

Comilla University
Bachelor of Business Administration (BBA)
Department of Finance and Banking
Curriculum: Sustaining OBE Compliance
Effective from Session 2022-2023

Part A : Introduction

1. Title of the Academic Program : Bachelor of Business Administration (BBA)

2. Name of the University : Comilla University, Cumilla, Bangladesh

3. Vision of the University

Comilla University is committed to empowering society, advancing development, promoting human welfare and a sustainable planet.

4. Mission of the University

- 1) To impart knowledge through effective teaching and learning.
- 2) To create enabling academic culture supporting high quality research.
- 3) To collaborate with well-established institutions for promoting high-quality teaching, learning and research.
- 4) To develop human capital capable of delivering sustainable outcomes for current and future generations

5. Name of the Program Offering Entity:

Department: Department of Finance & Banking

Faculty: Faculty of Business Studies

6. Vision of the Program Offering Entity

The Department of Finance & Banking is committed to producing competent business graduates who lead the competitive global economy equipped with finance and banking knowledge.

Mission of the Program Offering Entity

M-1 To provide knowledge-based environment for the future young professionals by ensuring sustainability.

M-2 To facilitate both academic and empirical learning through scholarly teaching quality for nurturing wisdom, leadership skills, ethics and social responsibility.

M-3 To enable our students to analyze the future indicators of development through community engagement, incorporating financial, social, and environmental context in organizational and business decisions.

M-4 To make our students eligible enough to thrive for competitive global economy.

7. Objectives of the Department of Finance & Banking

- 1) To develop competent young business graduates who possess a comprehensive understanding of finance and banking principles, enabling them to excel in the competitive global economy.
- 2) To enable students to face the challenges of the dynamic business world and become future business leaders.
- 3) To encourage active community engagement, enabling students to integrate financial, social, and environmental considerations into organizational and business decision-making processes.
- 4) To promote sustainable practices and ethical decision-making among students, preparing them to contribute actively to sustainable development in the financial and banking sectors.
- 5) To raise the capability in research and exploration in business and economics to facilitate economic growth.

8. Name of the Degree: BBA in Finance and Banking

9. Description of the Program

The bachelor of business administration (BBA) is a 4 years program that prepares students for success in the corporate world. This degree provides theoretical and practical inputs to students on the assorted courses in Finance & Banking. The program is designed to provide the basis for developing the skills necessary to face the challenges of job market, community engagement and global business world.

Name of the Program	: Bachelor of Business Administration (BBA)
Department	: Dept. of Finance & Banking
Program Duration	: 4 Years
Total Semesters	: 8 Semesters
Semester Duration	: 06 Months
Credit Per Course	: 03

Total Course	: 42 Courses + Viva voce + Internship
Total Credit	: 138

Graduate Attributes (based on need assessment)

Comilla University is committed to lead through providing effective teaching, research and culturally enriched educational experience that will transform the lives of its students. Aspiration of the university is to produce graduate through developing knowledge, skill and attitudes to equip them to promote growth and welfare of the rapidly changing world.

In addition, to their subject specific expertise (Mastery of Subject Knowledge) the university graduates will have the following attributes:

- Critical thinking, creativity and innovation
- Communication-Language Proficiency and & Digital Literacy
- Professionalism and Ethical
- Entrepreneurial and Leadership
- Community Engagement and Social responsibility-Cross cultural Communication
- Lifelong learning

10. Program Educational Objectives (PEOs)

PEO1	To help students develop intellectual ability, think critically, execute professional competence through blending of academic expertise in the field of finance and banking.
PEO2	To bring up our potential students with academic and professional knowledge through empirical environment for attaining superiority in the field of finance and banking.
PEO3	To introduce our students with a strong professional network where they can engage themselves by facilitating their communications, leadership and entrepreneurial capabilities.
PEO4	To bolster the ethical and social commitment among the students by creating a congenial learning environment that will ensure sustainable development in the society.

13. Program Learning Outcomes (PLOs)

After successfully completion of BBA, students will be able to –

PLO1	Demonstrate the knowledge and competence of finance & banking as well as the orientation of industrial and technological literacy.
PLO2	Augment the innovative and fruitful teaching tactics to align academic excellence with the effective implementation of learned knowledge.
PLO3	Think critically a plethora of challenges encountered by them in order to be competitive in the changing world.
PLO4	Develop a research oriented environment which will embark an exploration of the undiscovered dimension for the advancement of the society.
PLO5	Build a strong network and communication with professionals which may bring diverse opportunities for the potential graduates.
PLO6	Create implications for maintaining collaboration with government sectors, autonomous bodies, financial firm, NGO and community engagement to unveil the scopes of employment.
PLO7	Nurture the potentiality by creating a congenial learning environment so that they get motivated to apply their distinctive capabilities along with ethical view to become vibrant leaders in the arena of Finance and Banking.
PLO8	Act as socially responsible leader in order to attain lifelong learning with competence for ensuring sustainable development in the society.

14. Mapping mission of the university with PEOs

	M1	M2	M3	M4
PEO1	✓	✓	✓	
PEO2		✓	✓	✓
PEO3	✓		✓	✓
PEO4	✓		✓	✓

15. Mapping PLOs with the PEOs

	PEO1	PEO2	PEO3	PEO4

PLO1	✓	✓	✓	
PLO2	✓	✓	✓	
PLO3	✓	✓		✓
PLO4	✓	✓		✓
PLO5	✓		✓	✓
PLO6		✓	✓	✓
PLO7		✓	✓	✓
PLO8		✓	✓	✓

16. Program Learning Outcomes (PLOs)

SL No	ISCED Code	Course	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
1.	0412	FIN: 111	✓	✓	✓	✓	✓			
2.	0413	FIN: 112	✓	✓	✓		✓		✓	✓
3.	0413	FIN: 113	✓	✓	✓		✓			✓
4.	0411	FIN: 114	✓	✓	✓	✓	✓		✓	
5.	0311	FIN: 115	✓	✓	✓	✓			✓	✓
6.	0541	FIN: 121	✓	✓	✓	✓				
7.	0412	FIN: 122	✓	✓	✓	✓	✓			✓
8.	0542	FIN: 123	✓	✓	✓	✓	✓		✓	
9.	0413	FIN: 124	✓	✓	✓		✓		✓	✓
10.	0341	FIN: 125	✓	✓	✓		✓			✓
11.	0412	FIN: 211	✓	✓	✓	✓				✓
12.	0411	FIN: 212	✓	✓	✓	✓	✓		✓	✓
13.	0542	FIN: 213	✓	✓	✓	✓	✓			
14.	0414	FIN: 214	✓		✓	✓	✓			✓
15.	0541	FIN: 215	✓	✓	✓	✓			✓	
16.	0412	FIN: 221	✓	✓	✓	✓		✓		✓
17.	0411	FIN: 222	✓	✓	✓				✓	
18.	0311	FIN: 223	✓	✓	✓	✓				✓
19.	0421	FIN: 224	✓	✓	✓				✓	✓
20.	0413	FIN: 225	✓	✓	✓	✓	✓			✓
21.	0412	FIN: 311	✓	✓	✓	✓				✓

f) **Maximum academic years of completion:** 6 (six) academic years from the 1st admission to the program.

g) **Category of courses :**

i. General Education Courses

Serial No.	ISCED Code	Course Code	Course Title	Credit Hours
1.	0311	FIN: 115	Microeconomics	3.0
2.	0541	FIN: 121	Business Mathematics	3.0
3.	0542	FIN: 123	Business Statistics	3.0
4.	0413	FIN: 124	Business English and Communication	3.0
5.	0341	FIN: 125	Emergence of Bangladesh	3.0
6.	0542	FIN: 213	Applied Business Statistics	3.0
7.	0541	FIN: 215	Mathematics for Decision Making	3.0
8.	0311	FIN: 223	Macroeconomics	3.0
9.	0541	FIN: 322	Operations Research	3.0
10.	0311	FIN: 323	Development Economics	3.0
11.	0011	FIN: 426	Research Methodology	3.0
			Total	33.0

ii. Core Courses

Serial No.	ISCED Code	Course Code	Course Title	Credit Hours
1.	0412	FIN: 111	Principles of Finance	3.0
2.	0412	FIN: 122	Principles and Practices of Banking	3.0
3.	0412	FIN: 211	Financial Management	3.0
4.	0412	FIN: 221	Insurance and Risk Management	3.0
5.	0412	FIN: 311	Financial Markets and Institutions	3.0
6.	0412	FIN: 321	Public Finance	3.0
7.	0412	FIN: 411	Central Banking	3.0
8.	0412	FIN: 412	Investment Analysis and Portfolio Management	3.0
9.	0412	FIN: 413	Working Capital Management	3.0
10.	0412	FIN: 414	Electronic Banking	3.0
11.	0412	FIN: 415	Real Estate Finance and Investment	3.0
12.	0412	FIN: 416	Entrepreneurial Finance	3.0
13.	0412	FIN: 421	Corporate Finance	3.0
14.	0412	FIN: 422	Financial Analysis and Control	3.0
15.	0412	FIN: 423	Management of Financial Services	3.0
16.	0412	FIN: 424	Micro Finance and Rural Development	3.0
			Total	48.0

iii. Elective Courses

Serial No.	ISCED Code	Course Code	Course Title	Credit Hours
1.	0413	FIN: 112	Introduction to Business	3.0
2.	0413	FIN: 113	Fundamentals of Management	3.0

3.	0411	FIN: 114	Principles of Accounting	3.0
4.	0411	FIN: 212	Financial Accounting and Reporting	3.0
5.	0414	FIN: 214	Principles of Marketing	3.0
6.	0411	FIN: 222	Internal Control and Auditing	3.0
7.	0421	FIN: 224	Business Law and Ethics	3.0
8.	0413	FIN: 225	Management Information System	3.0
9.	0413	FIN: 312	Organizational Behavior	3.0
10.	0413	FIN: 313	Entrepreneurship Development	3.0
11.	0411	FIN: 314	Cost and Management Accounting	3.0
12.	0411	FIN: 315	Business Taxation	3.0
13.	0413	FIN: 324	International Business	3.0
14.	0413	FIN: 325	Human Resource Management	3.0
			Total	42.0

iv. Capstone Courses

Serial No.	ISCED Code	Course Code	Course Title	Credit Hours
1.	0413	FIN: 425	Strategic Management	3.0
			Total	3.0

v. **Internship:** Internship for three months in private business organizations, government offices, public sector corporations, banks or other financial institutions is an integral part of the BBA program. Internship comprises 6 credit hours.

18. Year/ Level/Semester/ Term Wise distribution of courses

The duration of BBA program is four years divided into eight semesters. A total of 138 credit hours have to be completed by the students in 42 taught courses, four viva-voce examinations and an internship program. Every semester will be of nineteen weeks of which fourteen weeks for class teaching, two weeks break and three weeks for holding the semester final examinations.

For each course unit, there will be two lectures of one and half hours each in every week and each course unit will be given a weight of 3 credit hours. Students have to appear before viva-voce exams at the end of each class year (i.e., second semester, fourth semester, sixth semester and eighth semester). In addition, students have to undergo an internship of three months at the end of eighth semester. The internship carries 6 credit hours and the viva-voce carries 6 credit hours. A total of 138 credit hours in the BBA program are distributed as follows:

Class Year	Number of Courses		Total Course Units	Credit Hours
	First Semester	Second Semester		
Course Works				
First Year	5	5	10	30
Second Year	5	5	10	30
Third Year	5	5	10	30
Fourth Year	6	6	12	36
			42	

Viva-Voce and Internship				
Viva-voce				6
Internship (report 3 Credits and defense 3 Credits)				6
Total				138

Part C : Description of all Courses of the BBA Program

Part D : Grading/ Evaluation

1. Grading Scale and Grades

Performance of students in a course shall be evaluated as follows :

Mid-Term Examinations (at least two)	20 percent
Class Attendance and Participation	5 percent
Term paper and Presentation	10 percent
Assignment and Quiz-test	5 percent
Final Examination	60 percent
Total	100 percent

Two mid-term examinations, one-hour duration each, shall be conducted and evaluated by the course teacher and the semester final scripts will be evaluated by two examiners. The average of the marks given by two examiners is considered as the final exam mark of a particular student. If the difference between the marks of two examiners is more than 20%, the script is evaluated by a third examiner and the average mark of the nearest two is considered for grading. In such cases, the arithmetic mean of the closer two marks should be taken. If the three marks are equally apart, arithmetic mean of the higher two will be counted.

The third examiner for a course shall be appointed by the examination committee from the panel of examiners other than a member of the examination committee or a tabulator, provided he/she was not an examiner of this course. The total mark, average of marks awarded by the semester final examiners plus the marks awarded by the course teacher, is converted into letter grade as follows :

Mark Range*	Letter Grade	Grade Point	Interpretation
80+	A+	4.00	Outstanding
75-79	A	3.75	Excellent
70-74	A-	3.50	Very Good
65-69	B+	3.25	Good
60-64	B	3.00	Average
55-59	B-	2.75	Below Average
50-54	C+	2.50	Fair
45-49	C	2.25	Poor
40-44	D	2.00	Minimum Pass
Below 40	F	0	Fail
.....	I	Incomplete
.....	W	Withdrawn

In the tabulation process, only the total marks (out of 100) of a course will be rounded-up and the published results of the semester will show the grades earned and the grade point average (GPA).

At the end of second semester of each class year, the examination committee will hold a viva-voce examination of 50% weight, equivalent to 1.50 credit hours. For the viva-voce examination, a student will be awarded one grade at the end of 4th year. After the completion of the 4th year second semester final examination, a student will undergo a three months long internship. The internship program shall be guided and examined by the supervising teacher and the Examination Committee.

2. Class Attendance

To be considered as a regular student, each student is required to attend 60 percent of classes held in a course. If attendance falls within 40-59%, Non-Collegiate status will be attached and a student will only be allowed to sit for the semester final examination after paying a fine as fixed by the authority/department. The chairman of the department shall monitor class holding and attendance of students. A student will not be allowed to sit for semester final examination and will be required to seek readmission in the program, if his/her attendance falls below 40% in any course in any semester.

3. Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA)

Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA)

Example :

First Year First Semester

Course	(1)	(2)	(3)	(4)=(1)×(3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
111	3	B	3.00	9.00
112	3	A+	4.00	12.00
113	3	D	2.00	6.00
114	3	A	3.75	11.25
115	3	A-	3.50	10.50
Total	15			48.75

$$\text{SGPA} = \text{Total Grade Points Secured} \div \text{Total Number of Credits} = 48.75 \div 15 = 3.25$$

First Year Second Semester

Course	(1)	(2)	(3)	(4)=(1)×(3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
121	3	B	3.00	9.00
122	3	C+	2.50	7.50
123	3	D	2.00	6.00
124	3	A	3.75	11.25

125	3	A-	3.50	10.50
Total	15			45.75

SGPA = Total Grade Points Secured ÷ Total Number of Credits = $45.75 \div 15 = 3.05$

Cumulative Data

Total Credit = $(15+15)=30$

Total Grade Points Secured = $(48.75 + 45.75) = 94.50$

Cumulative Grade Point Average (CGPA) = $94.50+30= 3.15$

4. Re-admission

A student failing to get the requisite grade points for promotion to the next semester may seek re admission with the following batch. A student should apply for re-admission within one month after the publication of result of the concerned semester.

5. Grade Improvement

A student having earned 'F' grade in any course in any semester shall be required to remove the 'F' grade. Removal of 'F' grade in any course is permitted only for two times excluding the regular examination which has to be done with subsequent available batches.

A student earning 'B-'(GP-2.75) or below 'B-'grade in any course in any year (except fourth year) can improve the grade by appearing in the semester final examination with the next available batch She can avail this opportunity only once for a course. In such case the best GPA from the improvement or the regular examination of the concern course shall be calculated for tabulation

Students who did not get the opportunity of removing 'F' in any course shall be allowed to sit for a special semester examination. This will be allowed only for the courses in 7th and 8th semester. In special cases this opportunity would be allowed for courses in semester 5th and 6th. In such cases student have to apply to the Chairman of the department within one week after publication of the 8th semester result. The Chairman of the department shall take necessary administrative measures for arranging the special semester examinations by the respective 4th year examination committee. All the expenses relating to this examination have to be carried by the candidate(s).

6. Dropout/Promotion

For getting promotion from one semester to the next semester, a student is required to earn minimum 50% of the total credit in the respective semester on condition that she has passed the viva-voce. Remaining credit hours have to be earned within next two available batches. If anybody is absent from the viva-voce on any valid ground a viva-voce may be arranged for her/him on condition that s/he will bear all expenses of the viva. In such case she has to apply to the chairman of the department within 15 days after the viva-voce.

Assessment and Evaluation:

1) Assessment Strategy:

Assessment will measure the achievement of learning outcomes. Assessment methods would be consisted with both formative and summative assessment Students are required

to attain all learning outcomes of the course. Summative assessment can be used to great effect in conjunction and alignment with formative assessment.

Formative assessment refers to tools that identify misconceptions, struggles, and learning gaps along the way and assess how to close those gaps. It includes effective tools for helping to shape learning, and can even bolster students' abilities to take ownership of their learning when they understand that the goal is to improve learning, not apply final marks (Trumbull and Lash, 2013). It can include students assessing themselves, peers, or even the instructor, through writing, quizzes, conversation, and more.

In contrast, **summative assessments** evaluate student learning, knowledge, proficiency, or success at the conclusion of an instructional period, like a unit, course, or program. Summative assessments are almost always formally graded and often heavily weighted (though they do not need to be).

Summative assessment can be used to great effect in conjunction and alignment with formative assessment, and instructors can consider a variety of ways to combine these approaches.

2) Marks Distribution:

a) Continuous Assessment (Formative):	40%
i) Quiz (Formative Assessment)	05
ii) Assignment (Formative Assessment)	05
iii) Term-paper Presentation	05
iv) Class Attendance Participation	05
v) Mid-Semester (Summative Assessment) (10+10)	20
b) Semester Final Examination:	60%
Summative Assessment	60

Courses for BBA Program
Effective from 10th Batch (Session: 2022-2023)

Year & Semester	BNFQ Code	Course Code	Course Title
First Year First Semester	0412-111	FIN: 111	Principles of Finance
	0413-112	FIN: 112	Introduction to Business
	0413-113	FIN: 113	Fundamentals of Management
	0411-114	FIN: 114	Principles of Accounting
	0311-115	FIN: 115	Microeconomics
First Year Second Semester	0541-121	FIN: 121	Business Mathematics
	0412-122	FIN: 122	Principles and Practices of Banking
	0542-123	FIN: 123	Business Statistics
	0413-124	FIN: 124	Business English and Communication
	0341-115	FIN: 125	Emergence of Bangladesh
Second Year First Semester	0412-211	FIN: 211	Financial Management
	0411-212	FIN: 212	Financial Accounting and Reporting
	0542-213	FIN: 213	Applied Business Statistics
	0414-214	FIN: 214	Principles of Marketing
	0541-215	FIN: 215	Mathematics for Decision Making
Second Year Second Semester	0412-221	FIN: 221	Insurance and Risk Management
	0411-222	FIN: 222	Internal Control and Auditing
	0311-223	FIN: 223	Macroeconomics
	0421-224	FIN: 224	Business Law and Ethics
	0413-225	FIN: 225	Management Information System
Third Year First Semester	0412-311	FIN: 311	Financial Markets and Institutions
	0413-312	FIN: 312	Organizational Behavior
	0413-313	FIN: 313	Entrepreneurship Development
	0411-314	FIN: 314	Cost and Management Accounting
	0411-315	FIN: 315	Business Taxation
Third Year Second Semester	0412-321	FIN: 321	Public Finance
	0541-322	FIN: 322	Operations Research
	0311-323	FIN: 323	Development Economics
	0413-324	FIN: 324	International Business
	0413-325	FIN: 325	Human Resource Management
Fourth Year First Semester	0412-411	FIN: 411	Central Banking
	0412-412	FIN: 412	Investment Analysis and Portfolio Management
	0412-413	FIN: 413	Working Capital Management
	0412-414	FIN: 414	Electronic Banking
	0412-415	FIN: 415	Real Estate Finance and Investment
	0412-416	FIN: 416	Entrepreneurial Finance
Fourth Year Second Semester	0412-421	FIN: 421	Corporate Finance
	0412-422	FIN: 422	Financial Analysis and Control
	0412-423	FIN: 423	Management of Financial Services
	0412-424	FIN: 424	Micro Finance and Rural Development Strategic
	0413-425	FIN: 425	Management
	0011-426	FIN: 426	Research Methodology

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN : 111
2. Course Title	: Principles of Finance
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 1 st Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Finance plays an involved role in the health of the overall economy, which impacts everyone, regardless of whether or not they have studied finance. Like companies, individuals are faced with investment and financing decisions. Having a firm grasp of finance will help individuals make those decisions. All businesses functions deal with finance because they need to be able to make the financial argument for the funding of their projects and to manage their budgets.

11. Course Objectives:

- To understand the concepts and importance and functions of finance.
- To analyze the different types of risk associated in business.
- To investigate time value of money, and cost of capital.
- To apply case studies on capital budgeting.
- To apply some of the concepts and skills, first in obtaining a place in the professional world, and second, to achieve better result and attain organizational goal as a future financial manager.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Explain domestic financial markets and institutions and how firms obtain funds in the financial markets and at what cost.
CLO2	Describe what determines the value of a firm's securities and how management can influence these values.
CLO3	Measure a firm's risk; explain what determines this risk, and how this affects the value of a firm.
CLO4	Recognize the various methods for analyzing projects, how to apply them, and what to do if there are conflicting recommendations.
CLO5	Analyze short term and long-term financing and working capital management.
CLO6	Describe how firms raise money in foreign markets.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓	✓					
CLO2		✓						
CLO3		✓	✓					
CLO4			✓	✓	✓			
CLO5		✓	✓					
CLO6			✓		✓			

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Concepts and Importance's- Functions of Finance- Goals of Finance and scope of finance, Categories of finance, Career opportunities in finance, Relationship of Managerial finance with other Disciplines	6
2.		Risk and Return: Financial and Business risk, leverage and risk, measuring risk, probability distribution, Expected value, Standard deviation and co-efficient of variation, Risk premium, Risk and required rate of return.	6	CLO 3
3.		Time Value of Money and its Application: Future value- Present value- Future value of an annuity- Perpetuity- Uneven cash flow streams- Annuity Due, Ordinary Annuity, Loan Amortization.	6	CLO 2 CLO 5
4.		Cost of Capital: Definitions, Cost of specific sources of financing- Debt, Preference capital, Retained earnings, Newly issued common shares of External Equity- Weighted Average cost of capital (WACC) - Marginal cost of capital (MCC) Combining MCC and Investment opportunity schedule.	6	CLO 4
5.		Capital Budgeting Techniques: Importance of capital Budgeting, Discounted and Non discounted techniques, Generating Ideas of capital projects Project Classifications- Capital Budgeting Evaluation Techniques. Comparison of the NPV and IRR methods cash flow Estimation- Identifying the Relevant cash flow- Capital Budgeting Project Evaluation- Capital Rationing.	6	CLO 4 CLO 6
6.		Sources of Financing: Short term Financing: Sources of short term financing- Accruals- Trade Credit (Accounts Payable) Short term bank loans- Marketable securities- Accounts Receivable financing- Factoring- Inventory financing. Long term financing: (Equity) Common Shares- Balance Sheet Accounts and Definitions- Legal Rights and	6	CLO 5

		Privileges of common Shareholders- Evaluation as a source of funds- common stock, Retained Earnings- The market for common shares- Types of Preference Share Evaluation of preferred shares as a source of fund- IPO and the Investment Banking Process in Bangladesh. Long term financing: (Debt) Traditional Debt Instruments- Evaluation of Long Term Debt as a source of fund- The Equity vs. Debt finance corporate financing in Bangladesh.		
	7.	Working Capital Management: Working Capital Terminology- Classifications of Working Capital, Importance of working capital management, The Cash Conversion Cycle- Working Capital Estimation- Working Capital Investment and Financing Policy- Advantages and Disadvantages of Short Term Financing- Cash, Credit and Inventory management.	6	CLO 5 CLO 6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10	10	Topic=4, Speech=4, Dress code=2

		minutes		
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- L. J. Gitman, Principles of Managerial Finance, 12th Edition, 2012

(b) Supplementary Readings:

- S. Besly & E. F. Brigham, Essentials of Managerial Finance.
- S. B. Bloke & G. A Hirt, Foundation of Financial Management.
- Vanhorn, J. C. et. al. Fundamentals of financial Management.

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Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN 112
2. Course Title	: Introduction to Business
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 1 st Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Have you ever wondered what qualities billionaire Warren Buffet, visionary Steve Jobs, or Jeff Bezos all have in common? After you finish studying business practices in this course, you may discover that you have some of the same qualities as other successful entrepreneurs. This course is designed as a survey course that will expose students to business terminology, concepts, and current business issues. The intent is to develop a viable business vocabulary, foster critical and analytical thinking, and refine your business decision-making skills.

11. Course Objectives:

- To understand the concepts and importance, principles and operations of private enterprise
- To help compare and contrast sole proprietorships, partnerships, and corporations – and the advantages and disadvantages of each
- To explore the functions of modern business management, marketing, and ethics and social responsibility that can improve or tarnish a brand
- To look at the human resource management side of running a business, and learn how employers can motivate their employees
- To address the numbers side of running a business and examine bookkeeping, accounting, financial management, and financial statements.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Identify the legal and economic environments of business and how businesses are affected by them.
CLO2	Figure out whether a career in business is right for them, employees looking to understand more about their companies and build their business acumen, and entrepreneurs planning to start businesses.
CLO3	Explore the functions of modern business management, marketing, and ethics and social responsibility that can improve or tarnish a brand.

CLO4	Recognize the human resource management side of running a business, and learn how employers can motivate their employees.
CLO5	Compare and contrast sole proprietorships, partnerships, and corporations – and the advantages and disadvantages of each.
CLO6	Track the numbers side of running a business and examine bookkeeping, accounting, financial management, and financial statements.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓		✓			
CLO3			✓		✓			
CLO4							✓	✓
CLO5			✓		✓			
CLO6		✓						✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Meaning, Foundation, Importance, Principles and function of business-Environment of Business-Contemporary business challenges	1.5
2.		Forms of Business ownership: Meaning, characteristics, advantages and disadvantages of different forms of business ownerships including sole-trader ship, partnership, cooperative society and state ownership-Factors influencing the forms of business. Franchising- advantages & disadvantages. Entrepreneurship-meaning, functions, qualities of entrepreneur, problems and constraints in Entrepreneurship development.	3	CLO 2 CLO 5
3.		Social Responsibility and Business Ethics: Social Responsibility-Responsibility to consumers, Responsibility to Employees, Responsibility to the environment, Responsibility to investors, Business ethics, Factors influencing ethical behavior, Ethical aspects, the ethical dilemma, unethical activities, causes, preventive and remedial measures.	6	CLO 3
4.		Functional Areas: Tasks performed by the functional departments of business enterprise-Personnel, procurement, production, marketing, accounts & finance-Relationship among the functional departments.	6	CLO 3 CLO 4 CLO 6
5.		Import and Export: Procedure and policy of import and export-Importance of import & export trade-Problems of import & export trade-	6	CLO 2 CLO 5

		Documentation in Foreign trade-Duty structure for import and export.		
	6.	Start up a Business: Preliminary steps-The road map-Business Plan--sources of Business finance-Acts governing business in Bangladesh.	6	CLO 2
	7.	Registration, license & certificates: Procedure and documents required to get trade license, Factory inspection license, Bonded warehouse license, BSTI license, TIN and Vat Registration-Patent and trade registration-Export registration certificate-BOI registration-Permission form-Department of environment-utility, gas, electricity, and – Membership of trade organization, T&T connection opening bank account for business.	6	CLO 6
	8.	Forms of International Business: Meaning & concept, Reasons for international business, importance, Barriers to international Business, Regulation of International Business, Forms and Approaches to International Business, Globalization, Impact of Globalization on Industries.	4.5	CLO 2
	9.	Facilitating Agencies for Business in Bangladesh: Clearing & forwarding Agency, Indenter, Port Authority, Custom and exercise, Chamber of Commerce and Industry-Export Promotion Bureau.	3	CLO 1 CLO 4

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4,	Final exam (60%)	3 hours	60	Four have to be answered out of six questions

CLO5, CLO6	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings**

- Skinner & Ivancevich, Introduction to Business
- Monjur Morshed Mahmud and Samiruddin, Doing Business in Bangladesh: Procedure and Practices.

(b) Supplementary Readings

- Koontz & Fulmer, A practical Introduction to Business.
- Straub & Attner, Introduction to Business.
- May & Baker, Introduction to Business

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0413 FIN: 113
2. Course Title	: Fundamentals of Management
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 1 st Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Effective management is fundamental to the success of any organization. An understanding of the different types of organizational structure, and the ability to analyze an individual's own organization and an individual's place within it are therefore critical to an individual's ability to manage effectively. To become complete professionals, students need a firm foundation in basic management skills. Fundamentals of Management - is a basic introductory and foundational course for business students. Through the learning of this course students will gain fundamental knowledge and skills for management in contemporary organizations. This course encompasses the core components of management and focuses on the principles of management, in terms of the management of people, systems and self.

11. Course Objectives:

- To understand the theory and fundamental concepts of management including planning, organization, leadership and control.
- To increase both students' knowledge of management and ability to manage effectively.
- To develop the student's knowledge and understanding of organizational structures and theories.
- To learn some of the implications for institutional management issues and their importance for effective management within the organization.
- To apply some of the concepts and skills, obtaining a place in the professional world as a foundation for personal development, and achieve better result and attain organizational goal.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Explain the management, organization and the roles of managers and realize the need for management in an organization.
CLO2	Build critical thinking about planning, method relevant to the managerial problems and issues in organization and ability to work effectively as part of a group.
CLO3	Identify the steps of the decision-making process and organizational structures.

CLO4	Develop analytical, developmental, managerial and technical skills relate to Managing organizations.
CLO5	Recognize the different leadership theories and how to motivate employees.
CLO6	Describe the control process and its elements and the current business landscape and trends.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓		✓			
CLO3	✓	✓						
CLO4			✓					
CLO5					✓			
CLO6	✓		✓					

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Meaning, importance, management process, principles of management, management roles, management skills, changing nature of management, rewards and challenges for the managers.	3	CLO1 CLO3
	2.	Organizational culture & Environment: Organizational culture, external and internal environment, how environment effects managers, organizational response to environmental changes.	3	CLO1 CLO2
	3.	Decision Making : Meaning and types of decisions, decision making process, decision making conditions, group and team decision making, decision making models decision making in today's world.	4.5	CLO2 CLO3
	4.	Planning: Meaning, importance and types of plan, steps in planning, barriers to planning, overcoming the barriers of planning contemporary issues in planning.	6	CLO2 CLO6
	5.	Managing Strategy and Strategic Planning: Strategy, types of strategic alternatives, and the distinction between strategic formulation and strategic implementation, SWOT Analysis in formulating strategy, various alternative approaches to business-level strategy formulation and implementation, various alternative approaches to corporate-level strategy formulation and implementation, international and global strategies.	6	CLO2 CLO4

	6.	Organizing: Meaning & importance of organizing-Basic elements of organizing-Organizational structure and designs- How to choose a proper design.	4.5	CLO1 CLO3
	7.	Leading: Meaning, importance and Functions of leadership- Types of leadership Theories of leadership.	4.5	CLO3 CLO4
	8.	Motivating: Meaning, importance of motivation-Relationship believing motivation and performance Motivation theories- Contemporary issue in motivation.	6	CLO2 CLO5
	9.	Controlling: Meaning, importance and process of control- Types of control- Tools & techniques used in control- Requirements of an effective control systems.	4.5	CLO3 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2

	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Stephen P. Robbins, Mary Coulter, Niharika Vohra, Management (Current Edition).

(b) Supplementary Readings:

- R. W. Griffin, Management (Current Edition).
- Weihrich and Koonts, Management: A Global Perspective (Current Edition).
- F. Stones, Management (Current Edition).
- Robert Krietner, Management (Current Edition).

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0411 FIN:114
2. Course Title	: Principles of Accounting
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 1 st Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

A financial statement is a summary of all the transactions that have occurred over a particular period. Accounting Standards are created along with a view to harmonize various accounting policies and practices in use inside a country. The goal of Accounting Standards is, thus, to decrease the accounting alternatives in the preparation of financial statements inside the bounds of rationality, thereby ensuring comparability of financial statements of various enterprises with a view to give meaningful information to several users of financial statements to enable them to make informed economic decisions. Learning about accounting is extremely important because as a student will constantly be dealing in numbers.

11. Course Objectives:

- To introduce accounting in general.
- To ample the accounting cycle ending with preparation presentation of financial statements.
- Apply the theoretical foundation of financial Accounting (concepts, assumptions & principles) and the financial statement of a profit seeking enterprise.
- To equip the students with the knowledge ability to understand and analyze the information communicated through the financial statements.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Explain the basic principles, list the appropriate theories and concepts relevant to financial accounting.
CLO2	Gain knowledge about the recording process of accounting and the accounting cycle.
CLO3	Identify ethical issues associated with accounting and business situations and apply appropriate principles of ethics and civic responsibility.

CLO4	Use accounting information as a tool of intelligent interpretation of the financial performance and use of financial statements in managing and analyzing business operations.
CLO5	Interpret the business implications of financial statement information.
CLO6	Recognize the practical activities and to maintain technical skills of accounting necessary to work as an accountant more effectively and efficiently.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2		✓	✓					
CLO3		✓					✓	
CLO4				✓				
CLO5		✓						
CLO6					✓		✓	

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Definition of Accounting- Background of Accounting Development- Objectives and Different Branches of Accounting- The work of Accountants- Purpose and Nature of Accounting Information- Uses and Users of Accounting Information- Capital and Revenue Expenditures Principles concepts and convention.	6
2.		The Accounting Process: Double- Entry Recording Process, Accounting Equation- Effects of Transaction the Accounting Equation.	3	CLO1 CLO2
3.		The Accounting Cycle: Steps of the Accounting Cycle- Identification and Recording of Transactions and other events- Journalization, Posting to the ledger, Preparation of Trial Balance, Finalization of Accounts.	3	CLO2
4.		Adjusting the accounts: The basics of adjusting entries, the adjusted trial balance and financial statements, expenses & unearned revenues	6	CLO1
5.		Rectification of Errors: Different types of Errors- Rectification of Errors before and after Preparation of Trial Balance Rectification of Error after the final Accounts.	6	CLO3 CLO4
6.		Preparation of Worksheet: Unadjusted Trial Balance- Adjustments- Prepaid Expenses, Unearned Revenue, Accrued liabilities or Expenses, Accrued Assets or Revenues, Estimated Items (uncollectible and depreciation), Inventory and Related Accounts closing Entries, Post-closing	3	CLO6

		Trial Balance, Reversing Entries, Using a Worksheet to prepare Financial Statements.		
	7.	Financial Statements: Income Statement-Importance of income statement, limitations of Income statement, Preparation of Income statement, single- step, Multiple- step. Balance sheet- Usefulness of the Balance sheet, limitations of the Balance sheet, Preparation of Balance sheet.	6	CLO4 CLO5 CLO6
	8.	Accounting for Merchandising Operation: Operating cycles, Inventory Systems, Perpetual and periodic Recording purchases of Merchandising- Recording Sales of Merchandise.	6	CLO6
	9.	Inventories: Classifying inventory, Determining inventory quantity, Inventory costing, Inventory errors, Statement presentation & analysis, Inventory cost flow methods in perpetual inventory, Estimating inventories.	3	CLO5 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4,	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment

CLO5, CLO6	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Weygandt, Kieso & Kimmel, Accounting Principles

(b) Supplementary Readings:

- Needles & Anderson, Principles of Accounting
- Pyle & Larson, Fundamentals of Accounting
- M Smith and K Fred Skousen, Intermediate Accounting
- M. C. Shukla, T. S Grewal & S. C. Gupta, Advanced Accounts.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0311 FIN: 115
2. Course Title	: Microeconomics
3. Course Type(GEd/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 1 st Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Students can use the tools of microeconomics to decide how best to spend your income; how best to divide your time among leisure activities; or how many people to hire in the business you run. Life is full of choices. Microeconomics can help you decide how to make them. This course introduces microeconomic concepts and analysis, supply and demand analysis, theories of the firm and individual behavior, competition and monopoly, and welfare economics. Students will also be introduced to the use of microeconomic applications to address problems in current economic policy.

11. Course Objectives:

- To give students insight into the dynamics of a market based economy and how through its mechanism scarce resources are allocated
- To make students better informed citizens and allow them to follow the debates over various economic events and policies reported in the news media
- To prepare students to be successful in upper division finance, marketing, business administration, economics, government, and social work courses
- To focus on the development of economic intuition, whilst also providing certain economic tools that support this intuition along the way.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Develop critical thinking to carry out investigation about various socio-economic issues objectively while bridging the gap between theory and practice.
CLO2	Be equipped with skills to analyze problems, formulate hypothesis, evaluate and validate results and draw reasonable conclusions thereof.
CLO3	Pursue research or careers that provide employment through entrepreneurship and innovative methods.
CLO4	Develop students own thinking /opinion regarding current national or international policies and issues.

CLO5	Identify the unemployment problem can also be solved by developing the micro and small entrepreneurship.
CLO6	Create awareness to become a rational and an enlightened citizen so that they can take the responsibility to spread the governments' initiatives/schemes to the rural areas for the upliftment of the poor or vulnerable section of the society for inclusive growth

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2		✓		✓				
CLO3				✓				
CLO4			✓				✓	✓
CLO5							✓	✓
CLO6								✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Meaning of Economics, Tools of Economic Analysis Scarcity and Choice- Opportunity Cost, Production Possibility Curve- Shifts in production Possibility Curve- Efficiency vs Inefficiency. The Nature of Economic Theories- Scope and subject Matter of Economics- Economic Analysis and Economic Policy Positive vs Normative Economics.	3
2.		The central Problems of Economic Society: How the Economic problems are solved under Alternative Economic systems, Market Economics, Socialist Economics- Mixed Economic- Islamic Economic System- The price System- Value and price.	3	CLO2
3.		A) Theory of Demand and Supply : The demand function- Determinants of Demand for a commodity Market- Demand curve- Shift vs Movement in the Demand Curve- Supply function- Determinants of supply- Shift vs Movement in the supply curve- Competitive Market Equilibrium- Demand and supply and its Implication. Applications; Price ceiling and price floor- Effects of Taxes and subsidies on consumers and producers. B) Elasticity of Demand and Supply : Price Elasticity of Demand- Point Elasticity of Demand- Income Elasticity of Demand- Cross Elasticity of Demand, Total Revenue, Marginal Revenue, Relationship between Marginal Revenue. Price & Elasticity of Demand, Elasticity of Supply, Concepts, Application in Business.	9	CLO4 CLO5

	<p>4. The Theory of Consumer Behavior : Utility Analysis- Cardinal vs Ordinal utility- Cardinality A approach- Marginal utility and Law of Diminishing Marginal Utility, Equilibrium Ordinalist Approach- Indifference Curve & its properties - Budget line- consumer Equilibrium- Effects of Price and Income Change on consumer Equilibrium- Derivation of Demand and Engel Curve- Elasticity Measurement along the Engel curve- Its application- classifying Normal goods, Inferior Goods and Superior Goods- Income Effect and Substitution Effect, Normal Goods, Inferior Goods and Geffen Goods Paradox.</p>	9	CLO6
	<p>5. Theory of Production : Short-run production Function- Total Product Curve- Law of variable Proportions- Average Product and Marginal Product Relationship, long-run Production Function- Isoquant and its properties- Returns to scale, cost Function Iso cost curve- Producer Equilibrium through Isoquant and Iso cost curve- output Maximization vs cost Minimization- Economic Efficiency- Efficiency in production.</p>	4.5	CLO4 CLO2
	<p>6. Theory of cost: Short run cost: Fixed cost- Variable cost, total cost- Marginal cost- Law of variable proportions- Long Run cost- Derivation of long run cost- Cost from short run cost.</p>	3	CLO2
	<p>7. A) Concept of a Market and Different Types of Market: Market Structure- Competitive and Non-competitive Market- Perfect Competition vs Imperfect Competition. B) Pricing under Perfect Competition: Short-run and Long-run Equilibrium of Firms and Industry under perfect competition- Derivation vs Imperfect competition. C) Monopoly- Short run and Long-run Equilibrium under monopoly- monopoly and price Discrimination- The Efficiency Effects of Monopoly, Two-part Tariffs, In temporal Price Discrimination and Peak- Load Pricing, Natural Monopoly. D) Monopolistic Competition- Equilibrium in Monopolistic competition- Efficiency, Excess capacity, advertising. E) Oligopoly- The Cournot model, The stackelberg model. The Dominant Firm Model, Cartels and Collusion.</p>	10.5	CLO1 CLO4
	<p>8. The Factor Market: The demand and Supply of Factors- Pricing of Factors- Determination of wages- Marginal productivity collusion.</p>	3	CLO3 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Gregory N. Mankiw, Principles of Microeconomics.

(b) Supplementary Readings:

- R. G. Lipsey and K. A. Chrystal, Principles of Economics (9th Edition)
- W. J. Baumol and A. S. Blinder, Principles of Economics (7th Edition)
- H. L. Ahuza, Modern Economics
- Samuelson, Microeconomics (Current edition)

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0541 FIN:121
2. Course Title	: Business Mathematics
3. Course Type (GEd/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 2 nd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The main objectives of this course is to build up the mathematical knowledge of the students related to business decision making, moreover this course with provides an understanding of basic mathematical concepts and their application in the field of business. After completing this course, the students will be able to take concrete decision about that problem while they face in day to day business operations.

11. Course Objectives:

- To understand fundamentals of mathematics related to business.
- To understand the basic mathematical concepts and their application in the field of business.
- Enhance knowledge about optimization e.g. maximum profit and minimum cost function.
- To take concrete decision about that problem while they face in day to day business operations.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Be familiar with relevant concepts of mathematics, theories and their corresponding properties and applications.
CLO2	Interpret basic indices, relate the knowledge of logarithms in calculating annuity and develop cost, revenue and profit function.
CLO3	Utilize a multi-disciplinary knowledge base with an applied perspective on mathematics.,
CLO4	Apply linear equation and analyze theories of mathematics in the key business arena.
CLO5	Apply critical thinking and problem-solving skills that enable a student to solve mathematical model.
CLO6	Resolve financial questions applying mathematics.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓	✓				
CLO3		✓	✓					
CLO4				✓				
CLO5			✓					
CLO6		✓		✓				

Part: B

	Course Contents		Hours	CLOs
	Course Plan	1.	Introduction to Business Mathematics: Importance, Scopes, Objectives and Limitations of mathematics in business studies	6
2.		Number System: Origin and concept of number, Classification and properties of Real & imaginary numbers and odd number, Prime and composite number.	3	CLO1
3.		Indices surds and Logarithm : Indices, Laws of indices, Uses of indices, Surds, Order of Logarithm, Properties of Logarithm, Types of Logarithm, Exponential & logarithmic series.	6	CLO1 CLO2
4.		Set Theory: Concept- Definition- Characteristics of set- methods of description of set- Basic set Operations- ordered pair and Venn Diagram- Cartesian Products- Business Application	6	CLO1
5.		Functions, Equations, Inequalities and Their Graphing : Functions, Variable, Constant, Parameter, domain & range Business Functions, Inequalities, Properties of inequalities, Solution of inequalities, Equations, Types of Equations, Solution methods of linear and non-linear equations, Graphing of mathematical functions, Equations and inequalities, Business Application.	6	CLO4 CLO5
6.		Permutations and Combinations: Fundamental rules of counting, permutations, Factorial notation, Permutation of 'n' Different Things, Circular Permutations, Permutations of Things not all different, restricted permutations, Combination, Complementary theorems, restricted combinations, Combinations of things not all different, Applications of permutations and combinations to business problems.	6	CLO5
7.		Progression : Arithmetic progression, sum of series in Arithmetic progression, Arithmetic Mean, Business Application, Geometric Progression, Sum	3	CLO3

		of Series in Geometric Progression, Geometric Mean, Business Application.		
	8.	Differential Calculus : Definition and basic concepts on limit continuity and differentiability of a function, Methods of finding limit, Continuity and differentiability of a function, Rules of differentiation for single variable, higher order derivatives, Concept of optimization, optimization methods for single variables, Business Application.	6	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**(a) Recommended Readings:**

- D. C. Sancheti V. K. Kapoor, Business Mathematics-11th edition.

(b) Supplementary Readings:

- Ann. J. Hughes, Applied Mathematics: For Business Economics and the Social Sciences.
- R. L. Childers, Mathematics for Management Decision.
- E. W. Martin Jr., Mathematics for Decision Making, Vol-I & Vol-II
- Quzi Zameeruddin, V. K. Khanna & Sk, Bombari, Business Mathematics
- C.A. Bush & Y. J. E. Yong, Foundation of Mathematics with Application to Social & Management Science.
- M. A. Taher, Business Mathematics (Current Edition).

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN: 122
2. Course Title	:Principles and Practices of Banking
3. Course Type	:Core Course
4. Year/Semester	: BBA 2 nd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 3.0
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Although the bank doesn't produce any wealth, its fundamental operations help to speed up the creation, transfer, and distribution of wealth. They effectively take part in the process of economic growth and development in this way. The course discusses the justification for bank existence and regulation, the roles of the main bank types, and how banking satisfies a variety of modern society's needs for payments, savings, investments, and risk management. Balance sheets of banks, risk management of various banking operations, and banking strategy will all be given consideration. Additionally, the structure of banking in various nations and current financial challenges will be studied by the students.

11. Course Objectives:

- To give students who are interested in careers in banking and who plan to take banking examinations or work in the financial industry a comprehensive study of the concepts and practices of banking as a subject.
- To equip with a thorough understanding of the banking industry, banking legislation, credit theories, credit practices, and what banking actually entails.
- To conclude with a number of practice exams so that the students can assess their level of subject knowledge and comprehension.
- To help people better understand interest rates, including how and why they differ between banks, account kinds, and how various government institutions distribute interest rates for various loan types.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Possess an extensive knowledge of the banking industry, banking regulations, credit theories, practices, and what banking actually entails.
CLO2	Examine the capital and deposit management, the management of reserves, the management of liquidity, the management of loans, and the management of bank risk.

CLO3	Understand and evaluate the central and commercial banking systems.
CLO4	Utilize financial resources and expertise to assess the fundamental design, operation, and rules of banking institutions.
CLO5	Analyze the effects of monetary policy on firms, the role of the central bank, and the impact of laws on the economy.
CLO6	Investigate and examine structural advancements and trends in banking, as well as how they affect the performance and operations of banks.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2		✓	✓					
CLO3			✓		✓			
CLO4				✓	✓			
CLO5				✓				✓
CLO6			✓	✓				✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Banking Structure: Banking System of Bangladesh, Evolution of Banking, Different Structural Classifications such as unit, Branch, Chain Banking, Agent Banking etc., Functional and other classifications like Central Banking, Commercial Banking, Specialized Institutions i.e. Developmental Banking, Retail and Wholesale banking, relationship and Transactional Banking and Non-Banking Financial Institutions, Universal Banking etc. Role of Banks in Economic Development, Banking System in Bangladesh.	7.5
2.		Formation of Bank: Primary reserve and Secondary reserve: Differences, Purposes & elements etc. Constitution of the Board of Directors and fit and proper test for appointment of Bank director, Declaration for approving the fit and proper test of the Board of director. Functions, Liabilities & responsibilities of Board of Director to depositors, to shareholders and to supervisory agencies.	6	CLO2 CLO3
3.		Commercial Banking: Functions and Theories of Commercial Banking, Changing Role of Commercial Banks in the Developing Countries, Commercial Banking in Bangladesh, Inflow and outflow of fund of a commercial banks.	4.5	CLO3 CLO4 CLO5
4.		Banker-Customer Relationship: Introduction to Banker-Customer Relationship Banking Products and Services, Rights and Responsibilities of Banks, Rights and	3	

		Responsibilities of Customers, Account Opening and KYC (Know Your Customer), Banking Transactions and Operations, Customer Service and Complaint Handling, Legal and Regulatory Framework, Ethical Considerations in Banking, Emerging Trends and Challenges, Case Studies and Practical Applications.		
	5.	Cheques: Introduction to Cheques, Types of Cheques, Elements of a Cheque, Cheque Clearing Process, Legal Aspects and Regulations, Security Features and Fraud Prevention, Electronic Cheques (e-Cheques), Cheque Printing and Handling, Alternative Payment Systems and Future Trends, Practical Applications and Case Studies.	3	
	6.	Islamic Banking: Islamic Approach to Money and Banking, Conventional banking vs Islamic Banking Operational Mechanism-Deposit mobilization and Investment Management. Experience of Islamic Banking Operation in Bangladesh.	4.5	CLO2 CLO3
	7.	Branch Level Practices: Various types of Deposit Accounts and Deposit Account Holders, Stages of Deposit processing, Deposit Insurance. Use of Cheque, Collecting and paying Banker, Duties & obligation of Paying Banker, Legal Aspects of Opening & Operation of different types of A/C. Various form of Loans Advances and Borrower, Charging of Securities, Guarantees and Indemnities, Different Ancillary Services, Banker-Customer relationship nature-General & Special.	4.5	CLO4 CLO5 CLO6
	8.	Bank Supervision: Bank Supervision, objectives of bank Supervision, Problem of bank supervision: Bangladesh perspective, Regional and head Office Level Practices: Supervision, Audit and Inspection of Branches, Overall Planning and Asset-Liability.	4.5	CLO5 CLO6
	9.	Negotiable instrument Act-1881 & Foreign Exchange Mechanism: Negotiable instruments, Parties, Essentials, Definitions of Bill of Exchange (B/E), Promissory Note (P/N) and cheques- Acceptance and Negotiations. Rights and liabilities parties-Dishonor of Negotiable Instruments, Letter of credit, Issuance of L/C, Essentials	4.5	CLO2 CLO4 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative

CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(c) Recommended Readings:

- Kelly, J. E. Practice of Banking. Macdonald and Evans, Plymouth.
- Basu, S. K. A Review of current Banking Theory and Practice. The Macmillan Company of India, Bombay

(d) Supplementary Readings:

- Varshney, P. N. Banking Law and Practice. Sultan Chand and Sons.
- Banking Law and Practice, Syed Ashraf Ali & R. A. Howlader, Agamee Prakashani.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0542 FIN: 123
2. Course Title	: Business Statistics
3. Course Type	: GEd Course
4. Year/Semester	: BBA 2 nd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 3.0
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The art and science of learning from data are arguably embodied in statistics. By encouraging students to think flexibly and creatively, critically and effectively, strategically and logically, it helps students make sense of information, experience, and ideas. Statistics provide access to a world filled with wonder, beauty, and mystery. It offers pupils the satisfaction of intellectual challenge, giving them the chance to investigate concepts and grapple with intriguing issues. Statistics give us a tool to relate abstract concepts to everyday thought. Students who study statistics gain the information and abilities necessary to function as 21st-century global citizens. One day, statistical reasoning will be as essential to effective citizenship as reading and writing skills.

11. Course Objectives:

- To evaluate data for business decisions using statistical approaches and tools.
- To give students a basic understanding of statistics, including what it is, how to use it, when to use it, and how to interpret the findings.
- To use statistical methods to analyze business data during the learning session.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Recognize the fundamental statistical techniques most frequently employed in management of businesses.
CLO2	Enable the use of statistical models to solve problems and provide reasonable estimates.
CLO3	Choose and correctly apply the right analytical and decision-making techniques.
CLO4	Identify the common errors made in data gathering, processing, and presentation and prevent them as a result.
CLO5	Apply and interpret fundamental statistical techniques to real-world business economics problems, and then think about your findings.
CLO6	Predict and share concepts with the appropriate parties.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓	✓			✓	
CLO3			✓		✓		✓	
CLO4			✓	✓	✓			
CLO5			✓			✓		
CLO6					✓	✓		

Part: B

<i>Course plan</i>	Course Contents		Hours	CLOs
	1.	Introduction : Definition- Concepts- Nature- Scope- Nature of statistical Data- Collection- Classification- Tabulation- Frequency Distribution- Graphical Presentation of Data.	3	CLO1 CLO2
	2.	Measures of Central Tendency : Introduction- Arithmetic Mean- Geometric Mean- Harmonic Mean- Weighted Arithmetic Mean- Mode- Median- Quartiles- Deciles- Percentiles- Properties of a Good Average- Empirical Relation among the Averages.	6	CLO2 CLO3 CLO4
	3.	Measures of Dispersion: Significance of Measuring Dispersion- Properties of a Good Measures of Dispersion- Range- Inter- Quartile Range and quartile Deviation- Mean Deviation- standard Deviation- Co-efficient of variations and their uses.	6	CLO3 CLO4
	4.	Moments, Skewness and Kurtosis: Moments From Arbitrary Value- Moments from mean- Relation between Moments- Measures of Skewness and its uses- Measures of Kurtosis and its Uses.	4.5	CLO3 CLO4
	5.	Correlation Analysis : Significance of the study of correlation and Causation- Types of Correlation- Scatter Diagram Method- Karl Pearson's coefficient of Correlation- Rank Correlation Co-efficient Multiple correlation- Partial correlation.	4.5	CLO4 CLO5 CLO6
	6.	Regression Analysis: Difference between Correlation and Regression Analysis- Simple regression lines- Regression Equation- Regression Co-efficient.	4.5	CLO4 CLO5 CLO6
	7.	Census and Sampling: Advantages and Disadvantages of sampling over complete counting- Different Types of sampling- method of selector samples Social Surveys- Planning- published statistics in Bangladesh.	4.5	CLO4 CLO5
	8.	Probability: Meaning of Probability, Elements of	4.5	CLO3

		set theory- Sample Space- Events- Theorems of Total and compound probability- Conditional Probability and statistical Independence- Bayer's law.		CLO5
	9.	Random Variable and Probability Distribution : Random Variable, discrete and Continuous Random variable, Probability distribution- Discrete and continuous probability distribution, Mathematical expectation of random variable.	4.5	CLO2 CLO4

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- S. P. Gupta & M. P Gupta, Business Statistics.

(b) Supplementary Readings:

- Richard Levin & David S. Rubin, Statistics for Management.
- Mason & Lind, Statistical Techniques in Business and Economics.
- Howard L. Basely, Basic Statistics for Business and Economics.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN: 124
2. Course Title	: Business English and Communication
3. Course Type (GEd/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 2 nd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Communication is essential in business as in other spheres of life. In every business activity it requires human beings to interact and react, that is to communicate. Communication acts as a basis of information to the whole organization. Business communication is a fundamental course for business graduates around the world. It is necessary to understand the concept of formal and informal communication in the workplace. It is through communication that any organization becomes an open system interacting with its environment. The course may enrich students' knowledge about different types of communication and uses in different situations.

11. Course Objectives:

- To understand different aspects/mechanism of communication.
- To understand its scope and importance in business, and the role of communication and communication principles.
- To know what the most common barriers to successful business communication are and how they can be overcome.
- To learn the effective ways of communication and methods of communication.
- To develop the student's capability of writing English competently, accurately and appropriately in variety of managerial communication scenarios.
- To apply communication skills as a foundation for personal development as well as achieve better result and attain organizational goal through effective communication.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Identify effective ways of communication and its scope and importance in business, and the role of communication.

CLO2	Develop critical and innovative thinking and increase competence in oral, written, and visual communication.
CLO3	Build up the communication and problem-solving skills required in the workplace.
CLO4	Identify the opportunities in the field of communication.
CLO5	Apply ideas accurately in written and spoken formats through English language proficiency.
CLO6	Respond effectively to cultural communication differences.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓			✓			
CLO2		✓	✓				✓	
CLO3					✓			
CLO4					✓		✓	
CLO5	✓		✓					✓
CLO6			✓					✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	<p align="center"><u>Part-A</u></p> <p>1. Structure and Written Expression:</p> <p>a) Structure: Parts of speech, Sentence Structure & its Components and Correction, Vocabulary, Antonyms, Synonyms, Analogy</p> <p>b) Written Expression: Identifying Errors, Sentence Completing, Parallel Structures, Degree of Comparison, Operations of Verbs</p> <p>2. Reading Comprehension: Skimming, Scanning for facts and negative aspects, Drawing inferences, testing vocabulary.</p>		4.5
1		<p align="center"><u>Part-B</u></p> <p>Business Communication</p> <p>Communication Foundations: Definition of Communication, Scope, process, steps, functions, importance and models of communication.</p>	3	CLO1 CLO3
2.		<p>Classification & Methods of Communication: Horizontal and Vertical Communication, upward and downward communication, Formal and informal</p>	6	CLO2 CLO3 CLO4

	communication, mass communication, Grapevine: How the grapevine operates, importance & limitations of grapevine, how to use the grapevine effectively, barriers to communication, communication problems in Bangladesh.		
3.	Media of communication: Oral communication, purpose ,Merits & limitation, written communication, Aerial communication, visual and audio visual communication, two-way and one way communication, Gesture, Nods, Body language, Face to face conversation, Interviews ,Meeting. Telephonic conversation, limitations, Dos and Dons in oral communication.	6	CLO2 CLO3 CLO5
4.	Principles of Effective communication: The seven c's of Effective communication, Completeness, Conciseness, Consideration, Concreteness, Clarity, Courtesy, Correctness	3	CLO1 CLO4
5.	Effective meeting: Preparation, Conduction, strategy and follow up-Agenda Minutes-Effective versus Ineffective groups.	1.5	CLO1 CLO5
6.	In modern communication: Communication through E-mail, Electronic media in oral and written communication, business related software.	1.5	CLO3 CLO4
7.	Communication through letters: Application and resumes, Cover letter, employment letter, interviews and joining, Resignation letter, Inquiry letter, Reply to Inquiry letter, order letter, complaint letter, Collection letter, claim letter, regret and apology letter.	6	CLO2 CLO3 CLO5
8.	Communication through memorandum and reports: Types of reports, purpose, Determining the factors, Gathering the information needed, Interpreting the findings, Writing the report, scope and preparation of reports, pattern of report , forms of shorter report and the longer report, The long analytical report, memorandum-meaning, functions, Importance ,uses, procedures of writing memorandum.	6	CLO2 CLO3 CLO2 CLO3 CLO5
9.	Short Essay Writing on Topics relating to Business world.	1.5	CLO5
10.	Communication across cultures: Concepts of culture, How culture affects Business communication, Cultural barriers to communication, Intercultural Communication model, National cultural variables, Individual cultural variables.	3	CLO4 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion, Oral Examination	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) **Recommended Readings:**

- Lesikar, R.V., Flatley, M.E., Rentz, K. & Pande, N., Business Communication, Latest edition, Tata McGraw Hill
- Warren & Martin
- TOEFL(Clips)

(b) Supplementary Readings:

- M Omar Ali : Business Communication: Theory and Application
- Betty R. Ricks and Day F Gow : Business Communication, Systems and Application
- Burnett & Dollar. Business Communication Latest edition.
- Murphy, H. (2008). Effective Business Communication. Tata McGraw Hill Education Private Limited.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0341 FIN: 125
2. Course Title	: Emergence of Bangladesh
3. Course Type (GEEd/Core Course/Electives/..)	: GEEd Course
4. Year/Semester	: BBA 2 nd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

This course has been designed to help the students in obtaining comprehensive idea about the history, culture and heritage of Bangladesh. It will introduce students to the economy, society, politics, diplomacy and foreign policy of Bangladesh. Students will learn about the challenges and potentials of Bangladesh in shaping its peaceful and sustainable future. Students learn about roles and contribution of Bangladesh in the regional and international bodies. The course covers political history of Bangladesh: ancient period, Muslim period, British period, Pakistan period; emergence of Bangladesh: proclamation of independence, liberation war, nation-building in the new state; Bangladesh politics: the ideals, philosophy and amendments of Bangladesh constitution.

11. Course Objectives:

- To introduce learners to the history, culture, geography, environment and development of Bangladesh
- To learn about Bangladesh's rich heritage and cultural influences, and about events which have shaped national identity
- To gain an understanding of historical skills and concepts, and examine different interpretations of historical events
- To consider the environmental and development issues facing Bangladesh; this will encourage a better understanding of the interaction between economy and environment, an understanding enhanced by the study of different source materials and perspectives
- To provide an idea regarding appreciation of the heritage, challenges and opportunities facing Bangladesh.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Identify specific stages of Bangladesh's political history, through the ancient, medieval, colonial and post-colonial periods and critically analyze plurality of cultural identities of Bangladesh.
CLO2	Encourage a better understanding of the interaction between economy and environment, an understanding enhanced by the study of different source materials and perspectives
CLO3	Critically analyze how different constitutional bodies and socio-political institutions operate and how their behavior impact on political governance.
CLO4	Explain the economy and patterns of economic changes through qualitative and quantitative analysis.
CLO5	Recognize the role of NGOs and civil society in developing new models and pathways to resolve the range of development challenges that the country is currently facing.
CLO6	Increase their awareness on global issues of development processes and the nature of environmental challenges including ways to address them effective.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2					✓			✓
CLO3		✓	✓					
CLO4		✓						
CLO5			✓					✓
CLO6			✓					✓

Part: B

	Course Contents		Hours	CLOs
	Course Plan	1.	<p>Bengal History and Liberation of Bangladesh:</p> <p>British Colonial Bengal (Aspects of Nationalist Politics during Colonial Rule 1757-1857): The Beginning of British Rule, Palashi and its Aftermath, Fakir Sanyasi Rebellion, Indigo Revolt, Santal Rebellion, Titu Meer's Revolt, Faraizi Movement, First War of Independence, 1857.</p> <p>British Colonial Bengal (Aspects of Nationalist Politics during Colonial Rule 1905-1947): First Partition of Bengal (1905) and Swadeshi Movement: Its Proponents and Opponents Birth of the Muslim League, Fazlul Huq's Krishak-Praja Party-Led</p>	9

	<p>Peasant Mobilization, Pakistan Movement: From Birth of the Muslim League to the Lahore, Resolution of 1940 Tebhaga Movement, Second Partition of Bengal(1947): Causes, Processes and Consequences</p> <p>Post-Colonial Nationalist Resistance: Pakistan Period and the Growth of Nationalism in Bangladesh The Language Movement, The United Front, Ayub Regime, Education Movement, Six-Point Program, 11 Point Demand and Student-Led Mass Movement, 1969, The March Non-Cooperation Movement, 1971, Massacre of the Pakistan Army and Declaration of Independence.</p> <p>Emergence of Bangladesh: Liberation War of 1971 Beginning of War: Spontaneous Resistance and Retreat, Bangladesh Government in Exile or the Mujibnagar Government, War Strategies, Military Organizations and the Various Forces, Final Phase of the War, Fall of Dhaka and the Surrender of the Pakistan Army.</p>		
	<p>2. Government & Politics:</p> <p>Political Development and Democratic Transition (1971-1990): Consolidation of Bangladesh, Mujib Regime, Zia Regime, Ershad Regime, Mass Upsurge and the Fall of Ershad, Critical Analysis of Different Regimes.</p> <p>Political Development (1991- Present) Structural Features of Politics: Dynamics of Two Political Parties, Transition to Democracy: Achievements and Challenges, Regime of Khaleda Zia, Regime of Sheikh Hasina, The Caretaker Government Issue and the Transitional Period, Critical Analysis of Different Regimes.</p> <p>Political Development (1991- Present): Structural Features of Politics: Dynamics of Two Political Parties, Transition to Democracy: Achievements and Challenges, Regime of Khaleda Zia, Regime of Sheikh Hasina, The Caretaker Government Issue and the Transitional Period, Critical Analysis of Different Regimes.</p>	12	CLO1 CLO2
	<p>3. Constitution of Bangladesh:</p> <p>Basic Features of the Constitution, The Republic, Fundamentals Rights, The President, The Prime Minister and Cabinet, local Governance, The Defense Service, The Attorney General, the Legislator,</p>	6	CLO1

	Election, Public Service Commission, Fifth Schedule, Sixth Schedule, Major amendments of Bangladesh Constitution		
4.	State of Good Governance in Bangladesh: Characteristics and Problems Good Governance: Indicators, Good Governance in Bangladesh: Field Realities, Problems of Good Governance in Bangladesh.	3	CLO3
5.	Culture and Heritage of Bangladesh : Culture, National Culture, Characteristics of culture, Model of Culture, Level of culture, Elements of culture, Heritage, Importance of studying National culture & Heritage for business students, Language, Religion, Festival, Dress, Profession.	3	CLO6
6.	Natural topography and Climate: Overview of Bangladesh, Demography of Bangladesh, Characteristics and formation of the main features of rivers- Flood plains. Characteristics of tropical monsoon climate- temperature, rainfall, seasonal variation, Factors which contribute to monsoon, depression and thunderstorm rainfall, Cyclones climate change- global warming/greenhouse effect, impact of environmental degradation, Deforestation, Pollution- Water and air.	3	CLO2 CLO6
7.	Development Concepts: The Emergence of ‘Development’ as a Concept: Shifting Paradigms and Development Actors, Development trends in Bangladesh, Human Development Index(HDI), MDGs, SDGs, Sector wise Development and Progress of the Millennium Development Goals (MDGs) on the following sectors: Economy of Bangladesh, Education. Sector wise Development and Progress of the Millennium Development Goals (MDGs): Health, Environment and Climate Change, Women Empowerment- Successes in Health sector, Role of NGOs: Case of BRAC and Grameen Bank in women empowerment -Role of women organizations -From Millennium Development Goals to Sustainable Development Goals.	6	CLO5 CLO4 CLO2
8.	Foreign Relations of Bangladesh: commonwealth of Nations, United Nations, Non-aligned Movement, SARRAC, SAPTA, BIMSTEC, WTO, Asia Pacific Trade Agreement	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Bangladesh Studies (Part-2) by Md. Shamsul Kabir Khan, Dr. Saulatuunnahar Khanam.

(c) Supplementary Readings:

- Bangladesh Studies (Part-1) by Md. Shamsul Kabir Khan, Dr. Saulatuunnahar Khanam
- The Constitution of Bangladesh by Arafat Hosen Khan
- Bangladesh Studies by Md. Enayet Ullah Patwary

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN 211
2. Course Title	: Financial Management
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 3 rd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Finance
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Financial management of any business encompasses more than keeping an accurate set of books and balancing the business checking account. Financial Manager must manage their finances so don't overspend and also remain prepared for all expenditures, as well as profit distributions. Financial management responsibilities affect all aspects of any business. A company that sells well but has poor financial management can fail.

11. Course Objectives:

- To understand theories of value, risk and return, capital investment decisions
- To make decision on financing modes, dividend policy, capital structure, and options.
- To study leasing, corporate takeovers, and managerial compensation.
- To evaluate the merits of leasing over borrowing to purchase assets
- To create and interpret financial statements

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Comprehend the responsibility of financial manager, controller, and treasurer.
CLO2	Calculate common investment criteria and project cash flows associated with corporate project evaluation.
CLO3	Evaluate the merits of leasing over borrowing to purchase assets.
CLO4	Describe the common factors influencing dividend policy.
CLO5	Relate capital investment decisions and financial policies to business valuations.
CLO6	Create and interpret financial statements.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						✓

CLO2		✓	✓	✓				
CLO3	✓	✓						
CLO4	✓	✓						
CLO5		✓	✓	✓				
CLO6				✓				

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
		1.	Introduction: Financial manager, Controller and Treasurer, Functions of management, The firm and its financial environment, Financing & Investment and Dividend Decisions- Financial Management organization- Financial Mgt & its Related subjects; Accounting, Economics & Statistics.	6
	2.	Capital Structure & Leverage: Business Risk and financial Risks, MM Propositions and policy, Firm value and capital structure, Optimum capital structure, Impact of Financial leverage on EPS, RDE, Degree of leverage.	7.5	CLO 3
	3.	Dividend Policy: Objectives and Types of Dividend policy- Dividend Policy Theories- Factors influencing Dividend policy- Declaration of Dividend- Stock Dividend and Stock Split- Dividend Behavior Cum-Dividend, Ex-Dividend. Dividend Irrelevance Theory, Bird in the Hand Theory, Tax Effect Theory, Residual Dividend Policy, Dividend Signaling Theory	7.5	CLO 4 CLO 6
	4.	Leasing: Introduction to leasing, Types of leasing, Tax aspects of leasing, lease with option to purchase, leveraged lease, Equipment lease financing etc.	6	CLO 5
	5.	Merger, Acquisitions, LBOs and Business Failure: Mergers, Consolidation and Holding Companies, Motives of Merging, LBOs and Divestitures, Business Failure Fundamentals, Types of Business Failure, Major Causes of Business Failure.	6	CLO 5 CLO 6
	6.	Financial Statement Analysis: Cross-Sectional and Time series Techniques, Ratio Analysis, DuPont Analysis, Assumption and properties of financial Ratios, Analysis of Financial statements, Cross-Sectional Analysis of FSA; Time Series Analysis of FSA.	9	CLO4

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- L. J. Gitman, Principles of Managerial Finance, 12th Edition, 2012
- Evgene F. Brigham, Fundamentals of Financial Management.

(b) Supplementary Readings

- S. Besly & E. F. Brigham, Essentials of Managerial Finance.
- S. B. Bloke & G. A Hirt, Foundation of Financial Management.
- Vanhorn, J. C. et. al. Fundamentals of Financial Management.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0411 FIN: 212
2. Course Title	: Financial Accounting and Reporting
3. Course Type	: Elective Course
4. Year/Semester	: BBA 3 rd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

A financial statement is a summary of all the transactions that have occurred over a particular period. Accounting Standards are created along with a view to harmonize various accounting policies and practices in use inside a country. The goal of Accounting Standards is, thus, to decrease the accounting alternatives in the preparation of financial statements inside the bounds of rationality, thereby ensuring comparability of financial statements of various enterprises with a view to give meaningful information to several users of financial statements to enable them to make informed economic decisions. Learning about accounting is extremely important because as a students will constantly be dealing in numbers.

11. Course Objectives:

The objective of this course is to develop students understanding of basic concepts of accounting, accounting process, and the application of the conceptual framework in such process in order to develop their abilities to complete the accounting cycle ending with preparation and presentation of financial statements. This course will also try to equip the students with the knowledge and ability to understand and analyze the information communicated through the Financial Statements

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Identify the appropriate managerial and business issues critical to analyzing accounting data and other information used for identifying and assessing opportunities and risks.
CLO2	Use analytical and research tools to monitor evolving accounting standards.
CLO3	Apply technical knowledge to account for complex transactions and events
CLO4	Prepare financial statements in accordance with International Financial Reporting Standards (IFRS) or local equivalents, and applicable legislation.

CLO5	Evaluate future changes that impact the financial reporting environment.
CLO6	Evaluate and respond appropriately to complex ethical issues in the context of financial reporting.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2				✓				✓
CLO3		✓	✓					
CLO4					✓			
CLO5								✓
CLO6							✓	✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Definition of Accounting- Background of Accounting Development- Objectives and Different Branches of Accounting- The work of Accountants- Purpose and Nature of Accounting Information- Uses and Users of Accounting Information- Capital and Revenue Expenditures Principles concepts and convention.	9	CLO1
	2.	The Accounting Process: Double- Entry Recording Process, Accounting Equation- Effects of Transaction the Accounting Equation.	12	CLO1 CLO2
	3.	The Accounting Cycle: Steps of the Accounting Cycle- Identification and Recording of Transactions and other events- Journalizations, Posting to the ledger, Preparation of Trial Balance, Finalization of Accounts.	6	CLO1
	4.	Accounting system and special Journals: Control Accounts and subsidiary ledgers. Control Account, Subsidiary Ledger Accounts- Subsidiary ledger, Special journals, Advantages of Special Journals- Cash Receipts Journal, Sales Journal, Purchases Journal, Cash payments Journal and General Journal.	1.5	CLO3
	5.	Rectification of Errors: Different types of Errors- Rectification of Errors before and after Preparation of Trial Balance Rectification of Error after the final Accounts.	1.5	CLO6
	6.	Preparation of Worksheet: Unadjusted Trial Balance- Adjustments- Prepaid Expenses, Unearned Revenue, Accrued liabilities or Expenses, Accrued Assets or Revenues, Estimated Items (uncollectible and depreciation), Inventory and Related Accounts	3	CLO2 CLO6

		closing Entries, Post-closing Trial Balance, Reversing Entries, Using a Worksheet to prepare Financial Statements.		
	7.	Financial Statements: Income Statement-Importance of income statement, limitations of Income statement, Preparation of Income statement, single- step, Multiple- step. Balance sheet-Usefulness of the Balance sheet, limitations of the Balance sheet, Preparation of Balance sheet.	6	CLO5 CLO4 CLO2
	8.	Accounting for Merchandising Operation: Operating cycles, Inventory Systems, Perpetual and periodic Recording purchases of Merchandising-Recording Sales of Merchandise.	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- Weygandt, Kieso & Kimmel, Accounting Principles, Latest Edition.

(b) Supplementary Readings:

- Needles & Anderson, Principles of Accounting
- Pyle & Larson, Fundamentals of Accounting
- Jay M Smith and K Fred Skousen, Intermediate Accounting
- M. C. Shukla, T. S Grewal & S. C. Gupta, Advanced Accounts.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0542 FIN 213
2. Course Title	: Applied Business Statistics
3. Course Type (GEd/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 3 rd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Business Statistics, Business Mathematics
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Many businesses use statistics to evaluate performance. Business statistics involves aspects of math, finance, management and market research that aid in the decision making process with in a business. Statistics is used in several aspects of business, such as budgeting, tax preparation, proposals, data mining, data sampling and analysis to assist in making decisions about potential business ventures and to create new marketing techniques or understand investment risk. Business statistics-II specially includes Stock Market Indices, probability distributions, the Central Limit Theorem, Sampling, Estimation, Hypothesis testing, Analysis of Variance, Statistical Forecasting, Multiple Regression Statistical Quality Control, and Chi-Square Test.

11. Course Objectives:

- To provide an understanding for the graduate business students on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation
- To help applying hypothesis testing, to estimate the stocks and consumer indices, economic and business forecasting
- To estimate the limits, analysis of variance (ANOVA), and multiple regression with autocorrelation and so forth.
- To address the numbers side of running a business and examine measurement, accounting, financial management, and financial statements.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Recognize the steps in forecasting, and methods of forecasting
CLO2	Analyze and apply index number.
CLO3	Explain probability function, and different types of probability distribution.
CLO4	Apply case studies on sampling distribution, test of hypothesis, and analysis of

	variance.
CLO5	Analyze and consider different types of problems and the solutions related to Statistical Quality Control, and Chi- Square test.
CLO6	Predict and communicate ideas within the organization.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓			✓				
CLO2		✓		✓				
CLO3		✓	✓					
CLO4		✓		✓				
CLO5		✓		✓				
CLO6		✓		✓	✓			

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Business Forecasting and Time Series Analysis : Steps in Forecasting- Methods of Forecasting- Time series Analysis- Components of Time series- Measures of Trend- Graphic Method- Method of Semi Averages least squares and moving average Measurement of seasonal variations- Method of Simple Averages Ratio to Trend Method- Ratio to Moving Average Method- Link Relative Method- Seasonal Index- Measurement of Cyclical variations- Interpolation and Extrapolation: Newton's Forward and Backward Formula for Interpolation and Extrapolation Method- Its limitations and Uses.	6
2.		Index Number: Price Index- Quantity Index- Value Index- Cost of Living Index Numbers chain Index Numbers- Base shifting- splicing and deflating the Index- Test of Index Numbers limitation and Uses.	3	CLO 2
3.		Probability Distribution: Probability Function- Binomial Distribution Poisson Distribution Normal Distribution Area under the normal curve.	6	CLO 3
4.		Sampling Distribution: Students' Distribution, Chi-square Distribution- Fisher's Z-Distribution- F-Distribution- Their Properties and Uses.	6	CLO 4
5.		Test of Hypothesis: Procedure of Testing Hypothesis- Null Hypothesis- Alternative Hypothesis- Type I and Type II Errors- Level of significance- Degree of Freedom- One Tailed and Two Tailed Tests- Power of Test- Tests About Mean- Test about the Difference between Two means- Tests about the Difference between Two means with dependent samples- Tests about the correlation coefficient-tests of Equality of Two Variances- Tests for proportion- Test of Independence- Test of Goodness of Fit.	6	CLO 4
6.		Analysis of Variance: Assumption in Analysis of	6	CLO 4

		variance- Computation of Analysis of variance- One way and two-way classification.		
	7.	Statistical Quality Control: Types of control charts- X-Charts-R-Chart-C- Chart-P-Chart-Benefits and limitations of statistical Quality control- Sampling Inspection plan.	6	CLO 6
	8.	Chi- Square Test: Test of independence Test of goodness of fit- Test of homogeneity and Test of specific value of variance.	3	CLO 5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%					
CLOs	Type of evaluation	Time	Marks	Guideline	
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions	
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered	
FMEF (Formative) 20%					
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment	
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2	
	Class attendance (5%)	-----	5	-----	
	Total		100		

Part: C**13. Learning Materials:****(a) Recommended Readings**

- S. P. Gupta & M. P. Gupta, Business Statistics.

(b) Supplementary Readings

- Richard Levin & David S. Rubin, Statistics for Management.
- Mason & Lind, Statistical Techniques in Business and Economics.
- Mendenhall, Reinmuth & Beaver, Statistics for Management and Economics.
- V. K. Kapoor & S. C. Gupta, Applied Statistics.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0414 FIN: 214
2. Course Title	: Principles of Marketing
3. Course Type	: Elective Course
4. Year/Semester	: BBA 3 rd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Marketing is the fundamental social process which evolves within a society to facilitate the effective and efficient resolution of society's needs for exchange of consumption values. Simply put it is the science or art of understanding what a group of consumers want and how to get it to them. Behind every great company there is an exceptional marketing strategy in place. Every marketer has his/her own unique strategy but most marketing professionals agree on a few fundamental principles of marketing.

11. Course Objectives:

- To prepare the student to identify the marketing mix components in relation to market segmentation.
- To explain the economic, psychological, sociological, and global factors which influence consumer and organizational decision-making processes.
- To interpret market research data to forecast industry trends and meet customer demands.
- To develop the understanding and skills necessary to become successful marketers.
- To enable students to use their critical and creative skills in all aspects of Marketing.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Capable students to understand how marketing is related to other business functions and its importance to the success of the business entity
CLO2	Identify the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business.
CLO3	Consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.
CLO4	Recognize key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts.

CLO5	Explain how a marketing perspective is important in your own personal and professional development
CLO6	Identify, analyze, and use sources of marketing research information.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2					✓			✓
CLO3	✓		✓					
CLO4				✓				
CLO5			✓					✓
CLO6			✓					✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction to Marketing: Definition of marketing, The marketing process, Understanding the marketplace and customer needs, designing a customer driven marketing strategy, Preparing an integrated marketing plan and program, Building customer relationships, Capturing value from customers.	9
2.		Marketing Environment, Marketing Ethics and CSR: The Company's microenvironment, The Company's macro environment, responding to marketing environment, Marketing Ethics, Sustainable marketing, Social criticisms of marketing, consumer and business actions to promote sustainable marketing.	12	CLO1 CLO2
3.		Customer Driven Marketing Strategy: Creating Value for Target Customers: Market segmentation, segmenting Consumer and business market, Requirements for effective segmentation, Market targeting, evaluating marketing segments, selecting target market segments, Positioning, choosing a positioning strategy, Communicating and delivering the chosen position.	6	CLO1
4.		Conceptual Understanding of Global Mix of Marketing: Product, Price, Place, Promotion, People, Process, Physical Evidence, Packaging	1.5	CLO3
5.		Product life- Cycle and New Product	1.5	CLO6

		Development: New Product development strategy, The new product development process, Product life cycle strategies.		
	6.	Product & Brand Creation: Levels of product and services, product and services classifications, Product and services decisions, individual product decisions, product line decisions, product mix decisions, Branding strategy, Brand equity, Brand positioning, Brand name selection, Brand Sponsorship, Brand development.	3	CLO2 CLO6
	7.	Pricing: Understanding and Capturing customer value: Factors to consider when setting prices, Value based pricing and cost-based pricing, Value added pricing, Company and Product cost, Overall marketing strategy, objectives and Mix.	6	CLO5 CLO4 CLO2
	8.	Service Marketing and Sustainable Marketing: Nature and characteristics of a service, Marketing strategies for services firms, Sustainable Marketing, social criticisms of Marketing, Marketing's impact on society as a whole, Consumer action to promote sustainable marketing, Business Action towards the sustainable Marketing.	6	CLO4 CLO2

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Philip Kotler, Gary Armstrong and Peggy Cunningham, Principles of Marketing, Latest Edition.

Course Outline (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0541 FIN 215
2. Course Title	: Mathematics for Decision Making
3. Course Type (GEd/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 3 rd Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Business Mathematics
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Mathematics has its own value and beauty to make the world be sophisticated correctively. Mathematics provides students with essential mathematical skills and knowledge in number and algebra, measurement and geometry, and statistics and probability. It develops the numeracy capabilities that all students need in their personal, work and civic life, and provides the fundamentals on which mathematical specialties and professional applications of mathematics are built. Mathematical ideas have evolved across all cultures over thousands of years, and are constantly developing. Mathematics ensures that the links between the various components of mathematics, as well as the relationship between mathematics and other disciplines, are made clear.

11. Course Objectives:

- Business mathematics helps in analyzing financial data, such as income statements, balance sheets, and cash flow statements, to evaluate the financial health and performance of a business.
- It assists in creating budgets and financial plans, which are crucial for setting financial goals, allocating resources, and monitoring the financial progress of a business.
- Business mathematics is used to analyze costs, determine cost structures, and identify areas where cost reductions or cost-efficiency improvements can be made.
- It aids in setting competitive prices for products and services by considering costs, demand, competition, and profit margins.
- Business mathematics helps in optimizing business operations to maximize profits while minimizing costs and risks.
- It assists in assessing and managing financial risks, including the use of mathematical models to predict and mitigate potential losses.
- It helps in determining the optimal level of inventory to minimize holding costs while ensuring product availability to meet customer demand.
- Business mathematics is applied in calculating interest rates, loan payments, and credit terms, helping businesses manage their debt and credit relationships.
- It helps in calculating taxes, deductions, and credits, enabling businesses to optimize their tax liabilities and reduce tax expenses.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Demonstrate the ability to apply fundamental mathematical concepts, including algebra, calculus, and statistics, to analyze and solve decision-making problems in various domains.
CLO2	Formulate complex real-world problems mathematically, identifying relevant variables and constraints, and articulating them in a clear and concise manner.
CLO3	Critically evaluate and interpret quantitative information, data, and mathematical models to make informed decisions in professional and personal contexts.
CLO4	Use mathematical optimization techniques to find the best possible solutions to decision-making problems, considering constraints and objectives.
CLO5	Demonstrate the ability to make rational, data-driven decisions by analyzing and comparing various options and their consequences.
CLO6	Create mathematical models and conduct simulations to analyze alternative scenarios and predict outcomes for decision-making purposes.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓					✓	
CLO2	✓	✓	✓	✓				
CLO3	✓	✓	✓				✓	
CLO4		✓	✓	✓				
CLO5				✓			✓	
CLO6		✓		✓			✓	

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Mathematics & Decision making, Model Development, Model solution and Interpretation of Mathematical solution.	6	CLO 1 CLO 2
	2.	Matrix and Determinant : Definition of determinant, Types and properties of a determinant, Expansion of a determinant, methods of finding sum and product of determinants, Definition of a matrix, Types of matrices matrix operation solution of simultaneous linear equations by wring framers rule, Gaussian elimination method, Business Application.	12	CLO 3
	3.	Multivariate Calculus: Functions of Several variables, Partial Derivatives, Chain rule and total derivative Second-order Partial Derivatives, Higher Order Partial Derivatives, Implicit Partial Derivatives- Extreme for Multivariate Functions- constraint optimization and Lagrange Multipliers.	6	CLO 2 CLO 5

	4.	Integral Calculus: The Relationship between Integral and Differential Calculus, Rules of Integral Calculus- Fundamental Theorem of Integration- Definite Integral- Application of Integral Calculus- Determination of Consumer's and Producers' Surplus- The Definite Integral as a Measure of Total Change.	6	CLO 4
	5.	Linear Programming : Definition- General Linear Programming- Formulating a LPP Advantage and limitation Basic Feasible Solution- Convex combination- Optimal solution- Slack and Surplus Variable- Net Evaluation- Artificial Variable etc. Solution of Linear Programming Problem (LPP)- Graphical Method, Simplex Method, Big-M Simplex Method, Two phase Method	9	CLO 4 CLO 6
	6.	Duality Duality Theory- Concept of Duality standard Form of Primal and Dual. Dual Formulation, Solution of Dual Problems by Solving the Primal and vice versa- Economic Interpretation of Dual Problems.	3	CLO 3 CLO 5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2	Class Test/ Quiz/	30	5	Average of CT/Quiz. Instantly

CLO3, CLO4, CLO5, CLO6	Assignment (5%)	minutes		MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- Ann. J. Hughes, Applied Mathematics: For Business Economics, and the Social Sciences.

(b) Supplementary Readings

- Robert I. Childers, Mathematics for Managerial Decisions.
- Frederick S. Hillier and Gerald. J. Lieberman, Introduction to Operations Research.
- Martin Jr., Mathematics for Decision Making, Vol. I and II
- Nazi Zameeruddin & Others, Business Mathematics.
- P. M. Karak, Linear Programming and Theory of Games.
- E. Burch, Mathematics with Application in Management and Economics.
- M. A. Taher, Business Mathematics (Current edition).

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN 221
2. Course Title	: Insurance and Risk Management
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 4 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

To comprehend the basic insurance contracts and the insurance industry's institutional features, analyze framework for making risk management and insurance decisions to increase business value, create a comprehensive overview and a broad prospective of the principles of Risk Management and Insurance.

11. Course Objectives:

- To provide an understanding for the graduate business students on insurance contracts and the insurance industry's institutional features
- To help analyze framework for making risk management
- To increase business value, create a comprehensive overview and a broad prospective of the principles of Risk Management and Insurance.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the student will be able to –

CLOs	Learning Outcome Statements
CLO1	Comprehend basic insurance contracts and the insurance industry's institutional features.
CLO2	Analyze framework for making risk management and insurance decisions to increase business value.
CLO3	Evaluate features of private and public insurance available to meet each identified need.
CLO4	Apply analytical skills necessary to make optimal decisions to choose insurance products and alternative strategies.
CLO5	Create a comprehensive overview and a broad prospective of the principles of Risk Management and Insurance.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2		✓	✓					
CLO3			✓			✓		
CLO4			✓	✓				
CLO5		✓						✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction to Risk Management: Concept, Types of Risk, Risk Faced by Businesses and Individuals; Risk Management-, The Risk Process and Methods, and Business Risk Management Organization, Factors affecting risk.	3	CLO 1 CLO 2 CLO 3 CLO 4
	2.	Scope and Objective of Risk Management: The Need for a Risk Management Objective, Understanding the Costs of Risk, Firm Value Maximization and the Cost of Risk, Individual Risk Management and the Cost of Risk, and Risk Management & Societal Welfare, Cost of Risk, and Risk Management & Societal Welfare.	3	CLO 1 CLO 2 CLO 4 CLO 5
	3.	Risk Identification and Measurement: Risk Identification; Basic Concepts from Probability and Statistics; and Evaluating the Frequency & Severity of Losses.	6	CLO 2 CLO 3 CLO 4
	4.	Risk Management by Individuals and Corporations: Risk Aversion and Demand for Insurance by Individuals- The Effects of Insurance on Wealth, Risk Aversion, Other Factors affecting an Individual's Demand for Insurance; and Business Risk Management.	6	CLO 1 CLO 2 CLO 4
	5.	Introduction to Insurance: Meaning- Nature-Scope-Role-Origin & History of Insurance- Insurance Contract-Types & Features- Kinds of Insurance Organizations- Re-insurance and Double Insurance.	6	CLO 1 CLO 2 CLO 4 CLO 5
	6.	Life Insurance: Meaning- Importance – Kinds of Life Policies- Procedure of Effecting Life Insurance Terms and Conditions in the Assignment of Life Policies- Annuities– Surrenders and Claims- Premiums and their Calculation.	6	CLO 1 CLO 3 CLO 4 CLO 5
	7.	Fire Insurance: Meaning-Principles, Elements of Contract-Classification of Fire Insurance Policies-Policy Conditions-Determination of Premium-Fire Claims.	6	CLO 1 CLO 2 CLO 5
	8.	Marine Insurance: Meaning-subject Matter-Importance-Marine Insurance Contract-Types of Marine Policies-Policy conditions -Marine Losses-Claims and their Settlement.	3	CLO 2 CLO 3 CLO 4
	9.	Insurance in Bangladesh: Organization and Functions of Jiban Bima Corporation and Sadharan Bima Corporation-Role of Private Insurance Companies-Laws & Regulation Influencing Insurance Business of Bangladesh; and Problems & Prospects of Insurance Business in Bangladesh.	3	CLO 2 CLO 4 CLO 5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- Reida, Gorge E. Principles of Risk Management and Insurance, 10th edition.

(b) Supplementary Readings

- Niehaus, Harrington. Risk Management & Insurance (2nd Edition)
- Mishra, M.N. Insurance: Principles and Practice
- Hoyd, Sommer, Trieschmann. Risk Management and Insurance, 12th Edition.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0411 FIN:222
2. Course Title	: Internal Control and Auditing
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 4 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Accounting, Financial Accounting and Reporting
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

This course introduces students to the principles of internal control, auditing and other assurance services. Internal control and auditing standards and processes used by internal auditors, managers and independent public accountants. It includes responsibilities of auditors, developments of audit programs, accumulation of audit evidence and reporting. Both theoretical and practical aspects of the audit process will be considered including recent developments in the organization of the profession, the regulatory framework governing practitioners and factors affecting the future evolution of the practice of auditing and other assurance services.

11. Course Objectives:

- To impart the knowledge among the students about the introductory concepts, conceptual framework of auditing and auditing process.
- To understand the concepts, processes and assessment of internal control.
- To apply the principles and techniques of Total Quality Management in improving quality practices within an industrial or service organization.
- To deal with important aspects of conducting audit in Bangladesh and contemporary issues and development in the field of auditing and assurance services.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Develop a thorough understanding of the attest function, Generally Accepted Auditing Standards and the professional and ethical responsibilities of the independent public accountant.
CLO2	Evaluate risk assessment, assessment of internal control and its importance in the audit function.
CLO3	Demonstrate the ability to plan and document the planning of the audit including the initial risk assessment, calculation of materiality and preparation of audit programs.

CLO4	Apply the knowledge of the substantiation of balances and collection of audit evidence and preparation of audit work papers.
CLO5	Analyze auditing and accounting issues and respond to current developments and changes in the accounting and auditing profession due to legislation, new pronouncements by regulatory and standard-setting bodies and forces of current events in the business world.
CLO6	Develop an understanding of the ethical decisions than an auditor must make in the conduct of the audit from the client acceptance phase throughout the audit to the reporting process.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓					✓	
CLO2		✓	✓					
CLO3	✓		✓					
CLO4	✓						✓	
CLO5			✓				✓	
CLO6							✓	

Part: B

Course Plan	Course Contents		Hours	CLOs
	1.	Introduction and an over view of Assurance and Auditing: Meaning of Audit, Nature and Scope of Audit; Objectives of Audit: Primary and Secondary, Types of Audit and Auditor, Assurance Engagements, Attestation Services, Agreeing the terms of Audit Engagement, Engagement Letter, Generally Accepted Auditing Standards (GAAS).	6	CLO1 CLO5
	2.	Ethics and Basic Principles Governing an Audit: Ethics, Ethical Dilemma; Code of Professional Conduct & Principles of Professional Conduct (Ethical Principle, Rules of Conduct, Threats to Independence and safeguards applied therefore.	4.5	CLO1 CLO6
	3.	Audit Responsibilities & Objectives: Auditor and Management's Responsibility Regarding Financial Statements being audited, Auditor's Responsibility for Detecting Material Errors & Fraud, Auditor's Responsibility for Detecting Illegal Acts.	4.5	CLO1 CLO3 CLO5
	4.	Legal Relationship: Changed Legal Environment-Major Sources of Auditor's Legal Liability, Legal Concepts Affecting Liability-Auditor's Defenses against Client Suits & Third Party Suits The Profession's Response to Legal Liability, Protecting Individual CPAs from Legal Liability.	3	CLO5 CLO6
	5.	Audit Evidences: Nature of Evidence-Audit Evidence Decision, Persuasiveness of Evidence-Types of Audit Evidence, Different Terms Used in Audit Procedures, Analytical Procedures-Five Types of Analytical Procedures	4.5	CLO4

	6.	Planning and Documentation: Planning An Audit and Designing An Audit Approach: Preplan The Audit, Obtain Background Information-Obtain Information about Client's Legal Obligation, Perform Preliminary Analytical Procedures-Working Papers (Purposes, Ownership, Confidentiality, Permanent and Temporary Working Paper Files, Review of Working Papers and Documentation-Audit Completion Procedures	6	CLO3
	7.	Risk and Materiality: Asses control risk- test of control-compliance test of Internal Control with attribute sampling-substantive tests of financial balances with variable sampling.	4.5	CLO2 CLO3
	8.	Internal Control and review Theory: components of Internal Control, Procedures to obtain and understand of Internal Control.	4.5	CLO2
	9.	Audit Reports: Auditors' responsibility to report under the Companies Act, Basic Elements of the Auditors' Report-Types of Audit Opinion, Examples of various types of audit opinion, Letter of Representation from Client Management-Management Letter.	4.5	CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4,	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment

CLO5, CLO6	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Auditing-An integrated Approach- Arens & Loebbecke
- B. N. Tandon: A Handbook of Practical Auditing.
- Bangladesh Auditing Standard (BSA)
- Audit & Assurance, ACCA, Paper F, Kaplan

(b) Supplementary Readings:

- Paula: Principles of Auditing
- Chakrabarty and Bhattacharya: Practical Approach to Auditing
- ICAB Manual
- CA Study Material of Assurance

Course Outline (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0311 FIN 223
2. Course Title	: Macroeconomics
3. Course Type (GEEd/Core Course/Electives)	: GEEd Course
4. Year/Semester	: BBA 4 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Microeconomics
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The main purpose of this course is to introduce students to the principles of macroeconomics. Macroeconomics is the study of how a country's economy works while trying to discern among good, better, and best choices for improving and/or maintaining a nation's standard of living and level of economic and societal well-being. Historical and contemporary perspectives on the roles and policies of government are part of the mix of interpretations and alternatives that surround questions of who or what gains and loses the most or least within a relatively small set of key interdependent players. Macroeconomics entails analyses of aggregate measures such as national income, national output, unemployment and inflation rates, and business cycle fluctuations. This course will prompt you to think critically about the national and global issues we currently face, to consider competing views that may agree or disagree with your own, and to draw challenging conclusions from a vast array of perspectives, tools, and alternatives.

11. Course Objectives:

- To realize the Economic Growth and macro-economic factors.
- Central banks and policymakers aim to control inflation and deflation to ensure that prices remain relatively stable over time.
- Macroeconomists aim to study and promote policies that lead to full employment, where the economy operates at or near its potential output, and there is minimal involuntary unemployment.
- To examine a country's balance of payments that includes the trade balance and capital flows, and the exchange rates to actualize how a country interacts with the global economy.
- To examine a country's interactions with the global economy, including trade policies, international financial markets, and the impact of globalization on the domestic economy.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Actualize and explain fundamental macroeconomic concepts such as GDP, inflation, unemployment, and economic growth.
CLO2	Apply macroeconomic models, such as the aggregate demand and supply model, to analyze the behavior of the overall economy and predict its outcomes.
CLO3	Explore the role of fiscal policy (government spending and taxation) and monetary policy (central bank actions) in influencing economic performance.
CLO4	Interpret and analyze economic data, including graphs and statistics, to assess the economic health of a nation and its economic policies.
CLO5	Investigate the relationships between various macroeconomic variables, including interest rates, exchange rates, and inflation, and their impact on the economy.
CLO6	Identify the determinants of long-term economic growth and assess the factors that lead to changes in a country's standard of living.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2			✓	✓				
CLO3		✓						
CLO4				✓				✓
CLO5		✓						✓
CLO6			✓					✓

Part: B

	Course Contents		Hours	CLOs
	Course Plan	1.	Introduction to Macro Economics : Micro Economics vs. Macroeconomics, Importance and Relevance of Macro-Economic for Business Students- Macro-Economic tools for Management of Economy under Different Economic Systems- Importance of Macro-Economic Management for a Developing counting like Bangladesh.	3
2.		National Income Accounting: Measurement and Methods- Concepts of National Income- GDP- GNP, NNP, NI, PI, DI, PPR, Problem of GDP Measurement, Real vs. Nominal GDP, GDP Deflator, Consumer Price Index (CPI), Production Price Index (PPI), Sectorial composition of national income in Bangladesh, GDP and Human Welfare- Potential Vs. actual GDP- The Business Cycle- Output gap- Business cycle, output gap and inflation- Understanding the business cycle and output gap in Bangladesh. The model of the circular Flow of	6	CLO1 CLO5

	income, Goods and Money Flows between Households and firms- Saving- Investment- Foreign Trade- Government Activity.		
3.	Theories of Income & Employment: Classical Theory of Income and Employment- Keynesian Theory of Income and Employment, Effective Demand- Aggregate Demand and Aggregate Supply- Saving and Investment, Multiplier.	4.5	CLO2 CLO4
4.	Theories of consumption, Saving and Investments- Keynesian Development : Consumption Function, Linear and Non Linear consumption Functions, Constant and Variable consumption- MPC and APC and their Relationship- Factor impacting on MPC, Economic Implications on MPC being less than one and greater than zero, Savings function- Paradox of Savings Investment- Autonomous and Induced- Multiplier and Equilibrium Level of output Marginal Efficiency of capital- Interest rate and Equilibrium Level of Investment.	7.5	CLO5 CLO4
5.	Goods & Money Market : Good Market Equilibrium- The Derivation of the Is curve- Money Market- Equilibrium- The Derivation of LM curve- Simultaneous Equilibrium of the Goods & Money Market- Monetary and Fiscal policies for stabilization purpose, The open Economy Macroeconomics, The International Flows of Capital and Goods Exchange Rates, The Purchasing Power Parity.	6	CLO4 CLO6
6.	Theory of Money : Evolution of Barter system into Monetary system- Standards and Their comparative advantage- Metallic standard and paper standard, Principles of Currency issue; Narrow money and Broad money, Value of money, Internal and External, Quality theories of money- Cash Transactions- Cash Balance Approach, Keynesian Approach to Demand For money- Transitions- Precautionary and speculative Demand for money, Exchange rate, Determination of Exchange rate in the short run, floating rate, Full convertibility of a currency- convertibility of capital Account and convertibility of current Account.	9	CLO5 CLO6
7.	Monetary Policy : Importance of Monetary policy, The Instrument of Monetary Policy, Monetary Policy during Inflation, Deflation, Stagflation and Different phases of Business Cycle, Causes and types of Inflation.	3	CLO3 CLO6
8.	Unemployment: Meaning, Measurement- Cost and Causes- Alternative Policy measures- Unemployment in Bangladesh.	3	CLO3

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- P. A Samuelson, Economics
- N. Gregory Mankiw, Macroeconomics(4th Edition)

(b) Supplementary Readings

- Oliver Blanchard, Principles of Macroeconomic
- R. Dornbusch, S, Fisher and R. Startz, Macroeconomics (8th Edition)
- H. L Ahuza, Modern Economics

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0421 FIN:224
2. Course Title	: Business Law and Ethics
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 4 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Introduction to Business
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course: A business student needs to understand company law so that they know how to guide their company from getting in legal trouble. This knowledge also makes them very impressive to potential employers. The study of law is very important for our business. Ignorance of Law is no excuse in the practical life. When we study about the law relating to our daily excuse in the practical life. When we study about the law relating to our daily history of the world everybody wants to less and demand more from the others.

11. Course Objectives:

- This course aims at improving the understanding of students in business decisions affected by legal framework of the country
- The course has been designed to provide specific knowledge on law of contract, Companies act, Labor codes, Negotiable Instruments and sale of goods.
- Introduce ethics and sustainability in general.
- Apply the ethical practice in organization

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Demonstrate the various aspects of commercial laws, structure of an enforceable contract, available defenses to the enforcement of a contract.
CLO2	Gain a comprehensive understanding of the major rules and regulation of contract and sale of goods act
CLO3	Explain the discharge of contracts and remedies for breach of contract; third party rights in contracts;
CLO4	Manage the company business & Understand various aspect of industrial laws
CLO5	Be knowledgeable about the core processes that undergrid ethical management in organizations
CLO6	Apply knowledge of various laws to maintain a environment of corporate social responsibility.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2	✓	✓						
CLO3		✓	✓					
CLO4			✓					
CLO5	✓						✓	
CLO6		✓					✓	✓

Part: B

	Course Contents		Hours	CLOs
	1.	Introduction: Definition of Law and legal concepts- Society and law- Rule of law- Sources of law.	6	CLO1
2.	Principles of law of Contract : Essential elements of Contract- offer and acceptance- void and voidable agreements- Free consent- Performance of contract- Termination or discharge of contracts	3	CLO1 CLO2 CLO3	
3.	Company Act 1994 : i) Formation: Definition of Company- Types of company- Private Limited company and public limited company- Formation of company- Preparing memorandum of association and Articles of Association- Prospectus. ii) Management and Administration- Directors- Secretary- Meeting and Resolutions- Accounts and Audit. iii) Winding up: Winding up of companies- Compulsory winding up by the court- voluntary winding up by the members themselves and voluntary winding up by the creditors- voluntary winding up under the supervision of the court.	9	CLO3 CLO4	
4.	The Bangladesh labor Code, 2006 : i) Health and Hygiene- Safety- welfare ii) Trade Union- CBA- Resolving industrial unrest- Labor militancy and relevant chapter for mitigation- Settlement of disputes. iii) Workmen's compensation- Employer's liability for compensation- Distribution of compensation	9	CLO2	
5.	Law relating to Negotiable Instruments: Definitions of Bill of Exchange (B/E), Promissory Note (P/N) and cheques- Acceptance and Negotiations. Rights and liabilities parties- Dishonor of Negotiable Instruments.	3	CLO1 CLO2 CLO3 CLO6	
6.	Sale of Goods Act: Buyer- Seller- Good sale and Agreement to sell- Essential elements- Transfer of ownership- Performance of contract of sale.	6	CLO2	

	7.	Nature and Essence of Ethics: Ethics, Business Ethics, Professional Ethics, Recognizing ethics in business, Cultivation of the concepts: "morality" and "ethics", its semantic definition. Functions of morality. The spheres of human activity regulated by morality. Problems and ways of justification of the ethical requirement. Normative regulation: interaction of law and ethics. Cultural regulation: how culture influences to moral and ethics.	6	CLO5
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Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- A. K. Sen, and I. K. Mitra, Commercial Law and Industrial Law, World Press Ltd, Calcutta.

(b) Supplementary Readings:

- Workmen's Compensation Act. 1923.
- Bangladesh Company's Act. 1994
- A. A. Khan, Bangladesh Labor and Industrial Law.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN:225
2. Course Title	: Management Information System
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 4 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Fundamentals of Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Management information system (MIS) is the study of how technology can be used to solve business problems and create new business opportunities. This course focuses on a mix of applied computer systems knowledge, communication and interpersonal skills, and a practical business orientation to produce graduates who have technical perception as well as a deep understanding of business functions and processes. It explains the role of computers in planning, forecasting, analysis and business decisions, and covers designing, selecting, implementing and running computer systems to meet organization needs.

11. Course Objectives:

- To provide students with basic concepts in information system and the benefits with these systems in modern society.
- To understand technology and how it works; understanding digital information.
- To assess the functions and duties of management, the technical and human factors in IT (Information Technology) and management
- To develop computer systems and IT as aids to management and administration and as a decision-making tool.
- To ensure business continuity, planning for problems and failures, back-up systems, disaster recovery, dealing with a cyber-attack, physical security.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Define an information system from both a technical and business perspective and distinguish between computer literacy such as digital information, computer hardware, the CPU, interfacing, memory, bootstrapping, storage and information systems literacy.

CLO2	Evaluate the role of information systems in today's competitive business environment and identify the major management challenges to building and using information systems in organizations.
CLO3	Explain how enterprise systems and industrial networks create new efficiencies for businesses by using major types of software and identify managerial risks related to information system organization processing and utilizing.
CLO4	Analyze the relationships between concepts of information systems, organization, management and strategy and distinguish the classical and contemporary models of managerial activities and roles.
CLO5	Demonstrate the role of information systems in supporting various levels of business strategy for decision making and describe the types of information systems supporting the major functional areas of the business.
CLO6	Assess the relationship between the digital firm, electronic commerce, electronic business and internet technology and the processes for customer relationship management.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓	✓				
CLO3			✓		✓			
CLO4		✓		✓				
CLO5				✓	✓			
CLO6					✓			✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Concepts of IT, information systems, The Role of information system in Bangladesh, Approaches to information system, Trends of it in Bangladesh.	4.5	CLO1 CLO2
	2.	Information Technology and IT I infrastructures: Concepts, origin of IT, Hardware platforms and software platforms.	4.5	CLO1 CLO3
	3.	Privacy and Security in IT: Program Documentation and Maintenance, Application software, Enterprise application system-ERP, SCM, CRM AND SCM.	6	CLO1 CLO3 CLO5
	4.	IT in Global Business: Business Process and Information system, Major types of information system in managing Business Processes and Decision Making.	4.5	CLO4 CLO5
	5.	Strategic Information System: Interrelation between Organization and Information systems, Business Level Strategies, Achieving Competitive Advantage through Porter's Five Forces Model and value chain model.	4.5	CLO2 CLO4 CLO5

	6.	Data Based Management System: Organizing Data in Traditional File Environment, Data BASE Management Systems, Capabilities of Data BASE Management Systems, Data-Warehouse-Data Mart and Data Mining.	6	CLO3 CLO5
	7.	Telecommunications and Networks: Net networking and Communication trends, Computer network, Types of networks- LAN, MAN, WAN, Intranet, Extranet, Internet, Cellular Systems.	6	CLO3 CLO4
	8.	E-Commerce and E-Business: Key Concept of E-Commerce, Types of E-Commerce, E-Commerce Business Model, E-Commerce Revenue model, E-Commerce Marketing, Mobile E-Commerce Services and Applications.	6	CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Lecture, Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Kenneth C.Laudon, Jane P.Laudon, Management information systems: Managing the digital firm, 12th edition, 2012, Prentice Hall. USA.

(b) Supplementary Readings:

- Peter Norton, Introduction to Computer, Latest edition, Tata McGraw-Hill, New Delhi.
- James O. Brien, Management information system in the networked enterprise McGraw-

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN:311
2. Course Title	: Financial Markets and Institutions
3. Course Type (Ged/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Financial Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Financial markets and institutions help to clear the general principles and economic functions underlying all financial intermediaries. It provides a thorough discussion of the specifics of banking, insurance, pension funds, and mutual funds. In a similar fashion, this course elucidates the general principles and economic functions common to all financial markets and offers an in-depth look at the specifics of the particular markets for government securities, mortgages, corporate debt, equity, and derivatives. It also addresses the management of liquidity and risk and discusses the safety, stability, and regulation of financial intermediaries and financial markets.

11. Course Objectives:

- To acquire the skills necessary to manage a financial firm, to describe and apply financial concepts, theories, and tools
- to evaluate the role of technology and the legal, ethical and economic environment as it relates to financial institutions including the central bank, commercial banks, insurance companies, mutual funds, investment banks, pension funds etc.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Explain how financial markets and institutions facilitates the flow of fund.
CLO2	Describe the mechanics of monetary policy and the tradeoffs involved in it.
CLO3	Analyze the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
CLO4	Critically discuss economic principles behind the determination of interest rates.
CLO5	Evaluate the economic environment and the impact of governmental economic policies on consumers and financial institutions.
CLO6	Explain how derivative securities are used to speculate or hedge based on anticipated securities price movements.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2	✓		✓					
CLO3		✓		✓				
CLO4		✓						
CLO5		✓						✓
CLO6		✓	✓					

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: An overview of the financial system, the role of the financial markets, Investment and financial intermediation, Structure of financial markets, financial institutions, financial intermediaries and asset management firms.	3
2.		Depository Institutions, Federal Reserve and Monetary Policy Depository institutions: Activities and characteristics: Federal reserve and creation of money; Monetary policy	3	CLO1 CLO2
3.		Nondepository Financial Intermediaries Insurance companies; Investment companies- Traded Funds; Pension funds.	6	CLO1 CLO4
4.		Determinants of Asset Prices and Interest Rates Properties and pricing of financial assets; The level and structure of interest rates ; The term structure of interest rates; Risk/return and asset pricing model	9	CLO4 CLO5
5.		Organization and Structure of Market Primary markets and the underwriting securities; Secondary markets.	6	CLO3 CLO4
6.		Markets for Government Debt and Corporate Securities Treasury and agency securities markets; Markets for common stock- the basic characteristics, structure and organization.	6	CLO3 CLO4
7.		Mortgage and Securitized Asset Markets Residential mortgage markets; Markets for commercial mortgage and commercial mortgage securities; Asset backed securities markets.	6	CLO1
8.		Markets for Derivative Products Option, Forward, Future and Swaps markets	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- Frank J. Fabozzi, Franco Modigliani, Frank J. Jones, Foundations of Financial Markets and Institutions.
- Jeff Madura, Financial Markets and Institutions.

(b) Supplementary Readings:

- Anthony Saunders, Marcia Million Cornett, Financial Institutions Management.
- Frederic S. Mishkin, the Economics Money, Banking and Financial Markets.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN:312
2. Course Title	: Organizational Behavior
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Fundamentals of Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

This course provides a comprehensive analysis of individual and group behavior in organizations. Its purpose is to provide an understanding of how organization can be managed more effectively and at the same time enhance the quality of employees work life. Topics include motivation, rewarding behavior, stress, individual and group behavior, conflict, power and politics, leadership, job design, organizational structure, decision-making, communication and organizational change and development. This course provides the student with the tools to understand and evaluate individual, group and organizational processes. The student will also gain an appreciation of the relevance of the study of organizational behavior to the practice of human resource management.

11. Course Objectives:

- To assess individual and group behavior, and understand the implications of organizational behavior on the process of management.
- To describe and assess the basic design elements of organizational structure and evaluate their impact on employees.
- To identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
- To evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations
- To explain how organizational change and culture affect working relationships within organizations.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Describe the field of organizational behavior and its relevance to the workplace as well as examine individual and group behavior, communication, conflict and various management styles, motivational techniques and coordination in the work environment.
CLO2	Assess the impact of diversity on the workplace and how contemporary

	organizations both benefit and struggle with diversity oriented themes and topics.
CLO3	Explain how individual personality and behavior impacts the typical contemporary work experience and demonstrate skills required for working in groups.
CLO4	Analyze and compare different models used to explain individual behavior related to motivation, rewards and conflict management.
CLO5	Apply the various leadership styles and the role of leaders in a decision making process.
CLO6	Analyze the organizational culture and describe its dimensions and to examine various organizational designs and the implementation of organizational change.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓			✓			
CLO2		✓						
CLO3					✓		✓	
CLO4		✓			✓			
CLO5		✓					✓	✓
CLO6	✓	✓						✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Roles of Managers, Meaning and eclectic nature of OB, Challenges and opportunities for OB, OB models, diversity in workplace.	3
2.		Individual Behavior: Foundations of individual behavior, Attitudes, personality and values, Perception, Attributions & emotions, Job design, Learning, Managing individual stress.	12	CLO3 CLO4
3.		Group Behavior: Foundation of group behavior, understanding work teams, Factors of group behavior, Group cohesion, Group morale and productivity.	6	CLO1 CLO3
4.		Motivated Behavior: Motivation concepts- Theories of motivation- Monetary and non- monetary incentives.	3	CLO4
5.		Conflict and Negotiation: Conflict- meaning & causes- conflict thought- Different Types of conflicting situation- Process- Negotiation strategies- Power and politics in organization.	3	CLO1 CLO4
6.		Leadership Behavior: Basic approaches to leadership- Determinants of leadership- Styles of leadership-	4.5	CLO5

		Contemporary approaches to leadership.		
	7.	Organizational System: Meaning & importance of organizations structure- Elements of organization structure- Types of organizational designs.	4.5	CLO6
	8.	Organization Culture: Culture formation- creating & sustaining culture in the organization.	3	CLO2 CLO6
	9.	Organizational Growth Change and Development: Stages of Organizational Growth- Forces of Change- Managing change- Approaches to change- Organizational development: Process & Tools.	3	CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%					
CLOs	Type of evaluation	Time	Marks	Guideline	
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions	
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered	
FMEF (Formative) 20%					
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment	
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2	
	Class attendance (5%)	-----	5	-----	
	Total		100		

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- S. P. Robbins, Organizational Behavior (Current Edition).

(b) Supplementary Readings:

- Keith Devis and John New from, Human Behavior at Work: Organizational Behavior.
- Fred Luthans: Organizational Behavior.
- J. M. Ivancevich, R. Konopasake and M. T. Metes, Organizational Behavior and Management McGraw Hill- (Current Edition).
- A. A. Arif and M. A. Taher, Organizational Behavior.
- Joseph Reitz, Behavior in Organization.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN: 313
2. Course Title	: Entrepreneurship Development
3. Course Type	: Elective Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Introduction to Business
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Entrepreneurship Development is a practice meant to improve entrepreneurial skills among people. In other words, it is the inculcation, advancement, and grooming of entrepreneurial skills into a person needed to establish and successfully run an enterprise. Entrepreneurship Development provides people the required encouragement and business skill to help them establish a successful business. It is all about building a business from zero by coming up with new ideas and turning those ideas into a profitable business.

11. Course Objectives:

- To motivate students to look at entrepreneurship as a viable, lucrative and preferred career.
- To provide a foundation in several key areas in order to be successful.
- To grab the opportunities and face the challenges for new ventures, benefits/drawbacks of entrepreneurship, strategic management and forms of business ownership, marketing strategies, venture finance and human resource management.
- To apply an entrepreneurial way of thinking that will allow them to identify and create business opportunities that may be commercialized successfully.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Assess the value of new media tools (social networks, websites, internet searches), and be able to select and utilize appropriate tools for a specific business.
CLO2	Discern distinct entrepreneurial traits and strategies for successful

	implementation of ideas.
CLO3	Explore entrepreneurial skills and management function of a company with special reference to SME sector
CLO4	Develop idea regarding various steps involved in starting a venture and to explore marketing methods & new trends in entrepreneurship.
CLO5	Analyze the various aspects, scope and challenges under an entrepreneurial venture.
CLO6	Determine the competitiveness of their business versus direct competitors by creating a competitive matrix

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2					✓			✓
CLO3		✓	✓					
CLO4							✓	
CLO5			✓					✓
CLO6			✓					✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Evolution of Entrepreneurship; Myths of Entrepreneurship; Approaches to Entrepreneurship; Definition of Entrepreneur and Entrepreneurship; characteristics; Dark side of Entrepreneurship; Model of Entrepreneurial motivation; Entrepreneur and Intrapreneur; Women Entrepreneurship; High –Tech Entrepreneurship.	9	CLO1
	2.	Theories of Entrepreneurship: Psychological theories; Socio-psychological theory; Cultural theories; Background Factors Theories or General theories.	12	CLO1 CLO2
	3.	Analysis of business Environment and opportunities: Basic Structure of Environment; Business Environment: political, economic, legal and technical aspects of Environment; Environmental scanning procedure; SOWT analysis; techniques of environmental analysis.	6	CLO1
	4.	Developing Entrepreneurship: Entrepreneurship Development factors; process of developing Entrepreneurship; Entrepreneurship Development cycle; EDP and need for EDP; Family Business; Business plan; Start-up and buy-ups.	1.5	CLO3
	5.	Entrepreneurship and Small Business: Definition	1.5	CLO6

		of Small business; large Vs Small business; Feature of Small business; Stages of Small business Development; Role of small business; Development Issues-legal Issues.		
	6.	Growth and Development of Entrepreneurial Ventures: Strategic planning for emerging venture; Joint venture, Franchising, Licensing, Stages of venture development; key factors during the growth stage, succession and continuity plan, Evaluation of financial performance; Exit Strategies; Case Studies.	3	CLO2 CLO6
	7.	Entrepreneurship and small business development in Bangladesh: Entrepreneur ship development potentials; problems of developing entrepreneurship in Bangladesh; Governmental role and support services in developing small business in Bangladesh; Need for training and development; Role of BSCIC and other organization in developing entrepreneurship.	6	CLO5 CLO4 CLO2
	8.	Franchising: Meaning and Definition-Purpose of Franchising-Merits and Demerits of Franchising-Types of franchise, Favor obtainable from the parent company-When Franchising is not advisable	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- A.R Khan, Entrepreneurship and small business development

(b) Supplementary Readings:

- Craig S. Fleisher and Babette E. Bensoussam, Strategic and Competitive analysis.
- Longe and Necker, Entrepreneurship and small business development.
- Donald F. Kuratko and Richard M. Hodgetts, Entrepreneurship-A Contemporary Approach.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0411 FIN: 314
2. Course Title	: Cost and Management Accounting
3. Course Type	: Elective Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Accounting; Financial Accounting and Reporting
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The advanced professional certification known as the Certified and Management Accountant (CMA) is intended to assess the sophisticated accounting and financial management abilities that propel company success in the intricate and demanding commercial world of today. Finance professionals at all levels can benefit from the CMA, whether they desire to further their careers or provide value to their present organizations.

11. Course Objectives:

- To give the business all the information they require so they can produce a statement of production on time.
- To make statements is crucial for another reason: it reduces the likelihood of errors and fraud in the organization.
- Provide insight into the significance of cost behavior and how it relates to managerial choice.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Acquire knowledge about concepts, classification, and cost items.
CLO2	Comprehend the functions of cost and management accounting and their implications.
CLO3	Consider how to supply basic fiscal guidance and management.
CLO4	Be familiar with the many techniques for measuring segment performance.
CLO5	Apply and interpret fundamental accounting techniques to real-world business production problems, and then think about your findings.
CLO6	Predict and share the information concepts with the appropriate parties for creating plans and taking appropriate decisions for the organizations.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2	✓							
CLO3	✓	✓						
CLO4		✓	✓					
CLO5		✓	✓	✓				
CLO6			✓			✓		

Part: B

	Course Contents		Hours	CLOs
	Cost Accounting			
<i>Course Plan</i>	1.	Introduction: Concepts, purposes, Functions, Role Distinction between Cost Accounting & Financial Accounting Uses & Installation of Costing System,	3.5	CLO1 CLO2
	2.	Cost Behavior: Direct Cost, Indirect Cost Drives & Cost management, Total Cost, unit Cost, variable Cost Fixed Cost Behavior Pattern, Cost Allocation.	2.5	CLO2 CLO3
	3.	Cost Volume Profit Relationships: Concepts, Relationship between Cost, Volume & Profit, Cost-Volume-Profit assumptions, Cost Planning & CVP Break even analysis through equation & Chart, Profit Volume Chart, Sales Mix, Application in Business concerns.	4.5	CLO3 CLO4
	4.	Job order & Contract Costing: Concepts, Job & Contract costing, Allocation of Indirect Cost to Job & Contract Costing System in Manufacturing Concerns.	1.5	CLO2 CLO4
	5.	Process Costing: Concepts, Normal Process, Inter Process Inter Process cost accumulation procedures, Cost of production report, LIFO, FIFO, Average Costing Process Costing system in Manufacturing concerns.	4	CLO4 CLO6
	6.	Direct & Absorption costing: Concepts and Distinction, Importance, Performance measures.	3	CLO5 CLO6
	7.	Standard Costing: Concepts of standard costing, Types of standard Costing, Variance Analysis: material, labor, factory Overhead, variance report.	2	CLO2 CLO5
	8.	Relevant Costing: concepts information and Decision process, opportunity cost and relevance, application in business units.	3.5	CLO2 CLO5
	9.	Budgetary Control: Master Budgets & Responsibility Accounting, Flexible Budgets.	2.5	CLO3 CLO4
Management Accounting				

	1.	Introduction: Concept of Managerial Accounting & its significance- Relation between Managerial Accounting and Cost Accounting, Role of Managerial Accounting, Business Environment and Professional Ethics.	4.5	CLO1 CLO2
	2.	Cost-Volume-Profit Analysis (CVPA): Basis of CVP & CVPA, Contribution margin (CM), CM Ratio, Application of CVP concepts, Break Even Points, Its computation and graphic presentation, Target profit analysis, margin of safety, Sales mix & BEP, Problems and solutions.	3.5	CLO2 CLO3
	3.	Variable Costing- A tool for Management: Absorption costing, Variable costing, Unit cost computation, Income Comparison, Problems and Solutions.	2	CLO3 CLO4
	4.	Budgeting- Master Budget: Concepts, Types of MB, Advantages of MB, Sales budget, Production budget & purchase budget, Problems and solutions.	3	CLO4 CLO5
	5.	Flexible Budgets: Concepts, Distinction between FB & MB, Advantage of FB, Preparation of FB, Budget Variance, Problems & Solutions.	2	CLO5 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%

CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Cost Accounting Planning and Control by Matz and Usry
- Managerial Accounting by Garrison & Noreen. 13th edition.

(b) Supplementary Readings:

- Principles and practices of Cost Accounting by N.K.Prashad.
- Cost Accounting –A Managerial Emphasis by Charles T. Hongren.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0411 FIN:315
2. Course Title	: Business Taxation
3. Course Type (GEd/Core Course/Electives/...)	: Elective Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Tax is a cost on business and tax compliance is the most common area where business and government come into contact. Taxation will be able to use the taxing statutes to determine taxable income and allowable deductions. In the preliminary tax course a practical feature is the determination and analysis of critical information to complete a tax return. The advanced taxation course deals with more complex corporate tax issues and tax dispute procedures.

Course Objectives:

- To provide an idea about concepts and principles of taxation
- To understand the nature of public and private finance and its sources along with the areas of public income and expenditure with the practical exposure.
- To explain the provisions of various tax statutes.

11. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Get an overview of the taxation system of Bangladesh.
CLO2	Exhibit sophisticated knowledge related to tax accounting rules and regulations and analyze and resolve tax problems.
CLO3	Explain the basis and assessment procedure of income tax for individuals, firms and companies and apply the knowledge to prepare the tax return file.
CLO4	Describe the powers and responsibilities of tax authorities.
CLO5	Identify the different types of taxes and how they are computed and affect the economy.
CLO6	Recognize the fundamental aspects of income tax system in Bangladesh.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2	✓	✓						
CLO3			✓			✓		
CLO4	✓							✓
CLO5		✓						✓
CLO6	✓							✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Definition- Characteristics of Tax- Objectives of Tax- Taxation Principles- Kinds of Taxes- Role of Taxes in the Economic Development of Bangladesh- Tax structure in Bangladesh.	3
2.		Income Tax and Its Classifications : Definition of Income, Characteristics of Income, Capital & Revenue Receipts and Expenditure, Total Income and World Income, Classification of Income-on the basis of Assessment, Casual and Non-Recurring Income, Heads of Income.	3	CLO1 CLO5
3.		Basic Elements of Income Tax: Income year and Assessment year- Assesses- Residential status- Tax Rate- Tax payers Identification Number (TIN)- Tax Collection Account Number.	3	CLO2
4.		Income Tax Authorities in Bangladesh: Administrative and Judicial Authority- Appeal- Revision- Penalties.	3	CLO1
5.		Tax Assessment and Collection: Definition of Assessment- Assessment Procedure- Types of Assessment- Rules for payment and collection of Taxes- Advance payments of Tax- Tad Deducted at source.	9	CLO1 CLO3
6.		Tax Return: Preparation of Accounts and Tax Return Assessment of Individual under different heads of Income.	9	CLO1 CLO3 CLO5
7.		Tax Evasion & Avoidance: Methods- Techniques Preventive Measures.	3	CLO5
8.		Value Added Tax : (VAT) : Definition- Arguments for & against- Assesses- VAT registration- Books to be maintained- Tax authorities & assessment procedure- Computation of VAT	3	CLO5 CLO6
9.		Gift of Tax: Charge of Gift Tax- Gift to include certain transfer- Exemptions from Gift Tax-	3	CLO5 CLO6

		Determination of the value of gifts- Return of gifts- Gift tax payable- penalty- Prosecution- Assessment procedures- Rates- Authorities.		
	10.	Assessment of Companies and Corporation including Banks and Insurance Business: 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.	3	CLO1 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Lecture, Discussion, Assignment, Group Discussion	Assignment and Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4,	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment

CLO5, CLO6	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Monjur Morshed Mahmud & others, Income Tax.

(b) Supplementary Readings:

- M.A Hoque, Income Tax Law.
- H.L Bhatia, Public Finance
- Circulars & orders, Issued by NBR

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0412 FIN: 321
2. Course Title	: Public Finance
3. Course Type	: Core Course
4. Year/Semester	: BBA 6 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Macroeconomics; Business Taxation
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The term public finance describes how public funds are gathered, handled, and spent across an economy. Enhancing the quality of life for residents by managing public funds more effectively is the main goal of public financial management. It also involves researching how the government affects the economy. This area of economics evaluates the public authorities' government spending and revenue and makes adjustments to either one in order to achieve desired results and prevent unwanted ones. Public finance is seen to cover three areas: the distribution of income among citizens, the stability of the economy, and the impact of government on the effective use of resources.

11. Course Objectives:

- To develop students technically on rationale for public sector, efficient allocation and distribution of public sector
- To managing public funds, economic development, eliminating inequality, retaining price stability, satisfying the nation's fundamental needs, and managing the currency value in the international market.
- To understand the interventions such as market failure and distributional concerns, public expenditure policy, public resource mobilization via user charges and taxation, operation of budget systems, key factors determining a nations fiscal architecture, fiscal balance and deficit financing.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Comprehend and examine how contemporary public finance operates
CLO2	Determine the different categories of societal demands and the ways in which they are funded
CLO3	Defending the theoretical foundation of public spending and examining its various forms and financial impacts
CLO4	Classify and incorporate public revenues into the tax and fiscal systems

CLO5	Categorize public receipts and outlays through the budget and to examine the tools and goals of fiscal policy
CLO6	Evaluate and make appropriate steps for planning and implementing the different projects that will help to create sustainable nation

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2	✓		✓					
CLO3						✓		
CLO4		✓						
CLO5		✓						✓
CLO6				✓				✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction : Concept and constituents of public finance, Theories of public finance-classical theory, Keynesian theory, and Musgrave theory, Allocation and Distribution- Pareto and social optimality, Pareto optimality and the competitive solution; Efficiency in consumption, Efficiency in production. Good governance- Accountability and Transparency.	4.5
2.		Market Failure, Public Goods and Externalities: Market failures and the role of government, Public Goods, Efficiency Conditions for Public Goods, Externalities, Private Solutions to Externalities, Public Sector Solutions to Externalities.	6	CLO3 CLO4
3.		Public Expenditure Policy: Concept, Causes of expenditure, Principles of expenditure evaluation, Public Choice in Determining the Level of Public Expenditure, Government Expenditure Patterns-The Case of Bangladesh.	4.5	CLO2 CLO4 CLO5
4.		Taxation and economic efficiency: Five Desirable Characteristics of any Tax System. General Framework for Choosing among Tax System. Tax Incidence in competitive and monopolized markets. Tax Incidence, Taxation of Capital Optimal Taxation.	7	CLO2 CLO5
5.		Budget systems: Nature of budget, Budget cycle, Operation of budgetary process, State and local budget systems, Earmarking and expenditure determination. Budget procedure of Bangladesh, Public Procurement Act of Bangladesh.	7	CLO5 CLO6
6.		Fiscal Policy and Stabilization: Principles of	5.5	CLO4

		Stabilization Policy- Multiplier models, Stabilization in the Open Economy, Inflation and Rational Expectations. Economics of Public Debt- Definition, Public Debt and Economic Growth, Public Debt and Inflation, Burden of Public Debt, Fiscal Policy of Bangladesh.		CLO5 CLO6
	7.	The Economics of Aid: Foreign Assistance- Aid: Functions of Aid, Criticism of Aid, Grants: Process of Grant seeking, Elements of a good grant proposal.	7.5	CLO2 CLO4 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- Public Finance in Theory and Practice by Richard A. Musgrave & Peggy, B. Musgrave
- Public Finance by Aarrey P Rosen.

(b) Supplementary Readings:

- Public Finance by H. L. Bhatia:
- Government Finance: Economic of Public Sector by John F. Due and Ann F. Friedlaender.
- Public Finance and Development; journal of BCS (B. D. Civil Service)
- Planning Commission: Five Years plan and ADP.
- R. T. Chellish: Fiscal policies in underdeveloped counties.
- Philip & Taylor: The Economics of Public Finance.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0541 FIN:322
2. Course Title	: Operations Research
3. Course Type (Ged/Core Course/Electives/...)	: GEd Course
4. Year/Semester	: BBA 5 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Mathematics for Decision Making
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Operation Research program prepares students for careers as analysts and consultants in various industries with a focus on enhancing business value through Operations, Logistics and Supply Chain Management.

11. Course Objectives:

- Decision making is the most important task for a manager of an organization so as to minimize the cost or to minimize the profit as because today's business world is competitive and the environment is changeable and uncertain
- The decision has to be quick as well as sound and it requires a rigorous and scientific approach to the problem.
- The main objective of this course is to provide a scientific basis to the managers of an organization for solving problems involving interaction of the components of the system for finding a solution, which is the best interest of the organization as a whole.
- The goal of this course is to teach a student to formulate, analyze, and solve mathematical models that represent real-world problems.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Define and formulate linear programming problems and appreciate their limitations. Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained and translate solutions into directives for action
CLO2	Make effective decisions efficiently under different state of natures and constraints.
CLO3	Formulate and solve different models including linear programming, transportation, and networking techniques.
CLO4	Apply model concepts and mathematical techniques in solving business decision problems.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓					
CLO3			✓		✓			
CLO4				✓			✓	

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Introduction, Origin and Historical Development of OR, Importance of OR, Objectives of OR, Characteristics of OR, Scope of OR, Models of OR, Methods of OR, Phases of OR, Advantages of OR, Limitations of OR, Usefulness of OR in Bangladesh.	3
2.		Model Formulation: Developing model, Typical Model orientation, Cost Output Model, Break-Even Model, Demand-Supply Equilibrium Model, Forecasting Model, Inventory Model	3	CLO1 CLO3
3.		Basics of System Analysis: Review of LP, Duality of LP, Formulation of Dual, Formulation of Dual when the primal has mixed constraints, Application of duality, Economic interpretation of optimal solution of dual problem Sensitivity analysis of LP, Range of feasibility, Optimality, insignificance, Shadow Prices and their Economic Interpretation	3	CLO1 CLO2
4.		Transportation Problem: Introduction, Mathematical model of Transportation Problem, Types of Transportation Problems, Methods of Solving the Transportation Problems: Initial Feasible Solution Methods- North-West Corner Rule, Minimum Cost-Cell Method, Vogel's Approximation Method (VAM)/ Penalty Method, Optimal Solution Methods- Stepping Stone Method and MODI Method, Transshipment Problem.	3	CLO3
5.		Assignment Problem: Introduction, Mathematical formulation of assignment problem, Types of assignment problems, Methods of Solving the Assignment Problems: Hungarian Assignment Method (HAM), Special Situations of Assignment	6	CLO2

		Problems, Computer solution method.		
	6.	Queuing Theory (Waiting Line Theory): Introduction, Object of Queuing Theory, Characteristics of Queuing Model, Assumptions of Queuing Model, Classification of Queues, Queues Discipline, Single channel and Multiple Channel of Queuing Model, Limitations of Queuing Theory.	6	CLO2 CLO3
	7.	Network Analysis: Project Scheduling: Introduction, Rules of network construction, Spanning Tree Method, Shortest Route, Maximum Flow Method, Applications of Project Management, CPM (Critical Path Method): Computing ES, EF, LS and LF Times, Concept of Critical Path. PERT (Program Evaluation and Review Technique): Expected Project Completion Time, Variance of Expected Project Time, Probability of certain project completion time, Project Completion Time with Certain Probability Advantages and Limitations of CPM & PERT, Crashing of the Project Networks: Time- Cost-Trade- Off, Budgetary Control.	6	CLO2 CLO3
	8.	Sequencing Model: Introduction, Sequencing Problems, Processing of Jobs through Machines: Processing jobs through two machines, Processing jobs through Three machines, Routing Problems in Network.	3	CLO3 CLO4
	9.	Replacement Theory: Introduction, Replacement of capital equipment that deteriorate with time, Replacement of items failing completely, Staffing problems.	3	CLO1 CLO4
	10.	Game Theory: Introduction, Basic terminologies of game theory, Assumptions of game, Types of Games, Solution Systems of Game Problems: Game with Pure Strategies, Game with mixed strategies, Dominance Property of Game.	6	CLO3 CLO4

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative

CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam, Term paper and Presentation
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SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Anderson, D. R. Sweeney, D. S and Williams, T. (2012) An Introduction to Management Science.

(b) Supplementary Readings:

- Render, B; Stair, R.M. Jr., Hanna, M.E. and Badri, T. N. (2012), Quantitative Analysis for Management.
- Stevenson, W (2012), Management Science.
- D. C. Sancheti V. K. Kapoor, Business Mathematics-11th edition.

Course Outline (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0311 FIN 323
2. Course Title	: Development Economics
3. Course Type (GEd/Core Course/Electives):	GEd Course
4. Year/Semester	: BBA 6 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Microeconomics, Macroeconomics
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

It is designed to develop people and institutions that can help provide optimum financial outcomes that enhance the design and implementation of reforms and capacity-building programs adopted by development finance institutions, governments, the private sector, NGOs and the wider emerging markets. While Development Economics is typically known for its use by people working in development finance and other related institutions, it is also widely used by people in other banking and financial services institutions. It provides the expertise to start initial investments that act as the right catalyst, and demonstrate that enterprises can thrive in economically challenging markets. It is also used to ensure that funds channeled through development projects provide sustainable outcomes that can sustain the development agendas of developing countries.

11. Course Objectives:

- One of the primary goals of development economics is to reduce and ultimately eliminate poverty in developing countries. This involves increasing the incomes and living standards of the poorest segments of the population.
- Promoting sustained and inclusive economic growth is a key objective.
- Development economics aims to enhance human development indicators, including access to education, healthcare, and basic services, as well as the overall well-being and capabilities of individuals.
- Addressing income inequality and ensuring a more equitable distribution of income and wealth is a central concern. Development economics seeks to reduce disparities between the rich and the poor.
- Promoting job creation and reducing unemployment is essential for achieving development goals. This includes both formal and informal sector employment.
- Improving infrastructure, such as transportation, energy, and communication networks, to ensure that people have better access to markets, education, and healthcare.

- Ensuring that economic development is environmentally sustainable and takes into account the long-term ecological and social impact of economic activities.
- Encouraging trade and industrial development to diversify the economy and reduce dependence on a few primary commodities. This can lead to higher value-added production and export-led growth.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Gain a comprehensive realizing of the various economic and social theories that explain the process of economic development in low and middle-income countries.
CLO2	Analyze the causes and consequences of poverty and income inequality in the context of development, and assess policy measures to alleviate them.
CLO3	Assess the impact of different economic policies, such as trade liberalization, fiscal reforms, and monetary policies, on economic development in developing countries.
CLO4	Examine human development indicators, including health and education, and their significance in the development process.
CLO5	Analyze the disparities between rural and urban areas, and study policies aimed at promoting balanced regional development.
CLO6	Explore the role of international aid, trade, and foreign direct investment in the development process and assess their impact on developing economies.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2		✓		✓				✓
CLO3			✓					✓
CLO4			✓		✓			
CLO5								✓
CLO6			✓	✓				

Part: B

Course Plan	Course Contents		Hours	CLOs
	1.	Introduction: Emergence of Bangladesh, Topography-Climate, Economic Sector Highlights; Agriculture, Industry, Forestry, Energy, Minerals, Transport and Communication	3	CLO 1
2.	Nature of Development and Underdevelopment: Meaning of Economic Development- Growth vs. Development- Economic Development vs. Welfare-Developing Countries: Conceptual Issues- Measurement of Economic Development - Alternative Measures of Economic Development - PQLI and HDI- Determinants of Development: Lessons for the LDCs from the Late Developers (Japan, Germany and the East Asian Countries).	6	CLO 3	

	3.	Theories of Development : An overview of the General Theories of Development- Classical Views leading theories Schumpeter, Rostow, Mars, Neo-classical theories.	3	CLO 2 CLO 5
	4.	Dualistic Development: The Conceptual Issues: Social, Cultural and Political Dualism- Labor Surplus Economy and Choice of Techniques- Lewis Model.	6	CLO 4
	5.	Basic Issues of Economic Development of Bangladesh: Poverty, Balance of Payment, Role of Donor and International Agencies, NGO Activities, Micro Credit Programs, Add: Income Inequality- Unemployment-Inflation-Environment.	6	CLO 4 CLO 6
	6.	Development Strategies of Bangladesh: Goals and objectives of Five Year Plans and PRSP, Policies and Strategies relevant to agriculture. The Global Integration of the Bangladesh Economy- Technology Transfers- Women and development.	6	CLO 5
	7.	Foreign Aid and Foreign Investment: Types of Foreign aid, Perception Donors and Recipient Countries, Flow of Foreign aid to Bangladesh Foreign Direct Investment (FDI), Impact of FDI, Merits and demerits- MNCs- Positive and Negative effect.	6	CLO 5 CLO 6
	8.	Planning in Bangladesh : Concept of Planning, Need for Planning, Arguments for and against planning, Rationale of Planning, Planning under different Economic systems, Planning by directive and inducement, Financial and Physical Planning, Perspective planning, Macro, micro and local level planning, Participatory planning. History and experience of planning in Bangladesh, planning process in Bangladesh, Annual and Five-Year Plans, Planning strategy.	6	CLO 6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- Michael P. Todaro, Economic Development in the Third World, 7th Ed. Longman.

(b) Supplementary Readings

- Debraj Ray, Development Economics, Princeton University Press, 1998.
- G. M. Meier, Leading Issues in Economic Development, 7th Ed.
- M. Gillis et al., Economics of development, 2nd Ed. W. W. Norton, 1985.
- S. Ghatak, An Introduction to Development Economics, 2nd Ed. Allen and Unwin, 1986.
- M. P. Todaro, Development Planning: Models and Methods, Oxford University Press, 1971.
- M. L. Jhingan, The Economics of Development and Planning, 30th Edition, Konark, New Delhi.
- Akthar Hossain, The Economics of Development and Planning, 30th Edition, Konark, New Delhi.

Course Outline (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN 324
2. Course Title	: International Business
3. Course Type (GE/Ed/Core Course/Electives/.)	: Elective Course
4. Year/Semester	: BBA 6 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Not Required
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The rationale for international business is multifaceted and can encompass market expansion, risk reduction, resource access, cost savings, competitive advantage, and various strategic considerations. It's important for companies to carefully assess the potential benefits and risks associated with international operations and develop a well-thought-out international business strategy. Studying international business equips students with valuable skills, knowledge, and perspectives that can be applied in various career paths and personal development. It prepares students to navigate the complexities of the global economy and contribute to the success of businesses and organizations in an increasingly interconnected world.

11. Course Objectives:

- To introduce students to the concept of globalization and its impact on business operations, trade, and investment across borders.
- To familiarize students with the cultural, social, and ethical considerations that influence international business interactions and decision-making.
- To teach students various modes of international market entry, including export, licensing, joint ventures, and foreign direct investment (FDI).
- To enable students to evaluate the benefits, challenges, and opportunities of international trade, including tariffs, non-tariff barriers, and trade agreements.
- To provide insights into how exchange rates and currency markets impact international business transactions and financial management.
- To help students realize the complexities of global supply chains, logistics, and distribution channels.
- To familiarize students with international business laws, regulations, and the challenges of compliance in various countries.
- To analyze the economic and political factors affecting international business operations, including trade policies, political stability, and economic development.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
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CLO1	Comprehend the concept of globalization and its impact on international business activities, including trade, investment, and cultural exchange.
CLO2	Develop cross-cultural awareness and effective communication skills, enabling them to work across diverse cultural contexts.
CLO3	Analyze and evaluate various market entry strategies, such as exporting, franchising, and foreign direct investment, and select appropriate strategies for specific international markets.
CLO4	Explain the principles of international trade, including trade theories, trade barriers, and trade agreements, and understand their relevance to global business.
CLO5	Demonstrate an understanding of foreign exchange markets, currency risk management, and international financial issues affecting international business operations.
CLO6	Analyze the complexities of international supply chains, logistics, and distribution networks and develop strategies for efficient management.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓		✓			
CLO3		✓	✓					
CLO4			✓				✓	
CLO5	✓							✓
CLO6			✓		✓			

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Background for International Business: Defining International Business, Globalization and International Business; The what, why and how studying International Business (IB); the relationship between globalization and IB; the forces driving globalization and IB; the criticism of globalization; why company engage in IB; IB operating modes.	6	CLO1
	2.	Comparative Environmental Frameworks: The cultural environments facing business; culture's importance in IB and trickiness to assess; influences on cultural formation and change; major behavioral practices affecting business; problems in communicating across cultures; guidelines for cultural adjustment.	3	CLO2
	3.	The Political and Legal: Political environment; state of freedom; political risk; legal environment; legal issues facing international companies.	3	CLO 2 CLO 5
	4.	Economic Environments facing Business:	3	CLO4

		International economic analysis; who's who in the global business environment; economic freedom; types of economic system; assessing economic development, performance and potential.		CLO6
	5.	Globalization and Society: Balance of payment effects; growth and employment effects; the foundations of ethical behavior; the cultural foundations of ethical behavior; the legal foundations of ethical behavior; ethics and environment; corporate code and ethics.	6	CLO1
	6.	International Trade and Factor Mobility Theory: Interventionist and free trade theories; theories to explain national trade patterns; the dynamics of export capabilities; the theory and major effects of factor mobility.	3	CLO4
	7.	Governmental Influence on Trade: Conflicting outcomes of trade protectionism; economic and noneconomic rationales for Government trade intervention outcome uncertainties; major instruments for trade control.	3	CLO4
	8	World Financial Environment: Global foreign exchange markets; what is foreign exchange and who are the major players in the market? Aspects of foreign exchange markets; the foreign-exchange trading process.	3	CLO3 CLO4
	9	Determination of Exchange Rates: The international monetary fund; exchange rate arrangements; determining exchange rates.	3	CLO4
	10	The Strategy of International Business: Strategy, making sense to make strategy, the quest to create value; international corporate level strategies.	3	CLO6
	11	Export and Import: Exporting: principles and practices, startup and extension; Importing: principles and practices, problems and pitfalls.	3	CLO3
	12	Cross-National Cooperation and Agreements: Forms of economic integration; the world trade organization-global integration; regional economic integration; major regional trading groups.	3	CLO4

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	CLO1 Lecture, Discussion	Quiz and Assignment

CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- John D. Daniels, Lee H. Radebaugh, Daniel Sullivan, Reid W. Click: International Business, Global Edition.
- S.Tamer Cavusgil, Kinght, and Risenberger: International Business

(b) Supplementary Readings

- International business: The challenges of globalization BY Wild
- International trade: Theory and policy BY PR Krugman - 2018.
- Business ethics: A stakeholder and issues management approach BY JW Weiss - 2021 - Berrett-Koehler Publishers.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN: 325
2. Course Title	: Human Resource Management
3. Course Type	: Elective Course
4. Year/Semester	: BBA 6 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Fundamentals of Management, Organizational Behavior
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Human resource management is one of the most important support activities of organizations value chain, which is a series of activities the organization performs in order to sustain in the competitive environment. The human resource management comprises of various human resource practices, viz., performance appraisal system, potential appraisal system, counseling and feedback system, career development system, promotion policy, and training and development system. This course focuses on the active involvement of the student in the learning process and the effective application of human resource management theory.

11. Course Objectives:

- To provide students the knowledge, understanding and key skills those are required by today's Human Resource professionals
- To enable students to effectively contribute to dynamic organizations.
- To provide a strong grounding in broad-based fundamental human resource management knowledge and skills to prepare students for meaningful and productive careers as human resource managers and professionals.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Recognize the key terms, theories/concepts and practices within the field of HRM.
CLO2	Identify the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.
CLO3	Gain the knowledge of human behavior in organizations and the role of management strategies, including motivational theory to influence behavior.

CLO4	Evaluate of different tools used in forecasting and planning Human Resource needs
CLO5	Face the unique challenges and processes of managing human resources in small and entrepreneurial businesses locally and internationally.
CLO6	Identify the laws relevant to avoiding discrimination in human resources management and discuss how to develop and support a diverse workforce.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2					✓			✓
CLO3		✓	✓					
CLO4							✓	
CLO5			✓					✓
CLO6			✓			✓		✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Meaning, functions, objectives, importance and trends in human resource management, models of HRM, Equal Employment Opportunity (EEO).	9
2.		Human Resource Planning: Nature, significance, objectives, process, types of human resource planning, environmental influence of human resource planning, problems in human resource planning, human resource planning environment in Bangladesh	6	CLO1 CLO2
3.		Job analysis: Nature, process, importance, objectives, methods, uses of job analysis, methods of collecting job analysis information, job description, job specifications, job enlargement and job enrichment, job analysis scenario in Bangladesh.	6	CLO1
4.		Recruitment and Selection: Definition, source of recruitment, internal sources and external sources, merits and demerits, selection process, employment test, outcomes of selection devices, constraints, recruitment and selection scenario in Bangladesh	1.5	CLO3
5.		Training and Development: Orientation, nature, training process, training and learning, determining training needs, training methods, on-the-job and	1.5	CLO6

		off-the-job training, training module, Management development program		
	6.	Performance Appraisal Management: Definition, features, objectives, who appraise 360 appraisal, methods, factors of performance appraisal	3	CLO2, CLO6
	7.	Career Management: Career planning and development, promotion, employee separation, transfer, retirement, labor turn- over, absenteeism, wage and salary administrations, salary, wage	6	CLO5 CLO4 CLO2
	8.	Employee Compensation Plan: Purposes, features, methods, fringe benefits, objectives, types, rewards, quality of effective rewards, benefits and services.	3	CLO5
	9	Employee Relations: Concept, trade unionism and collective bargaining.	3	CLO6
	10	International Perspective of Human Resource Management	3	CLO1 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Gary Dressler, Human Resource Management, Latest edition

(b) Supplementary Readings:

- De Cenzo and Robbins-Fundamentals of Human Resource Management, Latest edition.
- H.T Graham-Human Resource Management.
- William B.WertherJr.and Keith Davis-Personnel Management and Human Resources.
- Edwin B.Flippo-Personal Management.
- A.A Khan and M.A. Taher-Human Resource Management: Industrial Relations.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN:411
2. Course Title	: Central Banking
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 7 th semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles and Practices of Banking
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

This course enables students to explore the whole issues of central banking like objectives, functions, autonomy, regulatory aspects of central banking, and various approaches of bank supervision. This course will also provide students with an understanding of monetary policy of central bank and the role of economic development as an advisor of Government as well as the role of central banking in combating bank failure and financial crisis. That will help the students to think about the environment of central banking practices in our country.

11. Course Objectives:

- To identify the functions of central banks and monetary policies and how they have evolved over time.
- To understand how the banking system helps determine the supply of money and explain the role of the central bank in money creation.
- To increase the level of understanding relating to the role of central banking in combating bank failure and financial crisis.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Develop the insights of central banking and the role of central banks in maintaining the well-being of banks and banking systems despite the challenges associated with sophisticated operating models of the banks and their increasing interconnectedness amid uncertainties and volatility of macro level dynamics.
CLO2	Explain the relationship between money, banking and the economy and evaluate the structure and determination of interest rates.
CLO3	Introduce to the tools of monetary policy and to the rules that central banks follow, with special attention to inflation targets.
CLO4	Assess the effects of the main policy tools and understand how central banks affect the financial system and the economy more generally and the role they have played in the financial crisis.

CLO5	Analyze the specifics of banking regulation and how it ensures stress resilience of the banking sector and financial stability and how the central banks mitigate crisis developments, deal with the post-crisis recovery, and ensure financial stability.
CLO6	Evaluate the banking regulation and prudential banking supervision including institutional aspects of the reform, together with the issues of whether the banks are able to bring back their power as driving forces of economic development and sustainable economic growth.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2	✓	✓						
CLO3		✓		✓				
CLO4			✓	✓				
CLO5							✓	
CLO6					✓			✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Central Banking Central Bank in the Financial System-Evolution-Objectives, Characteristics and Functions of Central Banks-Features of Modern Central Banks- Autonomy of Central Banks and Its Implications for the Macroeconomic Performance-Separation between Supervisory and Monetary Authorities.	6	CLO1 CLO2
	2.	Central Banking and the Monetary Management Money Supply Process-Control of the Monetary Base- Multiple Deposit Creation- Money Multiplier-Tools, Goals, Strategy, and Tactics of Monetary Policy-Monetary Policy Framework in Bangladesh, General Instruments of Money Control, Selective Instrument of Money Control, Monetary Management in Bangladesh, Central Bank as a Banker of Banks as an Advisor of Government.	6	CLO3 CLO4
	3.	Bank Supervision and Examination Theories, Objectives and Agencies of Bank Examination - Reasons for Bank Regulation-Methods of Bank Examination-Onsite and Off-site - CAMELS Rating System- Deposit Insurance System- Risk Based Supervision and Its Features - Basel Core Principles for Bank Supervision.	6	CLO5 CLO6

	4.	Bank Fund Management: Sources and Use of Fund- Portfolio Management, Primary Reserve, Secondary Reserve, Loans and Investment, Capital Adequacy BASEL and other techniques.	6	CLO2 CLO6
	5.	Internal Control Mechanism Internal Control and Compliance- Meaning, Objectives and Importance – Internal Audit and Inspection, Scope and Function of Internal Audit, Audit Programs and Procedures- Common Type of Irregularities and Examination-External Audit and Inspection-Statutory and Govt. Commercial Audit- Preparation, Submission and Handling of Audit Reports- Risk Based Internal Audit (RBIA) in Banks- Bangladesh Bank Guidelines on ICC	6	CLO5 CLO6
	5.	Financial Stability and Central Banking Bank Failure – Definitions, Reasons for Bank Failure, Determinants of Bank Failure, Financial Crisis, Financial Stability and the Role of the Central Bank – Financial Stability Reporting.	6	CLO5 CLO6
	6.	Foreign Exchange Management: Determination of Rate, Regulation in Bangladesh.	3	CLO2
	7.	Central Banking in Bangladesh Bangladesh Bank and Its Objectives and Functions- The Bangladesh Bank Order, 1972, Relevant Sections of The Bank Company Act-1991 and The Financial Institutions Act-1993 - Prudential Regulations of Bangladesh Bank	3	CLO1 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
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CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) **Recommended Readings:**

- Thammarak Moenjajak (2014), Central Banking, Theory and Practice in Sustaining Monetary and Financial Stability. John Wiley & Sons Singapore Pte. Ltd.
- IIBF, “Bank Financial Management”.
- Skekhar, Banking, Theory and Practice
- A. R. Khan, Bank Fund Management

(b) **Supplementary Readings:**

- Mishkin, F. S. The Economics of Money, Banking and Financial Markets. Pearson, Boston.
- Dr. A. R. Khan – Bank Fund Management
- Peter S. Rose (2007). Commercial Bank Management, 5th Edition, McGraw-Hill.
- Kerghose, Foreign Exchange and Financing of Foreign Trade.
- R. I. Robinson, The Management of Bank Fund.
- Sheng, A. Bank Supervision: Principles and Practice. EDI Working Paper.
- Roles and objectives of modern central banks-BIS Publications on the Governance of Central Banks
- Bangladesh Bank Policies and Guidelines.
- Relevant Research Papers on Central Banking.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0412 FIN: 412
2. Course Title	: Investment Analysis and Portfolio Management
3. Course Type	: Core Course
4. Year/Semester	: BBA 7 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Financial Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

The phrase "investment analysis" is wide and covers a wide range of investing-related topics. It can involve choosing the optimal investment vehicle for an investor's needs based on past performance, assessing the valuation and investor specificity of securities like stocks and bonds, or all three. It refers to the method of evaluating an investment in terms of return, risk, and resale value. It matters to anyone thinking about making an investment, no matter what kind. Three aspects are typically assessed by investment analysis methods: cash flows, resale value, and risk.

11. Course Objectives:

- To certify the researching and evaluating a security or an industry to predict its future performance of financial security.
- To determine the suitability and appropriateness of financial assets for taking efficient financial decision for an investor.
- To take the proper decision regarding financial securities and creating an overall financial strategy.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Describe the overall layout of the several financial markets that are present in an economy.
CLO2	Evaluate Financial instruments with a high level of value include fixed-income securities and common stocks, both overvalued and undervalued.
CLO3	Use suitable financial expertise while using derivatives of financial assets as hedging tools.
CLO4	Facilitate investors to determine which financial assets fit within their investing strategy by using facts and data. The main benefits of investment research are decreasing uncertainty and outperforming of financial markets.
CLO5	Assemble a diversified investment portfolio and evaluate its performance.

CLO6	Forecast and exchange the concepts with the different stakeholders in the financial markets.
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Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2		✓	✓					
CLO3			✓	✓				
CLO4			✓	✓				
CLO5		✓	✓	✓				
CLO6		✓				✓		

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	The Investment Setting: Definition of Investment; Why do people invest? Nature of Investment – Real and Financial Asset, Marketable and Non Marketable Securities; Importance of Studying Investment; Investment Decision Process; Forms of Investment Strategies; Why should we learn Modern Investment Theories? Holding Period Return; Holding Period Yield; Mean Historical Return for Single and Portfolio of Investment; Expected Rate of Return; Risk of Expected Rate of Return; Risk Measure for Historical Return; Determinants of the Required Rate of Return of Investment – Real Risk Free Rate (RRFR), Nominal Risk Free Rate (NRFR) and Factors affecting NRFR, Risk Premium, Risk Premium and Portfolio Theory, Fundamental and Systematic Risk; Relationship between Risk and Return.	5.5
2.		The Asset Allocation Decision: Concept, Individual Investor's Life Cycle, Need for a Policy Statement, Input to the Policy Statement – Investment Objectives and Investment Constraints, Importance of Asset Allocation.	3	CLO2 CLO3
3.		Securities Markets and Stock Market Indexes: What is Market? Characteristics of Good Market, Primary Capital Markets, Secondary Financial Markets, Over-The-Counter Market, Third Market, Call versus Continuous Markets; Investment Banking; Process of Security Underwriting, Broker versus Dealer, Types of Orders; Short Sales; Margin Transactions; Security Market Indicator Series – Uses of Market Index, Differentiating Factors in constructing Market Indexes; Different Stock Market Indexes.	6.5	CLO3 CLO4 CLO5
4.		Economic Analysis: The Economy and the Stock	3	CLO2

		Market – The Business Cycle, The Relationship between the Bond Market and the Stock Market, Macroeconomics Factors of the Economy, Understanding the Stock Market – The Determinants of Stock prices; Valuing the Market; Forecasting Changes in the Market.		CLO3
	5.	Industry Analysis and Company Analysis: Industry Analysis – Performance of Industries over time, Concept of Industries and Its Classification, Analyzing Industries, The Industry Life Cycle, Qualitative Aspects of Industry Analysis, Evaluating Future Industry Prospects; Company Analysis – Fundamental Analysis, Accounting Aspects of Earnings, The problems with reported Earnings, Analyzing a Company’s Profitability, Fundamental Security Analysis in Practice.	5.5	CLO4 CLO5 CLO6
	6.	Technical Analysis: Meaning, Basic Principles, Trend and Trend Reversals, Mathematical Indicators and Market Indicators.	3.5	CLO5 CLO6
	7.	Valuation Principles and Practices: An Overview of the Valuation Process; Why a Three-Step Valuation Process? Does the Three-Step Valuation Process work? Theory of Valuation – Stream of Expected Returns, Required Rate of Return, Investment Decision Process; Valuation of Bonds; Valuation of Preferred Stock; Approaches to the Valuation of Common Stock.	5.5	CLO2 CLO4 CLO5
	8.	Investment in Real Assets: Advantage and Disadvantage of Real Assets; Real Estate as an Investment; Financing of Real Estate; Types of Mortgages – Fixed, Variable and Adjustable Rate Mortgages; Forms of Real Estate Ownership; Real Estate Financing Companies in Bangladesh.	5	CLO3 CLO4 CLO6
	9.	Portfolio: Definition and Importance of Portfolio Management, Objectives of Portfolio Management, Historical Perspective and Evolution of Portfolio Theory, Portfolio Management Process, Portfolio Selection and Evaluation, Portfolio Revision.	5	CLO3 CLO4 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group	Term Paper and Presentation

	Discussion	
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Investment Analysis and Portfolio Management – Frank K. Reilly and Keith C. Brown.
- Investments: Analysis and Management – Charles P. Jones.

(b) Supplementary Readings:

- Portfolio and Investment Selection: Theory and Practice – Haim Levy and Marshall.
- Fundamentals of Investment management – Hirt Geoffrey and Block B. Stanely.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN: 413
2. Course Title	: Working Capital Management
3. Course Type	: Core Course
4. Year/Semester	: BBA 7 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Accounting
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Working Capital is the main vigor of a corporation as a heart for human bodies. Working capital management is the management of the firm's short-term assets and liabilities, individually and in aggregate. Survey evidence shows that 60 percent of a financial manager's time is spent on decisions related to working capital. It (WCM) is a broad –based function. Effective working capital management encompasses several aspects of short-term finance: maintaining adequate levels of cash, converting short-term assets (i.e., accounts receivable and inventory) into cash, and controlling outgoing payments to vendors, employees, granting credit to customers and collection on the credit, cash forecasts, as well as current and accurate information on transactions and bank balances.

11. Course Objectives:

- To describe primary and secondary sources of liquidity and factors those influence a company's liquidity position.
- To identify how to calculate the cash conversion cycle.
- To provide a comprehensive analysis on how to manage working capital, working capital financing policies, increasing profits through working capital management and how to properly fund working capital.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Evaluate overall working capital effectiveness of a company, using the operating and cash conversion cycles, and compare its effectiveness with other peer companies.
CLO2	Identify and evaluate the necessary tools to use in managing a company's net daily cash position.

CLO3	Compute and interpret comparable yields on various securities, compare portfolio returns against a standard benchmark, and evaluate a company's short-term investment policy guidelines.
CLO4	Assess the performance of a company's account receivable, inventory management, and accounts payable functions against historical figures and comparable peer company values.
CLO5	Evaluate the choices of short-term funding available to a company and recommended a financing method.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2								✓
CLO3		✓	✓					
CLO4				✓				
CLO5			✓					✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: Concept of working capital, composition and significant of W/C management	9
2.		Approaches to Working Capital Management: Approaches, Relationship between current Asset Current liability, and Determinant of working capital, Measuring working capital.	12	CLO1 CLO2
3.		Working Capital Cycle: Planning and forecasting working capital needs why hold cash & Marketable Securities? Money market, Flotation and check clearing, Lock box Location problem, Cash connection strategies, Disbursement management.	6	CLO1
4.		Management of Cash: Cash forecasting, Types Cash forecasting, Methods of Financial forecasting, Uncertainty in cash forecasting, hedging cash Balance uncertainties, Models for the management of Cash & Temporary Investments, Cash Budget.	1.5	CLO3
5.		Management of Account Receivables: Terms of Sale Decisions, Standard Approaches Credit Granting Decision Monitoring Accounts Receivables, Bad Debt losses monitoring.	1.5	CLO6
6.		Valuation and management of Various Types of Inventories: Concepts, Alternative to holding Inventory, Costs in Inventory system, Approaches to Inventory Management EOQ, ABC, Just-In-Time Model	3	CLO2 CLO6

	7.	Current Liabilities Management: Short term Financing, Sources, Management of Account Payables, Notes Payables, Accruals, Short term Bank loan.	6	CLO5 CLO4 CLO2
	8.	Working Capital Management Practice in Bangladesh: Pros and Cons, Futures, Suggestions.	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%

CLO1, CLO2, CLO3, CLO4, CLO5	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**12. Learning Materials:****(a) Recommended Readings:**

- Frederick C. Scherr, Working Capital Management: Text and Cases

(b) Supplementary Readings:

- Hampoton, J. J. & Celilal, L. W., Modern Working Capital Management.
- Reading Materials provided by Course Teacher.
- VE Ramouoorthy, Working Capital Management.
- Md. Jahirul Hoque, Financial Planning & Control in Public Sector Industries in Bangladesh

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN: 414
2. Course Title	: Electronic Banking
3. Course Type	: Core Course
4. Year/Semester	: BBA 7 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Practices of Banking
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

When money is moved electronically, as opposed to through the exchange of cash, checks, or other paper papers, it is referred to as electronic banking. Fund transfers take place between banks and credit unions, among other financial entities. They also take place between business establishments like shops and financial organizations. Electronic banking is used to transfer money whenever someone uses an ATM or online banking along with mobile banking to take out cash or uses a debit card to pay for groceries or any personal and business payment by deducting the amount owing to the relevant parties from a savings or checking account. Sophisticated computer systems that communicate across phone lines are essential to electronic banking. These computer systems keep track of money transactions and ownership, and they manage the ways in which consumers and businesses obtain money. This course is designed to equip students with current developments in the banking industry with respect to the application of electronics in banking to promote self-service retail banking. It seeks to cover electronic banking and electronic commerce, the truncation of cheques, interbank clearing system and settlement and many other related issues in electronic banking and commerce.

11. Course Objectives:

- To enable us about the knowledge of electronic banking for accessing their banks accounts and remit funds and to know how to make payment simpler just with the mobile number of the beneficiary.
- To allow us how to access electronic banking services from the comfort of our comfortable area residing in remote areas where traditional banks may be difficult to access.
- To help students assimilates knowledge of various digital products in electronic banking sector and different payment, receiving and transferring systems in Bangladesh as well as around the world. There is a need to understand the new technologies and digital disruptions taking place in transformation of business models in electronic banking.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Identify and obtain knowledge about the electronic banking system, e-banking laws, and practices and what banking really means.
CLO2	Revolutionizing operations, enhancing customer experiences, ensuring security and risk management, promoting financial inclusion, and unlocking opportunities for further growth of electronic banking.
CLO3	Capture various modes of electronic banking along with their disadvantages and advantages and this includes mobile and internet banking technologies as well.
CLO4	Research and analyze structural developments and trends in electronic banking and their impact on banks operations and performance.
CLO5	Apply and interpret fundamental procedure of e-banking to real-world business and economics.
CLO6	Evaluate and practice the models of electronic banking with the competent parties in the organizations.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓	✓				
CLO3			✓					
CLO4				✓			✓	
CLO5			✓	✓				
CLO6		✓				✓		

Part: B

Course Plan	Course Contents		Hours	CLOs
	1.	Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and Electronic cheque - Models for E-banking-complete centralized solution- features CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.	7.5	CLO1 CLO2
	2.	Online Banking: Introduction –concept and meaning-the electronic delivery channels- need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses – computerization in clearing houses- Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.	7.5	CLO2 CLO3
	3.	Services and Facilities: Updatating Bank saving accounts –Computer bank branches-Financial	6.5	CLO4 CLO5

		Transaction Terminals-(FTT)-Echeque-Magnetic Ink Character Recognition (MICR) and Cheques-E-Banking in India-Procedure-Programmes-Componets- How to go on net for Online Bankingadvantages-Limitations.		
	4.	E-Banking Security: Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy-Tampering-Encryption –Meaning-The encryption process-may appear as follows - Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES).	7.5	CLO4 CLO5
	5.	E-Builder solutions: Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions- Pry Zone - Esoftware security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc–security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).	7.5	CLO4 CLO5 CLO6
	6.	Present Scenario of electronic banking in Bangladesh and its prospectus and challenges.	5.5	CLO5 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam

				have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Troy J. Strader, Richard B. Carter : Electronic Banking: The Ultimate Guide to Business and Technology of Online Banking.

(b) Supplementary Readings:

- Jayaram Kondabagil: Risk Management in Electronic Banking: Concepts and Best Practices.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0412 FIN: 415
2. Course Title	: Real Estate Finance and Investment
3. Course Type	: Core Course
4. Year/Semester	: BBA 7 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Financial Management; Investment Analysis and Portfolio Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

A summary of surveying and property-related concerns is also included in Real Estate Finance and Investment, which focuses on financing and investing in real estate. It opens up the possibility of a well-respected career in surveying, which has high earning potential and global employment opportunities. Investing in real estate involves buying a future income stream from real estate and has a number of benefits over other investment kinds, such as stability, diversity, inflation hedging, and possibly better returns.

11. Course Objectives:

- To learn about the principles of real estate, including finance, real estate investment, and industry procedures.
- To focus on the development decision making, and to get an understanding of real estate legal foundations, government laws, valuation, and brokerage.
- To apply common investment metrics to assess potential real estate investments and develop investment plans that would maximize the investor's expected investment return, this paper aims to explain how debt and equity funds are drawn to capitalize investment real estate.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Demonstrate the basic concepts regarding legal and physical definitions of real estate.
CLO2	Assess the residential property valuation, use the market comparison approach; for income-producing property valuation, use the income approach.
CLO3	Realize how to calculate mortgage payments, such as monthly payments, the creation of amortization tables, and effective borrowing costs.
CLO4	Recognize the typical sources of funding for commercial real estate.
CLO5	Develop comprehensive understanding of the variables that will be compared, such as project density, alternative funding, income and spending projections.

CLO6	Create a plan to optimize investment yield, evaluate the effects of several investment methods using discounted cash flow models.
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Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2	✓	✓						
CLO3			✓		✓			
CLO4			✓					
CLO5		✓			✓			
CLO6			✓		✓			

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Real Estate Investment: Basic Legal Concepts: Property Rights and Estate, Interests, Encumbrances, and Easements, Assurance of Title, Methods of Title Assurance, Recording Acts and Limitations on Property Rights.	5.5
2.		Real Estate Financing: Notes and Mortgages: The Mortgage Instrument, Assumption of Mortgage, Acquiring Title “Subject to” a Mortgage, Other Financing Sources, Land Contracts, Default, Alternatives to Foreclosure: Workouts, Foreclosure, Judicial Foreclosure and Bankruptcy.	4	CLO1 CLO2 CLO3
3.		Mortgage Loan Foundations: The Time Value of Money: Compound Interest, Compound or Future Value, Present Value, Compound or Future Value of an Annuity, Present Value of an Annuity, Accumulation of a Future Sum and Determining Yields or Internal Rates of Return on Investments.	4.5	CLO2 CLO3 CLO4
4.		Fixed Interest Rate Mortgage Loans: Determinants of Mortgage Interest Rates: A Brief Overview, Understanding Fixed Interest Rate Mortgage (FRM) Loan Terms, Calculating Payments and Loan Balances—Fixed Interest Rate Loans, Summary and Comparisons: Fixed Interest Rate, Constant Payment Mortgage (CPM) Loans with Various Amortization Patterns and Other FRM Loan Patterns—Declining Payments and Constant Amortization Rates.	3	CLO4 CLO5

	5.	Adjustable and Floating Rate Mortgage Loans: The Price Level Adjusted Mortgage (PLAM), ARMs and Floating Rate Loans: An Overview, ARM Payment Mechanics, Expected Yields on ARMs: A Comparison.	4	CLO4 CLO5 CLO6
	6.	Underwriting and Financing Residential Properties: Underwriting Default Risk, Classification of Mortgage Loans, The Underwriting Process, The Underwriting Process Illustrated, The Closing Process and Settlement Costs Illustrated.	4.5	CLO5 CLO6
	7.	Income-Producing Properties: Leases, Rents and the Market for Space: Property Types, Supply and Demand Analysis, The Business of Real Estate, The “Market” for Income-Producing Real Estate, Income Potential—Real Estate Assets, General Contents of Leases and Developing Statements of Operating Cash Flow.	5.5	CLO2 CLO4 CLO5
	8.	Valuation of Income Properties: Appraisal and the Market for Capital: Introduction, Valuation, Fundamentals, Appraisal Process and Approaches to Valuation, Sales Comparison Approach, Income Approach and Cost Approach.	4.5	CLO4 CLO5 CLO6
	9.	Financing Land Development Projects: Characterization of the Land Development Business, The Land Development Process—An Overview, Lender Requirements in Financing Land Development, Residential Land Development Illustrated and Project Feasibility and Profitability.	3.5	CLO3 CLO5 CLO6
	10.	Real Estate Financing Procedure in Bangladesh: Case study.	4	CLO4 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group	Term Paper and

	Discussion	Presentation, Summative Exam
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Real Estate Finance and Investments by Brueggeman and Fisher.

(b) Supplementary Readings:

- Real Estate Finance by Brueggeman and Stone.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN: 416
2. Course Title	:Entrepreneurial Finance
3. Course Type	:Core Course
4. Year/Semester	: BBA 7 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	:Entrepreneurship Development
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Entrepreneurial finance is the study of value and resource allocation, applied to new ventures. It addresses key questions which challenge all entrepreneurs: how much money can and should be raised; when should it be raised and from whom; what is a reasonable valuation of the startup; and how should funding contracts and exit decisions be structured. Financial planning allows entrepreneurs to estimate the quantity and the timing of money needed to start their venture and keep it running. This course focuses on the financing decisions of entrepreneurs. It emphasizes identifying and valuing entrepreneurial business opportunities.

11. Course Objectives:

- To provide an idea about variety of financing models across the venture's life cycle, with an aim to understanding the incentives of each type of investor, the relative costs and benefits of each source of funding.
- To explore the connections between ventures' financing strategy and its product-market strategy.
- To prepare students for better investment and financing decisions in entrepreneurial settings, both as entrepreneurs and as investors.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Gain an idea about Launching Global Ventures, Financial Management of Smaller Firms and Venture Capital and Private Equity
CLO2	Apply advanced and coherent knowledge of business valuation techniques across the corporate lifecycle from start-up to more mature corporates
CLO3	Ability to identify the constraints to the development of micro, small and medium enterprises
CLO4	Evaluate a flexible financial model and the sources of funding available across the corporate lifecycle

CLO5	Design real business venture design and present a proposal for funding that is consistent with venture needs and financial stakeholder perspectives.
CLO6	Assess how strategic management, financial management, and entrepreneurship combine to simultaneously examine business topics from different perspectives to better encapsulate actual entrepreneurial practices

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2					✓			✓
CLO3		✓	✓					
CLO4							✓	
CLO5			✓					✓
CLO6			✓			✓		✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction To Finance For Entrepreneurs: <ul style="list-style-type: none"> • The entrepreneurial process • Entrepreneurship fundamental • Sources of entrepreneurial opportunities • Principles of entrepreneurial finance • Role of entrepreneurial finance • The successful venture life cycle • Financing through the venture life cycle 	4.5	CLO1
	2.	Developing The Business Idea <ul style="list-style-type: none"> • Process for identifying business opportunities • To be successful, you must have a sound business model • Learn from the best practices of successful entrepreneurial venture • Time to market and other timing application • Screening venture opportunities • Key elements of a business plan 	6	CLO1 CLO2
	3.	Organizing And Financing A New Venture <ul style="list-style-type: none"> • Progressing through the venture life cycle • Forms of Business organization • Choosing the form of organization: Tax and other consideration • Intellectual property • Seed, Startup and First round Financing sources 	4.5	CLO1

	4.	Preparing And Measuring Financial Performance <ul style="list-style-type: none"> • Obtaining and recording the resources necessary to start and build a new venture • Business Asset, Liabilities and owners' equity • Sales, Expenses and Profits • Internal operating schedules • Statement of Cash Flows • Operating Breakeven analysis 	6	CLO3
	5.	Evaluating Operating And Financial Performance <ul style="list-style-type: none"> • Users of financial performance measures by Life cycle stage • Using financial ratios • Cash burn rates and liquidity ratio • Conversion period ratios • Leverage ratios • Profitability and efficiency ratios • Industry comparable Ratio analysis • A Hitchhiker's guide to financial analysis 	6	CLO6
	6.	Types and cost of Financial capital <ul style="list-style-type: none"> • Implicit and Explicit Financial capital costs • Financial Markets • Determining the cost of Debt capital • Investment risk • Estimating the cost of Equity capital • Weighted average cost of capital 	4.5	CLO2 CLO6
	7.	Security Structures And Determining Enterprise Values <ul style="list-style-type: none"> • Common stock or common equity • Preferred stock or Preferred equity • Convertible Debt • Warrants and options • Other concerns about security Design • Valuing Ventures with Complex Capital Structures: The Enterprise method 	6	CLO5 CLO4 CLO2
	8.	Harvesting The Business Venture Investment <ul style="list-style-type: none"> • Venture operating and financial decision revisited • Planning an exit strategy • Valuing the equity or enterprise • Systematic liquidation • Outright sale • Going Public 	4.5	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and

		Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Entrepreneurial Finance by J.Chris Leach and Ronald W.Melicher, 4th Edition (2012), South-Western Cengage Learning.
- Entrepreneurial Finance- Strategy, Valuation and Deal Structure by Janet Smith, Richard Smith and Richard Bliss, 1st edition (2011), Stanford University Press

(b) Supplementary Readings:

- Entrepreneurial Finance: A case Book by Paul A. Gompers and William Sahlman
- Entrepreneurship: Successfully launching new ventures, 3rd edition, Bruce R. Barringer and R. Duane Ireland, Pearson Prentice Hall (2009).
- Entrepreneurial Finance by Philip J. Adelman and Alan M.Marks, 6th edition, Pearson Prentice Hall.
- Entrepreneurial Finance by Richard L. Smith and Janet Kiholm Smith.

Course Outline: (Outcome-Based Curriculum)**Part: A**

1. Course Code	: 0412 FIN: 421
2. Course Title	: Corporate Finance
3. Course Type	: Core Course
4. Year/Semester	: BBA 8 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Finance; Financial Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

With a focus on their application to a wide range of real-world scenarios covering business finance, business decision-making, and financial intermediation, this course offers a concise introduction to finance. Firm valuation, merger & acquisition dividend policy and financial distress are some of the most important ideas and applications in the field of finance. You will improve your communication and teamwork abilities through class discussions, unofficial study groups, and official group projects. You'll discover the proper and ethical way for managers to arrange their financial operations and decision. Lastly, as financial markets are interconnected worldwide, we will cover a number of instances and scenarios involving multinational corporations to provide you with a worldwide viewpoint.

11. Course Objectives:

- To give students a continuation of the corporate finance methods, concepts, and strategies taught in the introductory finance course.
- To understand financial theory can help you better grasp the effects of risk, capital structure, cost of capital, dividend policy, international corporate finance, mergers and acquisitions, and the use of derivatives to manage corporate risk.
- To empower students to make accurate and sensible financial decisions that will help to maintain the company's sustainability and wealth maximization.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Recognize and assess the main concerns in corporate finance.
CLO2	Understand the theory underlying share value of the company's equity holders.
CLO3	Demonstrate knowledge of the basics of risk and return for cost of capital.
CLO4	Learn about the dividend policy and how to value options to increase asset's value of the shareholder.

CLO5	Comprehend and point up the firm's valuation and understand the principles underlying risk management.
CLO6	Evaluate the Value of mergers and acquisitions of corporations to take appropriate decisions.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2	✓							
CLO3		✓						
CLO4			✓	✓				
CLO5		✓		✓				
CLO6					✓			✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: An Overview of Corporate Finance, Several Possible Objectives of the Firm: to Avoid Bankruptcy, Maximize Market Share, Minimize Costs and Maximize Profit; the Ultimate Objective of the Firm; The More General Goal of the firm.	6.5
2.		Investment decision: Capital Budgeting under Risk & Uncertainty (Sensitivity Analysis, Monte Carlo Simulation, Certainty Equivalent, Decision Trees); Capital Budgeting Techniques: Payback Period, Discounted Payback Period, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Multiple IRR, Incremental IRR, Modified IRR.	6	CLO1 CLO3
3.		Financing Decision: Financing options-equity, debt and hybrid securities; internal vs external financing; the process of raising capital; Benefits of cost of debt, concept of capital structure, cost of capital approach to optimal financing mix. Maximizing Firm Value versus Maximizing Stockholders Interest, Financial Leverage and Firm Value.	5.5	CLO2 CLO3 CLO4
4.		Issues of Corporate Securities: Stocks and Bonds, IPO under Pricing; Long Run Performance of IPOs, Financial Planning-Strategic Plans, Operating plans, financial plans, Sales Forecasting financial statement, Percentage of sales forecast, other forecasting method.	4	CLO3 CLO5
5.		Merger & Acquisition: Forms of Acquisition, Tax forms of Acquisition, Synergy from Acquisition, value of the firm after acquisition, Reduction in Reasons for mergers, Bad reasons for merger, NPV of a merger.	7	CLO4 CLO5 CLO6

	6.	Valuation: Concept of valuation, Fundamental valuation model; from equity and debt valuation to firm valuation, asset based approach to valuation, recent development in value measurement-EVA, SVA and MVA.	5.5	CLO5 CLO6
	7.	Financial Distress: Financial Distress, Bankruptcy, Technical Insolvency, Causes of Business Failure, Bankruptcy Liquidation and Reorganization, Predicting Corporate Bankruptcy. Tax Effect and Financial Distress Costs, The Pecking Order Theory, The Effect of Personal Tax on Capital Structure. Relevant Cases in Corporate Finance.	7.5	CLO2 CLO4 CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered

FMEF (Formative) 20%

CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C**13. Learning Materials:****(a) Recommended Readings:**

- Stephen A. Ross, Randolph W. Westerfield and Jeffrey Jaffer, Corporate Finance, 9th Edition.

(b) Supplementary Readings:

- Aswath Demodaran, Corporate Finance , 2nd Edition
- Richard A. Brealey, Stewart C. Myers And Franklin Allen, Corporate Finance, 8th Edition

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN 422
2. Course Title	: Financial Analysis and Control
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 8 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Financial Accounting and Reporting, Internal Control and Auditing
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Financial statement analysis is the process of reviewing and evaluating a company's financial statements (such as the balance sheet or profit and loss statement), thereby gaining an understanding of the financial health of the company and enabling more effective decision making. Financial statements record financial data; however, this information must be evaluated through financial statement analysis to become more useful to investors, shareholders, managers and other interested parties.

11. Course Objectives:

- To explore the theory and practice of investments, covering the topic areas of capital market structure, valuation, security analysis and portfolio management.
- To develop critical thinking and problem solving competencies, at both the individual and group levels, of financial statement analysis, financial planning, principles of valuation, capital budgeting, capital structure, and issues in financial policy, and to apply financial theory
- To analyze real life situations in an uncertain environment with an incomplete data set.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the student will be able to –

CLOs	Learning Outcome Statements
CLO1	Recognize different financial statements, analyses and reporting of on and off-balance sheet items.
CLO2	Analyze financial statements and interpret financial disclosures to help improve risk assessment, forecasting, and decision-making.
CLO3	Evaluate financial analyst reports on publicly listed companies.
CLO4	Apply various financial ratios in decision making of the organization
CLO5	Create, design and devise models for business forecasting.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2			✓	✓				
CLO3			✓			✓		
CLO4				✓				
CLO5		✓		✓				

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction to Financial Statement Analysis: Introduction, Roles of Financial Reporting and Financial Statement Analysis, Primary Financial Statements and Other Information Sources, Financial Statement Analysis Framework	6
2.		Financial Reporting Standards: Introduction, The Objectives of Financial Reporting, Standard- Setting Bodies and Regulatory Authorities, The International Financial Reporting Standards Framework, Comparison of IFRS with Alternative Reporting Systems, Monitoring Developments in Financial Reporting Standards	6	CLO 1 CLO 2
3.		Understanding Income Statements: Introduction, Components and Format of the Income Statement, Revenue Recognition, Expense Recognition, Non-Recurring Items and Non-Operating Items, Earnings per Share, Analysis of the Income Statement, Comprehensive Income	6	CLO 1 CLO 2 CLO 3 CLO 4
4.		Understanding Balance Sheets: Introduction, Components and Format of the Balance Sheet, Current Assets and Liabilities, Non- Current Assets, Non-Current Liabilities, Equity, Analysis of the Balance Sheet	6	CLO 1 CLO 2 CLO 3 CLO 4
5.		Understanding Cash Flow Statements: Introduction, Components and Format of the Cash Flow Statement, The Cash Flow Statement: Linkages and Preparation, Cash Flow Statement Analysis	6	CLO 1 CLO 2 CLO 3 CLO 4
6.		Financial Analysis Techniques: Introduction, The Financial Analysis Process, Analysis Tools and Techniques, Common Ratios Used in Financial Analysis, Equity Analysis, Credit Analysis, Business and Geographic Segments, Model Building and forecasting	6	CLO 4 CLO 5
7.		Financial Control: Corporate Governance and financial control; control systems for social and economic management; financial control of portfolio management decisions.	6	CLO 1 CLO 3 CLO 5

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term Paper and Presentation

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4, CLO5	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings

- K. R. Subramanyam and J. Wild, Financial Statement Analysis, (10th edition, 2009)
- George Foster, Financial Statement Analysis, 2nd Edition Chapter- 1, 2, 3, 4, 6, 7, 11, 15 & 16.

(b) Supplementary Readings

- Financial Reporting & Analysis; Charles H Gibson, 12th Edition
- Mishra, M.N. Insurance: Principles and Practice
- J. Wahlen, S. Baginski, and M. Bradshaw, Financial Reporting, Financial Statement Analysis and Valuation: A Strategic Perspective (7th edition, 2011)

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN: 423
2. Course Title	: Management of Financial Services
3. Course Type	: Core Course
4. Year/Semester	: BBA 8 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Financial Markets and Institutions
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Financial markets have been increasingly influenced in recent times by financial innovations in terms of products and instruments, adoption of modern technologies, opening up of the market to the global economy, streaming of the regulatory framework and so on. Many innovative financial products are introduced to cater to the varied requirements of both corporate and individual customers. In this changing financial scenario, students of management need to learn about broad framework of financial system, its constituents, their linkages and the regulatory mechanism under which it operates. The course content includes a study of the financial markets, financial intermediation and different financial services.

11. Course Objectives:

- To understand role of Financial Services in business organizations
- To provide an insight into the strategic, regulatory, operating and managerial issues concerning select financial services.
- To examine the present status and Fintech development that is taking place in the financial services sector.
- To develop an integrated knowledge of the functional areas of financial services & industry in the real world situation.

12. Course Learning Outcomes (CLOs):

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

CLOs	Learning Outcome Statements
CLO1	Gain in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services
CLO2	Apply practical knowledge on profitable investment and portfolios.
CLO3	Identify the role and functioning of regulatory bodies in financial sectors.
CLO4	Evaluate cross-border investment opportunities, and describe a multinational firm's decision-making process for long-term capital budgeting, short-term cash-flow management, and the management of international taxation.

CLO5	Equipped with required proficiency to enable them to work in banks and insurance companies.
CLO6	Develop skills required to act as financial analyst or consultant having thorough knowledge of financial analysis, risk management, portfolio theory and insurance etc.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2		✓	✓					
CLO3		✓	✓					
CLO4				✓			✓	
CLO5			✓					✓
CLO6			✓			✓		✓

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction to Financial Services & Regulations: Financial Services: Meaning, Importance & Role of Financial Services in BD's Financial System, Merchant & Investment Banking Service- Project Counseling and Appraisal, Procedural aspects of New Issue Management Book Building, Pre-Issue and Post Issue Management of Public Issue, Guidelines for Merchant Banking and Protection of Interests of Investors.	6
2.		Financial Institutions Act 1993 and Financial Institutions Act 1994, Bangladesh Bank Act Framework, and Prudential Norms.	3	CLO1 CLO2
3.		Non Banking Finance Companies (NBFCs) & Mutual Funds: NBFC: Scope and meaning – importance of NBFC's in BD's economy, Recent CB's guidelines on NBFCs, Chit Funds & Nidhis: Issues and Legal framework. Mutual fund services, MF - concept, need and scope, MF - types of schemes, MF - Recent CB's guidelines for mutual funds	6	CLO5
3.		Asset/Fund Based Services: Lease Financing: Theoretical Framework; Regulatory Framework; Taxation and Funding; Accounting and Reporting; and Financial Evaluation	4.5	CLO1

	4.	Other Asset/Fund-Based Services/Financing: Hire-Purchase Finance and Consumer Credit; Factoring and Forfeiting; Housing Finance; Basic features of insurance contracts, benefits of insurance, types of insurance products, Insurance Regulatory Development Authority (IRDA), IRDA regulations.	6	CLO3
	5.	Pension Funds, Mutual Funds, Securities Trading, Universal Banking and Credit Rating: Pension funds; advantages of mutual funds; types of mutual funds; factors behind growths of online trading; impact on securities markets; core of universal banking; an overview of credit rating.	4.5	CLO1
	6.	Venture Capital and Private Equity Financing Other Financial Services: Characteristics of Venture Capital Financing, Stages of VC financing, Structure & sources of VC financing, difference between angel investors, venture capital & private equity, basis for Investments for VC firms, Exit route for VC, Private Equity and its growth . Credit Rating: Concept, Types and Advantages of Credit rating, Credit Rating Agencies and their methodology and rating process, Factoring and Forfeiting Services – Features, Merits and Demerits	9	CLO6
	7.	Developments Trends & Practices: Overview of BD's fintech market-Digital Payments, Insurtech, Wealthtech, Managing risk, Emerging technologies disrupting the financial sector	3	CLO2 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4,	Final exam (60%)	3 hours	60	Four have to be answered out of six questions

CLO5, CLO6	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- M. Y. Khan, Financial Services.
- Lien Luu, Jonquil Lowe, Patrick Ring, Amandeep Sahota, Lien Luu, Jonquil Lowe, Patrick Ring, Amandeep Sahota- A Practical Guide to Financial Services, Knowledge, Opportunities and Inclusion.
- Padmalatha Suresh, Justin Paul- Management of Banking and Financial Services.
- John JA Burke- Financial Services in the Twenty-First Century, The Present System and Future Developments in Fintech and Financial Innovation
- T.T.Sethi, Money, Banking and International Trade.
- Thomas Mayer, James S. Duesenberry & Robert Z Aliber, Money, Banking and the Economy

(b) Supplementary Readings

- Lawrance S. Ritter & William L. Silber- Principles of Money, Banking and financial Markets
- John M. Culberstone- Money and Banking
- Targeted Credit and Rural Recovery in Bangladesh- Shahidur R. Khandaker and osman H. Chowdhury.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0412 FIN:424
2. Course Title	: Micro Finance and Rural Development
3. Course Type (GEd/Core Course/Electives/...)	: Core Course
4. Year/Semester	: BBA 8 th semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Finance
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

This course provides comprehensive ideas about micro finance and how financial service provision can help alleviate poverty and designing policy and planning interventions related to financial service provision. It has become a key part of the work of Government departments, international development agencies, and non-governmental organizations (NGOs) working on poverty reduction. This course aims to provide a sound understanding of the role that financial intermediation plays in rural development, and the policies and interventions that can promote effective financial intermediation leading to reduced poverty.

11. Course Objectives:

- To explain and fortify the field of microfinance; such topics include how and why the current credit market fails to meet the financial needs of microbusinesses.
- To explain the features of microcredit – beneficiary screening, interest rates, risk management.
- To be knowledgeable about the benefits and controversies of microfinance in modern economies.
- To develop expertise in planning and management of rural development programs with focus on participatory development.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Introduce, discuss and frame aspects rural livelihoods and to relate these with socio-economic inequalities and the local institutional embeddedness of financial services' providers.
CLO2	Gather the knowledge of the structure of the micro finance industry, the issues when making a decision to enter such a credit market, the regulations associated with the industry and the policy debate surrounding whether enhancing supply

	is socially desirable.
CLO3	Assess the various methodologies, products and models in the microfinance sector and rationalize the different perspectives on development issues in the microfinance sector.
CLO4	Analyze the causes of rural backwardness, risks, rural problems, and prospectus of rural life and apply the various rural developments models.
CLO5	Identify needs and develop appropriate policies and interventions for the provision of rural and micro finance and application of Fin-tech in these sectors.
CLO6	Recommend practical and creative managerial solutions to the most pressing challenges faced by microfinance institutions.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓	✓						
CLO2		✓	✓		✓			
CLO3				✓		✓		✓
CLO4	✓				✓			✓
CLO5				✓	✓			
CLO6			✓	✓				✓

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction: Micro Finance: Background, Concept, Importance, Scope, Objectives, evolution of Micro Finance in developed and Underdeveloped countries in the world, Micro finance in Islamic Perspective.	4.5	CLO1 CLO2
	2.	Micro Finance Institutions (MFIs) in Bangladesh: Public commercial Banks- Private Banks: conventional and Islamic, Non-Government organization in Bangladesh, Informal credit sectors in Bangladesh, lending policy of MFIs, characteristics of both borrowing lending institutions.	6	CLO2 CLO3
	3.	Micro Finance and Socio-economic Development: Employment Generation, Entrepreneurship Development, Empowerment of women and other socio-political perspective, Micro Finance and Poverty Alleviation.	4.5	CLO2 CLO3
	4.	Micro Finance- A management Strategic Framework Creating Public value, Authorizing Environment of Micro finance, Sustainability and value creation for poor, Relationship between micro finance performance an macro-economic thinking, Corporate governance challenges in Micro finance, International cases on micro finance performance.	6	CLO3 CLO6
	5.	Self-reliant Development Models In Bangladesh- A comparative study, Replication of Grameen Bank and other models in the rest of the world.	3	CLO3

	6. Introduction to Rural Finance for Development Concept of rural finance, and how does it fit into ‘development’, Background of rural finance, Relationship among micro credit, micro saving and rural finance, Corporate finance vs Rural Finance, The challenges of rural finance, The users and uses of rural finance, The finance of the rural poor; how do they manage their money? Risk analysis in rural finance.	4.5	CLO1 CLO4
	7. Theories and Approaches in Rural Development: Meaning and significance of rural development; Efforts of pre-liberation and postliberation periods - Green Revolution, Swanirvar Bangladesh Movement, Gram Sarkar, IRDP; Akti Bari Akti Khamar.	3	CLO3
	8. Dimensions of Rural Development: Rural poverty; Rural unemployment; Rural infrastructural facilities - health, water, sanitation, education and transportation; Rural industrialization; Local level planning and Peoples’ participation in development programs; Agencies Associated with Rural Development in Bangladesh - BADC, BRDB, LGRD, PKSF, NGOs - BRAC, Proshika, ASA, Grameen Bank.	4.5	CLO1 CLO4 CLO6
	9. Government Intervention: Strategies by government to intervene to the agricultural market; government intervention, rural poverty and food security; subsidy on inputs, elimination of intermediaries, knowledge dissemination for technology diffusion.	3	CLO5 CLO6
	10. Technology in rural development Value creator and Enables through technology, Access to finance to Technology, Fin-tech platform for rural finance, Case study of mobile banking financing in rural area.	3	CLO5

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation
CLO6	Student Activity and Discussion	Summative Exam

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5, CLO6	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Value Chain Finance Beyond Micro Finance for rural entrepreneurs by International Institute of Rural Reconstruction (IIRR)
- Hand book of Micro finance by Beatriz Arnedariz and Marc Labie From University College London.
- Increasing Access to Rural Finance in Bangladesh by Aurora Ferrari.

(b) Supplementary Readings:

- Who needs credit? Poverty and Finance in Bangladesh. By Geoffery D. Wood and Iffath A Sharif
- Setty, E. D. (2002). New Approaches to Rural Development, Anmol Publications, New Delhi.
- Jhingan, M.L. (2003). The Economics of Development and Planning, 34th edition, Vrinda Publication, Delhi.
- Relevant reports, Selected International Case study on Micro and Rural Finance, Working papers and scientific papers on Micro and Rural financing.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0413 FIN:425
2. Course Title	: Strategic Management
3. Course Type (Ged/Core Course/Electives/...)	: Capstone Course
4. Year/Semester	: BBA 8 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Principles of Management, Human Resource Management
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course :

Most learners want to make wise decisions, but they sometimes are at a loss of where to begin. This is where strategic management comes into play. An important concept for business owners and managers to grasp, strategic management entails evaluating business goals, objectives and plans in light of your company focus on effectiveness and efficiency.

11. Course Objectives:

- The course ‘Strategic Management’ is designed to let the learners know why some organizations succeed and why others fail, why success may turn into failure and how a failing organization can regain success.
- To gain an understanding of the analytical techniques and skills that is necessary to identify.
- To exploit strategies successfully and how the decisions made by the managers affect the expected goals.
- How organizations strategies are connected with their mission and goals, how these strategies are devised at functional, business, global, and corporate levels
- How these strategies are implemented within the organizational structure and control systems- are also the aspects a learner is expected to know from this course.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Perform the key steps in the development of a strategic business plan for new or existing companies including.
CLO2	Analyze strategic micro and macro environmental issues, industry factors and their impact on profitability and strategic positioning.
CLO3	Evaluate the strategic decisions that organizations make and have an ability to engage in strategic planning and implementation.

CLO4	Apply the knowledge in solving the practical business problems in the field of strategic management.
CLO5	Evaluate strategic capabilities and organizational performance.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓		✓					
CLO2		✓	✓					
CLO3		✓	✓		✓			
CLO4				✓			✓	
CLO5		✓	✓					

Part: B

<i>Course Plan</i>	Course Contents		Hours	CLOs
	1.	Introduction to Strategic Management: Meaning of strategy and Strategic Management-Levels of Strategic Managers-Strategic Management process-Strategic Decision making and the strategic Audit-Benefits and challenges of Strategic management.	3	CLO1
	2.	Strategy making Tasks: Developing Vision Mission-Setting objectives-Formulating strategy-Factors that shape Strategy-Matching Strategy To The situation.	3	CLO1
	3.	Internal Environment Assessment : Overview of Internal Analysis- Internal Analysis- Profitability Analysis- Distinctive Competencies and Competitive Advantage- Core Competencies and Value Chain Model- Sustaining Competitive Advantage.	6	CLO2
	4.	External Environmental Assessment: Industry and Competitive Analysis-Porter's Five Forces Model- Macro Environment Analysis: PESTEL-Evaluating Multinational Environment-Environmental Forecasting- Integrate Forecast Results into the Strategic Management Process-Strategic Group Map.	6	CLO1 CLO4
	5.	Functional Level Strategy: Meaning of Functional- Level Strategy- Achieving Superior Efficiency and Responsiveness to Customers-R & D Strategy- Operations Strategy- Human Resource Strategy- Purchase Strategy- Information Technology Strategy- Integrating the Functional Strategies	6	CLO3 CLO4

	6.	Business Level Strategy : Meaning and Nature of Business Level Strategy- Adaptive Strategies- Michael Porter's Cost Leadership, Product Differentiation and Focus Strategies- Strategic Group Analysis- Strategy in Fragmented, Emergent, Maturity and Declining Industries.	6	CLO3 CLO4
	7.	Corporate Level Strategies: Meaning and Nature of Corporate Level Strategy- Grand Strategies- Integration Strategies- Corporate Diversification Strategies- Corporate Alliance Strategies- Strategic Outsourcing- Models for allocating Resources among the Divisions and SBUs: BCG Matrix, GE Business Screen Matrix and Beyond the Portfolio Matrix.	6	CLO5
	8.	Strategy Implementation: Meaning of Strategy implementation-Implementing Strategy through Organization Structure, Budgets and Support System- Implementing Strategy through Developing Organizational Commitment, Culture and leadership- Strategic Control.	3	CLO5
	9.	Case Analysis in Strategic Management.	3	CLO1 CLO2 CLO3 CLO4

Mapping of CLO, Teaching Learning Activities, and Assessment Strategy

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion	Term paper and Presentation, Summative Exam

SMEF (Summative) 80%

CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4,	Final exam (60%)	3 hours	60	Four have to be answered out of six questions

CLO5	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2 CLO3, CLO4, CLO5	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment
	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- Charles W. L. Hill and Gareth R. Jones, Strategic Management: An Integrated Approach, Houghman Mifflin- Current Edition.

(b) Supplementary Readings:

- Thomas L. Wheelen and J. D. Hunger, Strategic Management and Policy, Pearson International, Current Edition.
- Arther A. Thompson & A. J. Strickland, Strategic Management: Concepts and Cases, Richard D. Irwin, Current Editions.
- Mason A Carpenter and W. M. Gerals Sanders, Strategic Management, Pearson International, Current Edition.
- Johm A Pearcell and Richard B Robinson, Strategic Management: Formulation. Implementation and Control, Richard D. Irwin.

Course Outline: (Outcome-Based Curriculum)

Part: A

1. Course Code	: 0011 FIN: 426
2. Course Title	: Research Methodology
3. Course Type	: GEd Course
4. Year/Semester	: BBA 8 th Semester
5. Academic Session	: 2022-23
6. Pre-requisite (If any)	: Business Statistics and Applied Business Statistics
7. Credit Value	: 03
8. Contact Hours	: 42
9. Total Marks	: 100

10. Rationale of the Course:

Numerous academic fields, including business, health, education, psychology, social work, nursing, public health, library studies, and marketing research, offer research methods as a supporting subject in a variety of ways. It's critical that you are able to make compelling cases for the significance of the study you are doing. The study's justification must be clear and, ideally, have two goals: first, it must help close a gap in the literature. One of the prerequisites for your research is the removal of any gaps in the current literature. Secondly, the purpose of the research could be to address a particular issue. You must provide a thorough explanation of the problem's main points and emphasize the useful advantages of finding a solution. Furthermore, the study ought to enhance the researcher's professional growth. You are that. You must provide a thorough explanation of how this research helps you to realize your long-term professional goals.

11. Course Objectives:

- To employ scientific methods to find solutions to questions.
- To uncover the truth that is concealed and has not yet been found. Depending on the goals of the study, a research endeavor can be generically categorized as descriptive, correlation, explanatory, or exploratory.
- To help students acquire the research abilities necessary to successfully undertake and carry out solo or group research.

12. Course Learning Outcomes (CLOs):

After completion of the Course, the Student will be able to –

CLOs	Learning Outcome Statements
CLO1	Identify the variables and comprehend data levels;
CLO2	Describe the research problem and perform a literature review;
CLO3	Create research questions, hypotheses, central questions, and sub-questions; develop purpose statements and research technique;
CLO4	Recognize and comprehend both qualitative and quantitative research designs;

CLO5	Follow the proper guidelines when writing a manuscript;
CLO6	Create a research proposal that clearly defines the problem, purpose, research questions, hypotheses, and other pertinent information.

Mapping of CLOs with Program Learning Outcomes (PLOs)

	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8
CLO1	✓							
CLO2		✓	✓					
CLO3			✓	✓	✓			
CLO4			✓	✓				
CLO5		✓						
CLO6			✓	✓			✓	

Part: B

	Course Contents		Hours	CLOs
	<i>Course Plan</i>	1.	Introduction: to Research- Definition, Objectives, Classification & Types, and Methods, Role of Research Finance Manager & his work-Finances as a scientific discipline- Science and Scientific Method: Development, Feature, scope and Limitation of Scientific Method to the study of Business Problems.	5.5
2.		The Research Process: Major Steps in Research- Approaches in business Research: Statistical, Philosophical, Historical, Anthropological and case study methods- Selection of research methodology in conformity with research problems.	6.5	CLO2 CLO3
3.		Selection of Research Areas: Research Problems- Definition, Conditions, and Identifying Research Problem; Hypotheses- Definition, Features, Development of Hypothesis, Procedures of Testing Hypothesis; Techniques for Testing Hypothesis, and Practices; Theoretical and Practical considerations- Analysis of Business Problems within a Business Research Framework.	4.5	CLO2 CLO3 CLO4
4.		Research Design and Sampling: Sample Design- Types and Components of Research Design- Interviews, Questionnaire survey administrative- Constructing of Questionnaires and interview schedules- Rating scales. Sample Design- Random & Non-Random.	4.5	CLO4 CLO6
5.		Data Processing and Analysis of Data: Methods	4.5	CLO4 CLO5

		of Analysis, Practices-Correlation and Regressing Analysis- Multiple Correlations & Multiple Regressions, and Factor Analysis.		CLO6
	6.	Use of Statistical Tests in Research: Selecting appropriate statistical test- The one sample case- The case of two related samples- The case of two independent samples.	4.5	CLO3 CLO5
	7.	Analysis and interpretation- Manual and Mechanical operations- Computerization Role of Computer in Business Research.	5.5	CLO5 CLO6
	8.	Report writing: Format of the Research paper and or thesis. Front matter Text-Quotations Footnotes- Bibliography. Evaluation & Presentation of reports.	4	CLO3 CLO4 CLO5
	9.	Research Projects relating to Business Problems in Bangladesh.	3.5	CLO5 CLO6

Mapping of CLO, Teaching Learning Activities, and Assessment

CLO	Teaching – Learning	Assessment Methods
CLO1	Lecture, Discussion	Quiz and Assignment
CLO2	Lecture and Assignment	Mid-Semester and Summative
CLO3	Lecture, Discussion, and Problem Based Exercise	Mid-Semester and Summative
CLO4	Lecture, Discussion, and Problem Based Exercise, Assignment, Group Discussion	Summative Exam
CLO5	Problem Based Exercise, Assignment, Group Discussion, Tutorial	Term Paper and Presentation
CLO6	Student Activity and Discussion	Quiz and Assignment

SMEF (Summative) 80%				
CLOs	Type of evaluation	Time	Marks	Guideline
CLO1, CLO2, CLO3, CLO4, CLO5, CLO6	Final exam (60%)	3 hours	60	Four have to be answered out of six questions
	Midterm exam (20%)	60 minutes	20	10 per exam. At least two questions in each exam have to be answered
FMEF (Formative) 20%				
CLO1, CLO2, CLO3, CLO4,	Class Test/ Quiz/ Assignment (5%)	30 minutes	5	Average of CT/Quiz. Instantly MCQ/Written/ Assignment

CLO5, CLO6	Presentation (10%)	10 minutes	10	Topic=4, Speech=4, Dress code=2
	Class attendance (5%)	-----	5	-----
	Total		100	

Part: C

13. Learning Materials:

(a) Recommended Readings:

- **An Introduction to Research Method** by M. Nurul Islam, Latest Edition, Publisher: Mullick & Brothers.
- **Using Econometrics A Practical Guide** by A.H. Studenmund, 6th Edition, Pearson New International Edition 2014.
- **Applied Econometrics: A Modern Approach** by Dimitrios Asteriou and Stephen G. Hal, 1st Revised Edition 2007, Published by Palgrave Macmillan.

(b) Supplementary Readings:

- C. R. Kothari, Research Methodology-Methods & Techniques.
- Research Methodology by Ranjit Kumar.