

# Weekend MBA Program **HANDBOOK**



**Dept. of Accounting and Information Systems**  
**Faculty of Business Administration**  
**Jatiya Kabi Kazi Nazrul Islam University**  
Trishal, Mymensingh-2224, Bangladesh

## **Profile of the Department**

The name of this department is Department of Accounting and Information Systems. It commenced its journey under the Faculty of Business Administration from session 2007-2008 (20 April, 2008) as the fifth department of this university. It is the first department of the faculty. During its inception, the department had three teachers, fifty seven students and two support staffs. The first Head of the Department was Professor Dr. Khondoker Shafhayet Hossain. Dr. Subrata Kumar Dey, Mr. Shakawat Hossain Sarkar, and Mr. Razu Ahmed were the three teachers at that time. With the passage of time, the department expanded and currently it has thirteen teachers, five batches with approximately three hundred students, and four support staffs. At present, the department offers three distinctive degrees in the field of Business namely- Bachelor of Business Administration (BBA), Master of Business Administration (MBA), and Master of Business Administration (MBA-Evening). Up to now, the department has awarded degrees to approximately five hundred graduates. Many of them are already absorbed in important positions of renowned multi-national and national organizations. The department has been furnished with a highly sophisticated Computer and IT Lab under the HEQEP Project funded by the World Bank. It is the first of its kind in the Faculty of Business Administration. In near future, the department has already offered M.phil and Ph.D degrees enhancing the exposure of the department.

### **Vision**

Our vision is to develop a group of competent human resource to participate in the techno-centric society and competitive global business environment.

### **Mission**

To achieve the vision of the department of accounting and information systems, the following missions have been established-

- a. Offering BBA and MBA programs major in accounting and information systems to disseminate knowledge in the field and make capable human resources to provide services to the nation;
- b. To be offering research programs leading to MPhil and PhD degree in different areas of knowledge to solve different contemporary business and its related unsolved issues as well as adding value to the existing stock of knowledge;
- c. Conducting research under different research projects to solve the unsolved business and its allied issues and create new knowledge.
- d. Having talented faculty members and searching outstanding academician.
- e. Enrolling quality students through a very competitive admission test.

### **Objectives**

The department of accounting and information systems promotes accounting, analytical, and communication skills and knowledge to a level of intrinsic excellence and effectiveness of a person's proficiency in analytical reasoning and problem solving capability.

## Department of Accounting and Information Systems

### List of Faculties

Sl No.	Name	Designation
1.	Dr. Shakhawat Hossain Sarkar Head, Department of AIS	Professor
2.	Dr. Razu Ahmed	Professor
3.	Dr. Md. Riad Hassan	Professor
4.	Dr. Mollah Aminul Islam	Professor
5.	Md. Nazrul Islam	Associate Professor
6.	Dr. Prahallad Chandra Das FCMA	Associate Professor
7.	Sabuj Chandra Bhowmik ACMA	Associate Professor
8.	Dr. Md. Shafiqul Islam	Associate Professor
9.	Md. Minhaj Uddin	Assistant Professor
10.	Netai Kumar Saha Assistant Director, EMBA and Weekend (MBA) Program	Assistant Professor
11.	Md. Nahidul Islam	Assistant Professor
12.	Arif Ahammed	Assistant Professor

\*September 2023

## Faculty of Business Administration

### Syllabus for Weekend MBA Program

#### Executive Committee

<b>Chief Advisor</b>	<b>Professor Dr. Soumitra Sekhar</b> Vice-Chancellor, Jatiya Kabi Kazi Nazrul Islam University
<b>Dean &amp; Advisor</b>	<b>Professor Dr. Md. Riad Hassan</b> Dean, Faculty of Business Administration
<b>Program Director</b>	<b>Professor Dr. Shohel Rana</b> Program Director, Weekend MBA Program, JKKNIU
<b>Assistant Program Director</b>	<b>Netai Kumar Saha</b> Assistant Professor, Department of Accounting & Information Systems
	<b>Professor Dr. Tariqul Islam</b> Department of Finance and Banking
	<b>Md. Atiqur Rahman Khan</b> Assistant Professor, Department of Human Resource Management
	<b>Mohammad Toriqul Islam Jony</b> Assistant Professor, Department of Management

**Jatiya Kabi Kazi Nazrul Islam University**  
**Faculty of Business Administration**  
Trishal, Mymensingh

**Regulations for Weekend MBA Program**

**1. Description of the Degree:**

The degree will be offered to both the business graduates and non-business graduates based on different credit hours and title of the degree. The business graduates have to accomplish 42 credit hours by participating at two academic semesters/three academic trimesters where the non business graduates have to achieve 66 credit hours through taking part at four academic semesters/six academic trimesters. The non business graduates will be admitted in different sections (i.e., Section A, Section B) under the program at first. The business graduates will be admitted under the concerned departments according to the approval of the program. The non business graduates have to be studied ten core courses successfully under the programs in their first year and then will be entitled under a department of the program based on their demand and merit position. The criteria of the department preference will be structured by the executive committee considering the students merit position and seat capacity for each of the batch individually. The non-business student group in the second year will participate in the classes with the students of the business group available under the assigned department and accomplish the rest of the courses along with their distinct identification.

**1.1 Title of the Program and that of the Degree:**

The program which will be offered to non-business graduates will be known as the ‘Weekend MBA Program’. On the other hand, the program which will be conducted for the business graduates will be recognized as the ‘Weekend MBA Program for Business Graduates’. Both the categories of the students will get a Master of Business Administration (MBA) Degree according to the distinct nature of their specified program after completing all of the institutional requirements.

**1.2 Degree Requirements:**

Students of non business groups, those are regular in nature must undergo an internship program under a supervisor. The provision will also be applicable for the similar kind of business students’ (regular in nature) those don’t have any experience of internship in their graduate level. On the other hand, the students of business and non business groups, but service holders in nature as well as other business students (those have previous experience of internship) have to partake in a research project under a supervisor at the last semester and submit the dissertation weighing 3 credit hours.

### 1.2.1 Specific Requirements for the non-business graduates to obtain an MBA degree

A student of the non-business group has to complete 66 credit hours as stated below:

#### Credit hours

20 Courses × 3 credit hours	= 60 credits
Internship or Business Research report	= 3 credits
Viva-voce	= 3 credits
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Total	= 66 credits

### 1.2.2 Specific Requirements for the business graduates to obtain an MBA degree

A student of the business group has to complete 42 credit hours as stated below:

#### Credit hours

12 Courses x 3 credit hours	= 36 credits
Internship or Business Research report	= 3 credits
Viva-voce	= 3 credits
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Total	= 42 credits

### 1.2.3 Specific Requirements for both the students group to obtain an MBA degree

- (i) The candidate obtaining CGPA of less than 2 shall not be eligible for the award of MBA degree.
- (ii) One credit hour shall be 14 (fourteen) hours effective contact including class attendance, assignment, term-papers, presentation etc.

### 1.3 Admission Requirements:

Graduates (of 3-year courses and if less, with a masters) in any discipline may apply for appearing at the admission test to be conducted by the Faculty twice / thrice a year in the name of 'Weekend MBA Program'. On the other hand, only the application of business graduates (4-year graduation and if less, with a master's degree in business discipline) will be received in case of the admission into the 'Weekend MBA Program' for business graduates. Work experience of a candidate will be preferred. Admission criteria will be determined by the Dean of the Faculty in consultation with the program director in a meeting of the faculty members. **Provided that, the students admitted in this program will not be entitled to any regular transport or central library and residential facility.**

### 1.6 Duration of the Program:

A four semesters/six trimesters (two years) program will be offered for the students of non business group, but a student must complete the degree within 5 academic years from the date of his/her registration. Besides, a two semesters/ three trimesters (one year) program will be

conducted for the business graduates where a student has to complete the degree within 3 academic years from the date of his/her registration.

### **1.7 Academic Year and Semester:**

The English (Gregorian) calendar year will be the academic year for this program and this year may be divided into two semesters/three trimester based on the decision of the executive committee. The semester or trimester will be stated as below.

#### **Semester**

Fall Session	: January to June	6 Months
Summer Session	: July to December	6 Months

For each course there will be one classes of 2 hours duration in a week. This means that there will be 18 active classes, 2 hours of class tests, quiz or presentations, etc. 2 hours of midterm examinations (two mid-terms, one hour each) and 2 hours of term final examination.

#### **Trimester**

Spring Session	: January to April	4 Months
Summer Session	: May to August	4 Months
Fall Session	: September to December	4 Months

For each course there will be one classes of 3 hours duration in a week. This means that there will be 12 active classes, 2 hours of class tests, quiz or presentations, etc. 2 hours of midterm examinations (two midterms, one hour each) and 2 hours of term final examination.

### **1.8 Grading System:**

Course teachers will be responsible for developing course outlines with relation to the established syllabus, setting questions and marking scripts and grading students and course teachers will be required to submit final letter grades to the Course Coordinator, as explained below:

Range	Letter Grades	Grade Point
80% and above	A+	4.0
75% to less than 80%	A	3.75
70% to less than 75%	A –	3.5
65% to less than 70%	B+	3.25
60% to less than 65%	B	3.0

55% to less than 60%	B –	2.75
50% to less than 55%	C+	2.5
45% to less than 50%	C	2.25
40% to less than 45%	D	2.0
Less than 40%	F	0.0

### 1.9 Evaluation:

Student's performance in a course will be evaluated as stated below:

Mid-term tests: (Two)	40%
Term Paper & Case Presentation	10%
Final Examination	40%
Attendances	10%
Total	100%

Academic Calendar will be designed by the Batch Coordination Committee.

### 1.10 Award of Degrees:

Students completing the required courses with a minimum CGPA of **2.00** will be eligible for a degree. But none will get a degree with an 'F' grade in any course.

### 1.11 Retake (R) and Improvement:

A student earning 'F' grade in a course shall be required to improve the grade by retaking the course on payment of requisite fees offered in the subsequent available semester. A student earning a grade of 'B' or worse may also elect to improve the grade by improvement examination within 3 consequent semesters on payment of improvement exam fees. However, a candidate can not improve or retake any course after graduation. In this case the concerned student shall have to apply to withhold his/her graduation to the coordination Committee.

The student must apply to the Coordination Committee at least 4 weeks before the commencement of the Semester to get the permission for retaking a course. Any application for retaking a course will automatically lead to cancellation of his/ her earlier grade.

### 1.12 Irregular Candidate:

A student who has entered for appearing at the examination but failed to present himself/herself at the examination or failed to pass the examination, he/she is eligible to appear at the two subsequent examinations as an irregular candidate.

### 1.13 Re-admission:

- (i) A student having less than 60% class attendance shall have to be readmitted in the session that immediately follows within 30 days from the last date of depositing examination fees due from him/her as per his/her first admission to the Weekend MBA program.
- (ii) On re-admission, the students shall have to retake all the course(s) and examinations including internal evaluation.

### 1.14 Adoption of Unfair Means:

If any student adopts unfair means in any examination, the teacher/invigilator on duty shall take proper action and report it in writing to the Director of the program through the Chief invigilator of the concerned Examination for onward transmission to the Disciplinary Board of the Centre for action as per Rules.

### 1.15 Class Attendance:

A student shall have to attend 75 % of classes held in a course. Other wise he/she will be treated as non-collegiate and not be allowed to sit for exam. However a student having at least 60% of attendance may be allowed for exams upon production of an application and payment of non-collegiate fines.

## 3.1 Financial Need and Fee Structure:

As the University has decided to offer this course on a self-finance basis, the entire cost of administering the program must be contributed by students. Moreover, under the prevailing circumstances in the country tuition fees cannot be changed frequently. Therefore, it is necessary to create a fund for meeting expenses during exceptional situations. Thus it is agreed to collect fees at the following rates per student:

Income	Per Credit	Credit Hours	Non-business group	Business group
Admission fee	One Time		8,000	8,000
Tuition fee	1800	66/42	1,18,800	75,600
Semester fees	Each Semester @ Tk. 1,000		6,000/4000	3,000/2000
Development	One Time		5,000	5,000
<b>Total Revenue from one batch</b>			<b>137,800/ 135800</b>	<b>91,600/ 90,600</b>



*NB. 1. The amount of development fees will be expended for library development, ensuring computer lab facilities, research capacity development, class room capacity development, dedicated electronic generator service development and any other development works as the executive committee thinks fit.*

2. Regular and full-time employees of JKKNIU and graduates of JKKNIU regular program will get rebate 15% on only tuition fee.

### **3.2 Collection of fines and other fees:**

Besides the regular admission, tuition and development fee, the program will charge fines and some other situational fees as case-to-case basis:

<b>Name of Fees and Fines</b>	<b>Rates in BDT</b>
Testimonial issue Fees	200
Transcript Fees (For each Semester)	200
Make-up Exam fee (per course per exam)	500
Retake fees (Per course)	3,000
Improvement Fees (Per course)	2,000
Late Registration	1,000
Non-collegiate fine (Per Course)	500
Late payment (If at least 7 days notice is served)	Additional 50% of the payment due or Tk. 3,000 whichever is less.

**Jatiya Kabi Kazi Nazrul Islam University**  
**Department of Accounting and Information Systems**  
**MBA (Weekend) Program**  
**Semester-Wise Course Code And Title**  
**MBA for Non-business Graduates (2 Years Program)**

**1<sup>st</sup> Semester**

FBA-5101 Introduction to Business  
FBA-5102 Fundamentals of Management  
FBA-5103 Principles of Accounting  
FBA-5104 Business Communication and Report Writing  
FBA-5105 Principles of Marketing

**2<sup>nd</sup> Semester**

FBA-5201 Human Resource Management  
FBA-5202 Fundamentals of Finance  
FBA-5203 Managerial Economics  
FBA-5204 Legal Environment of Business  
FBA-5205 Business Information Systems

**3<sup>rd</sup> Semester**

AIS- 5101 Accounting Theory  
AIS- 5102 Cost Accounting  
AIS- 5103 Principles and Practices of Taxation  
AIS- 5104 Banking and Insurance  
AIS-5105 Statistics for Business Decision

**4<sup>th</sup> Semester**

AIS- 5201 Management Accounting  
AIS- 5202 Corporate Reporting and Financial Statement Analysis  
AIS- 5203 Auditing and Assurance  
AIS- 5204 Corporate Finance  
AIS-5205 Research Methodology  
Viva-voce  
Internship/ Business Research Report

**JatiyaKabi Kazi Nazrul Islam University**  
**Department of Accounting and Information Systems**  
**MBA (Weekend) Program**

**SEMESTER-WISE COURSE CODE AND TITLE**  
**MBA for Business Graduates (1 Year Program)**

**1<sup>st</sup> Semester**

AIS- 5101 Accounting Theory  
AIS- 5102 Cost Accounting  
AIS- 5103 Principles and Practices of Taxation  
AIS- 5104 Banking and Insurance  
AIS-5105 Statistics for Business Decision  
AIS-5106 Business Communication and Report Writing

**2<sup>nd</sup> Semester**

AIS- 5201 Management Accounting  
AIS- 5202 Corporate Reporting and Financial Statement Analysis  
AIS- 5203 Auditing and Assurance  
AIS- 5204 Corporate Finance  
AIS-5205 Research Methodology  
AIS-5206 Business Information Systems  
Viva-voce  
Internship/ Business Research Report

## Course AIS 5101: Accounting Theory

<b>Course Code:</b> AIS-5101	<b>Course Title:</b> Accounting Theory	<b>Course Credit:</b> 3 (Three)
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**Course Objective:** The course is designed to provide knowledge about development of accounting theories; conceptual framework of accounting; the reporting and disclosure in financial statements, capital markets, valuation issues etc.

### Course Learning Outcomes:

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

CLO1	Understand the historical background of the avulsion of accounting, conceptual framework of accounting, methods, approaches and procedures of theory formation.
CLO2	Analyze different concepts and issues of accounting, their methods of valuation and reporting systems.
CLO3	Prepare and present financial reports based on GAAP, reporting guidelines, and accounting standards.
CLO4	Compare present practices of accounting principles and guidelines with latest updated principles and guidelines to identify the gap.
CLO5	Think the requirements of financial reports and statements considering the upcoming business developments.

### Program Learning Outcomes (PLOs):

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

### Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1							
CLO2							
CLO3							
CLO4							
CLO5							

SL. No.	Course Contents	Hrs	CLOs
1	<b>Evolution of Accounting Thought:</b>  Early History of Accounting, Origin and Growth of Accounting Knowledge and the Double Entry System, Industrial Revolution and Development of Accounting, Development of Accounting in the 20th Century, Accounting, Accountability, and Economic Development, Role of Ethics.		CLO1
2	<b>Structure of Accounting Theory:</b>  i. Types of Accounting Theory: Structural (Syntactical) Theories, Interpretation (Semantic) Theories, Behavior (Pragmatic) Theories, Normative Theory, Positive Theory. ii. Formulation of Accounting Theory: Traditional Approach: Deductive Approach and Inductive Approach, Economic Approach, Electric Approach, Modern Approach, Event Approach, Decision Model Approach, Behavioral Approach, Electric Approach, Predictive Approach, Human Information Processing, Information, Economic Approach. iii. Foundation of Accounting Theories: Decision Theory, Proprietary Theory, Entity Theory, Measurement Theory, Enterprise Theory, Information Theory. iv. The Efficient Market Hypothesis: The Weak Form of the EMH, Semi Strong Form of the EMH, Strong Form of the EMH, Some Misconceptions about the Efficient Market Hypothesis, Capital Asset Pricing Theory, Portfolio Theory, Market Model, Implications of the Capital Asset Pricing Model, Economics of Accounting Information.		CLO1

3	<b>Conceptual Framework for Accounting and Reporting:</b> Basic Objectives, Subsidiary Objectives, Information Needs, Qualitative Characteristics of Information Needs, Qualitative Characteristics of Information Fundamentals of Accounting and Reporting, Accounting and Reporting Standards, Interpretation of Standards, Uniformity of Accounting Practices, A Statement of Basic Accounting Theory (ASOBAT), Basic Concepts and Accounting Principles underlying Financial Statements of Business Enterprises (APB-4), Objective of I Statements (True blood Report), Statement of Accounting Theory and Theory Acceptance (SATTA), Introduction to Statement of Financial Accounting Concepts (SFAC:1-6), Introduction to Statement of Financial Accounting Standards (SFAS).		CLO1 CLO2
4	<b>Measurement and Reporting:</b> Measurement, Subjective Value, True Economic Value, Cost, Present Value, Market Value, Replacement Value, Net Realizable Value, Value to Business or Owner, Determining Value in Practice, Assets, Liabilities, Owners' Equity, Measurement of Assets & Liabilities. Income: Business Income, Measurement of Income, Income under Uncertainty, Accounting and Economic Concepts of Income and Value. Capital, Maintenance of Capital, Revenue, Nature of Revenue, Recognition of Revenue, Expenses, Gains or Losses, Matching, Income Concepts Details.		CLO1 CLO2 CLO3
5	<b>Financial Statements and Disclosure:</b> Elements of Financial Statements, Nature of Disclosure, Regulation of Financial Reporting, Paradox of Regulation, Regulatory Process, Regulated Markets and Unregulated Markets for Accounting Information, Economic Consequences, Public Reporting, Management Reporting, Segment Reporting, Disclosure Methods.		CLO1 CLO2 CLO3
6	<b>Accounting and Reporting on the Effects of Changing Prices:</b> Distortion in Accounting Results, Problems Created by Price Changes, RCA, CFA, GPPA, RRCA.		CLO1 CLO2 CLO3 CLO4
7	<b>Human Resources Accounting (HRA)</b> Meaning of Human Resources Accounting (HRA), Uses and Objective of HRA, Need of HRA, Important Factors in Developing HRA in an Organization, Measurement of Human Resources and their Appraisal.		CLO1 CLO2 CLO3 CLO4

8	<b>Valuation of Business, Goodwill &amp; Shares:</b> Problems & Solutions.		CLO1 CLO2 CLO3
9	<b>Current Value and General Purchasing Power Accounting:</b> Current Value Accounting, Financial Reporting in Units of General Purchasing Power, Comparison of Valuation Methods.		CLO1 CLO2 CLO3 CLO4
10	<b>Financial Reporting Disclosure Requirements and Ethical Responsibilities</b> Disclosure Requirements, Authoritative Bodies, Securities and Exchange Commission, Integrated Disclosure System, Disclosure Fraud, Duties of Public Accountants, Ethical Responsibilities, and Professional Code of Conduct.		CLO1 CLO2 CLO3 CLO4
11	<b>Accounting Standards &amp; Related Documents:</b> Various Committees/Associations for Framing Standards, Principle on Accounting, International Accounting Standards (IAS), SSAPs, FRSs, SORPs, UITF Abstracts, SFAS, SFACs, FAS, International Accounting, Foreign Currency Translation.		CLO1 CLO2 CLO3 CLO4 CLO5

### Teaching-Learning Strategy:

- Interactive Lectures
- Group Discussion
- Presentation
- Assignment

### Assessment Strategy:

- As per the academic ordinance of the Faculty of Business Administration for MBA (Weekend) Program.

### TEXTBOOKS:

1. William R. Scott : Financial Accounting Theory
2. Hendriksen, E. : Accounting Theory
3. Muller, G. G. : International Accounting
4. Schoeder, R.G., McCullers, L. D. and Clark, M. : Accounting Theory- Text & Readings

### Reference Books:

1. Blake, J. : Accounting Standard.
2. Chatfield, M., and Vangermeersch, R. : A History of Accounting Thought
3. Porwal, L. S. : Accounting Theory

## Course AIS-5102: Cost Accounting

<b>Course Code:</b> AIS-5102	<b>Course Title:</b> Cost Accounting	<b>Course Credit:</b> 3 (Three)
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### Course Objective:

The purpose of this course is to develop basic knowledge in cost accounting based on principles and standards followed in modern business enterprises. Latest cost accounting issues will be highlighted for professional knowledge where the executives will have the scope to bridge up the gaps between cost accounting theories and principles and practices based on global cost accounting knowledge.

### Course Learning Outcomes:

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

CLO1	Understand the concepts cost accounting, financial accounting, and different cost as per cost accounting principles and standards.
CLO2	Analyze the procedure for accounting of materials, labor and overhead as per Bangladesh Cost Accounting Standards.
CLO3	Prepare cost accounting reports to facilitate in managerial decision making in accordance with Bangladesh Cost Accounting Standards.
CLO4	Evaluate the performance of the business in terms of cost.
CLO5	Address the cost issues in practice to provide information to managers in their business decision making for pricing, budgeting, cost control and cost reduction.

### Program Learning Outcomes (PLOs):

1. To acquire knowledge and skills necessary for the costing of different products and services.
2. To get acquainted with the basic and applied issues in cost accounting and reporting.
3. To be able to apply the cost accounting knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional cost accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.



### Mapping of Course Learning Outcomes to Program Learning Outcomes :

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓	✓					
CLO2					✓		
CLO3			✓	✓		✓	✓
CLO4			✓	✓			
CLO5						✓	✓

Sl. No.	Course Contents	Hours	CLOs
1	<b>Introduction:</b> Definition, Objectives, Importance of Cost Accounting, Limitations of Financial Accounting, Cost Accounting vs. Financial Accounting, Cost Accounting and Management Accounting, Relationship of Cost Accounting with Mathematics, Economics, and Statistics.	3	CLO1
2	<b>Cost Concepts and Classification (BCAS- 1, 2, 3):</b> Cost Concept, Cost, Expense, and Loss. Classification, Basis, Nature, and Elements of Cost. Relationship to the Object Cost, Behavior, Cost Control, Cost Control Vs Cost Reduction, Cost Centre, Cost Unit, Cost Driver, Cost Objective, Cost Accounting Cycle, Factory Cost Flow, Cost Sheet, Basic Cost Accounting Principles.	6	CLO1
3	<b>Materials (BCAS- 24):</b> Purchase Control, Purchase Order, Purchases Department Records, Import Procedures and Documents, Centralized and Decentralized Purchasing. Store Keeping and Control, Storekeeper and His Functions and Duties, Types of Store Materials, Classification and Codification of Stores, Inventory Control Methods, ABC Analysis, Bin System, Perpetual, Periodic Inventory System, Control Ratios. Material Costing, Store Records, Material Costs, Valuation of Purchases, and Valuation of Material Issues, Methods, and IAS #2: Valuation and Presentation of Inventories, Public Procurement Act and Public Procurement Regulations.	6	CLO2, CLO3

4	<b>Labor (BCAS- 25):</b> Labor Control and Remuneration Methods, Cost Control Organization for Labor, Objects and Methods of Time Keeping, Ascertainment and Allocation of Labor Cost, Ascertainment of Idle Time and its Control, Apportionment of Overheads, Comparison of Labor Cost, Methods of Time Booking, Treatment of Overtime Cost, Labor Turnover. Labor Cost Accounting, Factors Governing Satisfactory System of Wage Payment, Principles of Remuneration, System of Wage Payment, Plans for Incentive, Labor Costing, and Cost Accounting Department, Prevention of Frauds, Payroll Accounting, Provision of Overtime based on Bangladesh Labor Law 2006.	6	CLO2, CLO3
5	<b>Overhead (BCAS- 4, 5, 6):</b> Primary and Secondary Distribution of Manufacturing Overhead. Definition, Classification of Overheads, Need for Classification, Items Excluded from Cost Accounts, Grouping and Codification. Manufacturing Overhead, General Plan for Accounting of Manufacturing Overhead, Apportionment & Reapportionment, Overhead Absorption, Overhead Rates Bases, Under/ Over-Absorption of Overheads, Disposition of Under/ Over Absorption of Overheads. Non-Manufacturing Overheads: Administrative; Selling and Distribution Overheads; Definition and Nature of Non-Manufacturing Overheads, Accounting and Control of Non-Manufacturing Overheads, Treatment of items in Costing, Various Concepts of Capacity and their use in Overhead Control	6	CLO2, CLO3
6	<b>Cost Sheet/ Statement of Cost:</b> Definition, Cost of Production, Unit Cost, Cost of Goods Sold, and Cost of Sales; Periodic & Perpetual, Prime Cost, Works Cost, Cost of Production, Determination of Selling Price.	6	CLO3, CLO4
7	<b>Variable and Absorption Costing:</b> Basic concepts, Inventory Valuation, Preparation of Income Statement, and Reconciliation of Net Income.	6	CLO 4, CLO 5
8	<b>Activity Based Costing (BCAS- 14):</b> Concepts, Nature, Purpose, Advantages, Traditional Costing vs. ABC, Application in Overhead Distribution.	6	CLO4, CLO5

**Teaching-Learning Strategy:**

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

**Assessment Strategy:**

- Attendance:10%
- Quiz/Midterm/Class Test /Surprised Test/Tutorial:40%
- Assignment/Term-paper/Presentation:10%
- Final Exam: 40%

**Text Books:**

1. Polimeni, Ralph S., and Frank J. : Cost Accounting
2. Prasad, N.K. : Principles and Practice Cost Accounting

**Reference Books:**

1. Usry and Hammer : Cost Accounting: Planning and Control
2. Banerjee, B. : Advanced Cost Accounting

## Course AIS -5103: Principles and Practices of Taxation

<b>Course Code:</b> AIS-5103	<b>Course Title:</b> Principles and Practices of Taxation	<b>Course Credit:</b> 3 (Three)
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### Course Objective:

Preliminary issues of public finance and taxation, mainly theoretical aspects will be detailed here along with assessment of individual tax.

### Course Learning Outcomes:

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

CLO1	Understand the concepts and principles of public policy and public fund management in Bangladesh.
CLO2	Analyse the justification of public policy and public fund management.
CLO3	Prepare the tax return of individual assessment.
CLO4	Evaluate the individual tax planning and tax exemption policy to intrigue investment.
CLO5	Address the issues related to public policy and fund management to help in budgeting.

### Program Learning Outcomes (PLOs):

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes: (Put Tick)**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓	✓	✓				
CLO2		✓	✓				
CLO3			✓	✓	✓		
CLO4						✓	✓
CLO5				✓		✓	✓

SL. No.	Course Contents	Hrs	CLOs
1	<b>Introduction of Public Finance:</b> Definition, Differences between Public Finance and Private Finance, Public Finance and the Economic System, Principle of Maximum Social Advantage and its Limitations. Public Revenue: Revenue Receipts, Capital Receipts, Tax Revenue and Non-tax Revenue, Base of a Tax, Theories of Public Expenditure, Kinds of Public Expenditure, Canons of Expenditure, Effects of Public Expenditure, Public Budget, Balanced Budget, Compensatory Fiscal Policy.	4.5	CLO1
2	<b>Taxation in Bangladesh:</b> Principles of Taxation, Characteristics of a good Tax System, Tax System of Bangladesh. The Expediency Approach, the Socio-political Approach, the Benefit Received Theory, Limitations of the Benefit Received Theory, Cost of Service Approach. The Ability to Pay Approach, Usefulness of the Concept, The Impact, Incidence and the Effects of a Tax, Theories of Tax Shifting, and Imposition of a Specific Tax, Deficit-financing as a Hidden Tax, Classification and Choice of Taxes: Single and Multiple Tax System. Proportional and Progressive Taxes, Direct and Indirect Taxes, VAT etc. Effects of Taxation: Effects on Production and Growth, Effect on Supply of Resources, Economic Stabilization.	4.5	CLO1
3	<b>Income Tax Authority:</b> Administrative and Judicial: Appointment, Organizational Structure, Power and Functions, Taxes Appellate Tribunal.	1.5	CLO2
4	<b>Computation of Total Income and Tax Liability of an Individual Assessee:</b> Scope of Total Income on the Basis of Assesses Residential Status, Income Deemed to Accrue or Arise in Bangladesh, Deemed Income, Non-assessable Income, and Income under Specific Heads.	3	CLO3

5	<b>Income from Salaries:</b> Definition, Coverage, Components, Benefits and Perquisites, Provident Fund. Mathematical Problems.	4.5	CLO3 CLO4 CLO5
6	<b>Income from Interest on Securities:</b> on Securities: Coverage, Grossing-up, Deductions. Mathematical Problems.	4.5	CLO3 CLO4 CLO5
7	<b>Income from House Property:</b> Annual Value, Coverage, Deductions. Agricultural Income: Definition, Coverage, Depreciation. Mathematical Problems.	4.5	CLO3 CLO4 CLO5
8	<b>Income from Agriculture:</b> Agricultural Assets, Deductions, Set off and Carry Forward of Agricultural Losses. Mathematical Problems.	4.5	CLO3 CLO4 CLO5
9	<b>Income from Business or Profession:</b> Definitions, Capital and Revenue Expenditures, Coverage, Partially Business Income	4.5	CLO3 CLO4 CLO5
10	<b>Capital Gains and Other Sources:</b> Definition, Computation, Exempted Capital Gains. Income from Coverage, Deductions. Assessment.	4.5	CLO3 CLO4 CLO5
11	<b>Set off and Carry forward:</b> Definition; Conditions; Business losses and Losses in Speculation Business.	1.5	CLO1
12	<b>Assessment Procedure:</b> Filing of Return of Income and Supporting Statements, Assessments of Tax: Provisional Assessment and Final Assessment, Other Issues in Assessments, Self-Assessments, Individual Assessment, and Tax Rates.	3	CLO1

### Teaching-Learning Strategy:

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

### Assessment Strategy:

- Attendance: 10%
- Quiz/Midterm/Class Test/Surprised Test/Tutorial: 40%
- Assignment/Term-paper/Presentation: 10%
- Final Theory Exam: 40%

### TEXTBOOKS and REFERENCE BOOKS:

1. Shil, N.C., Masud, M.J., and Alam, M.F. : Bangladesh Income Tax: Theory and Practices
2. Bhatia, H.L. : Public Finance

### Course AIS 5104: Banking and Insurance

<b>Course Code:</b> AIS-5104	<b>Course Title:</b> Banking and Insurance	<b>Course Credit:</b> 3 (Three)
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#### Course Objective:

The prime objective of this course is to provide some knowledge and skills regarding contemporary theories of banking and insurance management along with problem and solutions will be emphasized. Banking industry as well as insurance industry are faces some risks, this course tries to spell out these risks and try to provide ways to come out these situations.

#### Course Learning Outcomes:

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

CLO1	Understand the concepts and principles of banking and insurance business.
CLO2	Analyze the banking and insurance risks and services of these industries.
CLO3	Prepare financial statements in accordance banking laws, and determine the premium and claim for in different forms of insurance.
CLO4	Evaluate the banking and insurance business in Bangladesh.
CLO5	Address the problems and prospects in banking and insurance business in Bangladesh.

#### Program Learning Outcomes (PLOs):

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

### Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	□	□					
CLO2			□	□	□		
CLO3			□	□	□		
CLO4			□	□	□	□	□
CLO5				□	□	□	□

SL. No.	Course Contents	Hrs	CLOs
1	<b>Evaluation of Banking Systems:</b> History, Recent Developments of Banking System in the World and Bangladesh.	03	CLO1
2	<b>Classification of Banks:</b> Commercial Bank, Types of Commercial Bank, Functions, Organizational Structure and Services of Commercial Bank.	03	CLO1
3	<b>Banking Structure:</b> Introduction, Group Banking and Chain Banking, Unit Banking and Branch Banking, Investment Banking and Mixed Banking, Merchant Banking/ Financial Structure in Bangladesh, Development, Commercial and Specialized Banks.	03	CLO1, 2
4	<b>Central Bank:</b> Nature and Functions, Characteristics of a Central Bank, Comparison between Central Bank and Commercial Bank.	03	CLO1, 2
5	<b>Clearing House System:</b> Meaning of Clearing House, Origin, Mechanism of Asian Clearing Union (ACU).	03	CLO1, 2, 3
6	<b>Management of Bank Portfolio:</b> Investment Analysis, Fund Management, Banks Profitability Analysis, Competition among Banks.	03	CLO1, 2, 3
7	<b>Credit Risk Management:</b> Credit Risk, Credit Management, Credit Policy, Credit Interview, Credit Investigation, Credit Analysis, Credit Approval, Credit Structuring, Credit Negotiation, Credit Documentation, Internal Audit, Credit Disbursement, Credit Monitoring, Handling Default Loan in Bangladesh, Basel-I, II, and III, CAMELS Rating.	06	CLO1, 2, 3, 5
8	<b>Introduction:</b> Meaning, Nature, Functions, Role, Origin and History of Insurance, Insurance Contract, Types and Features, Kinds of Insurance, Organization Structure of the Insurance Business.	03	CLO1



9	<b>Risk Management:</b> Definition, Classification of Risk, Methods, Risk Management Process and Techniques, Risk Reduction, Sources of Risk Information, Factors Affecting Risk, Quantitative Evaluation of Risk, Needs for Re-insurance.	03	CLO1, 2, 3
10	<b>Life Insurance:</b> Meaning, Kinds of Life Policies, Procedure of Effective Life Insurance, Terms and Conditions in Assignment of Life Policies, Claims and Settlement Procedure, Annuities, Surrender and Claims, Premiums, Profit and Distribution of Bonus.	03	CLO1, 2, 3, 4
11	<b>Fire Insurance:</b> Manning, Principles, Conditions, Classification of Fire Insurance, Policies, Determination of Premium, Fire Claim and Settlements, Re-insurance.	03	CLO1, 2, 3, 4
12	<b>Marine Insurance:</b> Meaning, Subject Matter, Importance, Contract, Types and Policies, Causes of Marine Losses, Claims and Settlement, Salvage and Borrowing.	03	CLO1, 2, 3
13	<b>Insurance Business in Bangladesh:</b> Sadharan Bima Corporation and Jiban Bima Corporation, Private Insurance Companies, Islamic Insurance Companies, Problems and Remedial Measures of Insurance Business in Bangladesh.	03	CLO4, 5
14	<b>Miscellaneous Insurance:</b> Group Insurance, Credit Insurance, Auto Mobile Insurance, Agricultural Insurance, Rural Insurance, Accident Insurance, Future of Insurance in Bangladesh.	03	CLO1, 2

### Teaching-Learning Strategy:

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

### Assessment Strategy:

- Attendance: 10%
- Quiz/Midterm/Class Test/Surprised Test/Tutorial:40%
- Assignment/Term-paper/Presentation:10%
- FinalTheoryExam:40%

### Text Books:

1. Robinson Ronald .I : The Management of Bank Fund
2. Shekhar : Banking Theory and Practice
3. Mishra, M.N. : Insurance: Principles and Practices.
4. Leigh, S.G. : Guide to Life Insurance

**Reference Books:**

1. Radhaswami : A Textbook on Banking (Law, Practice and Theory)
2. Sethi : Money Banking and International Trade.
3. Cross, H.D. and Hempt, G.H. : Management Policies for Commercial Banks.
4. F. Godwin : Principles and Practice of Fire Insurance.
5. GOB : Insurance Act 1983
6. GOB : Laws Relevant to Insurance Rules and Regulations Issued from Time to Time.

**Course AIS-5105: Statistics for Business Decision**

<b>Course Code:</b> AIS-5105	<b>Course Title:</b> Statistics for Business Decision	<b>Course Credit:</b> 3 (Three)
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**Course Objective:**

Advanced issues in statistics are included here to bridge up the gap between theory & practices. To familiarize with statistical software and its application which help to handle research work with efficiency.

**Course Learning Outcomes:**

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

CLO1	Understand of the various corporate functional domains' use of statistics (accounting, finance, management and marketing)
CLO2	Develop a grasp of how business-related hypotheses are formed.
CLO3	Identify statistical significance and evaluate it, including p-values
CLO4	Utilize actual business data to perform fundamental statistical operations (with pen and paper and with computer).
CLO5	Conduct Estimation, hypothesis testing, ANOVA, linear regressions, probability distribution, index numbers etc. and interpret statistical results logically as a basis for communicating and decision making.
CLO6	Create descriptive statistics from various data sets that can be used to generate, illustrate, and explain data, which also aids in decision making.

**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes: (Put Tick)**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓						
CLO2	✓		✓		✓		✓
CLO3	✓		✓		✓	✓	
CLO4				✓	✓	✓	✓
CLO5			✓		✓	✓	✓

SL. No.	Course Contents	Hrs	CLOs
1	<b>Introduction:</b> Introduction to statistics, Meaning and scope, Limitation of Statistics,	03	CLO1
2	<b>Data Collection and Presentation:</b> Data, Types of data, Methods of data collection, Data Collection Tools and Techniques, Designing Questionnaire, Editing Primary Data, Presentation of data, Tabulation, Frequency Distribution , Graphical Representation	07	CLO2
3	<b>Measures of Central Tendency:</b> Meaning, Objective, Merit, Demerit, Types and Computation of Mean, Median, Mode, Geometric mean, Harmonic mean	07	CLO4, 5 & 6
1	<b>Statistics in Bangladesh:</b> Difficulties & Limitations, Functions of Statistical Bureau of Bangladesh.	02	CLO 1

2	<b>Probability Distributions:</b> Probability Laws, Conditional and Bays' Theorem and its uses, Binomial Distribution, Normal Distribution, area under the Normal Curve.	06	CLO 1 & 5
3	<b>Business Forecasting and Time Series Analysis:</b> Step and Methods of Forecasting, Component of Time Series, Measurement of Trend, Various Methods Used in Time Series, Measurement of Different Variations.	06	CLO 1, 4 & 5
4	<b>Index Number:</b> Price Index, Quantity Index, Cost of Living Index, Base Shifting Test of Index Number, Limitation and Uses.	06	CLO 1 & 5
5	<b>Test of Hypotheses:</b> Procedures of Testing Hypotheses, Null Hypotheses and Alternative Hypotheses, Level of Significance, Degree of Freedom, Type I and Type II Errors.	02	CLO 2, 3 & 5
6	<b>Sampling Distribution:</b> T-test, F-test, Z-test, $X^2$ -test of Independence, Test of Goodness	09	CLO 2, 3 & 5
7	<b>Analysis of Variance:</b> Assumption in Analysis of Variance, Computation and Analysis of Variance (ANOVA).	05	CLO 2, 3 & 5

### Teaching-Learning Strategy:

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

### Assessment Strategy:

#### (i) Internal Evaluation: Marks 60

- Attendance: 10
- Quiz/Midterm/Class Test/Surprised Test/Tutorial: 40
- Assignment/Term-paper/Presentation: 10

#### (ii) Semester End Final Examination: Marks 40

Bloom's Taxonomy	Weight Distribution
Remember	10%
Understand	10%
Apply	20%
Analyze	30%
Evaluate	20%
Create	10%

**TEXTBOOKS:**

1. J. T. McClave, P. G. Benson and T. Sincich. : Statistics for Business and Economics
2. Newbold, P., Carlson, W., and Thorne, B. : Statistics for Business and Economics

**REFERENCE BOOKS:**

1. Levin, I. R. and Rubin, S. D. : Statistics for Management
2. Gupta, S. P. & Gupta, M. P. : Business Statistics
3. Kapoor, V. K. : Business Statistics
4. Gupta, C.B. : Introduction to statistics

**AIS-5106: BUSINESS COMMUNICATIONS & REPORT WRITING**

<b>Course Code:</b> AIS-5106	<b>Course Title:</b> Business Communications & Report Writing	<b>Course Credit:</b> 3 (Three)
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**Course Objectives:**

Without communication, no business can function. Businesses seek and require people with strong communication skills since they are crucial to corporate success. This course focuses on a few key functional areas of various organizational communication patterns. Additionally, this course will familiarize the students with fundamental communication concerns, help them to communicate with professionalism and a good attitude, and guarantee that their communication skills are at an appropriate level. Finally, participants might be able to learn appropriate business letter and report writing techniques through this course.

**Intended Learning Outcomes (ILOs):** On successful completion of this course, students will be able to:

**ILO-1:** Understand the basics of business and professional communication.

**ILO-2:** Know the appropriate business communication process.

**ILO-3:** Understand the fundamental principles of communication.

**ILO-4:** Familiarize with common forms of communication instruments, their languages, style, and norms.

**ILO-5:** Familiarizing with the contemporary communication correspondences with special focus on report writing and formal communication.

**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.

2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Introduction:** Definition of communication and business communication, Scope, Importance of Communication in Business, Main forms of Communication; Communication networks of the Organization, Functions, Principles.

**Communication Models and process:** Definition of communication model and process, Elements of communication process, Types of communication model, Difference between model and process, Barriers of communication, Ways of overcoming communication barriers.

**Types of communication:** Formal, Informal, Written, oral, verbal, Non-verbal, downward, Upward, horizontal, vertical, mass communication.

**Communication in office:** Business meetings, Rules of conducting & participating in effective meetings, Meeting minutes. Writing Notice, Agenda, Minutes, Circular, Resolution, Authentication of Minutes, Proceedings, Motion.

**Employment Communication:** Preparing a CV/Resume, writing an application letter, completing an application forms.

**Fundamentals of Business Writings:** 6 C's of ideal writing, Adaptation, Selection of proper words, Writing process, Principles of business writings,

**Major Business Correspondences:** Traditional business letters, Office memo, Major parts of business letters, Punctuation, Letter formatting & composition, E-mail: Advantages & Disadvantages, Adaptation to different business letter Situations – Good News, Bad News, Neutral or Routine and Persuasive (Sales).

**Report writing: Business Reports:** Concepts and types; Report Proposals; Report Structure and format; Writing style & procedure; use of tables, figures and reference; plagiarism and its consequences.

**Commercial Terms and Abbreviation**

**Teaching-Learning Strategy:**

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

**Assessment Strategy:**

- Attendance: 10%
- Quiz/Midterm/Class Test/Surprised Test/Tutorial:40%
- Assignment/Term-paper/Presentation:10%
- FinalTheoryExam:40%

**Books Recommended:**

1. Raymond V. Lesiker&Jhor D. Pellil : Business Communication: Theory Vs Application.
2. John V. Thill& Courtland L. Bovee : Excellence in Business Communication.
3. Rajendra Paul : Essentials of Business Communication.
4. M. Omar Ali : Business Communication.
5. A.A. Khan & M.I. Taher : Business Communication.

**Course AIS-5201 Management Accounting**

<b>Course Code:</b> AIS-5201	<b>Course Title:</b> Management Accounting	<b>Course Credit:</b> 3 (Three)
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**Course Objective:**

This course is planned to explain the importance of cost behavior and their relationship with managerial decision making. Elementary ideas about budgets and budgetary control, various methods of segment performance measurement, and techniques of generating relevant information for decision making.

**Course Learning Outcomes:**

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

CLO1	Understand the decision-making concepts and techniques for business.
CLO2	Examine and analyse information relevant for decision-making.
CLO3	Utilize relevant information for making prudent decision for business.
CLO4	Take decisions for the best interest of the business.
CLO5	Develop solutions to newer problems in the business world.

**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes: (Put Tick)**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	√	√					
CLO2			√	√			
CLO3			√			√	
CLO4					√	√	√
CLO5				√		√	√

SL. No.	Course Contents	Hrs	CLOs
1	<b>Introduction</b> Concept of Management Accounting, Relationship between Management Accounting and Financial Accounting and Cost Accounting, Role of Management Accounting, Qualitative Characteristics of Accounting Information, the Work of Management and the Need for Management Accounting Information, Changing Business Environment, JIT, TQM, Process Re-engineering, Automation, TOC, Benchmarking, Continuous Improvement Creating Value, Ethical Conduct, Six Sigma.	3	CLO1



2	<b>Cost Concepts and Behaviors: Analysis and Use</b>  Cost, Manufacturing Costs, Non-manufacturing Costs, – Product, Users', Period Costs, Cost of Goods Manufactured, Inventorial Costs, Variable Costs, Fixed Costs, Direct Costs, Indirect Costs, Differential Costs and Revenues, Opportunity Costs, Sunk Costs, Relevant Costs, Avoidable Costs. Flexible costs, Capacity Related Costs, Unit Related Costs, Batch Related Costs, Product Sustaining Cost, Customer Sustaining Costs, Business Sustaining Cost. Life Cycle Cost. Cost Behavior Patterns, Linearity Assumption and Relevant Range, Analysis of Mixed Cost.	6	CLO1, CLO2
3	<b>Cost -Volume – Profit Analysis (CVP):</b>  Contribution format income statement, Use of CVP Analysis, Breakeven Point, CM Ratio, Margin of Safety, Shut down Point, Determination of Graphical Approach to Breakeven Point, CVP in a Multi-product Environment, Assumptions and Limitations of CVP Analysis.	9	CLO2, CLO3
4	<b>Cost Information for Pricing and Product Planning:</b>  Role of Product Cost in Pricing and Product Mix Decisions, Short-term Product Mix Decisions, Price Takers, Price Setters, Long-term Pricing Decisions, Economic Analysis of Pricing Decisions.	6	CLO4
5	<b>Relevant Costs for Decisions Making:</b>  Cost Concepts for Decisions Making, Relevant and Irrelevant Cost, Differential Costs Analysis, Adding or Dropping Product Lines, Make or Buy Decisions, Accepting or Refusing a Special Order, Making Price Cut in Competitive Market, Expanding Shutting Down or Eliminating Facilities, Utilization of Scarce Resources, Sell or Process Further, Equipment Replacement Decisions.	6	CLO3, CLO4
6	<b>Responsibility Accounting, Segment Reporting and Decentralization:</b>  Decentralization of Organizations, Concepts, Advantages and Disadvantages of Decentralization, Performance Measurement in Decentralized Organization, Responsibility Centers, Segment Reporting and Profitability Analysis, Hindrance to Cost Assignment. Rate of Return on Investment (ROI), Controlling ROI, Criticism of ROI, Economic Value Addition, Residual Income [RI], Balanced Score Card [BSC].	6	CLO4, CLO5

7	<b>Profitability Analysis:</b> Analysis of Profit Related Variances: Contribution Margin Variance, Market Share and Market Size Variances, Profitability by Segments, Profitability by Product Line, Divisional Profit, Customer Profitability, Overall Profit Time, and Short-run and Long-run Profitability.	3	CLO3, CLO5
8	<b>Budgetary Control</b> Flexible Budget, Variable Overhead Variances, Spending Variances, Efficiency Variances, Fixed Overhead Variance Analysis, Budget Variance, Volume Variance, Overhead Variance and Under or Over Applied Overhead Cost, Cash, Production, Purchase, Sales Budget and Master Budget.	6	CLO2, CLO4

### Teaching-Learning Strategy:

- Interactive lectures
- Problem solving
- Group discussion
- Presentation
- Assignment

### Assessment Strategy:

- Attendance: 10%
- Midterm/Quiz/Class Test/Surprise Test/Tutorial: 40%
- Assignment/Term Paper/Presentation: 10%
- Term Final Examination: 40%

### TEXTBOOKS:

1. Garrison, R. H. and Noreen, E. W. : Managerial Accounting
2. Horngren, C.T., Sundem, G.L. and Stratton W. O. : Introduction to Management Accounting

### REFERENCE BOOKS:

1. Atkinson, A.A., Banker, R.D., Kaplan, R.S. and Young, S.M. : Management Accounting
2. Hilton, R.W., Maher, M.W. and Selto, F.H. : Cost Management
3. Euske, K. J. : Management Control: Planning, Control, Measurement and Evaluation
4. Anthony : Management Accounting

## AIS -5202- Corporate Reporting and Financial Statement Analysis

<b>Course Code:</b> AIS-5202	<b>Course Title:</b> Corporate Reporting and Financial Statement Analysis	<b>Course Credit:</b> 3 (Three)
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### Course Objective:

Throughout the course, students will learn how to evaluate a company's financial health, performance, and prospects through the use of various financial ratios, cash flow analysis, and other analytical tools. Additionally, students will gain an understanding of the regulatory and legal environment of financial reporting, including the roles of various stakeholders such as auditors, regulators, and investors.

The key objectives of this course are to present the regulatory Framework of financial reporting, nature of compliance and difficulties thereon. Techniques of Financial analysis will be detailed so that achievement of the purpose of reporting for the satisfaction of the stakeholders might be clear.

This course is particularly relevant for students interested in pursuing careers in finance, accounting, investment banking, or related fields where financial analysis and reporting skills are critical. By the end of the course, students will be equipped with the necessary skills and knowledge to critically evaluate financial statements and make informed decisions based on financial information, including how to analyze financial statements to identify potential risks and opportunities for a company.

### Course Learning Outcomes:

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

CLO1	<ul style="list-style-type: none"><li>• Understand the basic principles of financial accounting and financial reporting standards, including International Financial Reporting Standards (IFRS).</li><li>• Understand the different types of financial statements and the information they provide about a company's financial performance and position.</li></ul>
CLO2	<ul style="list-style-type: none"><li>• Analyze financial statements using various financial ratios, cash flow analysis, and other analytical techniques to assess a company's financial health, performance, and future prospects.</li><li>• Analyze the impact of different accounting policies and estimates on a company's financial statements.</li></ul>
CLO3	<ul style="list-style-type: none"><li>• Apply financial reporting standards to prepare financial statements in accordance with International Financial Reporting Standards (IFRS).</li><li>• Apply financial statement analysis techniques to assess the financial performance and position of a company.</li></ul>
CLO4	<ul style="list-style-type: none"><li>• Evaluate the quality of financial statements based on the relevance, reliability, comparability, and understandability of the information provided.</li><li>• Evaluate the effectiveness of different financial statement analysis techniques and their suitability for different types of companies and industries.</li></ul>

CLO5	<ul style="list-style-type: none"> <li>• Create a financial analysis report that includes an assessment of a company's financial performance, position, and future prospects based on the analysis of its financial statements.</li> <li>• Create recommendations for a company's management based on the analysis of its financial statements and financial performance.</li> </ul>
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**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes:**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓	✓					
CLO2			✓				
CLO3		✓	✓	✓	✓		
CLO4						✓	
CLO5						✓	✓

SL. No.	Course Contents	Hrs	CLOs
	<b>A. CORPORATE FINANCIAL REPORTING</b>		
1	<b>Financial Reporting Fundamentals</b> Brief Resume of Basic Accounting Concepts — Business Entity — Going Concern — Money Measurement — Accounting Period — Consistency — Historical Cost — Realization — Matching Cost and Revenue — Dual Aspect — Matching of Cost and Revenues —	3	CLO1

	Conservatism — Materiality — Realization. Application and limitations of the Basic Concepts.		
2	<b>Users and Uses of Financial Reports</b> Principal categories of users of Financial Statements-External Users: Shareholders, Prospective Shareholders, Investors, Prospective Investors-Bond/Debenture holders-Creditors of Different Types-Financiers of Different Types-Securities and Exchange Commission-National Boards of Revenue- Government/Public Agencies-Outside Agencies and Institutions — A host of other Interest Groups outside of the Organization-and Anybody in the World at large, Internal Users: Different Tier of Management.	3	CLO1
3	<b>Financial Reporting and Disclosure</b> The Nature of Disclosure-Disclosure of Quantities Data-Disclosure of No quantitative Information-Disclosure of Post-Statement Events-Disclosure of Segment Information —Accounting Difficulties-Methods of Disclosure- Form and Arrangement of Formal Statements- Terminology and Detailed Presentations-Parenthetical Information-Supplementary Statements and Schedules Footnotes-The Auditor's Certificate- The Chairperson's Letter.	6	CLO1 CLO2 CLO3
4	<b>Fragments of Corporate Reporting</b> Income Measurement and reporting-Revenue Recognition. Reporting Extraordinary and Unusual Items. Reporting Assets-Long-lived Fixed Assets-Intangible Assets-Inventories etc. Reporting Long-term Financial Commitments- Leases-Retirement Benefits. Reporting Share holders' Equity, Reporting Interim Period results and Contingencies.	3	CLO2 CLO4
5	<b>Special Reporting</b> Preparation and Reporting of Consolidated Statements-Consolidation Policy-Control-Similarity of Activities-Why to Consolidate? Preparation of Consolidated accounts of subsidiaries and associated companies-Minority interest- Classification-Adjustment of Minority Interest- Treatment of intercom any transactions- Transfer Pricing Problems of Transfer Pricing. Foreign Activities-Exchange Rates-Foreign Currency Transaction & problems relating thereto.	6	CLO3 CLO4 CLO5
6	<b>Reporting the Effect of Price Change</b> The Nature of Price Changes: General Price- Level Changes-Specific Price Changes-Relative Price Changes-The Monetary and Non-monetary Classifications-Gains and Losses on Monetary Items. Price-level Restatement Approaches.	6	CLO3 CLO4 CLO5

7	<b>International Financial Reporting Standards</b> IFRS#1: First-time adoption of IFRS; IFRS#2: Share-based payment; IFRS#3: Business combinations; IFRS#4: Insurance contracts, IFRS#5: Non-current assets held for sale and discontinued operations, IFRS#6: Explanation for and Evaluation of Mineral Resources and IFRS#7: Financial Investments: Disclosure	6	CLO1 CLO2
	<b>B. FINANCIAL STATEMENT ANALYSIS</b>		
8	<b>A Preview of Company Fundamentals</b> Qualitative Information and their Interpretation — Supply of Accounting Statement Information — Regulatory bodies and their role — Mandatory and Volumetric Disclosures — Market Demands and supply of Information.	6	CLO1 CLO2
9	<b>Basic Financial Statement Analysis Techniques</b> Broad Guidelines for Financial Statement Analysis — Techniques of Financial Statement Analysis — Absolute Studies: Comparative Statements — Time Series Techniques — Trend Statements — Supplementary Statements. Relative Studies: Ratio Analysis — Profitability Liquidity — Solvency — Growth and over all Ratios — Market Test, Significance and Limitations for Ratio Analysis — Standards of comparison; internal and external standards. Decision Making and Control Consolidated Financial Statement Analysis and Non-Financial Statement Information — Product Market Information — Capital Market Information & Information emanating from World Business Report.	6	CLO3 CLO4 CLO5

### Teaching-Learning Strategy:

- Interactive Lectures
- Solving Problems
- Group Discussion
- Case Presentation
- Assignment

### Assessment Strategy:

- Attendance: 10%
- Quiz/Midterm/Class Test/Surprised Test/Tutorial: 40%
- Assignment/Term-paper/Presentation: 10%
- Final Theory Exam: 40%

**TEXTBOOKS:**

1. Bernstein, L. A. & Wild J. J: Financial Statement Analysis.
2. Financial Accounting Standard Board (FASB): Accounting Standards. Volume I . New York. NY: John Wiley & Sons, Inc.

**REFERENCE BOOKS:**

1. Hawking, D. F. 1986. Corporate Financial Reporting & Analysis (Text & Cases). New York. NY: Irwin / McGraw-Hill.
2. Hendriksen, E. 5. 1982. Accounting Theory. Homewood, IL: Richard D. Irwin, Inc.
3. International Accounting Standards Committee (IASC). 1998. International Accounting Standards. London. U.K. IASC.
4. The Companies Act 1994.
5. United Nations Organization (UNO). 1, 94. International Accounting and Reporting Issues. New York. NY: UNIDO.

**Course AIS-5203: Auditing and Assurance**

<b>Course Code:</b> AIS-5203	<b>Course Title:</b> Auditing and Assurance	<b>Course Credit:</b> 3 (Three)
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**Course Objective:**

The purpose of this course is to develop knowledge on auditing and assurance as per auditing standards recommended by ICAB. Latest auditing issues along with professional ethics of auditor will be highlighted for professional knowledge where the audit professionals will have the scope to bridge up the gaps between auditing theories and practices based on global auditing knowledge.

**Course Learning Outcomes:**

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

CLO1	Understand the concept of audit and assurance with its different types and risks associated with audit.
CLO2	Analyze the procedure for conducting different types of audits of companies to find out errors and fraud with ethics and integrity.
CLO3	Design control system for conducting audit, identifying audit risk and prepare audit report in accordance with Auditing Standards.
CLO4	Evaluate the business transactions in terms of their true and fair view from audit report.
CLO5	Predicting the success or failure of the company so as to provide information to stockholders and stakeholders for their decision making about investment or withdrawal or transfer of their capital.

**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the auditing of different types of business.
2. To get acquainted with the basic and applied issues in auditing and assurance.
3. To be able to apply the auditing knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skill to develop them as professional auditors.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes:**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓	✓					
CLO2					✓	✓	
CLO3			✓	✓		✓	✓
CLO4			✓	✓		✓	✓
CLO5						✓	✓

SL. No.	Course Contents	Hours	CLOs
1	<b>Introduction:</b> Nature of Auditing, Distinction between Auditing and Accounting, Types of Auditing, Operational Audit, Financial Statement Audit, Compliance Audit, Interim Audit, Final Audit, Types of Auditors, Internal and External, Economics of Audit, Reduction of Information Risk, Primary and Secondary Objectives of Audit	3	CLO1
2	<b>Errors and Frauds:</b> Nature and Types of Errors and Frauds, Auditor's Duty, Preventive Measures, Duty and Responsibility of Management.	1.5	CLO2
3	<b>Professional Ethics:</b> Definition, Need for Ethics, Integrity and Objectivity, Competence, Responsibility to Clients: Confidentiality, Contingent Fee, Responsibility to Colleagues, and other Responsibilities	1.5	CLO2



4	<b>Internal Control and Audits:</b> Concepts and Evaluation, Limitations, Internal Control, Internal Control Questionnaires, Flow Chart and Flow Diagram, Internal Check, Internal Audit as a Control Factor and Auditor's Position, Control Environment, Control Mechanisms.	3	CLO2, CLO3
5	<b>Vouching:</b> Vouching of Cash, Trading Transactions, Impersonal Ledger. <b>Verification:</b> Definition, Techniques, Vouching vs. Verification	6	CLO2
6	<b>Current Issues in Auditing:</b> Auditing in the Financial Service Sector, Small Company Audit, Modern Internal Audit, and Empirical Research in Auditing, Direction of Future Research	6	CLO1
7	<b>Materiality and Audit Risk:</b> Materiality, Set Preliminary Judgment about Materiality, Estimate Error, Audit Risk Judgment, Desired Audit Risk, Inherent Risk, Control Risk, Detection Risk.	6	CLO2, CLO4
8	<b>Audit Report:</b> Short Form Report, Long Form Report, Types of Audit Report, Types of Opinion, Guidelines, Report Format	6	CLO3, CLO4
9	<b>Assurance Services:</b> Concept, Process and Need for Assurance Services. Internal Controls: Nature, Importance and Identification of Weaknesses of Internal Control. Gathering Evidence on an Assurance Engagement. Professional Ethics: Integrity, Professional Competence and Due Care Confidentiality, Professional Behavior and Independence.	6	CLO1, CLO2
10	<b>Audit of Limited Companies:</b> Qualifications, Appointment and Remuneration of Auditors, Auditor's Powers, Duties and Rights, Status of an Auditor, Auditor's Reports, List of Officers, Audit of Share Capital, Auditors Duties Related to Shares Issued at a Premium and at a Discount, Shares Issued for Consideration other than Cash, Bonus Shares, Share Forfeiture, Share Transfer, Issue and Redemption of Debenture, Interest paid out of Capital, Loans to and from Directors, Dividend Payments, Reorganization of Capital, Audit of Private Limited Companies, Audit of Holding Companies and their Subsidiaries, Audit of Group of Companies	6	CLO2, CLO5

**Teaching-Learning Strategy:**

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

**Assessment Strategy:**

- Attendance:10%
- Quiz/Midterm/Class Test/ Surprised Test/Tutorial:40%
- Assignment/Term-paper/Presentation:10%
- Final Theory Exam: 60%

**Text Books:**

- |                        |                                       |
|------------------------|---------------------------------------|
| 1. Arens and Loebbecke | : Auditing: An Integrated Approach    |
| 2. Tandon, B.N.        | : A Handbook of Practical Auditing    |
| 3. Saeed, K. A.        | : Auditing: Principles and Procedures |

**Reference Books:**

- |   |                                    |
|---|------------------------------------|
| 1. Basu, B . K.                                     | : An Insight into Auditing         |
| 2 Gupta and Kamal                                   | : Contemporary Auditing            |
| 3. Chakraborty and Bhattachary                      | : Practical Approach to Auditing   |
| 4. Arens and Burns                                  | : Auditing: An Integrated Approach |
| 5. Woolf and Emile                                  | : Auditing Today.                  |
| 6. The Bangladesh Chartered Accountants Order 1973. |                                    |

### **Course Code: AIS 5204: Corporate Finance**

<b>Course Code:</b> AIS-5204	<b>Course Title:</b> Corporate Finance	<b>Course Credit:</b> 3 (Three)
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#### **Course Objective:**

Objectives of the course are to provide students with a sound theoretical knowledge on corporate financial management, to give elementary ideas about financial environment, working capital management, company finance, lease financing, capital structure, option pricing, leverage, dividend policy etc., to give ideas about financial institutions, SME and agricultural financing.

#### **Course Learning Outcomes:**

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

CLO1	Demonstrate the concepts, the classical and modern theories of Corporate Finance.
CLO2	Assess financial statements of various types of business entities and evaluate financial performance of those entities based on disclosed financial information
CLO3	Explain Lease Financing, its types, rationalities, and other concepts
CLO4	Evaluate the optimum capital structure and control different leverage effects.
CLO5	Investigate funds flow cycles and their impact on working capital management objectives.
CL06	Design suitable dividend policy that helps attract present and potential investors and maximize shareholders' wealth.

#### **Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes: (Put Tick)**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1	✓						
CLO2		✓		✓	✓		
CLO3			✓		✓		
CLO4				✓		✓	✓
CLO5						✓	
CL06							✓

Chapter	Course Contents	Hrs	CLOs
1	<b>Financial Environment and Corporate Finance :</b> Raising Funds from the Capital Market, Constituents, Role, and Functions of a Stock Exchange. Corporate Finance , Areas of Corporate Finance	06	CL01
2	<b>Working Capital Management:</b> Concepts of Working Capital, Level of Working Capital, Circular Flow of Working Capital, Cash and Securities Management, Accounts Receivable Management, Major Sources of Short-Term Financing.	06	CL05
3	<b>Company Finance:</b> <b>Lease Financing:</b> Basic Concepts, Types of Lease, Lease or Buy Decision, Problems and Solutions.	06	CL03
4	<b>Capital Structure:</b> Capital Structure vs. Financial Structure, Theories of Capital Structure, and Net Operating Income (NOI) Approach, Net Income (NI) Approach, Traditional Approach, Modigliani & Miller (MM) Approach, Problems and Solutions.	06	CL04
5	<b>Leverage:</b> Meaning of Leverage, Operating and Financial Leverage, Effects of Financial Leverage, Measures of Leverages, and Methods of Calculations.	06	CL04

6	<b>Dividend Policy:</b> Factors influencing Dividend Policy, Dividend Stability, Rational for Low and High pay Ratio, Dividend vs. Capital Gains, Residual Theory of Dividend, Relevant Problems and Solutions.	06	CL06
7	National Institutions, Commercial Banks, Specialized Institutions, IMF, IBRD, IFC, IDA etc.	03	CL02
8	Importance in Bangladesh, Source, Problems of Agricultural Credit in Bangladesh, Remedies	03	CL02

### Teaching-Learning Strategy:

- Interactive Lectures • Solving Problems • Group Discussion • Presentation • Assignment

### Assessment Strategy:

- Attendance: 10% • Quiz/Midterm/Class Test/Surprised Test/Tutorial: 40% • Assignment/Term-paper/Presentation: 10% • Final Theory Exam: 40%

### TEXTBOOKS:

1. Khan, M.Y. and Jain, P.K. : Financial Management
2. Hampton, J.J. : Financial Decision Making
3. Weston, J. F. and Brigham, E.F. : Essentials of Managerial Finance
4. Gitman L.W. : Principles of Managerial Finance

### REFERENCE BOOKS:

1. Van Horn, J.C. : Financial Management and Policy
2. Panday, I.M. : Financial Management

## Course AIS 5205: Research Methodology

<b>Course Code:</b> AIS-5205	<b>Course Title:</b> Research Methodology	<b>Course Credit:</b> 3 (Three)
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**Course Objective:** The objectives of this course are to provide basic and detailed ideas on research and different tools and techniques to discover answers of research questions, application of scientific method, to portray accurately the characteristics of a particular individual situation or a group, to test the hypothesis of a casual relationship between variables, to know the methods of data collection and to keep them in a particular way.

### Course Learning Outcomes:

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

CLO1	understand the basic issues of research including research problem, literature review, research design, data, variable, research report, etc.
CLO2	Analyse the problem to identify research problem, searching existing literature to select relevant literature, compare alternative methodology to select appropriate methodology, compare alternative tools and techniques to select appropriate one.
CLO3	Establish research problem, formulate research questions and develop hypotheses, develop instruments for data collection, collection of data, analysis of data, write the research report.
CLO4	Interpret results; compare the research results with previous findings.
CLO5	Address the potential issues of research for the future researchers with appropriate justifications.

### Program Learning Outcomes (PLOs):

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Mapping of Course Learning Outcomes to Program Learning Outcomes:**

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7
CLO1							
CLO2							
CLO3							
CLO4							
CLO5							

SL. No.	Course Contents	Hrs	CLOs
1	<b>Introduction:</b> Definition, Characteristics of Research, “Articles of Faith” in Research, Reliance on Empirical Evidence, Use of Relevant Concepts, Commitment to Objectivity, Ethical Neutrality, Generality, Prediction based on Probability, Public Methodology, Qualities of a Researcher, Types of Researcher: Pure and Applied, Utility of Researchers, Managerial Value of Researches.	4.5	CLO1
2	<b>Concepts:</b> Science and Knowledge, Human Knowledge, Deduction and Induction.	1.5	CLO1
3	<b>Selection and Formulation of the Problem:</b> Selection of a Research Topic, Ackoff’s Five Components of Problem, Merton’s Three Components, Formulation of a Research Problem, Sources of Research Problems, Characteristics of Research Problems, Reviews of Related Literature, Importance of Proper Problem Definition, Research Proposal, Anticipated Result.	4.5	CLO1 CLO2 CLO3
4	<b>Research Design:</b> Meaning of Research Design, Need for Research Design, Features of a Good Design, Concepts Relating to Research Design, Different Research Designs: Exploratory or Formative Study, Descriptive or Diagnostic Study, Experimental Design, Principles of Experimental Design, Pilot Study, Sampling Design, Observational Design, Statistical Design, Operational Design, etc.	4.5	CLO1 CLO2 CLO3
5	<b>Data Collection and Analysis of Data:</b> Social Survey, Sources of Data: Documentary Source, Content Analysis, Observation, Interview Method, Questionnaire Method, the Schedule, Case Study, Analysis and Interpretation of Data.	4.5	CLO1 CLO2 CLO3 CLO4

6	<b>Observation and Experiment:</b> Meaning, Components, Types, Accuracy, Reliability, Conditions, and Facilities of Observation. Meaning of Experiment, Distinction between Experiment and Observation, Relative Advantages and Disadvantages of Observation and Experiment, Steps in Experimental Techniques, Limitations of Experiment.	4.5	CLO1 CLO2 CLO3
7	<b>Measurement and Scaling Techniques:</b> Definition of Measurement, Measurement and “Reality” Isomorphism, Properties, Construct and Indicants of Objects, Formal Conditions of Measurement, Nature of Counting, Measurement of Qualitative Data, Measurement of Intensive Qualities, Measurement of Extensive Qualities, Steps in Measurement through Content Analysis.	4.5	CLO1 CLO2 CLO3
8	<b>Hypothesis:</b> Meaning, Functions, Types, and Sources of Hypothesis, Characteristics/Conditions for a Valid Hypothesis, Analogy and Formulation of Hypothesis, Forms of Hypothesis, Verification and Proof of Hypothesis, Theory, Law and Fact Uses of Hypothesis.	3	CLO1 CLO2 CLO3
9	<b>Inference:</b> Meaning, Nature and Type, Immediate Inference, Conversion, Observation, Oppositional Inference, Implication and Inference, Probable Inference, Paradox of Inference.	3	CLO1 CLO2 CLO3 CLO4
10	<b>Uniformity, Generalization and Laws:</b> Meaning of uniformity, Paradox of Induction, Types of Uniformity, Generalization: Basis of Generalization, Nature of Scientific Generalization, Types of Generalization, Laws, Classification of Laws, Laws of Nature, Empirical Generalization and Law of Nature.	4.5	CLO1 CLO2 CLO3
11	<b>Report Writing:</b> Significance of Report Writing, Different Steps in Writing Reports, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of Writing a Research Report, Precautions for Writing Research Reports, Formatting & Documenting.	6	CLO1 CLO2 CLO3 CLO4 CLO5

### Teaching-Learning Strategy:

- Interactive Lectures
- Group Discussion
- Presentation
- Assignment
- Writing Practices



**Assessment Strategy:**

- As per the academic ordinance of the Faculty of Business Administration.

**TEXTBOOKS:**

1. Zikmund : Business Research Methodology
2. Cooper : Research Methodology
3. Kothari, C.R. : Research Methodology.
4. Kumar, R : Research Methodology, a step by step guide for Beginners
5. Creswell, J.W. : Educational Research

**REFERENCE BOOKS:**

1. Ghosh, B.N. : Scientific Method and Social Research.
2. John W. Best : Research in Education.
3. Islam, M. N. : Introduction to Research Methods
4. Devendra Thakur : Research Methodology in Social Science.

**AIS-5206: BUSINESS INFORMATION SYSTEMS**

<b>Course Code:</b> FBA-5206	<b>Course Title:</b> Business Information Systems	<b>Course Credit:</b> 3 (Three)
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**Course Objectives:**

Information Systems (ISs) have been increasingly used by businesses to develop and implement strategies to compete locally and globally. ISs have helped with knowledge-based operations and products; flatter, more flexible and efficient organizations; as well as Information Technology (IT) enabled relationships with customers, suppliers and stakeholders. In the past century businesses have been one of the principal drivers of grand IT developments and have reaped the highest benefits from it.

In this course, students examine how an information system can manage a business' processes and organization, as well as the factors that can influence a business selection of their IS. Students also study how databases are used in business to collect data, the different methodologies used to develop an IS, its functional systems, and the fundamentals of communication and networking within a system and among multiple systems. Students also evaluate the Internet's impact on the use of IS in organizations. Finally, students study the variety of roles and responsibilities within an IS department and the role of management, as well as ethical considerations and how an organization must protect itself against system threats.

**Intended Learning Outcomes:** On successful completion of this course, students will be able to:

**ILO-1:** Understand the purpose, components, and issues related to common business information systems.

**ILO-2:** Analyze the impact of business processes and information systems on an organization.

**ILO-3:** Evaluate various functional systems, fundamental communication and networking concepts.

**ILO-4:** Explain how businesses manage ethical considerations with respect to information systems.

**Program Learning Outcomes (PLOs):**

1. To acquire knowledge and skills necessary for the business leadership and entrepreneurship.
2. To get acquainted with the basic and applied issues in accounting and reporting.
3. To be able to apply the business knowledge and skills in the professional and corporate career.
4. To be able to apply the acquired knowledge and skills to develop them as professional accountants.
5. To be able to engage in nurturing soft and technical skills for continuous professional development.
6. To be able to assess or critically evaluate the business issues and crisis that may affect the decision making to solve business problems.
7. To be able to think and act proactively in facing contemporary global challenges for ensuring sustainable business development.

**Course Contents:**

**Business Information System:** Data and information, Information System, Business information systems, Features, Components, Types, Importance and Challenges

**Basic Computer Concepts:** Introduction, History of Modern Computers Generation of computers, Computer Classification, Components of a microcomputers Systems, Types of Application, Computer capabilities and Limitations.

**Computer input/output:** Introduction, Input Devices- Keyboard Devices, Point and draw devices, data scanning devices, digitizer, electronic card reader, voice recognitions devices, vision input system, and Output Devices- monitor, printer, scan image projector, voice response system.

**Fund of Information Systems:** Systems: System Concepts-Information Systems-Information Technology-Differences between IS and IT-The expanding role of information systems-Activities of information systems-Information systems resources-Classifications of information systems

**Information Systems and Organization:** Information systems and organizational structure-Roles of IT and IS in organizational decision making A system approach to problem solving.

**Enterprise-Wide Networking and Internet:** Enterprise-wide networking. The client/server model of computer-Difference between a LAN environment and C/S Environments-Developing client-server systems-Organizational implications of client-severs-Internet-Types of Internet-Business use of the Internet-Enterprise collaboration systems-Groupware for enterprise collaboration Internet benefits to organization-Problems on the Internet.

**Database Design and Management:** Concept of database-Data hierarchy. Types of databases-Methods of organizing data in files-Explain the problems of the traditional file environment-Data base management systems-Components of a DBMS-Objectives-Advantages-Functions of DBMS-Models of database-Principles of database management systems.

**Information and Managerial Decision Making:** Information and the roles of management-information and the levels of management-Information and decision making-Decision support systems-Different types of business problems-Different types of managerial decision making-Functions, Components and Applications of DSS-GDSS-Executive information systems functions of an EIS-Rationale for EIS-Characteristics of DSS and EIS-Critical success factors for DSS/EIS-Difference between TPS- MIS- DSS and EIS.

**Information Systems Security and Control:** Computer Security-Reasons of computer systems vulnerability-Types of computer security breaches-Security Controls-Audit of information systems.

**AIS in Operating Controls:** Operation and Control of Purchases, Operation and Control of Sales, Operation and Control of Cash Transactions, Payroll Accounting, Inventory Control, Budgeting and Budgetary Control, and Computer Assisted Operating Control Systems.

**AIS in Management Control:** AIS Characteristics and Criteria for Data Support for Management Control, AIS, MIS use Mix in Management Control Interface, Management control Decision Using AIS.

**Teaching-Learning Strategy:**

- Interactive Lectures
- Solving Problems
- Group Discussion
- Presentation
- Assignment

**Assessment Strategy:**

- Attendance: 10%
- Quiz/Midterm/Class Test/Surprised Test/Tutorial: 40%
- Assignment/Term-paper/Presentation: 10%
- Final Theory Exam: 40%

**Books Recommended:**

1. James A. O'Brien: Management Information Systems: Managing Information Technology in the Networked Enterprise
2. Kenneth C. Laudon and Jane P. Laudon : Management Information Systems Organization and Technology
3. Uma G. Gupta: Management Information Systems: A Managerial Perspective
4. W. Frederick H. Accounting Information Systems, Theory and Practice.
5. R.M. and M. Halladay Accounting Information Systems, Principles, Application and Future Directions.