understand environmental challenge and risk, Infrastructure, resource and raw materials, market, economic, education, legal- business formation and cultural affects.
CLO 4	Able to be independent, generate new idea, developing leadership, encourage to identifying new invention, understand rewards and recognition, self actualizations. Optimism and positive attitude.
CLO 5	Understand clear vision of future success inclusive of desired vision. Define core strategies to achieve your vision, Learn policies and technical future success. Communication, branding, promoting.
CLO 6	Understand budget, money management, financial and management accounts, sustainability, operations, Business growth, market penetration, product development, market expansion and diversification.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				

CLO3			2			
CLO4				3		
CLO5	2					
CLO6		2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

Entrepreneurship by Robert D. Hisrich, Michael P. Peters and Dean A. Shepherd, 6/E (or latest edition), Tata-McGraw-Hill Publishing Company Ltd, New Delhi, India.

Reference Books:

1. Entrepreneurship- New Venture Creation by David H. Holt, Latest edition, Prentice Hall of India Private Limited, New Delhi, India.
2. Essentials of Entrepreneurship and Small Business Management by Thomas W. Zimmerer and Norman M. Scarborough, Latest edition, Prentice Hall of India Private Limited, New Delhi, India.
3. Entrepreneurship: Process and Management by Kent R. Blawatt, Latest edition, Prentice Hall Int. Inc. Englewood Cliffs USA.
3. Understanding Islamic Banking. The Value Proposition that Transcends Cultures by Joseph A. Divanna, 1st edition (February 4, 2006), Leonardo and Francis Press

Course Code and Title: 0411-301; **Income Tax Accounting**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE:

This course aims to provide an understanding of several issues regarding income tax accounting as per the provisions of the Income Tax Act 2023. The contents of this course will cover from the basic concepts of income tax to the tax assessment of individual taxpayers. Different objectives and roles of income tax will also be covered and finally different techniques will be covered in the course.

SL. NO.	Course Content (as summary)	Hrs.	CLOs
1	Introduction and Basics of Income Tax and Income Tax Authorities: Definition and Characteristics of Tax, Objectives of Taxation, Tax Base, Canons of taxation, Characteristics of a good tax system, Tax in Economic Development, Impact, Incidence Effect and Burden of Tax, Classification of Taxes, Effects of Taxation, Income Tax, Income Tax in Economic Growth of Bangladesh, Scope of Bangladesh Income Tax Law, Schemes of Bangladesh Income Tax Law, General Rights and Obligation of a Taxpayer, Income Tax Payment Cycle in Bangladesh, Income Year and Assessment Year, Financial/fiscal year, Assessee and Person, Determining Residential Status, Effects of Residential Status in Assessing total income and tax liability, Charge of Surcharge, Charge of Additional Tax, Income Tax Rates, Taxpayer's Identification Number(TIN), Mode of Tax Payment by the Assessee, Steps in Computing Income Tax for an Individual, Definition of income, Characteristics of income, Scope of Total Income and Total World Income, Classification of Income Based on Locality, Sources/Heads of Income, Tax-exempted Incomes, Tax Credit or Investment Allowance, Appointment of income tax authorities, Types of income tax authorities, Delegation of power and Administrative Authorities.	6	1
2	Income from Salary: Meaning of Income from Salaries, Elements of Salary and Perquisites with respect to income tax law, Provident fund and its Classifications; Tax Deducted at Source(TDS) from Salary, Computation of Taxable Income and Tax Liability from Salary Income.	6	2 & 3
3	Income from Rental Property: Meaning and scope of Income from House property, Preconditions of House property income, Non-assessable house property incomes, Annual value, Admissible expenses and TDS, Determination of income from House property and assessment of tax liability.	3	2 & 3
4	Income from Agriculture: Meaning and scope of Agricultural Income, Classification of Agricultural Income, Some typical non-agricultural income, Admissible expenses under Agricultural Income, Determination of Agricultural Income, and assessment of tax liability.	3	2 & 3
5	Income from Business: Meaning and scope of Income from Business and Profession, Allowable deductions, Inadmissible expenses, Accounting method and Depreciation allowance, Computation of income under this head and assessment of tax liability.	6	2 & 3
6	Income from Securities: Meaning of Interest and Securities, Scope of Income from Interest on Securities, Conditions for Taxation on Securities' interest, Classification of securities, Grossing up of interest, Admissible expenses, Tax Deducted at Source (TDS), Computation of Income from Securities and assessment of tax liability.	3	2 & 3
7	Income from Capital Gain: Meaning of Capital Gain, Basis of tax charge under capital gains, Tax exempted capital gains, Computation of capital gain tax.	6	2 & 3
8	Income from Other Sources: Meaning and scope of Income from Other sources, Dividend income, Interest income except interest on Securities, Royalty income, Unexplained investments deemed to be income, Income not classified under any head, Lottery income and winning prizes, Allowable deductions, Inadmissible deductions, Determination of income under this head and assessment of tax liability.	3	2 & 3
9	Assessment of Individuals: Meaning of individuals, Scope and sources of total income, Non-assessable income for an individual, Tax credit income/investment allowances, Grossing up of incomes, Computation of total income and tax liability of individuals.	6	2 & 3

Course Learning Outcomes: By the end of the course, students will be able to:

CLO 1	Understand the basics of income tax and related concepts, salary income, different types of securities and house property income, agricultural income, business and profession income and capital gain.
CLO 2	Apply the understanding of income tax and related concepts, salary income, different types of securities and house property income, agricultural income, business and profession income and capital gain in individual income tax determination.
CLO 3	Analyze the knowledge of salary income, different types of securities and house property income, agricultural income, business and profession income and capital gain to determine taxability and compute tax liability.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					

CLO2		2				
CLO3			2			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Learning Materials

Recommended Reading:

Bangladesh Income Tax: Theory and Practice by Shil N. C., Masud M. Z. and Alam M. F., Latest Edition, Shams Publications, Nilkhet, Dhaka.

Supplementary Readings:

Income Tax Act 2023

Course Code and Title: 0412-301; **Insurance and Risk Management**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The role of banking system can be compared to the circulatory system within the human body. Just like blood vessels carry the essential nutrients to all parts of the human body, the banking system is expected to supply the "money capital" to all the individuals and the institutions. It directly affects the life of every person and every organization. Nowadays bank jobs are considered to be one of the most lucrative jobs in the financial sector. Many business graduates dream to build up their career in the banking sector. Whether you want to be a banker or start up your own business, you must have to deal with the banks. This course also explores the multi-faceted world of risk management and reflects the growing interplay between insurance, risk management and financial services. It covers the fundamentals of risk management and insurance and provides a basis for assessing risk and decision making to enhance business and personal value. So, the course is essential for the graduates who wants to develop their career both in banking and insurance industry.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CL Os
1	Introduction of Bank, Banking, Banker, Customer, objectives and functions of bank, Overview of Banking System around the world, Central Bank, Islamic banking, the Banking	8	1

	system of Bangladesh Customer's Account with Bank: Definition and features of different types of accounts, investment decision through analyzing different types of deposit accounts, International settlement of accounts among the banks, electronic banking services: ATM, Debit card, Credit card, internet banking, mobile banking etc.		
2	Loans and Advances: the style of credit operation of a bank, define different types of loans, Loan activities of Bangladeshi banks, Policies of providing Loans and advances: policies of loan operation process, Loan Pricing, Loan Policy, Loan Administration, steps in Loan Operations, Credit Analysis, Loan documentation, Loan Supervision, Problem Loans, and Handling Problems Loans.	8	2
3	Letter of Credit: definition different types of Letter of Credit, the process of L/C, process of opening procedure of L/C, The Liquid asset: definition of different types of liquid asset, the rules of Bangladesh Bank for SLR and CRR	6	3 & 4
4	Definitions, Basic Terminologies, Re-insurance, Double Insurance, Functions, Nature, Kinds of insurance, Role & Importance, Insurance contract, Insurance Law and Regulation	8	5
5	Risk Management: The Risk, Uncertainty, Chance and Probability, Classification of risk, Elimination and spreading of risk, Risk management, Risk reducing techniques, Risk Handling	6	6
6	Marine Insurance: knowledge about Nature, Classes of Policies, Marine Perils, Marine losses, Bottomry Bonds, Respondentia Bonds, Payment of claim, Calculation of loss and premium in Marine insurance Fire insurance: definition & Nature, Elements of fire insurance contract, Kinds of Policies, Payment of claim, Calculation of loss and premium in Fire Insurance Life Insurance: Nature, Classification, Annuities, Selection of Risk, , Treatment of sub-standard risk, The reserve, Payment of claim, Calculation of loss and premium in Life insurance.	6	7

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Able to have an overall understanding about the functions and activities of Banking sector
CLO2	Able to Learn about the overall lending procedure, acquainted with different types of credit facilities and able to analyze creditworthiness of borrower.
CLO3	Learn about overall process of opening Letter of credit, significance of L/C along with advantages and disadvantages, be acquainted with different types of L/C and its features.
CLO4	Learn about importance of maintaining liquidity and be acquainted with different types of liquid assets
CLO5	Able to understand major issues related to insurance business and Know about the overview of insurance industry in Bangladesh
CLO6	Explore about basics of risk management of Insurance business

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3				3			
CLO4					3		
CLO5		2					
CLO6						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN
CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Learning Resources

1) Recommended Reading:

- Banking Law and Practice: P. N. Varshney (Latest Edition)
- Insurance Principles and Practice by M.N.Mishra (Latest Edition)

2) Supplementary Readings:

- Commercial Bank Management, Peter S. Rose (Latest Edition)
- Modern Banking, Shelagh Heffernan, (Latest Edition)
- Bank Management- A Fund Emphasis by Dr. A R Khan
- Banking Law and Practice by Syed Ashraf Ali & R.A. Howlader

Course Code: 0413-303, Strategic Management

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Strategy is a plan formulated with a view to adjusting the major plans to the anticipated reaction of those who will be affected by the plan. It is crafted for a long period of time in order to adjust an organization's internal environment with its external environment. On the other hand, strategic management is concerned with formulating and implementing effective strategies that promote a superior alignment between the organization and its environment and the achievement of the strategic goals.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Strategic Leadership, Managing the strategy-making process for competitive Advantage: Definitions of Strategy, Strategic Management, Emergent and Intended Strategies, Strategic Management Process, pitfalls in strategic decision making, techniques for improving decision making.	3	1 and 2
2	External Analysis: The Identification of Opportunities and Threats, The five forces model, the concept of strategic groups, competitive changes during industry evolution. Globalization & industry structure.	3	1 and 4
3	Internal Analysis: Distinctive Competencies, Competitive Advantage, and Profitability: The root of competitive advantage, The value Chain, The building blocks of competitive advantage, Business models, the value chain, and generic distinctive competencies, Analyzing competitive advantage and profitability, The durability of competitive advantage competitive advantage and profitability, Avoiding failure and sustaining competitive advantage.	3	2
4	Building Competitive Advantage Through Functional-Level Strategy: The generic building blocks of competitive advantage: efficiency, quality, innovation, customer responsiveness. Distinctive competencies, durability of competitive	3	3

	advantage.		
5	Business Level Strategy: Creating and Sustaining Competitive Advantages: The value chain, achieving superior efficiency: economics scale, learning effects, the experience curve, marketing strategy & efficiency, materials management, strategy, JIT & efficiency , R&D strategy, HR strategy and efficiency , achieving quality: TQM concept, achieving innovation, achieving customer responsiveness	6	4 and 5
6	Business-Level Strategy and the Industry Environment: Foundation of business level strategies: customer needs and product differentiation, customer groups and market segmentation, generic competitive strategies at the business level: cost leadership strategy, differentiation strategy, focused strategy. Competitive position, life cycle strategy, investment strategy.	3	4
7	Strategy and Technology: High-Technology industries, Technical standards and Format wars, Technical standards for personal computers, Benefits of standards, Establishments of standards, Strategies for winning a format war. Capturing first-mover advantages and disadvantages, The impact of imitation of profits of a first mover, Strategies for profiting innovation, Technological paradigm shift, The technology S-curve, Established and successor technologies, Disruptive technology, Strategies implications of paradigm shift for new entrants.	6	5 and 6
8	Strategy in Global Environment: Profiting from global expansion Pressures for cost reductions and local responsiveness Strategic Choice Profiting from global expansion, Pressures for cost reductions and local responsiveness, Strategic Choice: international, multi domestic, global, and transnational strategies, The Choice of entry mode, Global strategic alliances.	3	5
9	Corporate Strategy; Horizontal and Vertical integration, and Strategic Outsourcing: Creating value through vertical integration, Arguments against vertical integration, Bureaucratic costs and limits of vertical integration, New ventures as Entry strategy, Acquisition Vs new ventures, Pitfalls and guidelines for success, Joint ventures as entry strategy, Restructuring, Portfolio planning: the Boston Consulting Group, Business Matrix.	6	6
10	Corporate-Level Strategy; Formulating and Implementing Related and Unrelated Diversification: Entry strategy, Acquisition Vs new ventures, Pitfalls and Guidelines for success, Joint ventures as entry strategy, Restructuring, Portfolio planning, The Boston Consulting Group Business Matrix, Article on Taj hotel Strategy.	3	6
11	Corporate Performance, Governance, and Business Ethics: Building blocks of organizational structure, Differentiation, Integration and bureaucratic costs, Vertical differentiation, Horizontal differentiation and integrating mechanisms, Strategic control system: function of strategic control, An agency theory, Bureaucratic costs and organizational control system, Market control, Output control, Bureaucratic control, Organizational culture and strategic reward system.	3	6
12	Implementing Strategy in Companies That Compete in a Single Industry: Structure and control at the functional level, Manufacturing, Research and development, Sales, Structure and control at the business level, Global strategy and structure relationship, Structure and control at the corporate level, Structure and control at the business level, Global strategy and structure relationship.	3	5

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	Understand why an organization fails or succeeds in the highly competitive business world.
CLO 2	To know how an organization can achieve successful organizational performance through various approaches devised by the management.
CLO 3	Analyze the changes in the strength and nature of forces giving rise to various opportunities and threats in the external environment
CLO 4	Formulate strategies based on internal resources and capabilities to take advantage of the opportunities as they arise and counter emerging threats.
CLO 5	Formulate functional, business and corporate level strategies for gaining competitive position and sustainability and also Implement proper strategy and ethical concern of business.
CLO 6	Use technological strategy and global strategies for achieving four building blocks.

Course Learning Outcomes (CLOs) and Mapping of CLOs with Program Learning Outcomes (PLOs)

PLO/ CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
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CLO 1	3				
CLO 2		3			
CLO 3		2			
CLO 4			2		
CLO 5				2	
CLO 6			2		

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO5	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO6	Lecture, Discussion, Problem based Exercise	Quiz, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

Learning Materials

Recommended Readings:

1. Strategic Management: An integrated Approach, Theory & Case by W. L. Hill, Melissa A. Schilling, & Gareth R. Jones (Latest Edition).

Supplementary Readings

- a) Strategic management: Competitiveness and Globalization by Michael A. Hitt, R. Duane Ireland, & Robert E. Hoskisson (9th Edition).
- b) Strategic Management: An integrated approach By W. L. Hill & Gareth W. Jones (12th, 9th and 5th Editions).
- c) Different articles published in the renowned national and international journals.

Course Code and Title: 0414-202; **Marketing Management**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Marketing Management is designed to let the students know how different theories of marketing can be applied in the real business world. “Principles of Marketing” is a prerequisite course to take in Marketing Management. Thus, students have clear ideas about theory and then they learn practical implications. Students will have the ability to design

marketing strategies and utilize market opportunities. Moreover, students will develop the skill to communicate and defend their ideas to explore their career with unique ideas and recommendations to business problems.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Defining Marketing and Basic concepts of Marketing: Define Marketing and Marketing Management; Identify things that can be marketed; Differentiate between needs, wants and demands; Understand five concepts of marketing.	6	1 and 2
2	Gathering Information and Scanning Environment: Analyze different factors of macro environment in marketing; Analyze the influence of major environmental forces on marketing performance; Compare between fad, trends and megatrends, PESTEL analysis.	6	1 and 3
3	Analyzing Consumer Market: Describe how cultural, social and psychological factors influence consumer buying decisions; Understand the buying decision process.	6	3
4	Analyzing Business Market: Explain Organizational buying; Understand the characteristics of organizational buying; Discuss various types of buying situations; Identify major participants of the buying center.	6	4
5	Identifying Market Segments and Targets: Understand the concepts of Segmentation, targeting and positioning; Explain the bases for segmenting the consumer market.; Describe different types of targeting strategies.	6	5
6	Dealing with Competition: Describe competitive dynamics in the market; Understand market structure and its participants; Explain Strategies for Market Leaders, market challengers and market niches; Understand Michael Porter's five forces model.	6	6
7	Developing Pricing Strategies and Programs: Describe Importance of pricing in marketing mix; Understand procedure for setting price; Explain how to adapt with market pricing; Understand how to respond to price changes in the market.	6	7

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Explain marketing, Needs, wants & demand, Segmentation, Targeting, positioning, Value proposition, Marketing channels, value and satisfaction, Supply chain, Marketing environment, concepts in marketing, Marketing mix, PESTLE, Factors influencing consumer behavior, dynamics of service
CLO2	Discuss value chain processes, strategic planning gaps, Core business process, Core competencies, strategic business units, BCG's growth share matrix, consumer decision-making model, organizational buying situations, SERV-QUAL model, service quality determinants, levels of product, product and service differentiation, BCG matrix, competitive positions in industry, porter's five forces.
CLO3	Distinguish concepts in marketing, strategic planning strategies, segmentation strategies, targeting strategies, consumer market, business market, pricing strategies, supply chain strategies, integrated communication strategies, characteristics of product and service.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5

Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

a) Recommended Reading:

Marketing Management” by Philip Kotler, Kevin Lane Keller, Abraham Koshy; 16th Edition

Course Code and Title: 0413-301; **Organizational Behavior**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The prime objective of this course is to provide the students an in-depth knowledge of different relevant aspects of Organizational Behavior. In this course students will be able to learn deferent theories and real life scenarios of Organizational Behavior which will help them to be successful in real corporate world.

Course Contents:

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1.	What managers do? Disciplines that contribute to the OB field, Challenges and opportunities for OB.	3	1
2.	Diversity, Discrimination, Biographical characteristics, Ability, Implementing diversity management strategies.	4	1
3.	Attitudes, Major job attitudes, Job satisfaction.	3	2
4.	Personality, Personality Models, Personality and situations, Values, and International values.	4	2
5.	What is perception? Factors that influence perception, Attribution theory, Common shortcuts in judging others, Shortcuts in the organization, Common biases and errors, Influences on Decision making, Ethics in decision making.	4	3
6.	Motivation, early and contemporary theories of Motivation.	4	3
7.	Defining and classifying groups, Stages of group development, Group properties, Group decision-making.	4	4
8.	Differences between groups and teams, types of teams, creating effective teams, and turning individuals into team players.	4	4
9.	What is leadership, trait theories, behavioral theories, charismatic leadership, transformational leadership, Authentic leadership, Challenges to the leadership construct.	4	5
10.	Definition of power, Bases of power, the key to power, Power tactics, Politics, causes and consequences of political behavior.	4	5
11.	A definition of conflicts, Types and loci of conflicts, The conflict process, Negotiation.	4	5

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	Understand organizational behavior (OB) theories and concepts in the context of current and emerging workplace realities such as globalization, diversity, attitudes, job satisfaction.
CLO 2	Know the nature of work motivation, perception, personality, values, and leadership.

CLO 3	Know the nature of group/team work, practices of power and politics in organizations and hoe to resolve conflicts.
CLO 4	Exercise information to aid in problem-solving and decision-making for basic business enterprises.
CLO 5	Apply different theories and knowledge in real world problem

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		
CLO4			2				
CLO5				2			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

Text Book Recommended:

Stephen P. Robbins and Timothy A. Judge, Organizational Behavior (Latest Edition)

Reference Book Recommended:

John W- Newstrom and Keith Devis--- Organizational Behavior, Latest Edition (Irwin Mcgraw- Hill, Inc)

Course Code and Title: 0411-201; Intermediate Financial Accounting

Credit: 4 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course presents a balanced approach to the treatment of conceptual and procedural problems in accounting. The course explains the rationale behind business transactions and addresses the accounting and

reporting of those transactions. The course will include discussions of the latest developments in the accounting profession and practice.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CL Os
1	Conceptual Framework for Financial Reporting- Describe the usefulness of a conceptual framework. The objective of financial reporting-Level of a conceptual framework. Identify the qualitative characteristics of accounting information. Introduction to different IAS and IFRS.	6	1
2	Receivable for financial reporting: Accounting issues related to recognition-valuation of accounts receivables and notes receivables-recording bad debt-gross methods and net methods.	6	2
3	Bank Reconciliation Statement: Reconciliation of Cash Book and Bank Book. Need and Causes for Bank reconciliation statement-Adjusting.	6	3
4	Depreciation, Impairments, and Depletion: Explain the concept of depreciation-the factors in calculating depreciation. Compare activity, straight-line, and diminishing-charge methods of depreciation-explain the accounting issues related to asset impairment. Explain the accounting procedures for the depletion of mineral resources.	6	2
5	Cash flow Statements: Evaluate the current cash position for financial decisions- Activities of cash flow statement- The repayment capacity of the firm can be understood by going through the cash flow statement-direct method and indirect method.	6	4
6	Current Liabilities & Contingencies: Define Liability-Types of Liability- Current Liabilities-Non-Current Liabilities- Expense warranty approach and sales warranty approach- Contingency - Contingency liability	6	2
7	Intangible assets: Describe the accounting problems associated with interest capitalization. Understand accounting issues related to acquiring and valuing plant assets. Describe the accounting treatment for the disposal of property, plant, and equipment.	6	2
8	Acquisition and Disposition of Property, Plant, and Equipment: Describe property, plant, and equipment. Identify the costs to include in initial valuation of property, plant, and equipment. Describe the accounting problems associated with self-constructed assets.	6	2

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand the conceptual framework, and the key components (Level) of the framework, and the statement of cash flows (SCF) and prepare an SCF in good form.
CLO2	Apply the accounting issues related to receivables and liabilities, depreciation, intangible assets, Cash flows statement and plant assets.
CLO3	Analyze the reason for differences in Cash Book & Bank Book and its reconciliation.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2			3			
CLO3				3		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Case Study	Assignment, Quiz, Question & Answer, Group work
CLO2	Lecture, Discussion, Problem-based Exercise	Assignment, Quiz, Question & Answer, Math problem solved and Group presentation.
CLO3	Lecture, Discussion, Problem-based Exercise	Assignment, Quiz, Question & Answer, Presentation, Exams.
CLO4	Lecture, Discussion, Problem-based Exercise	Assignment, Quiz, Question & Answer, Exams.

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS:

Recommended Reading:

Intermediate Accounting -latest Edition, by Donald E. Kieso, Weygandt, Warfield

Supplementary Readings:

Intermediate Accounting -Latest Edition, by Jay M. Smith, Jr., K. Fred Skousen,

Intermediate Financial Accounting- Latest Edition, by Rouf, A.R.

Intermediate Financial Accounting Volume 1(2020 Edition) by Glenn Arnold, Suzanne

General Education Courses

Course Code & Title: 0222-101; History of the Emergence of Bangladesh

Credit: 3

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE:

The course has been designed to facilitate the students in obtaining an inclusive idea about the struggling past, diverse culture and heritage of Bangladesh in the light of long historical background. It will focus on the social, economic and political developments that have taken place before and since its independence in the 20th century. The curricula reflects the life style of the ordinary citizens as well as the great men of the subcontinent. Though the courses focus on Bengali language, Linguistics, literature and culture, it also incorporates the history of Bangladesh, geography, philosophy, sociology, political science, world drama, folklore, gender study and life, culture and literature of ethnic minority and of the underprivileged groups of the country.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Pre-History and Ancient Bengal, Medieval Period and Muslim's Rule: Stone Age, New Stone Age, Copper Age, and Iron Age of ancient India; Origin of Man in Bengal	9	1 and 2
2	Liberation war of Bangladesh, Role of Sheikh Mujib and Awami League; Declaration of Independence; Formation of Provisional Government; MuktiBahini and	6	1 and 4

	Sectors; Guerilla warfare; Role of world powers – India, Russia, USA, China, UN; Formation of Allied Force and Final victory of Bangladesh		
3	Politics and Governance in Bangladesh (1971- till date); Return of the Father of Nation Bangabandhu Sheikh Mujibur Rahman; Constitution making and parliamentary democracy; Political Development in different regimes and Vision 2021	6	3
4	Bengali Language & Society: Birth of Bangladesh, History of Bengali literature: Ancient & Middle ages: The early period of Bangla literature	9	4
5	Class struggle in Bengali Language & Literature, Old Bengali Literature up to 18th century: The literary works of medieval period, Short religious poems of medieval period, The modern period of Bangla literature: beginning and characteristics	6	5 and 6
6	Bengali Poetry, Fiction & Drama: 20th Century, Scientific & Intellectual Discourses in Bengali Language: The beginning of 20th century 9 and Rabindranath Tagore, Nazrul and the other poets and the trend of fiction, The trend of poetry, 1947-2000. The trend of fiction, 1947-2000.	6	7 and 8

Course Learning Outcome: By the end of the course, student will be able to:

CLO 1	aware of the understanding of complex historical development by interconnecting the events which lead to the journey of Bangladesh as an independent and sovereign country
CLO 2	It equips the students to understand the events critically and deeply in the light of history which will make them the ideal citizen with patriotism towards the national integration and advancement
CLO 3	social, economic and political developments that have taken place before and since its independence in the 20th century
CLO 4	obtaining the inclusive idea about struggling past, diverse culture and heritage of Bangladesh in the light of long historical background
CLO5	To raise students' awareness of aspects of Bengali/Bangladeshi culture

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3				2			
CLO4				2			
CLO5			2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Discussion, Practical Exercise in Lab	Group work and assignment
CLO5	Discussion, Practical Exercise	Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Textbook

Akbar Ali Khan, Discovery of Bangladesh - Explorations into Dynamics of a Hidden Nation, UPL, Dhaka
 Khondakar Ashraf Hossain, Modernism and beyond: western influences on Bangladeshi poetry
 Fakrul Alam, Radha Chakravarty (Ed.), Rabindranath Tagore, The Essential Tagore

Reference Book:

1. Sheikh Mujibur Rahman, The Unfinished Memoirs, UPL, Dhaka
2. MuntasirMamun and Md. Mahbuburrahman, Sadhin BangladesherOvhudoyerItihash
3. AMA Muhith, Bangladesh: Emergence of a Nation, UPL, Dhaka
4. Md. A WadudBhuiyan, Emergence of Bangladesh and Role of Awami League

Course Code and Title: 0231-101 English Reading, Writing and Speaking Skills and Public Presentation

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

Acquiring a language means, above all, acquiring a means to communicate confidently and naturally. In other words, in order to communicate effectively in real life, students need more than mere knowledge about the language. In addition, they must be able to use the language effectively, with confidence and fluency. Therefore, the course in Communicative English has been designed to develop the practical language communication, skills needed for academic study and subsequent adult life. The course will be suitable for learners who have a weak foundation of English-are unable to listen to and comprehend instructions, speak clearly and fluently using grammatically correct structures, reading extensively, and write coherently in simple English to express their ideas. The course will try to help learners attain basic competence in English.

CONTENT OF THE COURSE:

S.N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Overview of Basic English Communication	3	CLO 1
2	Basic Reading from Newspapers, Magazines	6	CLO 3, 7
3	Listening practices from IELTS	12	CLO 1
4	Basic Grammar, Articles	1.5	CLO3, 4,5, 6, 7 & 8
5	Basic Grammar, Use of Prepositions	1.5	CLO3, 4,5, 6, 7 & 8
6	Basic Grammar, Tenses	1.5	CLO3, 4,5, 6, 7 & 8
7	Reading Comprehension practices from IELTS	9	CLO 3, 7
8	Basic Grammar, Right form of Verbs	3	CLO3, 4,5, 6, 7 & 8
9	Basic Grammar, Linking Words	1.5	CLO3, 4,5, 6, 7 & 8
10	Basic Grammar, Conditional Sentences	2	CLO3, 4,5, 6, 7 & 8
11	Academic Writing practices - IELTS, Summary & Paragraph	9	CLO3, 4,5, 6, 7 & 8
12	Speaking practices	10	CLO2

COURSE LEARNING OUTCOME: By the end of the course, students will be able to:

CLO1	Listen to English spoken to them and understand instructions, commands, requests, etc.
CLO2	Speak English to respond to questions asked and express themselves
CLO3	Read short texts and answer questions on the contents of the text
CLO4	Write coherent paragraphs to express their thoughts and feeling
CLO5	Recognize and write different types of sentences and write summary
CLO6	Recognize and write various types of academic prose
CLO7	Recognize and respond to various question formats on the IELTS
CLO8	Recognize the conventions of writing personal/business emails

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3			3				
CLO4				2			
CLO5		2					
CLO6			2				
CLO7				2			
CLO8				2			

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Quiz, Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Question & Answer
CLO3	Lecture, Discussion	Assignment, Presentation, Quiz, Question & Answer
CLO4	Lecture, Discussion	Lab, Assignment, Question & Answer
CLO5	Lecture, Discussion	Lab, Assignment, Question & Answer
CLO6	Lecture, Discussion	Lab, Assignment, Question & Answer
CLO7	Lecture, Discussion	Lab, Assignment, Question & Answer
CLO8	Lecture, Discussion	Lab, Assignment, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Recommended Reading:

1. New Headway Series for Pre-Intermediate/Intermediate level-Fourth edition
2. Essential English Grammar by Raymond Murphy
3. Cambridge IELTS Book (7-16)

Course Code and Title: 0417-305; Career Planning and Development (Employability 360°)

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

Employability Skills for a sustainable career has become a very important issue at present. An entrepreneur or employer expects employability from everyone who is looking for a job or who is working in his or her organization. If employability Skills are present in an employee, he or she can take his / her workplace far away from the current situation or implement specific goals by working in a team with his / her colleagues. And, this is exactly why an entrepreneur or an employer is always trying to find employability among every job seeker. This course will ensure that every student will be able to handle situations with their own capabilities like to find a new job or to switch a job or to

work under a team.

CONTENT OF THE COURSE

S.N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Employability skills, Self-assessment: Employability Skills through participatory approach by reviewing various activities of students such as: Q&A, skills required for the workplace, list of skills desired by employers, SWOT analysis, etc	04	1, 2, 3, 4
2	Mind mapping (goal-setting) on Career Planning: Knowledge and skills on developing SMART Goal/Target through participatory approach by reviewing various activities of students such as: SMART goal setting	04	1, 2, 3, 4
3	Researching dream companies: Company research is very important for a graduate. Practical learning on how to research dream companies	03	1,3,4
4	Soft Skills Development: Students will develop and practice transferable soft skills through a participatory approach by reviewing various activities of students	09	1, 3, 4
5	Technical Skills Improvement: Students will develop various IT skills, e.g., excel, graphics design, microsoft office, etc. required for employment	04	1, 3, 4
6	Business Communication Tools: Developing skills and knowledge on different types of official letters, emails, memos, meeting agendas, meeting minutes, proposal, financial budgeting, etc	09	1, 3, 4
7	Personal Branding Tools: Students will develop CV, cover letter, e-portfolio (GSite), video resume, linkedin account, social media profiles and channels.	04	1, 3, 4
8	Interview Skills and participate in Mock Interview: Students will learn interview winning skills and participate in mock interview sessions conducted by professionals	06	1, 3, 4

Course Learning Outcome: By the end of the course, the students will be able to:

CLO1	Equip with the knowledge, skills, attitude and tools necessary for gaining the initial employment
CLO2	Understand and ensure the 'key competencies', career advice and about the world of work which are embedded in this course.
CLO3	Know the necessary skills to maintain employment and make 'transitions' between jobs and roles within the same organization to meet new job requirements
CLO4	Understand and explain the most important transferable soft skills and hard skills for every job sector of the world.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2			2				
CLO3		2					
CLO4					3		

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10

Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Recommended Reading:

1. Employability 360 degree, Sabur Khan and Shibli Shahriar, 2018
2. Emotional Intelligence Series, HBR Press, 2020
3. Make Yourself Employable, Ranjit Malhi, 2013

Supplementary Readings:

1. <https://sites.google.com/diu.edu.bd/employability360/home> (Available in Blended Learning Center of the university)
2. <https://www.youtube.com/channel/UCTPyiQe9BjUkp5xxLsVDCcA>

Others: (Article, Website, App, etc.)

Course Code and Title:0311-301 , Development Studies

Credit: 3

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

This course will examine issues related to development and change within the context of a group of diverse societies often referred to as the Third World. In this course students will try to understand the impact of colonialism and its legacies on these societies, the changing character and meaning of development in the context of environmental changes, and the nature of relationships between men and women, class and ethnicity as well as between tradition and modernity.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Conceptual Framework for Development Studies	12	1 and 2
2	Development Perceptions	3	1 and 4
3	Models and Approaches to Development	12	3
4	Economic Growth Theories	9	4
5	Globalization and Democracy, Development Practice	12	5 and 6
6	Renewal Change and Innovation, the Importance of Global Issues	12	7 and 8

COURSE LEARNING OUTCOMES: By the end of the course, student will be able to:

CLO1	Understand: Understanding Global Issues, Introduction Development Studies, Development Perceptions, Understanding Global Issue
CLO2	Describe: Democracy, Globalization, Globalization and Democracy, Development Practice, Nature and change in Innovation
CLO3	Analyze: Models and Approaches to Development, Renewal Change and Innovation, the Importance of Global Issues when pursuing Business Issues, whether in regional or local context,

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		2					
CLO2			2				
CLO3				2			

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
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CLO1	Lecture, Discussion, Problem, Present Situation, Solution	Question & Answer
CLO2	Lecture, Discussion, Problem, Present Situation, Solution	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem, Present Situation, Solution	Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Recommended Reading:

1. Poverty and Development into the 21st Century by Allen, T. and Thomas, A., Oxford University Press.

Supplementary Readings:

1. Theories and Practices of Development by Katie Willis

Course Code and Title:0313-101; Introduction to Psychology

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

This course is designed to introduce students to the study of psychology. It is intended to provide broad coverage of the field by presenting basic theories, research, and applied use of psychology. It will give students a background from which to either pursue more advanced psychological courses, or to retain the information as a basic knowledge of psychology in general. Areas that will be covered include: research methods, biological bases of behavior, human development, sensation, perception, learning, intelligence, motivation, emotions, personality, mental disorders and their treatment, and social psychology. These areas will be approached from both theoretical and applied perspectives.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (As Summary)	Hrs.	CLOs
1	Introduction: Definition and nature of Psychology, Psychology as a science, Approaches to the study of Psychology: Neurobiological approach, Behavioral Approach, Cognitive approach, Psychoanalytic approach, Humanistic approach, The subfields of Psychology: Experimental and The Methods of Psychology: Experimental method, Observational method, Archival, Research, Case history, Survey method	6	1 and 2
2	Biological Bases of Behavior: Cells, tissues, organs and systems of the body, Basic units of nervous system: Neurons, Structure and Connectors, Transmission of neural impulses, The Major Divisions of Nervous system: The central nervous system, Brain and spinal cord, The peripheral nervous system-Somatic	6	1 and 3
3	Sensation and Perception: Measuring sensory experience- absolute, differential, and	3	2 and 3

	terminal thresholds, Visual Auditory and other senses, The nature of perception, Selectivity in perception: Selective attention, Determiners of stimulus selection		
4	Learning: Definition of learning, Classical conditioning: processes in classical conditioning, Classical conditioning and human behavior, Operant conditioning: processes on operant conditioning, Types of reinforcement, Schedules of reinforcement, Shaping	6	4
5	Memory and Forgetting: Types of Memory: Sensory memory, Short-term memory, Long term memory Dysfunctions Improving Memory, The Physiology of memory, Why do we forget? Interferences, Decay, Retrieval failure, Repression	3	3 and 4
6	Thinking and Problem Solving: The structure and rules of language How language is learned, Language and Concepts, The thinking process, Problem solving	6	2 and 4
7	Motivation: Defining motivation, Theories of motivation: Instinct theory, Drive theory, Arousal theory, Opponent process theory, Incentive theory, Cognitive theory, Maslow's Hierarchy theory of motivation, Classification of Motives: Biological Motives, Social Motives, Activity and stimulation need, Motivation and Behavior	6	4 and 5
8	Emotion: Defining emotion, Theories of emotion: James-Lange theory of emotion, Cannon-Bard theory of emotion and Schachter-Singer theory of emotion, Physiological correlates of emotion	3	6
9	Personality: Defining Personality, Determinants of personality, Approaches to Personality: Freud and Neo-Freudians, Allport- Identifying Basic Characteristics, Cattle & Eysenck: Factoring out Personality, Are we born with Personality? Measuring Personality		

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand and Remember the term psychology and demonstrate command of the basic terminology, concepts, and principles of the discipline.
CLO2	Analyze the major perspectives in psychology: Recognize how each approach views human thought and behavior.
CLO3	Evaluate: the human behavior is motivated, has multiple causes, and may be adaptive or maladaptive. Gain insight into one's own personality and personal relationships by thinking critically about psychological theories and principles, the ways that psychological theories are used to assess, predict, or change human behavior and how psychology is applied to influence and improve the lives of human beings.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1			3				
CLO2					1		
CLO3		2					

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Recommended Reading:

1. Crider, A.B., Goethals, G.R., Roberts, D, Kavanaugh, R.D., Solomon, P.R. Psychology Scott,
2. Foresman (1993), Psychology (Latest edition) New York: Harper Collins college publishers.
3. Feldman, R.S. (2002). Understanding Psychology (6th ed.). New York: McGraw Hill Higher Education.

Supplementary Readings:

1. Huffman, K. (2004). Psychology in Action (7th ed.) U.S.A.: John Wiley and Sons, Inc.
2. Morgan, C.T. and King. RA Wisz. J.R. & Shoopier. C. (1966), Introduction to Psychology. NewYork. McGraw Hill, Latest ed.
3. Munn, N.L. (1969), Psychology: The Fundamental of Human Adjustment George G. Harrap and Co.Ltd. 1966. Latest ed.
4. Newman, P.R.& Newman, B.M. (1983), Principles of Psychology: Illionois Homewood: Homewood: The Dorsey Press, Latest ed.
5. Theories and Practices of Development by Katie Willis

Course Code and Title:0312-301; International Relations

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

The course is designed to give an introduction about the actors, issues and processes of international relations as well as the theories that attempt to explain them. The students will be able to examine some of the major questions that are central to understanding world politics and international affairs. This course emphasizes to improve the critical thinking abilities of the students and encourages students to identify different international relations theories and their applications.

CONTENTS OF THE COURSE

S.N.	COURSE CONTENTS (as Summary)	Hrs.	CLOs
1	Globalization and global politics.	6	1
2	The rise of modern international order.	6	2
3	From the end of the cold war to a new world dis-order?	6	2,3
4	Rising powers and the emerging global order.	3	2,3,4
5	Liberal internationalism	6	2,3,4
6	Marxist theories of international relations	6	2,3,4
7	Feminism	6	2,3,4
8	International ethics	6	2,3,4
9	War and world politics	6	2,3,4
10	Global Political Economy	6	2,3,4
11	Environmental issues	1.5	2,3,4
12	Terrorism and globalization	1.5	2,3,4

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand and Remember some basic facets of globalization and global politics.
CLO2	Apply the concepts of different theories related with modern order of global politics, new world dis-order and emerging global order, the concepts of liberal internationalism, Marx views, what is feminism, ethics in relations.
CLO3	Analyze global politics, dis-order of new world and emerging global order, the concepts of liberal internationalism, Marx views, Definition of feminism, International relations and ethics, world war & politics, world politics and war. world political economy, Issues related with environment, Terrorism.
CLO4	Marx views, Definition of feminism, International relations and ethics, world war & politics, world

politics and war. world political economy, Issues related with environment, Terrorism, global politics, dis-order of new world and emerging global order, the concepts of liberal internationalism.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2			3			
CLO3				2		
CLO4		2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Quiz, Question & Answer
CLO2	Lecture, Discussion	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Quiz, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Assignment, Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07	05			02
Understand		03	02	03	03
Apply		03			05
Analyze		02	03	05	05
Evaluate		02			10
Create					10

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	10
Create	

LEARNING MATERIALS

Recommended Reading:

1. The globalization of world politics: an introduction to international relations- John Baylis and Steve Smith (Latest Edition)

Supplementary Readings:

1. Understanding International Conflicts by Joseph S. Nye, Jr (Latest Edition)

Course Code and Title: 0521-201; Ecology System and Environment

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

The Rationale of the Course:

This course will be of interest to students wishing to understand how organisms interact with one another and with their environment, and how changes to the environment (including those caused by humans) may affect these interactions. Ecological interactions such as, competition, predation and parasitism's lead to population-level processes, while larger-scale phenomena (such as energy flow and community structure) underpin an understanding of community and ecosystem ecology. Agriculture, Disease, Pollution and Conservation – key areas where humans and their environment interact – are also considered from the standpoint of applied biology. Environmental Pollution and Management course

is needed in order to know the environmental pollution occurring in different places. This course will help to understand all kinds of pollution happening in air, water and land. Also, it will provide a good idea about identifying different environmental quality parameters.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs	CLOs
1	Introduction to Ecology: Historical background; Principles, concepts of ecology.	4	1
2	Ecosystem Dynamics: Components of ecosystem; Types of ecosystems; Structure and functions of an ecosystem; Major ecosystems of the world. Trophic levels, Food web, Food chain, Concept of habitat and ecological niche, Ecological pyramids (number, population, biomass, energy), Primary and secondary productivity. Energy flow in an ecosystem, Nutrient cycle (Nitrogen, Phosphorus, Sulphur and Carbon cycle).	4	1
3	Ecological Tools and Techniques: Sampling technique of population, density, frequency and abundance; Methods of measurements of environmental parameters; Mapping the study area.	6	1 and 2
4	Environment and its components: Introduction to Environmental Science: Introduction to major concepts of environment; Definition and scope of Environmental Science; Interrelationship of Environmental Science with other disciplines. Different components of environment; Environmental compartmentalization (Hydrosphere, Lithosphere, Atmosphere, and Biosphere).	4	3
5	Types of Pollution: Definition and types of pollution; Pollutants and contaminants, Air Pollution: Major sources of air pollution; Significance of pollutants and their reactions in the atmosphere; Greenhouse gases: effect on warming and sea level change. Sampling gaseous particulate pollutants, analysis control. sources, global ages; of and their and	4	3
6	Water Pollution: Major sources of water pollution; Nature and types of water pollutants; Heavy metals, organic/inorganic substances, pesticides and radionuclide.	4	4
7	Soil Pollution: Major sources of soil pollution; Nature and types of soil pollutants; Agrochemicals, industrial wastes, municipal wastes, radioactive and hazardous substances.	6	4
8	Noise Pollution: Major sources of soil pollution; Scales of noise pollution; Measurement of noise level; Noise sources and control.	4	4
9	Effects of Pollutants on Environment: Effects of pollutants on physical environment; Effects of Pollutants on biota	12 lab	4
10	Pollution Control and Management: Role of Government for pollution control and management; Pollution prevention plan; Implementation of pollution prevention plan; Laws, regulations, policies and strategies; National, city and local pollution prevention programs.		

Course Learning Outcome: By the end of the course, students will be able to:

CLO 1	Understand the basic idea about environmental pollution, contamination and categorization of air pollution in the compartment of environment
CLO 2	Study the water pollution, soil pollution and noise pollution from different sources and its consequence on the surrounding area.
CLO 3	Analyze noise pollution categories and source of it which may impact in human body and its relation with other activity
CLO 4	Describe biotic and abiotic factors that influence the dynamics of populations. To use ecological principles to explain the consequences of human activities (current economic and social issues). Apply a mathematical and conceptual model to population or community dynamics
CLO5	Evaluate the impacts of different types of pollution in human, animal and surrounding environment and the role of national and international organization in control of these kinds of pollution

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLOs from 1(weak)-3(strong) correlation]

CLO's \ PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2		3				
CLO3					2	
CLO4				3		
CLO5		2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO5	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

1. Bhatia, S. C. 2001. Environmental Pollution and Control in Chemical Process Industries. Khanna Publishers.
2. Botkin and Keller. 2nd Edition. Environmental Science. Wiley Publisher
3. De, A. K. Environmental Chemistry. 4th Edition. New Age International Limited publisher.
4. Miller, G. T. 7th Edition. Introduction to Environmental Science. International Thomson Publisher

Supplementary Readings:

1. Dodson, S.I., T.F.H. Allen, S.R. Carpenter, A.R. Ives, R.L. Jeanne, J.F. Kitchell, N.F. Langstone and M.G. Turner, - Ecology, Newyork: Oxford University Press, 1998.
2. Micheal Begon, Colin R. Townsend and John L. Harper, - Ecology from Individuals to Ecosystem, 4th Edition.
3. Freedman B. "Environmental Ecology" 2nd ed. San Diego: Academic Press, 19
4. Eugene P. Odum (2005) Fundamentals of Ecology. Thomson Brooks/Cole.

Course Code and Title: 0311-201; Sustainable Development

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

The Rationale of the Course:

Sustainable development has already been well-established and is considered as one of the top development priorities nowadays. This course is designed to introduce students to the key concepts, issues, debates, theoretical and methodological tools, and strategies of sustainable development. Let's begin with the basic concept of development and then move on to examine why sustainability is so crucial in promoting development. It will be studied through various interventions in terms of issues, approaches, programs, and policies that will reveal much of its socio-cultural, political, and conflicting nature.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hr s.	CLO s
1	Concept of sustainable development and Sustainable Development as a Global Goal: Concept of sustainability and sustainable development; Development trend of sustainable development; the importance and challenges of sustainable development; Ethics, and Critical Thinking: Tools for Creating a Sustainable Future, The concept of sustainable development goals, its roots, and history of development; the framework of the SDGs; from MDGs to SDGS	4	1
2	Poverty ,Hunger, Health and Development: Poverty and Human Rights, Basic Needs And Rights; Income And Employment; Social Protection Systems; Food Security; Sustainable Agriculture, Diseases; Mental Health; Abuse Injuries and Deaths; Universal Access to Sexual And Reproductive Care, Family Planning and Education; Universal Health Coverage; Illnesses and Deaths	6	1 and 2
3	Education, Development, Gender equality and equity: Equitable and Quality Primary And Secondary Education; Early Childhood Development, Care And Pre-Primary Education; Affordable And Quality Technical, Vocational And Tertiary Education, Gender Discrimination; Women Empowerment; Sexual and Reproductive Health and Reproductive Rights; Migration Policies; Refugee Management	4	3
4	Clean water and sanitation: Water resource management; Challenges and Opportunities in Urban Areas; water security; Sanitation & Hygiene; Climate change and pollution;	6	4
5	Sustainable and Modern Energy: Renewable Energy Management; Renewable energy in Bangladesh; SWOT of Renewable energy	4	4
6	Tools and techniques for assessment: Sustainable Development tools; Sustainable Development Unique indicators; Sustainable Development National Indicators Sustainable Development Assessment; Progress of SDGs; Organizations related to SDGs	12 lab	4
7	Economic Growth & Employment: Sustainable Economic Growth & Productivity; Diversification of Income; Job Creation And Growing Enterprises; Resource Efficiency In Consumption And Production; Full Employment and Decent Work; Education And Training; Trafficking & Child Labor; Labor Rights and Safe Working Environments;		
8	Urban Development: Sustainable cities and communities; safe and affordable housing; Migration, poverty, slums or informal settlements; affordable & sustainable transport systems;		
9	Climate Change and Disaster management: Green Economy; Green Technology; Overexploitation; Ecosystem management; Environmental protection; Habitat conservation; Tools and techniques for assessment (SIA, EIA and PVA) Responsible consumption and production; sustainable management and efficient use of natural resources; environmentally sound management of chemicals and all wastes;		
10	Rule of law & Human Rights: Peace & Justice; Corruption; violent crime; sex trafficking; forced labour; child abuse; rule of law; Legal frameworks: developing countries contexts,		
11	International Trade: Trade Barriers; Public-Private Partnerships; Civil Society Partnership; North-South, South-South & Triangular Cooperation		
12	Aid and Donation: Development Assistance management; debt management;		
13	Industry, Innovation, and Infrastructure: Industrial Diversification; ICT & E Governance; Innovation & Development; Financial Markets		
14	Entrepreneurship and economic development; Entrepreneurship and its present & future; employment and development environment; challenges and opportunities		

Course Learning Outcome: By the end of the course, students will be able to:

CLO 1	Identify the focus of sustainable development from an academic and practitioner's perspective
CLO 2	Demonstrate knowledge of the different sustainable development goals.
CLO 3	Critically analyze debates on contemporary issues affecting sustainable development and global governance and evaluate them against empirical evidence.
CLO 4	Explain different ways in which Sustainable Development Goals can be implemented by different actors in different geographical contexts.
CLO5	Develop rational and practical solutions both individually and collectively for the advancement of Sustainable development.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLOs from 1(weak)-3(strong) correlation]

CLO's \ PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2		2				
CLO3					3	

CLO4				3		
CLO5		2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment
CLO4	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO5	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

1. Sustainability: A Comprehensive Foundation by Tom Theis and Jonathan Tomkin, Editors.

Supplementary Readings:

- Filho, W.L. & Azul, A.M. . (2020). No Poverty. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W. L. & Tony, W. (2020). Good Health and Well-Being. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M. . (2020). Quality Education. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M. . (2020). Gender Equality. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Clean Water and Sanitation. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Affordable and Clean Energy. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Decent Work and Economic Growth. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Industry, Innovation and Infrastructure. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Sustainable Cities and Communities. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2020). Climate Action. Encyclopedia of the UN Sustainable Development Goals.
- Filho, W.L. & Azul, A.M., Brandli,L., Salvia, A.L., Wall, L., (2021). Peace, Justice and Strong Institutions

Course Code and Title:0612-206; **Business Analytics for Data Driven Decision Making**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

Today, businesses are moving forward in a fast-paced environment. Newer technological solutions are offering more effective solutions for organizations than ever before. One of the important elements that have helped direct firms toward greater success is business analytics. The topic of analytics has developed from merely presenting data to more collaborative business intelligence that forecasts outcomes and aids in making decisions. This course is designed to better understand the basics, scope, benefits, and advantages & applications of business analytics with practical experience.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to Business Analytics: Describing the Distribution of a Variable, Finding Relationships among Variables, Business Intelligence (BI) Tools for Data Analysis	6	CLO 1
2	Probability and Probability Distribution: Probability essentials, Probability distribution of a random variable, The normal distribution, The binomial distribution, The Poisson and Exponential Distributions	6	CLO 2
3	Decision Making under Uncertainty : Elements of Decision Analysis , EMV and Decision Trees, One-Stage Decision Problems, The Precision Tree Add-In, Multistage Decision Problems, The role of risk aversion	6	CLO 3
4	Introduction to Estimation : Sources of Estimation Error, Key Terms in Sampling, Sampling Distribution of the Sample Mean, The Central Limit Theorem, Sample Size Selection, Summary of Key Ideas in Simple Random Sampling	6	CLO 2
5	Confidence Interval Estimation: Confidence Interval for a Mean, Confidence Interval for a Total, Confidence Interval for a Proportion, Confidence Interval for a Standard Deviation, Confidence Interval for the Difference between Means	6	CLO 3
6	Advanced Data Analysis : Data mining, Analysis of Variance and Experimental Design, Statistical Process Control	9	CLO 4
7	LAB Practice: Sampling and Sampling Distributions, Hypothesis Testing, Regression Analysis and Time Series Forecasting, Optimization and Simulation Modeling	21	CLO5

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand basics of Business analytics, patterns and relationships in large datasets to draw insights and make data-driven decisions
CLO2	Apply emerging statistical trends and technologies in the field of business analytics, and ability to apply them to real-world business problems.
CLO3	Analyze various analytical tools and techniques for confidence interval estimation and working under uncertainty
CLO4	Evaluate data-driven strategies to solve business problems and improve performance
CLO5	Create skills of Business analytics professionals through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO’s from 1(weak)-3(strong) correlation]

PLO’s \ CLO’s	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2		2				
CLO3				3		
CLO4		2				
CLO5	2					

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Question & Answer
CLO2	Lecture, Discussion	Question & Answer
CLO3	Lecture, Discussion	Assignment, Question & Answer
CLO4	Lecture, Discussion, Case Study	Presentation, Question & Answer
CLO5	Lecture, Discussion, Lab Practice	Lab Work, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (25)
Remember	07				
Understand		05			05
Apply		05			05
Analyze		03	05		05
Evaluate		02		08	05
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	10
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	

LEARNING MATERIALS

Recommended Reading:

1. “Business Analytics Data Analysis & Decision Making”, 7th Edition by S. Christian Albright and Wayne L. Winston, Cengage Learning

Supplementary Readings:

“Microsoft Excel 2010: Data Analysis and Business Modeling” by-Wayne I. Winston John Pierce and Waypoint Press.

Course Code and Title: 0612-202; Introduction to Cyber Security for Business

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

Cyber security affects every individual, organization, and nation. This course focuses on the evolving and pervasive technological environment with an emphasis on securing personal, organizational, and national information. Students will be introduced to the principles of cyber security, explore emerging technologies, examine threats and protective measures, and investigate the diverse high-skill, high-wage, and high-demand career opportunities in the field of cyber security.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Cyber Security Fundamentals: concept of cyberspace and cyber security, why is cyber security important, concept of hacker, defined vulnerability and risk, explained why organizations need to manage risk. identify the concepts of cyber security risk management, describe cyber security threats to an organization, analyze risks affecting critical infrastructure	6	CLO 1
2	Cyber Threats and Vulnerabilities: differentiate between a cyber-threat and a vulnerability, describe types of cyber threats, analyze types of current cyber threats, describe the concept of malware and the techniques to guard against it, describe the characteristics of vulnerabilities, identify the prevention of and protections against cyber threats	6	CLO 1
3	Ethics & Law Relates to Cyber Security: differentiate between ethics and laws, distinguish among types of ethical concerns, define cyberbullying, identify actions that constitute cyberbullying, identify possible warning signs of someone being cyber bullied, demonstrate net etiquette as it relates to cyber security, identify laws applicable to cyber security	6	CLO 2
4	Cryptography and Digital Forensics: concept of cryptography and digital forensics, basic terminology, functions of cryptography, benefits of digital forensics on cyber security, recent digital forensic trends	9	CLO 2
5	Cyber Risk & Cyber Insurance: concept of cyber risk and cyber insurance, why is cyber insurance important, how does cyber insurance work, who needs cyber insurance, what is covered and not covered by cyber insurance, how to choose a cyber-security insurance policy and how much does cyber insurance cost	6	CLO 3

6	Data Privacy and Data Security: distinguish between data, information, and knowledge, why personal data is valuable to both an individual and to organizations, the techniques used to collect personal data through social media, web tracking, and mobile devices, explain the difference between data at rest, data in transit, and data being processed, discuss how data can be compromised, corrupted, or lost, explain how businesses and individuals can protect themselves against threats to their data.	9	CLO 3
7	Information Technology (IT) Audit: concept of it audit, types of it audits, principles of an it audit, history of it auditing, it audit objectives, how to plan an it audit, it audit process, emerging issues	9	CLO 4
8	Cyber Security Careers: identify possible career opportunities, identify the educational pathways for emerging cyber security professionals, identify career paths and job titles within the cyber security and/or cyber forensics industry and career clusters, research the cyber threats and security measures related to career pathways, exploring cyber security implications for current and emerging technologies, preparing for industry certification	9	CLO 4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the principles of cyber security with possible Cyber Threats and Vulnerabilities.
CLO2	Apply the concepts and functions of cryptography, digital forensics, the ethics and laws related to cyber security.
CLO3	Analyze different cyber risk & insurance and importance of cyber Insurance.
CLO4	Evaluate the basic concept of data Integrity and data security

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's \ PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		2				
CLO2	2					
CLO3			3			
CLO4		2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Case Study	Question & Answer
CLO2	Lecture, Discussion, Case Study	Question & Answer
CLO3	Lecture, Discussion, Case Study	Presentation, Question & Answer
CLO4	Lecture, Discussion, Case Study	Assignment, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	07				
Understand		05			05
Apply		05			10
Analyze		03		08	10
Evaluate		02	05		
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	05
Apply	05
Analyze	15

Evaluate	15
Create	

LEARNING MATERIALS

Recommended Reading:

1. CEH v9: Certified Ethical Hacker Version 9, by Oriyano, published by Sybex; 9th Edition, 2016, ISBN: 978-1-119-25224-5.

Supplementary Readings:

1. Fundamentals of Cyber securities by Jack Ruman; Latest Edition.

Course Code and Title: 0612-201; E- Business

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

The course is designed for students to learn what electronic methods and standards currently exist in business, how to analyze existing business web activity, and how to develop web business strategies for launching and maintaining business activities on the net.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to E-Business, Industry 4.0 , IOT & E-marketplaces: Describe and discuss the content and framework of the major types of E-business transactions; Analyze the drivers of Reevaluate the benefits of E-business to individuals, organizations, and society; Explain e-commerce 2.0 and social media, web 3.0, Industry 4.0, Internet of Things (IOT), and disruptive technologies that help to establish & sustain E- business	9	1
2	Retailing in Electronic Commerce: Classify the primary e-tailing business models; Describe how online travel and tourism services operate and how they influence the industry; Analyze the online employment market.	3	2
3	E-business Infrastructure: The Internet, Web, And Mobile Platform: Describe the E-business Infrastructure, the internet, and its technological backgrounds, Understand the internet today & its future trends, the web and the internet.	3	3
4	E-business Security and Payment Systems: Understand the scope of e-business crime and security problems, Identify the key security threats in the e-business environment. Describe how technology helps secure Internet communications channels and protect networks, servers, and clients. Identify the major e-business payment systems in use today.	9	3
5	E-business Marketing and Advertising concepts: Understand the key features of the Internet audience, the basic concepts of consumer behavior and purchasing, and how consumers behave online. Identify and describe the basic digital commerce marketing and advertising strategies and tools. Identify and describe the main technologies that support online marketing. Understand the costs and benefits of online marketing communications.	6	4
6	Supply Chain Management and Collaborative Commerce: Discuss the evolution and growth of B2B e-commerce, as well as its potential benefits and challenges; understand how procurement and supply chains relate to B2B e-commerce; Identify major trends in supply chain management and collaborative commerce; Understand the different characteristics and types of Net marketplaces; Understand the objectives of private industrial networks, their role in supporting collaborative commerce, and the barriers to their implementation.	9	4
7	LAB Practice: Work on web technologies such as HTML, CSS, and JavaScript, Developing E-commerce platforms like Shopify and WooCommerce, Work on projects such as developing a website, creating an online marketing campaign, or designing an e-commerce platform.	21	5

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the purpose and functions of E-business and describe its various along with emerging technologies
CLO2	Apply the concept of different E-commerce Business Model and Revenue Model
CLO3	Analyze E-business Infrastructure, methods of E-business Security and Payment Systems
CLO4	Evaluate E-business Marketing and Advertising concepts, Supply Chain Management and Collaborative Commerce
CLO5	Create skills regarding of E-business professionals through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

	PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
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CLO						
CLO1	3					
CLO2			3			
CLO3		2				
CLO4			2			
CLO5				2		

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Assignment, Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO5	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (25)
Remember	07				5
Understand		05	05		10
Apply		05		08	05
Analyze		03			05
Evaluate		02			
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	10
Create	

LEARNING MATERIALS

Recommended Reading:

1. E-commerce business. Technology. Society. By Kenneth C. Laudon Carol Guercio Traver 16th edition. Published by Pearson

Supplementary Readings:

1. The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business by Janice Reynolds, Illustrated edition (October 2000), CMP Books.

Course Code and Title: 0612-204; **Business Intelligence and Decision Support Systems**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

This is a specialized course in information systems and information technology (IS/IT) for undergraduate MIS majors. The course is targeted at senior MIS students who want more expertise in developing, managing, and using decision support systems. This course will examine the design, development, and implementation of information technology-based systems that support managerial and professional work. This course introduces techniques and technologies that use computer resources to improve human decision-making effectiveness. Theories of the human decision-making process include methodologies to develop decision support systems to assist these processes, knowledge-based systems

that supplement human knowledge and expertise in order to boost productivity and quality outcomes, and current developments in decision support systems, artificial intelligence, and Expert systems are discussed.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Business Intelligence and Decision Support System: the process of decision making, why use computerized DSS, framework for computerized decision support, benefits of computerized decision support, concept of DSS, types & uses of DSS, evolution of DSS into business intelligence (BI), overview of BI, tools and techniques of managerial decision support	6	CLO 1
2	Decision Making, Systems, Modeling, and Support: characteristics of decision making, decision making, problem solving, , decision maker, decision style, decision-making disciplines, concept & types of model, benefits of model, four phases of decision making, how decisions are supported, new technologies to support decision making	9	CLO 2
3	Decision Support Systems Concepts, Methodologies, and Technologies: concept of DSS, DSS configurations, DSS characteristics and capabilities, DSS classifications, components of DSS, data management subsystem, data and database management issues, model management subsystem, user interface (dialog) subsystem, future/current DSS developments, DSS user and hardware, MSS modeling, major modeling issues, categories of models, treating certainty, uncertainty and risk	9	CLO 2
4	Data Mining for Business Intelligence and Artificial Neural Networks for Data Mining: data mining concepts and applications, data mining process & methods, data mining software tools, basic concepts of neural networks, learning in ANN, developing neural network-based systems, applications of ANN, advantages & disadvantages of ANN	6	CLO 3
5	Text and Web Mining: text mining concepts, data mining versus text mining, text mining terminology, natural language processing, text mining applications, text mining process, text mining tools, web mining overview	3	CLO 3
6	Data Warehousing (DW): DW definitions, characteristics of DW, data marts, ODS, EDW, metadata, DW framework, DW architecture & ETL process, DW development, DW issues	3	CLO 3
7	Artificial Intelligence and Expert Systems: concepts and definitions of artificial intelligence, artificial vs. natural intelligence, evolution of artificial intelligence, the artificial intelligence field, basic concepts of expert systems, applications of ES, structure of ES, the human element in ES, knowledge engineering, the knowledge engineering process, problem areas suitable for ES, development of ES, benefits, limitations and success factor of ES	3	CLO 3
8	LAB Practice : MSS modeling with spreadsheets, optimization via mathematical programming, multiple goals ,sensitivity, what-if, and goal seeking analysis, decision analysis with decision table and decision tree, problem-solving search methods, simulation, Set up own environment in Power BI, Prepare and Load Data in Power BI Desktop, Design a Data Model in Power BI, Create DAX Calculations in Power BI Desktop, Create Advanced DAX Calculations in Power BI, Desktop Report in Power BI Desktop, Enhance a Report in Power BI Desktop, Perform Data Analysis in Power BI, Create a Power BI Dashboard, Enforce Row-Level Security	21	CLO 4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the conceptual foundations of Business Intelligence and Decision Support Systems (DSS) and gain an understanding of the need for computerized support of managerial decision making.
CLO2	Apply the knowledge of different nature of models in decision-making, Management Support System modeling and the characteristics and capabilities of decision support systems (DSS), as well as different configurations of DSS
CLO3	Analyze the concept, purpose and functionality of data mining, business analytics, artificial neural networks for data mining, and different emerging technologies for decision making.
CLO4	Evaluate the skills of Business Intelligence and Decision Support System professionals through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	2					
CLO2			3			
CLO3					3	
CLO4				2		

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Question & Answer
CLO2	Lecture, Discussion	Assignment, Question & Answer
CLO3	Lecture, Discussion	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem Based Exercise	Lab, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (25)
Remember	07				
Understand		05			
Apply		05	05		10
Analyze		03		08	05
Evaluate		02			10
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	05
Apply	10
Analyze	15
Evaluate	10
Create	

LEARNING MATERIALS

Recommended Reading:

1. Decision Support and Business Intelligence Systems by Efraim Turban, Jay E. Aronson, Ting-Peng Liang, Ramesh Sharda; 8th Edition (or Latest Edition) Prentice Hall.

Supplementary Readings:

1. Decision Support Systems by George M. Marakas; 2nd Edition (or Latest Edition), Prentice Hall

Course Code and Title: 0313-304; **Ethics and Social issues (Art of Living)**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 30

Rationale of the Course:

It has been perceived from the different evaluations that intellectual ability needs to be exercised in an effective way through scheduled practice and performance. Success comes not just from knowledge and skills but also from behavior which can create distance between success and failure. And we can achieve expected behavior only by learning and unlearning ways of thinking that finally craft body language and ensure effective living in this beautiful world.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Art of Living & Thinking out of the Box: Overview of Art of Living Course, Interactive discussion followed by relevant slides, case, group discussion and handouts.	4	1
2	Learning to Learn: Interactive discussion followed by relevant slides, case, group discussion and handouts.	3	1
3	Parents, Life and Living: Interactive discussions in presence of parents or legal guardians with students will be followed by relevant slides and handouts.	3	3 and 4
4	Etiquette, Personal Behavior and Professionalism: Interactive discussion followed	3	3 and 4

	by relevant lecture, films, discussion and practices/performance, Psychological Support, Emotional Growth and Personality: Lecture, Cooperative Learning (Q/A), Integrated Learning, Group Discussion, Presentation		
5	Self Esteem and YOU: Interactive discussion followed by relevant lecture, discussion and role play, Transforming Failure into Success: Lecture, Cooperative Learning (Q/A), Integrated Learning, Group Discussion, Presentation	3	2 & 5
6	Style of Living: Lecture, Cooperative Learning (Q/A), Integrated Learning, Group Discussion, Presentation, Universal Human Values, Interactive discussion followed by relevant lecture, Group work, performance, films, practice	3	3
7	Mind Mapping: Lecture, Cooperative Learning (Q/A), Integrated Learning, Group Discussion, Presentation	6	5
8	Time and Financial Management: Interactive discussion followed by relevant lecture, Presentation, interaction and Practice	4	5
9	Presentation Skills Anywhere: Job, Work and Business Search Techniques in the 21st century, Presentation from audio visual documentary on selected national and international celebrities, business plan, interaction, web browsing and Practice. Job interviews or for becoming entrepreneur	4	5

COURSE LEARNING OUTCOMES: By the end of the course, student will be able to:

CLO1	Understand the necessity of Questioning, innovation, core values, communication, and theories on goal setting for life.
CLO2	Create empathy, broaden the conception of people, moral concern, a sense of honor and decency, and strengthen responses to unjust conditions.
CLO3	Analyze Set her/his own goal for life with core values and can break down big goals into short term attainable goals.
CLO4	Apply competency to cope with a rapidly changing world considering university as a place and platform to create knowledge and skills for their meaningful survival.
CLO5	Evaluate aspects of evaluating each situation & problems and can act like a resilient empathetic and equitable way.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3		2					
CLO4			2				
CLO5					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO4	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO5	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05
Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS**Recommended Reading:**

1. Art of Living by Dr. Md. Sabur Khan and Syed Mizanur Rahman

Supplementary Readings:

2. Art of Living Workbook By Dr. Md. Sabur Khan and Syed Mizanur Rahman
3. Nash, Robert J., Answering the Virtue crats: A Moral Conversation on Character Education, New York, Teachers College Press.
4. Lickona, Thomas, Education for Character : How our schools can Teach Respect and Responsibilities , New York, Bantam Books,1991.
5. Fred |newman and Phyllis Goldberg, Performance of a Lifetime: A Practical Philosophical guide to the Joyous Life. Castillo International Inc,1996
6. John S. Mackenzie, A Manual of Ethics, Surjeet Publication June 2004
7. Dr. Ranjit Singh Malhi. Make Yourself Employable
8. Islam, Yousuf M, Mind Mapping and Student Organizer(Teaching Materials), HRDI-DIU 2012

Course Code and Title:0613-201; Application of Python in Business**Credit:** 3 Credit Hours**CIE Marks:** 60**SEE Marks:** 40**Rationale of the Course:**

Programming is everywhere. In almost every aspect of our lives, we interact with software applications. From mobile apps and operating systems to sophisticated enterprise-scale applications and artificial intelligence, all of these and even more are created with programming. This course is designed to make students familiar with the rapidly expanding field of computer programming in the business sector. There are so many different programming languages to learn. Out of all the coding languages that are available, Python is the easiest to understand and write. Python is a powerful, versatile cross-platform programming language that has a strong presence in diverse software engineering disciplines, including web development, information security, network scripting, data science, and embedded systems.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to Computers and Programming: Hardware and Software, difference between system software and application software, How Computers Store Data, How a Program Works, what is computer programming, history, popular programming languages and their uses, Key Words, Operators, and Syntax: an overview, Compilers and Interpreters	6	CLO 1
2	Introduction to Python: What is Python, what can python do, why python, applications of Python/uses of Python, Python syntax compared to other programming languages, features of Python Programming Language, implementations of Python, and Python career opportunities.	6	CLO 2
3	Download & Install Python: Download operating system compatible Python Interpreter, install Python, set environment variable, customize Python shell, write & execute Python programs using Interactive mode and script mode. Python PyCharm or IDE, set Python for PyCharm IDE, configure PyCharm IDE, write & execute Python programs.	3	CLO 2
4	Python Language Syntax, Keywords and Identifiers: Modes of Programming in Python, Interactive mode programming, script mode programming, creating a Python program file, Python identifiers, Python keywords, lines, and indentation, split Python statements, join Python statements, writing code blocks, comments, and quotations in Python, Python keywords or reserved words, Python keywords define the syntax and structure of the Python language, Python keywords are case sensitive, Python literals (True, False, Null), Python identifiers, class names, variable names, function names, method names, and identifier naming rules.	9	CLO 2
5	Python Variables and Data Types: What is variable, declaration of variables, assign values to variables, initialization, reading, variable naming restrictions, types of Python	6	CLO 3

	variables, what is data type, implicit declaration of data types, Python numbers (integers, floating-point numbers, and complex numbers), Python strings, Python Boolean data type.		
6	Python Operators: Python arithmetic, comparison/relational operators, increment operators, logical operators, Python identity operators, and Python operators precedence.	3	CLO 3
7	Conditional Statements and Loops in Python: If else and Nested If else and elif, For Loop, While Loop & Nested Loops	6	CLO 3
8	Python Collections (Arrays): List, Tuple, Sets and Dictionary	3	CLO 4
9	Classes in Python: New style classes, creating classes, instance methods, inheritance, polymorphism, exception classes and custom exceptions	6	CLO 4
10	Writing GUIs in Python (Tkinter): Introduction, components and events, an example GUI, the root component, adding a button, entry widgets, text widgets, check buttons	6	CLO 5
11	Developing python applications like- Q-R code, countdown timers, number guessing game etc.	6	CLO 5

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand fundamentals of computer programs, terminology, and the background of computer programming.
CLO2	Apply the knowledge of the Python programming language by experiencing various Python syntax, keywords, and identifiers.
CLO3	Analyze the process of representing and storing data using Python data types, operators, and variables, and use conditionals and loops to control the flow of programs.
CLO4	Evaluate complex data structures like lists, sets, dictionaries, and tuples as well as classes to store collections of related data.
CLO5	Create Python's tools and techniques for problem-solving and creating applications in practical fields.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	2					
CLO2					3	
CLO3		2				
CLO4			2			
CLO5		2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Lab, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Lab, Assignment, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Lab, Question & Answer
CLO5	Lecture, Discussion, Problem based Exercise	Lab, Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (20)
Remember	07				
Understand		05			
Apply		05			05
Analyze		03	05		10
Evaluate		02			10
Create				08	

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	
Apply	05
Analyze	05
Evaluate	20
Create	10

LEARNING MATERIALS**Recommended Reading:**

1. Introduction to Programming Using Python, David I. Schneider, 1st Edition (2015), Pearson Publication

Supplementary Readings:

1. Introduction to Programming Using Python, Y. Daniel Liang, Latest Edition, Pearson Publication

Course Code and Title: 0613-301; **Artificial Intelligence for Business**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

Artificial intelligence (AI) makes it possible for machines to learn from experience, adjust to new inputs and perform human-like tasks. Using these technologies, computers can be trained to accomplish specific tasks by processing large amounts of data and recognizing patterns in the data. In this course, Students will study the most fundamental knowledge for understanding AI. This course will introduce some basic search algorithms for problem solving; knowledge representation and reasoning; game playing theories; Uncertainty; natural language processing and neural networks in Business.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to Artificial Intelligence: Data, Information, Knowledge, Basic Concepts of Artificial Intelligence, Benefits of AI, Data Pyramid, Property of Autonomy, Situation Awareness, Business Innovation with Big Data and Artificial Intelligence, Overlapping of Artificial, Intelligence with Other Fields , Ethics and Privacy Issues , AI and Predictive Analytics , Application Areas, Clustering or Segmentation, Psychographic Personas	9	CLO 1
2	Machine learning: Introduction , Machine Learning Workflow, Learning Algorithms , Linear Regression, k-Nearest Neighbor, Decision Trees, Feature Construction and Data Reduction, Random Forest, k-Means Algorithm, Dimensionality Reduction, Reinforcement Learning, Gradient Boosting, Neural Networks	6	CLO 2
3	Deep learning: Introduction, Analyzing Big Data, Different Deep Learning Models, Autoencoders, Deep Belief Net, Convolutional Neural Networks, Recurrent Neural Networks, Reinforcement Learning to Neural Networks, Applications of Deep Learning in Business, Business Use Case Example: Deep Learning for e-Commerce	9	CLO 2
4	Recommendation engine: Introduction, Recommendation System Techniques, Content-Based Recommendation, Collaborative Recommendations, Hybrid Approaches, Applications of Recommendation, Engines in Business, Collection of Data, Storing the Data, Analyzing the Data, Business Use Case	6	CLO 3
5	Natural Language Processing: Introduction, Morphological Processing Syntax and Semantics, Semantics and Pragmatics, Use Cases of NLP, Text Analytics, Sentiment Analysis, Applications of NLP in Business, Customer Service, Reputation Monitoring, Market Intelligence, Sentiment Technology in Business	6	CLO 3
6	Employing AI in Business: Analytics Landscape Application Areas , Complexity of Analytics, Embedding AI into Business Processes, Implementation and Action, Artificial Intelligence for Growth, AI for Customer Service Applying AI for Marketing	3	CLO 1
7	LAB Practice: Basics of Python, Data processing, Data visualization, Linear and Logistic Regression, KNN algorithm	21	CLO4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand artificial intelligence technologies, business management and methods for the application of AI to business
CLO2	Apply the knowledge of machine learning and deep learning to solve the real business problem

CLO3	Analyze the concepts and techniques of Natural Language Processing and Recommendation engine
CLO4	Evaluate skills of Artificial Intelligence professionals through lab practice

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's \ PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2		2				
CLO3		2				
CLO4	2					

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Presentation, Question & Answer
CLO2	Lecture, Discussion	Assignment, Question & Answer
CLO3	Lecture, Discussion	Question & Answer
CLO4	Lecture, Discussion, Case Study	Lab Work, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (25)
Remember	07				
Understand		05		08	
Apply		05	05		10
Analyze		05			05
Evaluate					10
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	05
Apply	10
Analyze	15
Evaluate	10
Create	

LEARNING MATERIALS

Recommended Reading:

1. "Artificial Intelligence for Business" by Rajendra Akerkar, 1st Edition, Springer Cham

Supplementary Readings:

1. Artificial Intelligence: A Modern Approach (3rd Edition), by Stuart Russell & Peter Norvig, Pearson 2020

Course Code and Title:0612-205; **Database Management System**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Database systems evolved through several technological stages up to today's distributed systems connected and accessible through the Internet. This course explores fundamentals of database systems by focusing on relational database technology. It enables students to analyze connections between data and business, look analytically at organizational data, understand software for creating and managing database systems (database management systems – DBMS), learn techniques for storing and retrieving data, and to develop simple database systems.

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to Database System Concepts: file organization term and concepts, the data hierarchy, concept database and database management system (DBMS), goals/purposes of DBMS, database system applications, database management software, database systems vs file systems (why DBMS), view of data, data models, database normalization, multidimensional databases, database users, database designers, database system structure, components of DBMS, database languages.	12	CLO 1
2	Introduction to the Relational Model: Concept of Relational Model, Characteristics, Structure of Relational Databases, Rules for RDBMS, DBMS vs RDBMS, Database Schema & instance, Relational Query Languages, schema diagrams, Relational Operations	9	CLO 2
3	Introduction to E-R Model: entity-relationship model, attributes, domain, attribute types, relationship set, descriptive attribute, degree of relationship set, constraints, keys, weak entity sets and strong entity sets, E-R diagram, design issues, tabular representation of weak, strong entity and relationship sets, extended E-R Features	9	CLO 3
4	Database Management System by Microsoft Access: what is microsoft access, components of MS access, important terms and basic objects, microsoft access data types, differences between access and excel, advantages and disadvantages of MS access, how to start microsoft access, developing simple applications in database management using MS access	3	CLO 4
5	Introduction to SQL (Basic & Advanced): Concept of SQL, Categories of SQL, SQL Statement, Creation of Table, Data insertion, Basic Structure, Retrieving Data Using the SQL SELECT Statement and Restricting and Sorting Data, Using Single-Row Functions to Customize Output and Using Conversion Functions and Conditional Expression, Reporting Aggregated Data Using the Group Functions and Displaying Data from Multiple Tables, Subqueries to Solve Queries and Using the Set Operations, Manipulating Data and Using DDL Statements to Create and Manage Tables	18	CLO 5
6	Data and Database Administration: concept of data and database administration, data administration vs. database administration, scope of data administration, need for data administration, difficulties of data administration, advantages of data administration and database administration, responsibilities of data administration and database administration, functions of the database administrator, concept of metadata, concept data warehousing, data mining, and data mart, system administration, emerging internet technology relevant to database processing	9	CLO 4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the basic concepts and applications of database systems and learn the role of databases and database applications in contemporary organizations.
CLO2	Apply the knowledge of how a relational database system functions and how they store and represent data.
CLO3	Analyze organizational information requirements using the entity-relationship approach and model them as Entity-Relationship Diagrams (conceptual database design) and map an Entity-Relationship Diagram to a relational database (logical database design).
CLO4	Evaluate a database management system using MS Access and the need for both database administration and data administration.
CLO5	Create a database with the ORACLE Database Management System and process complex information using the SQL language.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	2					
CLO2		2				
CLO3					2	
CLO4			2			
CLO5		2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion	Question & Answer
CLO2	Lecture, Discussion	Assignment, Question & Answer
CLO3	Lecture, Discussion	Quiz, Question & Answer
CLO4	Lecture, Discussion, Problem Based Exercise	Lab, Presentation, Question & Answer
CLO5	Lecture, Discussion, Problem Based Exercise	Lab, Quiz, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (20)
Remember	07				
Understand		05			
Apply		05	05		05
Analyze		03			10
Evaluate		02		08	10
Create					

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	05
Apply	10
Analyze	15
Evaluate	
Create	

LEARNING MATERIALS

Recommended Reading:

1. Database System Concepts by Avi Silberschatz, Henry F. Korth, and S. Sudarshan; 5th Edition (or Latest Edition) McGraw-Hill.

Supplementary Readings:

1. Business Database Systems by Connolly, Begg and Holowczak, Publisher: Addison-Wesley; Latest Edition.

Course Code and Title: 0612-203; **Spreadsheet Analysis and Modeling**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Rationale of the Course:

The course is designed to make connections to the real world applications of mathematics. Spreadsheet skills allow students to organize, calculate, graph, and analyze data. These skills provide a critical foundation in preparation for future studies and the workplace. Spreadsheets analysis and modeling also allow students to model and manipulate data sets, create graphical visualizations, and inform future planning, and decision making

CONTENT OF THE COURSE

S. N.	COURSE CONTENT (as Summary)	Hrs	CLOs
1	Introduction to Spreadsheet analysis and modeling: Define Spreadsheet analysis and modeling course, Starting Excel Opening a Workbook, Understanding the Display Screen, Working with the Ribbon, Exploring the File Tab, Switching Between Opened Workbooks	6	1
2	Entering Formulas and Using Functions: Entering Formulas, Using the SUM Function, Summing Columns or Rows Automatically, Using Statistical Functions, Working with the Range Finder, Using Formula Error Checking, The use of INDEX & MATCH function which allows returning the entry in any row and column within an array of numbers. Using “look up” for both vertical lookups (by using the VLOOKUP function) and horizontal lookups (by using the HLOOKUP function).	12	1
3	Text functions to a specific problem: apply text functions to a specific problem (LEFT,	3	2

	RIGHT, MID, TRIM, LEN, FIND, SEARCH, REPT, CONCATENATE, REPLACE, VALUE, UPPER, LOWER, CHAR)		
4.	Financial Functions: Financial Functions like NPV, IRR to solve financial problems in worksheets	6	2
5.	IF, then, else functions to make logical comparisons: Practicing IF, then, else functions to make logical comparisons between a value and what people expect.	6	2
6.	Sensitivity Analysis and data table to study: Working with sensitivity Analysis and data table to study the uncertainty in the output of the model with the changes in the input Variables.	12	3
7.	Using solver to schedule workforce: Using solver to schedule workforce and to perform calculations by working under some constraints/conditions and then calculates the Solution for the problem.	9	4
8.	Discuss the concept of Analytics: Predictive and Prescriptive Analytics and the importance of these analytics in solving organizational problems	6	1

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand basic spreadsheet modelling along with the menu bars, the importance of Analytics.
CLO2	Apply Range Naming, Lookup Functions, Match-index, TEXT Function, Financial Functions, IF statements in Microsoft Excel to find answers to numerous business-related questions.
CLO3	Analyze Data tables to conduct Sensitivity Analysis in Microsoft Excel.
CLO4	Evaluate complex business situation with the help of spreadsheet's solver, Financial Function, SUMIF, COUNTIF, AVERAGEIF to take decisions.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1		2					
CLO2			2				
CLO3					3		
CLO4			2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer, Lab Work
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer, Lab Work
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer, Lab Work
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer, Lab Work

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam LAB (25)
Remember	07				
Understand					
Apply		10	05		10
Analyze		03			5
Evaluate		02		08	10
Create					

SEE – Semester End Examination [30 marks]

Bloom Criteria	The score for the Test
Remember	
Understand	10
Apply	10

Analyze	10
Evaluate	10
Create	

LEARNING MATERIALS

Recommended Reading:

1. “Microsoft Excel 2010: Data Analysis and Business Modeling” by-Wayne I. Winston John Pierce and Waypoint Press.

Supplementary Readings:

1. “Excel 2013: A Professional Approach Series Level 1” by Todies, C., Mc Grow Hill, USA.
2. “Microsoft Excel 20013: Interactive Computing series” by Lauden K., Mc Grow Hill, USA.
3. Microsoft excel level 1, level 2, and level 3 by Microsoft Corporation

Major in AIS

Course Code and Title: 0411-401: **Advanced Financial Accounting-1**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The major objective of this course is to provide students with an in-depth knowledge of various advanced accounting concepts and their applications in the real world. In this course, students will be exposed to real-life scenarios through solving relevant practical problems.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Overview of the course: mission and vision of the institution-to acquire general idea about the course -to grasp the content and policies for the class	4	1
2	Accounting for Leases: define-types of Lease- agreement- Capital Lease - Operating lease- Lease financing- the minimum rental payments and minimum lease payments-Direct financing lease for a lessor-Sale types lease for lessor-Accounting procedures for residual value under Direct financing Lease-Accounting procedures for residual value under Sales-types Lease-Significance of Guaranteed and Un-guaranteed residual value.	8	1
3	Joint Venture: Definition of Joint Venture-Joint venture and Partnership- Joint venture and Consignment-Accounting for Joint Venture Transactions-Separate Books Method-Without Separate Method	6	2
4	Consignment Accounts: Consignment-Sales and Consignment- Sales and Pro-forma invoice-Account Sales-General and del-Credere commission- Recurring and non-recurring expenses-Normal and Abnormal loss-Valuation of unsold stock-Method of Accounting for consignment Transactions-Accounting in the books of consignor-Accounting in the books of the consignee	6	4
5	Accounting for Short-Term Investment Define Short-Term Investment- Types of Short-Term Investment -Investment in equity Securities -investment in Debt Securities -Objectives of short-term investments-Accounting system of short-term investment-Accounting for S.T investments in equity securities-Accounting for S.T investments in debt securities-Accounting systems of Short-term investments acquisition date-Accounting systems of Short-term investments after acquisition date.	8	3
6	Accounting for Long-Term Investment: Long-term Investment-Characteristics of Long-term Investment- Accounting for Long-term Notes and Mortgages-Define and Classification of Bond-Calculation of Present Value of Bond-Accounting for Bonds by the Issuer and Investor-Define Extinguishment of debt-The Various way of the extinguishing of debt	6	3
7	Revenue Recognition Definition of Revenue Recognition-Way of Revenue Recognition- Method of Revenue Recognition before Delivery-Percentage-of-Completion Method Completed-Contract Method-Method of Revenue Recognition after Deliver -The Installment sales method - The cost recovery method-Revenue Recognition under Deposit Method- Revenue Recognition for Franchises and Consignment Sales	6	2

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the nature, economic substance and advantages of lease transactions, criteria and procedures for capitalizing the leases.
CLO2	Explain the recording techniques under special situation such as Joint venture, Consignment and revenue recognition etc.
CLO3	Analyze and record entries typical for short -term and long-term investment decision.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2			3			
CLO3						3

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook:

Textbook

Intermediate Accounting (16th edition) -Kieso, Weygandt & Warfield.

Reference Books & Materials:

Intermediate financial Accounting-Rouf & Hossain

Intermediate Accounting: Smith and Skousen (Latest edition)

Course Code and Title: 0411-402; **Cost Accounting**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

Cost accounting is a facet of management accounting that determines the actual cost associated with manufacturing a product or providing a service by looking at all expenses within the supply chain. It is done for the purpose of budget preparation and profitability analysis. The information derived from this process is useful to managers in determining which products, departments or services are most profitable and which ones need improvement. Cost accounting is a

form of managerial accounting that aims to capture a company's total cost of production by assessing the variable costs of each step of production as well as fixed costs.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introductory chapter (various relevant issues of Cost Accounting): Introduction-Development of cost accounting, Distinguish, Relationship between financial, managerial and cost accounting, Cost accounting Cycle, Methods and Techniques; Cost concepts and Classification-Cost, Expense & Loss	4	1
2	Cost terms, concepts and classifications: product and period cost, direct and indirect cost, manufacturing and non-manufacturing cost, opportunity and sunk cost, fixed and variable cost, Elements of cost, Prime Cost, Preparation of cost of goods sold statement and income statement	8	2 and 7
3	Costing and control of material: Simple average, weighted average, FIFO and LIFO, Base stock and standard price methods, EOQ, Ordering Cost, Carrying Costs, Re-order Level, Minimum Stock Level, Maximum Stock Level, Danger Level of Stock, Lead Time	8	3 and 7
4	Costing and control of Labor: Accounting treatments of overtime, Methods of wages payment system, Emerson, Merrick, Halsey, Taylor and the Rowan system;	8	4
5	Overhead Costing: Activity Based Costing (ABC)- Overview of ABC, Traditional System vs. ABC, Cost drivers, Choosing Cost drivers, Assigning costs using ABC, Activity Centers, Identifying activities that use resources, ABC vs. Activity Based Management (ABM). wages payment system, Distribution of Overhead to Production & Service Department; Direct method, Step method, Reciprocal method, Linear algebra method.	8	5 and 7
6	Process and Job order costing: -Process and job order costing, where process and job order costing will use, Procedure relating to job order costing.	4	6

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand cost terms, concepts, and classifications, and their application in various organizations. Explain how costs behave and how to separate mixed costs and make decision
CLO2	Able to understand material and labor costing and control
CLO3	Able to ascertain how overhead cost is calculated for managerial decision making
CLO4	Able to understand the nature of Job order costing and process costing

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3			3		
CLO2			3			
CLO3				2		
CLO4						2

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)

Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook

Managerial Accounting Garrison, Latest edition - Noreen & Brewer (McGraw-Hill)

Reference Books & Materials:

Introduction to Management Accounting, Latest edition - Charles T. Horngren and Gary L. Sundem,

Management Accounting, Latest edition - S. Kaplan and S. M. Young

Course Code and Title: 0411-403: **Taxation in Business**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

A study of basic fund accounting and financial reporting concepts, applications, and practices for This course aims to provide a better understanding of several issues regarding business taxation as per the provisions of the Income Tax Act 2023. In this course, the students will learn several taxation issues including Bangladesh taxation structure, concept of income tax and scope of taxation in Bangladesh, Direct & indirect tax, Roles and objectives of taxation, various sources of taxable income, different heads of income as per ITO 1984, Computation of taxable income and net tax liability. Further, the students will learn the tax assessment procedure of individual tax payers.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Concept of Income Tax, Types of Taxes, Canons of taxation, Different tax systems, Characteristics of good taxation systems, Impact, Incidence and effect of taxation, Scope of Bangladesh income tax law, Roles of income tax in the economic development of Bangladesh	3	1
2	Concepts of income & assessment year, importance of income & assessment years, heads of income, additional heads of income, procedures of income tax assessment, classification of taxpayers.	3	1
3	Types of income tax authorities, Power of income tax authorities, Classification of income on the basis of locality and assessment, Effect of classification of income on assessment, Sources of income, Different Income heads, Definition and Elements of salary, Perquisites with respect to income tax law, Treatments of perquisites on the basis of income tax provisions, Provident fund and its classifications; Basics of computation of income from salary with examples	3	2
4	Concept of income from interest on securities, Types of securities, Allowable expenses against securities income, Mathematical problems relating to computation of income from interest on securities, Concept and scope of the income from house property, Calculation of Income from house property with associated issues, Concept and area coverage of income from agriculture, Classification of agricultural income and	3	4

	allowable expenses against agricultural income, Computation of taxable income from agriculture, Concept of business & profession, Allowable and Unallowable expenses, Concept of Accounting & Tax depreciation		
5	Computation of taxable income from business or profession, Concept of Capital gain, Chargeability & Computation of capital gain, Tax exempted capital gain, Concept and carry forward of capital losses, Concept of income from other sources and its treatment in calculating taxable income	6	3
6	Additional heads of income, Concept, Tax Rate on non-residents income, imposition of Surcharge, Investment Tax Credit and Tax Rebate, Payment, Refund and Recovery, Modes of Tax payment: Tax deducted at source (TDS) or pay-as-you-earn (PAYE), Advance payment, Payment on the basis of return, Adjustments with other taxes paid, and Payment on notice of demand, Tax Recovery, Tax Refund, Tax Relief; Concept of assessment & assessment cycle, Types & limitation of assessment, Assessment of individuals.	6	3
7	Assessment of Companies and Corporations: Definition of Company and Types of Companies; Computation of Total Income and Tax Payable; Tax Rebate on Higher Productivity; Higher Dividend; CSR (Corporate Social Responsibility) and others; Procedure of Assessment; Assessment of Banks and other Financial Institutions; Liability of Directors for Unrecoverable Tax of Private Companies; Liability of Liquidators for Tax of Private Companies under Liquidation; Liability to Tax in case of Shipping and Air Transport Business of Non-residents.	6	3
8	Value Added Tax (VAT): Introduction; Statutory Definitions as per the VAT Act; Evolution and Economic Rationality of VAT; VAT Registration; Imposition of VAT; Application of Tax Rate; Determination of Cost for Calculation of VAT; Method and Time of Payment of VAT; Books and Documents Required to be Maintained for VAT Purpose; Truncated Value (Truncated Rate of VAT, VAT on certain services on Estimated Value Addition); VAT Deduction/Collection at Sources; VAT Authorities; Turnover Tax (Concept of Turnover Tax; Enlistment for Turnover Tax; Payment of Turnover Tax; Books and Documents to be Maintained for Turnover Tax; Penalty for False Declaration for Turnover Tax; Differences between VAT and Turnover Tax); Input Tax; Supplementary Duty; Consequences of Non-compliance; VAT Administration; Appointment; Delegation of Authorities and Powers; Appeal; Revisions and Recovery of Claims.	6	4
9	Tax Planning Aspects: Concepts of Tax Evasion; Tax Avoidance and Tax Planning; Tax Compliance vs. Tax Planning; Tax Formula and Tax Planning Variables; Tax Planning Techniques.	6	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understanding the basics of income tax and related concepts
CLO2	Analyzing and interpreting the roles of income tax for the socioeconomic development
CLO3	Understanding the determination of taxable income of the assesses under different income heads
CLO4	Applying the knowledge of income tax and other related laws in tax liability of the tax payers

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3			3		
CLO2			3			
CLO3				2		
CLO4						2

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook:

Bangladesh Income Tax: Theory and Practice by Shil N. C., Masud M. Z. and Alam M. F., Latest Edition, Shams Publications, Nilkhet, Dhaka.

Reference Books & Materials:

Income Tax Act 2023

Course Code and Title: 0411-404; **Audit and Assurance**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course aims to provide a better understanding of auditing and application and importance of audit to ensure the reliability of accounting information. In this course the students will be made well understood with the concepts, classifications, purpose and limitations of audit. The course will also cover the standards and ethical issues as well as the different issues of audit report with the usefulness of audit report.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	The Meaning, Definition, Nature and Scope of Audit, Objectives of Audit, Need for and Purpose of Audit, Types and Classes of Audit, Advantages of Auditing, Differences between Accounting and Auditing, Generally Accepted Auditing Standards (GAAS), Auditing vs. Assurance, Audit Framework: International Framework for Assurance Engagements, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000).	3	1
2	The Examination of Prospective Financial Information (ISAE 3400), Key topics under the framework are: Definition, Types and key elements of Assurance Engagements, Scope of the Framework, Audit as an Assurance Engagement, Levels and Benefits of Assurance, Limitations of Assurance etc. Audits and Reviews of Historical Financial Information: BSA 200-260 General Principles and Responsibilities (Objectives and General Principles Governing an Audit of Financial Statements, Terms of Audit Engagements, Quality Control for Audits of Historical Financial Information, Audit Documentation, Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements, Laws and	9	1

	Regulations in Audit of Financial Statements, Communication of Audit Matters with Those Charged with Governance)		
3	BSA 300-402 Risk Assessment and Response to Assessed Risks (Planning an Audit of Financial Statements, Understanding the Entity and its Environment and Assessing the Risk of Material Misstatements, Audit Materiality etc.) BSA 500-580 Audit Evidence (Audit Evidence- Additional Consideration for Specific Items, Initial Engagements, Analytical Procedure, Audit Sampling, and Other Means of Testing, Audit of Accounting Estimates, Fair Value Measurements and Disclosure, Related Parties, Going Concern etc.), BSA 600-620 Using Work of Others (Audits of Group Financial Statements, Work of Internal Auditing etc.)	12	2
4	BSA 700-720 Audit Conclusions and Reporting (Auditors Report, Modification to Auditors Report, Other Information in Documents Containing Audited Financial Statements).	9	2
5	Code of Professional Ethics for Professional Accountants in Business), Auditor's Position (Qualification, Disqualification, Appointment and Removal of Auditors, Rights and Powers of Auditors, Responsibilities and Duties of Auditors, Remuneration of auditors etc.).	12	3

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understanding the basics of auditing and assurance
CLO2	Analyzing and interpreting the nature, purpose and classification of audit
CLO3	Understanding and analyzing audit standards and ethical codes related to audit profession
CLO4	Applying the audit information in increasing the quality of accounting information to enhance the business decision process.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3			3		
CLO2		3				
CLO3	3					
CLO4						3

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05

Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook

1. Auditing: An Integrated Approach by Alvin A. Arens & J. K. Loebbecke, Latest Edition, Prentice Hall International Inc.
2. Auditing and Assurance Services: A Systematic Approach by William F. Messier, Steven M. Glover, Douglas F. Prawitt, Latest Edition, McGraw-Hill.

Reference Books & Materials:

1. ACCA, Paper F-8, Audit and Assurance, published by BPP Learning Media/ Kaplan Publishing.
2. "ASSURANCE", Study Manual, Professional Stage (Knowledge level), Published by ICAB with collaboration of ICAEW.
3. "Study Manual on Auditing" published by ICAB.
4. Bangladesh Audit Practice Standards (BAPS) and Bangladesh Standards on Auditing (BSA).
5. Principles of Auditing by Khawaja Amjad Saeed, Latest Edition, Khawaja Publications.
6. Code of Ethics for Professional Accountants by IFAC.
7. Modern Auditing and Assurance by Gill, Latest Edition, Wiley

Course Code and Title: 0411-405: **Management Accounting**

Credit: 3 Credit Hours

CIE Marks: 6

SEE Marks: 40

RATIONALE OF THE COURSE

This course is designed to provide the students an in-depth knowledge of Management Accounting to enable them to apply its methods and techniques for preparing and presenting information for management decision-making and control purposes. Formulation of strategic plan for achieving efficiency and effectiveness in business operation is also the focus of this course.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to cost and management Accounting: Concept of Cost - Methods and Techniques of Costing- Objectives, Importance and Scope of cost accounting- Classifications and Elements of Cost- Cost Centre and Cost Unit	4	1
2	Preparing cost sheet: Prepare a schedule of cost of goods manufactured, schedule of cost of goods sold, and income statement. Understand and explain cost classifications used in making decisions	4	1
3	Cost Behavior: fixed and variable costs behave and how to use them to predict costs- scattergraph plot to diagnose cost behavior- analyze mixed cost using high-low method- prepare an income statement using contribution format- analyze a mixed cost using the least-squares regression method	4	2
4	Profit Relationship: changes in activity affect contribution margin- (CM) ratio and use it to compute changes in contribution margin and net income- effects on contribution margin of changes in variable costs, fixed costs, selling price and volume- compute the break-even point by both the equation method and the contribution margin method- prepare a cost-volume-profit (CVP) graph and explain the significance of each of its components.	4	4
5	Budgeting For Planning and Control: organizations budget and the processes they use to create budgets- prepare a sales budget, including a schedule of expected cash collections- prepare a production budget-Prepare a direct materials budget, including a schedule of expected cash disbursements for purchases of materials-prepare a direct labor budget- prepare a manufacturing overhead budget- prepare a selling and administrative expense budget- cash budget-Flexible budget- budgeted balance sheet.	4	3
6	Relevant Cost: identify relevant and irrelevant costs and benefits in a decision- prepare an analysis showing whether a product line or other business segment should be dropped	4	3

	or retained- prepare a make or buy analysis.		
7	Transfer Pricing: Internal charges for the exchange of goods or services within the organization • Promote goal congruence • Make performance evaluation among segments more comparable • Transform a cost center into a pseudo- profit center • For internal use only • Eliminated on external financial reports • Encourages managers to be entrepreneurial	3	3
8	Responsibility Accounting: • Upward flow of information • from operations to top management • Unit level reports are detailed • Upper-level reports are summarized • Encourages management by exception • Major deviations are highlighted	3	3
9	Standard costing: Variance Analysis-Favorable-unfavorable Variance, Material-labor-overhead-sales and profit variance	3	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand cost terms, concepts, and classifications, and their application in various organizations. Explain how costs behave and how to separate mixed costs and make decision
CLO2	Use cost-volume-profit analysis and utilize relevant Management Accounting System (MAS) information for decision making
CLO3	Understand the purposes of budgeting for preparing budgets and apply budgeting concepts in profit planning and control, and in managerial decision making transfer pricing and responsibility accounting.
CLO4	Apply the concept of relevant costing in managerial decision.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1		3			3		
CLO2				3			
CLO3					2		
CLO4			2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10

Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook

Managerial Accounting Garrison, Latest edition - Noreen & Brewer (McGraw-Hill)

Reference Books & Materials:

Introduction to Management Accounting, Latest edition - Charles T. Horngren and Gary L. Sundem,

Management Accounting, Latest edition - S. Kaplan and S. M. Young

Course Code and Title: 0411-407; **Financial Reporting and Analysis**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

According to International Accounting Standard Board (IASB), the objective of financial reporting is “to provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.”

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Corporate Financial Reporting and Analysis Environment: Introduction; Basic Issues; Tax Accounting; Management Accounting; Financial Reporting Decisions; Financial Analysis.	3	1
2	Corporate Financial Reporting Fundamentals: Basic Accounting Concepts & Conventions; Statement Analysis; Statement Objectives; Statement of Financial Position; Owners' Equity; Income Statement; Changes in Owners' Equity; Basic Structure of the statement of Cash Flows; Computing Cash Flow from Operations; Computing Cash Flow from Investing and Financing Activities; Financial Analysis Using the Cash Flow Statement.	9	1
3	Basic Financial Statement Analysis Techniques: Financial Ratio Analysis; Growth Analysis; Basis of Comparison; Efficient Markets; Quality of Earnings; Concept; Financial and Operating Considerations.	12	2
4	Measurement and Analysis of Income: Revenue Recognition; Revenue Recognition Methods; Nonmonetary Transactions; Accounting for Bad Debts; Extraordinary and Unusual Items, Discontinued Operations, and Accounting Changes; Basic and Diluted Earnings per Share.	9	2
5	Asset and Expense Reporting and Analysis: Tax Expense Components; Different Approaches; Balance Sheet and Comprehensive Approaches of Income Taxes; Financial Analysis; Capitalization Criteria; Cost Basis; Expenditures Subsequent to Acquisition and Use; Maintenance and Repairs; Betterments, Improvements, and Additions; Alternative Measurement Proposals; Depreciation; Computing Depreciation; Depreciation Methods; Accounting for Depreciation; Asset Impairments; Analysis of Fixed Assets; Measures of Inflation; Business Considerations in Inflation; Inventory Pricing; Periodic and Perpetual Inventory Systems; Inventory Analysis; Business Combinations; Purchase Method.	12	3
6	Long – Term Financial Commitment Reporting and Analysis: Characteristics of Long – Term Debt; Valuation; Bond Ratings; Rating Considerations; Issuer's Accounting; Derivative Financial Instruments; Disclosure Standards; Financial Analysis and Decision Models; Leasing Practice; Lease Accounting; Sale and Leaseback; Financial Analysis.	6	3
7	Stockholder's Equity Reporting and Analysis: Stockholders' Equity; Dividends; Stock-Based Compensation; Other Accounts; Stockholders' Equity Analysis.	6	4
8	Special Reporting and Analysis Issues: Foreign Activities; Exchange Rates; Foreign Currency Transactions; Consolidated Statements; FASB Statement No 52; Measurement and Motivation; Statement Analysis; Interim Period Reports; Contingencies; Accounts Receivable and Warranty Obligations; Contingency Gains; Environmental Remediation Costs; Financial Analysis; International Accounting Standards.	9	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Describe the financial reporting requirements that apply to the corporate groups.
CLO2	Explain the main issues involved in the preparation of a general-purpose financial report for a group of related companies and their associated entities.
CLO3	Combine financial accounting concepts and communication skills to effectively address a specific audience and purpose.
CLO4	Demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1					3		
CLO2			3				
CLO3		3					
CLO4				2			

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook:

Corporate Financial Reporting & Analysis. D.F Hawkins, IRWIN/McGraw-Hill, 4th Edition.

Reference Books:

1. Corporate Financial Reporting: Test and Cases. E. Richard Brownlee, Kenneth R. Ferris, Mark E. Haskins, Third Edition.
2. Financial Reporting and Analysis. CFA Institute Wiley, Level 1, Volume 3, 2018.

Course Code and Title: 0411-409: Governmental & Non-Profit Accounting

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

A study of basic fund accounting and financial reporting concepts, applications, and practices for governmental and not-for-profit entities. The course coverage also includes budgeting; transaction analysis; general journal and special journals; journal entries; preparation, use and analysis of financial statements; auditing issues; and recent GASB and FASB pronouncements. Instructional program chair approval is needed.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Financial Reporting for Government and Non-for-Profit Entities: Sources of Financial Reporting Standards; Distinguishing Characteristics of Governmental and Not-for-Profit Entities; Objectives of Financial Reporting; Governmental Financial Reporting; Financial Reporting of Not-for-Profit Entities.	4	1
2	Principles of Accounting and Financial Reporting for State and Local Governments: Summary Statement of Principles; Accounting Characteristics Common to Government Funds; Accounting Characteristics Common to Proprietary Funds.	4	1
3	Debt Service Funds: Types of Debt Service Funds; Budgeting for Debt Service; Bearer of Bonds and Registered Bond; Number of Debt Service Funds; Debt Service Accounting for Regular and Deferred Serial Bonds; Debt Service Accounting for Term Bonds.	4	2
4	Planning and Control of Cash and Temporary Investments: Cash Management; Cash Planning and Budgeting; Cash Control; Management of Cash Transfers between the Federal and State Governments; Management of Deposits and Temporary Investments.	4	4
5	Cost Determination for Government and Nonprofit Entities: Determination of Costs Applicable to Grants and Contracts; Allowable Costs; Direct Costs; Indirect Costs; Cost Determination – A Hospital Example; Cost Accounting, Activity-Based Costing; Clerical and Administrative Costs; Limitations on the Use of Unit Costs; Interrelation of Budgeting and Cost Accounting; Cost Accounting and Expenditure Accounting; Translating Expenditure into Costs; Measurement of Costs; Measurement of Benefits; Relation of Long-Term Benefit/Cost Analysis to Planning.	4	3
6	College and University Accounting: Accounting and Financial Reporting Standards; Governmentally Owned Colleges and Universities; Current Funds; Loan Funds; Endowment and Similar Funds; Annuity and Life Income Funds; Agency Funds; Plant Funds; Illustrative Transactions; Unrestricted Current Funds; Restricted Current Funds; Loan Funds; Endowment and Similar Funds; Annuity and Life Income Funds; Plant Funds; Agency Funds; Illustrative Financial Statement; Nongovernmental Owned Colleges and University; Accounting for Contribution; Financial Reporting Requirements; Auditing of Colleges and University, Similar Standard for Similar Entities.	4	3
7	Accounts of Transport Agencies: Railway Transport; Road Transport; Shipping Company’s Accounts; Voyage Accounts.	6	2
8	Accounting for Local Governments (Pourashava): Introduction; Distinction between Municipalities (Pourashava) and Business Organization; Accounting Procedures of Municipalities; Books of Accounts and Registers; Preparation and Presentation of Budget; Accounting for District and Union Councils.	6	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Define and interpret the basic accounting principles and concepts as they relate to not-for-profit organizations.
CLO2	Analyze and record entries typical for not-for-profit organizations.
CLO3	Complete the accounting cycle for not-for-profit organizations
CLO4	Analyze and interpret key economic and financial ratios to measure the performance and financial condition of not-for-profit organizations.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO’s from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3					
CLO2			3			
CLO3				2		
CLO4		2				

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook:

1. Accounting for Governmental and Nonprofit Entities. Earl R. Wilson, Jacqueline L. Reck, Susan C. Kattelus, McGraw-Hill, 15th Edition.

Reference Books:

1. Government Accounting and Control. M.P. Gupta, Ashish Publishing House, New Delhi.
2. Modern Accountancy. Amitabha Mukherjee and Mohammad Hanif. Tata McGraw Hill, Volume 2.
3. Advanced Accounting. M. M. Khan, Ideal Library, Volume 2.

Course Code and Title: 0411-412: Accounting Information Systems

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

A study of basic fund accounting and financial reporting concepts, applications, and practices for This This course aims to provide students with an overall knowledge and understanding of accounting information systems and implications of

their use in modern business. The course examines the application of accounting information systems in business particularly in supporting strategic and operational decision-making and operations. The course also covers information systems documentation techniques and how AIS are used to record and enable business processes and transaction processing. The course includes critical evaluation of internal controls, fraud, and information system controls in a business. Students also get hands on experience on QuickBooks and Tally accounting software.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Accounting Information Systems - An Overview: To distinguish data from information, discuss the characteristics of useful information, and explain how to determine the value of information - To explain the decisions an organization makes and the information needed to make them - To identify the information that passes between internal and external parties of AIS. - To describe the major business processes present in most companies. - To explain AIS and its basic functions.	4	1
2	Roles of Accounting Information systems: - To discuss how an AIS can add value to an organization. - To explain the role an AIS plays in a company’s value chain	4	1
3	Overview of Transaction Processing: - To describe the four parts of the data processing cycle and the major activities in each - To describe documents and procedures used to collect and process transaction data - To identify the ways information is stored in computer-based information systems	8	2
4	Risk Management in AIS: - To describe the events that affect uncertainty and the techniques used to identify them. - To explain how to assess and respond to risk using the Enterprise Risk Management model.	4	
5	Revenue Cycle: - To describe the basic business activities and related information processing operations performed in the revenue cycle - To discuss the key decisions that need to be made in the revenue cycle and identify the information needed to make those decisions. - To identify major threats in the revenue cycle and evaluate the adequacy of various control procedures for dealing with those threats.	4	
6	Expenditure Cycle : - To describe the basic business activities and related information processing operations performed in the expenditure cycle - To discuss the key decisions that need to be made in the expenditure cycle and identify the information needed to make those decisions. - To identify major threats in the expenditure and evaluate the adequacy of various control procedures for dealing with those threats.	8	
7	Enterprise Resource Planning Systems(ERP):- To discuss the types of information that an AIS can provide - To understand and develop how organizations use enterprise resource planning (ERP) systems to process transactions and provide information	4	4
8	QuickBooks /Tally accounting software	8	3

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand accounting information systems and their role in the accounting environment
CLO2	Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques
CLO3	Understand activities made in various transactions cycles along with their threats and control in computer-based system
CLO4	Use QuickBooks/Tally accounting software

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO’s from 1(weak)-3(strong) correlation]

PLO’s \ CLO’s	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1	3			3		
CLO2			3			

CLO3				2		
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Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook

Accounting Information Systems:14th Edition, Marshall B. Romney, Paul J. Steinbart, Publisher: New York: Pearson, [2016]

Reference Books & Materials:

Accounting Information Systems: (Latest Edition) Wilkinson, Cerullo, Raval, Wong-on-wing, Publisher: John Wiley & Sons

QuickBooks software

Course Code and Title: 0411-414; **Accounting Theory and Standards**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The course has been designed to impart knowledge about development of accounting theories, conceptual framework of accounting, the reporting and disclosure in financial statements. This course expands upon the underlying framework and concepts of Financial Accounting in the context of how accounting fits into the overall business environment.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction to Accounting: Distinguish between Book-keeping and accounting- Objectives of Accounting-Advantages of Accounting--Limitations of Accounting- Generally Accepted Accounting Principles (GAAP)--Financial Accounting Standards Board (FASB-1973)--Securities Exchange Commission (SEC-1934)-American Institute of Certified Public Accountants (AICPA-1987)The Governmental -Accounting Standard	3	1

	Board (GASB-1984)-The American Accounting Association (AAA)-Difference between IAS and GAAP		
2	Conceptual Framework for Financial Reporting: describe the usefulness of a conceptual framework- understand the objective of financial reporting- Identify the qualitative characteristics of accounting information.	9	1
3	Concept of Income, Revenues, Expenses, Gains and Losses: Different Concepts of Income Measurement-Accounting Income (Profit)-Procedure of Computing Accounting Income-Arguments in Favor of Accounting Concept of Income -Recognition of Gains and Losses-Revenues, Expenses, Gains, and Losses -A comparison-GDP, GNP, NI, PI and Balance of Payment	12	2
4	Accounting Policy and Price level Changes: Accounting Policy-Price Level accounting - Limitations of Conventional Financial Statements-Methods of Accounting for Changing Prices-Current Purchasing Power Method or General Purchasing Power Method (CPP or GPP Method)-Current Cost Accounting Method (CCA Method)-Hybrid Method, i.e., a mixture of CPP and CCA methods.	9	2
5	Harmonization of Financial Reporting: Arguments for Harmonization-Obstacles in Harmonization-Difficulties in the Development of Standards-Difficulties in Enforcement of Standards-Other Difficulties Corporate financial reporting -Steps toward Harmonization -Suggestions to bring harmonization	12	3
6	Valuation of Assets- Valuation of Current Assets: Cash and bank balance-Receivables-Inventories-Valuation of Wasting Assets-Intangible Assets-Goodwill -Valuation of Investments	6	3
7	Liabilities and Equity: Characteristics of liabilities-Valuation of liabilities-Contingent Liabilities-Current Liabilities-Entity Theory-Residual Equity Theory -Proprietary Theory-Fund Theory-Enterprise Theory	6	4
8	Human Resource Accounting: Concept of Human Resource Accounting-Importance of Human Resource Accounting-Valuation of Human Resources Models-Historical Cost Approach-Replacement Cost Approach-Opportunity Cost Approach-Standard Cost Approach -Present Value of Approach-Social Cost Benefit Analysis	9	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the history of accounting standard-setting in the United States, and apply this history when explaining the current standard-setting environment.
CLO2	Examine the role of the Conceptual Framework in the standard-setting process.
CLO3	Discuss Generally Accepted Accounting Principles in relation to a variety of controversial accounting issues.
CLO4	Understand and demonstrate how financial reporting choices affect economic decisions of investors, creditors, and others.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

PLO's \ CLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1				3		
CLO2		3				
CLO3	3					
CLO4			2			

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Textbook

- Accounting Theory by Hendriksen, E.S., 4th Edition (or Latest Edition), Homewood, IL: Richard D. Irwin, Inc.

Reference Books:

- Accounting Theory by Ahmed Riahi-Bel Kaoui, 5th Edition (or Latest Edition), Thomson Learning.
- Learn Accounting online for Free by Accounting Coach

Course Code and Title: 0411-410; **Corporate Laws and Secretarial Practices**

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

Corporate Laws and Secretarial Practices is designed to give students an understanding of the key areas of commercial law and how they relate to each other. The course offers students an opportunity to examine certain areas of commercial law. It is suitable for those students who want an overview of commercial law as well as those who want to bring themselves up to date with recent developments in this field.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Introduction: Background and Evolution of Company Law in Bangladesh; Statutory Definitions under the Companies Act 1994.	3	1
2	Constitution and Incorporation: Memorandum of Association (MoA); Articles of Association (AoA); Companies Limited by Guarantee, Certificate of incorporation, Commencement of business.	3	1
3	Share Capital, Registration of Unlimited Company as Limited and Unlimited Liability of Directors; Distribution of Share Capital; Reduction of Share Capital; Variation of Shareholders' Rights; Registration of Unlimited Company as Limited; Reserve Capital of Limited Company; Unlimited Liability of Directors.	3	2
4	Management and Administration: Office and Name; Meeting and Proceeding; Directors; Compensation for Loss of Office; Managing Agent; Contracts: Prospectus and Statement in Lieu of Prospectus; Payment of Interest Out of Capital; Certificates of Shares etc.; Information as to Mortgages, Charges, etc.; Debenture and Floating Charges; Balance Sheet; Statements; Books; Board's Report etc.; Right of Members to Copies of Account and Report; Statement to be Published by Banking and Certain other Companies; Investigation by the Registrar; Service and Authentication of Documents; Arbitration and Compromise; Conversion of Private Company into Public Company and Vice-Versa; Protection of Minority Interest.	3	2
5	Winding Up: Mode of Winding Up; Contributories; Winding Up by Court; Voluntary	3	3

	Winding Up; Winding Up Subject to Supervision of Court; Supplemental Provisions.		
6	Certain Prohibitions: Prohibition on the Alteration of AoA which Restricts Foreign Interests in Certain Companies; Prohibition on the Registration of Companies for Carrying on Business for Certain Undesirable Purposes and for Dissolution of Such Companies.	3	3
7	Allotment/ Change in Share Capital and Transfer and Transmission: Procedure for allotment, consolidation/subdivision of shares, conversion of shares into stock warrants, cancellation of shares, transfer/transmission of shares, verification of shares, issue of share certificates, forfeiture of shares, checklists and specimen resolutions.	6	4
8	Appointments, Removal of Directors and Managerial Personnel: Procedure for appointment, reappointment, resignation, removal and varying terms of appointments/reappointment of directors and managerial personnel. Procedure for payment of remuneration to directors and managerial personnel and disclosures thereof, compensation for loss of office, waiver of recovery of remuneration, directors and officers liability insurance. Procedure for making loans to directors, disclosure of interest by a director/relatives, etc of a director. Company Secretary- Appointment, resignation and removal of Company Secretary, role of Company Secretary, functions and duties, relationship with chairman and directors, secretary as advisor to the chairman and board. Chartered Secretary in Practice - Functions; procedure for appointment; resignation and removal of Chartered Secretary in Practice. Auditors-Procedure for appointment/reappointment, registration and removal of statutory auditors and branch auditors; appointment of cost auditors, special auditors, CAG audit.	6	4
9	Management of Company Meetings: Collective decision-making forums: authority, accountability, delegation and responsibility. Board Meetings: convening and management of Board and Committee meetings. General Meetings: convening and management of statutory meetings, annual and extraordinary general meetings, class meetings; preparation of notice and agenda papers. Procedure for passing of resolutions, conducting a poll, adjournment and postponement of a meeting. Post meeting formalities including preparation of minutes and dissemination of information and decisions including filling thereof. Resolution by Circulation.	6	4
10	Preparation of Annual Reports: Balance sheet, profit and loss account/income and expenditure statement, auditor's report, directors' report, statement on corporate governance, directors' responsibility statement, compliance certificate; chairman's statement.	3	4
11	Maintenance of Statutory Books / Registers and Filing of Returns: Maintaining and monitoring of statutory books/registers prescribed under various provisions of the company law and filing of various forms/ returns to Registrar of Companies; streamlined procedure for registration documents; procedure and penalties for delayed filing, etc. electronic maintenance of registers and returns filing.	3	4

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Able to develop an understanding of the key areas of commercial law.
CLO2	Able to develop skills in analyzing the situations in the context of law.
CLO3	Able to examine certain areas of commercial law.
CLO4	Able to get a basic outline of commercial law.
CLO5	Able to evaluate the recent issues with commercial law.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO's							
CLO1		3					
CLO2			3				
CLO3		3					
CLO4				2			
CLO5						2	

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer

CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Text Book: The Companies Act, 1994 (Act No. 14 of 1994).

Reference Book:

- Securities and Exchange Rules 1987 (as amended)
- Securities & Exchange Regulations
- Handbook for Company Secretary by A.K.A. Muqtadir

Course Code and Title: 0411-113; Advanced Financial Accounting-II

Credit: 3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

The objective of this course is to make the students acquainted with the preparation of various financial statements like Separate financial statements, Consolidated financial statements. This course also deals with the accounting aspects of business combination, company liquidation and post balance sheet events

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs	CLOs
1	Financial Instruments-Basic Issues: Meaning of 'Financial Instrument'; Categories of Financial Assets; Classification of Financial Instruments as Liability or Equity; Compound Financial Instrument; Recognition and Derecognition of Financial Assets and Liabilities; Measurement of Financial Assets and Liabilities; Considerations on Fair Value Measurement; Impairment of Financial Assets; Presentation and Disclosure Requirements as per IFRS 9/IAS 39, IAS 32 and IFRS 7.	8	1
2	Overview and Contemporary/Emerging Issues in Banking Financial Institutions: Historical Development of Banking Systems; Banking History of Bangladesh and its Present Status; Role and Functions of Commercial Banks and Specialized Banks; Characteristics of Central Bank; Nature and Function of Central Bank; Necessity of Central Bank; Central Banking Theory; Comparison between Central Bank and Commercial Bank; Clearing House; Risks and Objectives of Risk Management;	12	1

	Elements of Sound Risk Management System; Risks Management Guidelines for Banks; Regulations of Banks by Bangladesh Bank (BB) and the Bangladesh Securities and Exchange Commission (BSEC); Classified Loan and Loan Loss Provisions; Operation and Management; Inspection and Investigation; Accounts and Audit; Submission of Return and Reports; Corporate Governance Guidelines and Practices in Banks; Green Banking; SME Banking; Corporate Social Responsibility; BASEL-II-Risk based Capital Adequacy; Stress Testing		
3	Insurance Company in Bangladesh: Concept of Insurance; Development of Insurance Company in Bangladesh and Present Status; Role of Insurance; Functions of Insurance; Principles of Insurance; Classification of Insurance Business and Policies; Insurance Development and Regulatory Authority (IDRA); Accounts, Audit, Actuary Report and Statements (IFRS 4, IAS 19, and IAS 26); Actuary and Actuary Valuation; Commissions, Rebates, and Management expenses; Distribution of Dividend; Bonus and Profit; Registers; Submission of Returns; Re-Insurance business in Bangladesh; Role of Insurance Academy	12	2 and 3
4	Liquidation and bankruptcy: Individual; Partnership Firms and Company; Bankruptcy Act 1997; Winding up in Insolvency and by the Court; Voluntary Winding Up; Powers of the Liquidators; Liquidator's Accounts, Proof of Debts; Priority of Payment of Debts; Accounting for Liquidation and Bankruptcy.	6	1 and 3
5	Accounting for Interests in Subsidiaries (IFRS 3, IFRS 10 & IFRS 12): 3.1 Group Accounts–Basic Principles: Context for Group Accounts; Single Entity Concept; Control and Ownership; Nature of Business Combinations; Identifying the Acquirer; Measuring the Cost of a Business Combination; Allocating the Cost of Business Combination; Goodwill Calculation; Disclosure Requirements.	5	2

Course Learning Outcome: By the end of the course, students will be able to:

CLO1	Understand the concepts of Financial Instruments framework; Bank, insurance
CLO2	Apply the knowledge in preparing financial statement of financial institutions.
CLO3	Analyze the effects of business transactions on financial statement of financial institutions and making business decisions.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				2			
CLO3					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem-based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem-based Exercise	Quiz, Question & Answer
CLO3	Lecture, Discussion, Problem-based Exercise	Presentation, Assignment

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (7)	Class Test (15)	Assignment (5)	Presentation (8)	Mid Exam (25)
Remember	7				
Understand		5	2	2	5
Apply		5		3	5
Analyze		3			5
Evaluate		2			5
Create			3	3	5

SEE – Semester End Examination [40 marks]

Bloom Criteria	The score for the Test
Remember	05
Understand	05

Apply	05
Analyze	05
Evaluate	10
Create	10

LEARNING MATERIALS

Recommended Reading:

1. K. C. Shekhar. Banking Theory and Practice (Vikas Publishing House Pvt. Ltd.).
2. M. N. Mishra. Insurance: Principles and Practices (S. Chand & Co.).

Supplementary Readings:

- (1) M. Radhaswami and S. V. Vasudevan. A Text Book on Banking (Laws, Practice and Theory) o.).
2. Ronald I. Robinson. The Management of Bank Funds (McGraw-Hill Language).
3. A. H. Choudhury. Elements of Insurance. 3. Abu TaherBhuiyan. Guide to Insurance

Course Code and Title0411-415; Investment Analysis and Portfolio Management

Credit:3 Credit Hours

CIE Marks: 60

SEE Marks: 40

RATIONALE OF THE COURSE

This course combines solid theory with practical application in order to help students learn how to manage their money so that they can maximize their earning potential. Filled with real-world illustrations and hands-on applications, this course takes a rigorous, empirical approach to teaching students about topics such as investment instruments, capital markets, behavioral finance, hedge funds, etc.

CONTENT OF THE COURSE

SL. NO.	COURSE CONTENT (as Summary)	Hrs.	CLOs
1	Fundamentals of Investment: Why do individuals invest? What is an investment? How do investors measure the rate of return on an investment? What factors contributes to the rates of return that investors require on alternative investments? Macroeconomic and microeconomic factors contribute to the changes in the required rates of return for individual investment and investment in general. What do we mean by risk aversion, and what evidence indicates that investors are generally risk averse? What are the basic assumptions behind the Markowitz portfolio theory? What do you mean by risk and what are some alternative measures of risk used in investments? What do you mean by covariance and correlation? What is the risk return efficient frontiers of risky assets? It is reasonable for alternative investors to select different portfolios from portfolios on the efficient frontier? What determines which portfolio on the efficient frontier is selected by an individual investor?	6	1
2	How securities are traded: How securities are traded? What are different investment strategies? What is buying on margin? What is short sell? Different types of market order and implications.	06	1
3	Asset Allocation: Asset allocation process, the role and strategies of asset allocation, investors' goals of investment changes. What do we mean by risk aversion, and what evidence indicates that investors are generally risk averse? What are the basic assumptions behind the Markowitz portfolio theory? What do you mean by risk and what are some alternative measures of risk used in investments? What do you mean by covariance and correlation? What are the risk return efficient frontiers of risky assets? It is reasonable for alternative investors to select different portfolios from portfolios on the efficient frontier? What determines which portfolio on the efficient frontier is selected by an individual investor?	06	2

4	Portfolio Theory and CAPM: What do we mean by risk aversion, and what evidence indicates that investors are generally risk averse? What are the basic assumptions behind the Markowitz portfolio theory? What do you mean by risk and what are some alternative measures of risk used in investments? What do you mean by covariance and correlation? What is the risk return efficient frontiers of risky assets? It is reasonable for alternative investors to select different portfolios from portfolios on the efficient frontier? What determines which portfolio on the efficient frontier is selected by an individual investor? The implications of combining a risk-free asset with a portfolio of risky assets; the capital allocation line (CAL) and the capital market line (CML); systematic and non-systematic risk, including why an investor should not expect to receive additional return for bearing non-systematic risk; return generating models (including the market model) and their uses; calculate and interpret beta; the capital asset pricing model (CAPM), including its assumptions, and the security market line (SML); calculate and interpret the expected return of an asset using the CAPM; describe and demonstrate applications of the CAPM and the SML.	09	3
5	Security indices: How to use security indices and how to arrange portfolio by using security indices?	06	3
6	Arbitrage Pricing Model: APT, including its underlying assumptions and its relation to multifactor model, describe and compare macroeconomic factor models, fundamental factor models, and statistical factor models, describe the potential benefits for investors in considering multiple risk dimensions when modeling asset returns, multifactor models and MPT, APT, Types of multifactor models, Applications	06	4
7	Market Efficiency: Market efficiency concept, use of market efficiency concept for investment, how to distinguish between different form of markets.	03	4
8	Bond valuation: Bond yield curve, bond pricing by considering market interest rate.	06	4
9	Equity valuation: Equity pricing and valuation, different methods of equity valuation.	3	4
10	Derivative Securities: Price a derivative instrument, analyze different derivative instruments, use	06	4
11	Behavioral Finance: Meaning of behavior finance, role of behavior finance on investors' decision process, the prospects theories of investment decision making, differentiate between traditional and behavior finance perspectives on portfolio construction and behavior of capital market.	03	4

Course Learning Outcome: By the end of the course, student will be able to:

CLO1	Understand the concepts of security analysis, financial instruments in financial markets, how securities are traded, process of asset allocations, concepts of security index and portfolio, how to do valuations of different financial instruments and industry analysis. Market efficiency concept, use of market efficiency concept for investment Remember role of behavior finance on investors decision process, the prospects theories of investment decision making, differentiate between traditional and behavior finance perspectives on portfolio construction and behavior of capital market, how to manage risk, how to use financial derivatives for risk management.
CLO2	Apply financial analytical tools to manage investment return, using of derivatives for managing risks in investments.
CLO3	Evaluate different types of investment options, security indices, construction of portfolios, effective ways to portfolio management, and different types of securities (Bond and Equity) valuation approach.

Mapping of Course Learning Outcomes to Program Learning Outcomes [attainment level used for CLO's from 1(weak)-3(strong) correlation]

CLO's	PLO's	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6
CLO1		3					
CLO2				3			
CLO3		3					
CLO4				2			
CLO5						2	

Mapping Course Learning Outcome (CLOs) with the Teaching-Learning and Assessment Strategy

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO1	Lecture, Discussion, Problem based Exercise	Question & Answer
CLO2	Lecture, Discussion, Problem based Exercise	Assignment, Quiz, Question & Answer

CLO3	Lecture, Discussion, Problem based Exercise	Presentation, Question & Answer
CLO4	Lecture, Discussion, Problem based Exercise	Question & Answer

ASSESSMENT PATTERN

CIE – Breakup [60 marks]

Bloom's Criteria	Attendance (07)	Class Test (15)	Assignment (05)	Presentation (08)	Mid Exam (25)
Remember	07				
Understand		05	02	02	05
Apply		05		03	10
Analyze		03	03		10
Evaluate		02			
Create				03	

SEE – Semester End Examination [40 marks]

Bloom Criteria	Score for the Test
Remember	05
Understand	05
Apply	10
Analyze	10
Evaluate	05
Create	05

LEARNING MATERIALS

Recommended Reading:

- Investment Analysis and Portfolio Management, Frank K. Reilly, Keith C. Brown, South-Western Pub

Supplementary Readings:

- Investments Analysis and Management by Charles P. Jones (Latest Edition)
- Investments, Zvi Bodie, Alex Kane, and Alan J. Marcus, 10th Edition (New York: McGraw-Hill, 2013).
- CFA Curriculum, Level I & II

Part-D

20. Grading/Evaluation

1.Grading Scale: Continuous assessment measures a student's progress in a course or module. This continuous assessment and evaluation for the courses includes class examinations, attendance records, assignments, presentations, a midterm and a semester final examination. Each course is assigned a number of credits corresponding to its weight. The department of Mathematics & Computational Sciences has adopted the following grading scale for assessment and evaluation of learners:

Numerical Grade	Letter Grade	GradePoint
80% and above	A + (Plus)	4.00
75% to less than 80%	A (Regular)	3.75
70% to less than 75%	A – (Minus)	3.50

65% to less than 70%	B + (Plus)	3.25
60% to less than 65%	B	3.00
55% to less than 60%	B - (Minus)	2.75
50% to less than 55%	C + (Plus)	2.50
45% to less than 50%	C (Regular)	2.25
40% to less than 45%	D	2.00
Less than 40%	F	0.00

2.Grades: Each course's final grade will be determined by performance in class attendance, class tests or quizzes, assignments, midterms, and final examinations, as shown below:

Evaluation Policy	
Evaluation Criteria	Marks
Class Attendance	7%
Quiz/Class test	15%
Presentation	8%
Assignment	5%
Mid-term Exam	25%
Final Exam	40%
Total	100%

3. Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA): A letter grade is assigned to a grade point (GP). The number of credits completed satisfactorily and the weighted average of grade points earned are both used to assess a student's performance. For satisfactory progress, a minimum grade point average (GPA) is required. A certain number of earned credits must also be obtained in order to qualify for the degree. Letter grades and grade points will be assigned accordingly. Subjects in which the student receives an F are not counted toward credit requirements or grade point average (GPA). The corresponding GPAs of n courses are required to calculate a student's cumulative grade point average (CGPA).

$$CGPA = \frac{\sum_{i=1}^n C_{r_i} \times GPA_i}{\sum_{i=1}^n C_{r_i}}$$

4.Course Withdrawal: According to the university policy, a student is able to withdraw a course within 7 days after the last date of the registration after the completion of registration.

5.Incomplete (I) Courses: In exceptional circumstances, the grade 'Incomplete' (I) is used. To receive an 'Incomplete', a student must have completed all other requirements except the final examination. It is up to the student to make up the missed exam. If the incomplete examination is not completed in the make-up examination, the "I" grade will be automatically converted to a "F." A repeat could be attributable to unfair examination practices or another reason for the result being displayed as 'W'. Unresolved cases are automatically converted to F. The University's Examination Committees will organize and conduct the Improvement or Incomplete Examinations. Unfinished exams for the same course(s) must be taken on the same day. Students must use ERP (Education Resource Planning) to register for "Improvement or Incomplete Exams". Midterm Improvement Exam should be administered within ten (10) days of the conclusion of the midterm. Final Improvement/Incomplete Examinations should be held no later than three (3) weeks after the results of the final examinations are published.

6.Retake: If a student passes a course with a grade of "B" or lower, he or she will be considered to retake that course in the subsequent semesters in order to improve that relevant grade. Students who fail a course may be allowed to retake it no more than twice. The regular course fee will be charged in all cases.

7.Grade Improvement: If a student passes a course with a grade less than "B+," he or she is considered to have improved the relevant grade, and the higher grade earned in that course is factored into the CGPA calculation. Students who fail a course will be allowed to retake it twice with payment of the regular course fee.

8.Dropout: If any student does not register for three consecutive semesters, that student will be considered and defined as a dropout student. If he or she wishes to return to the university to complete their studies, they may apply for readmission, which will be handled on an individual basis.

Appendix 1: Teaching-Learning and Assessment Strategy of the Program

Teaching –Learning Strategy (TLS)		Assessment Strategy (AS)	
TLS1	Voice over PPT or lecture video	AS1	Class feedback
TLS2	Brainstorming or ice-breaking session	AS2	Q/A session
TLS3	Open or forum discussion	AS3	Gamification- Learning game like Kahoot
TLS4	Group or peer study or teamwork	AS4	H5P interactive content
TLS5	Academic debate or fieldwork	AS5	Assignment
TLS6	Poster/live presentation or capacity building session	AS6	Presentation
TLS7	Setting interactive session	AS7	Class test or quiz
TLS8	Case or thematic study or content analysis	AS8	Midterm examination
TLS9	Mind-mapping	AS9	Final examination