

NATIONAL UNIVERSITY



First Year Syllabus Department of Accounting

Four-Year B.B.A. (Honours) Course
Effective from the Session : 2013–2014

National University

Subject: Accounting

Syllabus for Four Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

First Year

Paper Code	Paper Title	Marks	Credits
212501	Principles of Accounting	100	4
212503	Principles of Finance	100	4
212505	Principles of Marketing	100	4
212507	Principles of Management	100	4
212509	Micro Economics	100	4
211501	History of the Emergence of Independent Bangladesh	100	4
	Total =	600	24

Detailed Syllabus

Paper Code : 212501	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	PRINCIPLES OF ACCOUNTING		

1. **Accounting – The Language of Business:** Definition and Scope of Accounting, Its role and Functions, History of Accounting, Purpose and Nature of Accounting Information-Users of Accounting Information. Branches of Accounting-Nature of Business and Accounting.
2. **Conceptual Framework for Financial Accounting:** FASB Conceptual Frame for Financial Accounting-First Level: Basic Objectives (SFAC- 1); Second Level: Qualitative Characteristics of Accounting Information (SFAC-2); Third Level: Operational Guidelines.
3. **The Accounting Process:** Double-Entry Accounting System (vis-à-vis Incomplete) System. Accounting Equation – Effects of Transactions on the Accounting Equation. The Account-Classification of Accounts-Selection of Account titles-Chart of Accounts-Coding-Rules of Debit and Credit-Balancing and Normal Balance-Recording (Bookkeeping) Aspect of Accounting Cycle: Documentary Evidence and Identification, Analysis, and Recording of Transactions and Other Events-Journalization-Posting to the Ledger-Preparation of Trial Balance-Limitations of Trial Balance, Errors and their Rectification.
4. **The Adjustment Process and Completing the Accounting Process:** Key aspects of the Accrual basis of accounting, Cash accounting and Break-up basis of accounting-Adjustments-Adjusted Trial Balance-Preparation of Work Sheet-Closing Entries-Post-Closing Trial Balance-Reversing Entries.
5. **Merchandising Operations and Accounting System:** Merchandising Operations and Classifying Inventory-Purchases, Sales, Other Use or Loss and Returns of Merchandise Inventory-Periodic and Perpetual Inventory Systems and Journal Entries-Specific Identification Method and Inventory Cost Flow Assumption (FIFO, LIFO and Average Cost).

6. **Accounting Systems and Special Ledgers:** Manual and Computerized Accounting Systems and their effectiveness-The Voucher System-General Ledgers and Subsidiary Ledgers: General Ledger Control Accounts and Subsidiary Ledger Individual Accounts. Special Journals: Advantages of Special Journals-Cash Receipts Journal-Sales Journals-Purchase Journal-Cash Payments Journal and General Journal.
7. **Control of Cash:** Controlling cash, Internal control. Petty Cash, Bank Reconciliation Statement.
8. **Accounting for Receivable and Current Liabilities:** Receivable-Types of Receivables valuing and disposing Uncollectible accounts-Allowance for doubtful accounts.
9. **Financial Statements :** Idea on a Complete Set of Financial Statement. Purpose and interrelationship of the Financial Statement. Importance, Limitations & Preparation of Financial Statements. Supplementary Statements/Schedules. Preparation of Financial Statements for Sole-proprietorship Organizations.
10. **Financial Statement Analysis:** Horizontal analysis and vertical analysis of comparative financial statements; Preparation and use of common-size financial statements; Ratio analysis-Basic Ratios of Liquidity, Activity, Profitability, and Solvency.

Books Recommended : (Latest Edition)

1. Weygandt, Jerry J., Kimmel, Paul : *Accounting Principle*, John Wiley & Sons. Inc. D. and Kieso Donald

Paper Code: 212503	Marks : 100	Credits : 4	Class Hours : 60
Paper Title:	PRINCIPLES OF FINANCE		

1. **Introduction:** Conceptual framework, Financial Decision making, Role of Finance in a firm. Goal of financial management of a firm, Finance as a discipline.
2. **Short Term Financing:** Characteristics and sources, spontaneous sources, unsecured and secured short term loan, Assignment and factoring of accounts receivables and inventory financing.
3. **Intermediate Term Financing:** Characteristics and sources, different methods, repayment method and effective interest calculation.
4. **Time value of Money:** Basic concepts, computing present value and future value : Single amounts-Annuities-Mixed streams.
5. **Long Term Financing:** Characteristics and uses, Common stock capital, Preferred Stock Capital and Bond, Valuation of Stock and Bond.
6. **Risk and Return:** Risk and Return fundamentals, Measuring risk; Probability distribution, Expected value, Standard deviation and co-efficient of variation. Risk premium, Risk and required rate of return, CAPM. Leverage and Risk-Financial Risk, Business Risk.
7. **Capital Budgeting Cash Flows:** The Capital Budgeting Decision Process-The relevant cash flows, finding initial investment, finding the operating cash inflows, finding the terminal cash flow, summarizing the relevant cash flows.

8. **Capital Budgeting Techniques:** Overview of capital budgeting techniques-Pay Back Period, Net Present Value (NPV), Internal Rate of Return (IRR), Comparing NPV and IRR.
9. **Capital Structure Decision:** The firm's capital structure-The EBIT-EPS approach to capital structure, Choosing the Optimal Capital Structure.

Book Recommended:

1. Gitman Lawrence J : *Principles of Managerial Finance*, 10th edition

Reference Book:

1. Brigham eugene F, Ehrhardt : *Financial Management Theory and Practice*,
Michael C, 11th edition, South-Western
2. Lawrence D, Schall & Charls : *Introduction to Financial Management*
W. Haley

Paper Code: 212505	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	PRINCIPLES OF MARKETING		

1. **Creating and Capturing Customer Value:** What is marketing? Understanding the marketplace and customer needs. Designing a customer driven marketing strategy. Preparing an integrated marketing plan and program Building customer relationship. Capturing value from customers. The changing marketing landscape.
2. **Company and Marketing Strategy-Partnering to Build Customer Relationships:** Company-wide strategic planning. Planning marketing. Marketing strategy and the marketing mix. Managing the marketing effort. Measuring and managing return on marketing investment.
3. **Analyzing the Marketing Environment:** The Company's microenvironment. The company's macro environment. Responding to the marketing environment.
4. **Markets and Their Buyer Behavior:** Consumer Markets and Consumer Buyer Behavior: Consumer market Model of consumer behavior. Characteristics affecting consumer behavior. Types of buyer decision behavior. The buyer decision process. The Buyer decision process of new products. Business Markets and Business Buyer Behavior ; Business market. Business Buyer behavior. Institutional and government markets.
5. **Customer-Driven. Marketing Strategy:** Creating value for Target Customers: Market segmentation. Market targeting. Differentiation and positioning.
6. **Products, Services, and Brands:** Building Customer value: What is Product? Product and service decisions. Branding strategy: building strong brands. Services marketing : nature and characteristics of a service--Marketing strategies for service firms.
7. **New Product Development and Product Life Cycle Strategies:** New product development strategy-The new product development process. Product life cycle strategies. Additional product and service considerations.

8. **Pricing:** Understanding and Capturing Customer Value and Pricing Strategies: What is a price? Factors to consider when setting prices. New product pricing strategies. Product mix pricing strategies. Price adjustment strategies. Price changes.
9. **Marketing Channels:** Delivering Customer value & Relating and Wholesaling: Supply chains and the value delivery network. The nature and importance of marketing channels. Channel behavior and organization. Channel design decisions. Channel management decisions. Retailing-Wholesaling.
10. **Communicating Customer Value:** Integrated Marketing Communications Strategy: The promotion mix. Integrated marketing communications. A view of the communication process. Steps in developing effective marketing communication. Setting the total promotion budget and mix. Socially responsible marketing communication.
11. **The Global Market Place:** Global marketing today. Deciding whether to go global. Deciding which markets to enter. Deciding how to enter the market. Deciding on the global marketing program. Deciding on the global marketing organization.
12. **Sustainable Marketing:** Social Responsibility and Ethics: Sustainable Marketing. Social criticisms of marketing. Consumer actions toward sustainable Marketing. Business actions toward sustainable marketing.

Books Recommended:

1. Philip Kotler & Gary Armstrong : *Principles of Marketing*, Pearson Prentice Hall, Upper Saddle River, New Jersey

Paper Code: 212507	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	PRINCIPLES OF MANAGEMENT		

1. **Introduction:** Meaning; Scope; Importance; Principles; Functions; Rules of managers; Is Management Science or Art? Is Management a Profession? Management as a Career; Global management.
2. **Schools of Management:** History of management; Early contribution to Management; Various Approaches to Management; Taylor's Scientific Management; Functional or Process Approach; Fayol's Principles of management; Human Relations; Behavioral Science Approach; Quantitative Approach; Systems Approach; Contingency Approach; Other Contemporary Approaches to Management.
3. **Planning:** Meaning; Importance; Nature; Types; Steps; Factors Affecting Planning; Planning Techniques; Limits of Planning; Making Planning Effective.
4. **Organizing:** Meaning; Nature; Importance; Span of Management; Departmentation Authority and Responsibility; Types of Organization at Structure; Delegation of Authority; Decentralization of Authority; Problems in Organizing.
5. **Staffing:** Meaning; Purpose; Importance; Recruitment; Selection; Training; Promotion; Developing Managers; Using Manager Inventory Chart.
6. **Leading:** Meaning; Importance; Ingredients of Leadership; Styles of Leadership: Autocratic, Democratic and Free-reign- Likerts' System; Managerial Grid Approach; Theories of Leadership.
7. **Motivating:** Meaning; Motivation and Motivator; Importance; The Need - Want - Satisfaction - Chain; Theory Motivation; Mc-Gregor's Theory X and Theory Y' Maslow's Need Hierarchy Theory, Hergberg's Two Factor Theory; Vroom's Expectancy Theory; McClland's Achievement; Motivation Theory: Various Motivation Techniques.
8. **Controlling:** Meaning, Nature; Importance; Controlling Process, Requirements of an Effective Control System, Controlling Techniques.

Book Recommended:

1. Harold Koontz and Heinz : *Management A global Perspective*

Reference Book:

1. S.P. Robbinn : *Management*
2. Griffin : *Management*
3. M M Islam and A A Khan : *Fundamentals of Management*

Paper Code: 212509	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	MICRO ECONOMICS		

1. **The Fundamentals of Economics:** Scarcity and Efficiency-The Twin Themes of Economics-The Logic of Economics-The Three Problems of Economic Organization: Market, Command and Mixed Economies-Society's Technological Possibilities : Inputs and Outputs-The Production Possibility Frontier.
2. **Markets and Government in a Modern Economy:** The Mixed Economy-What is a Market? Trade, Money and Capital-The Economic Role of Government.
3. **Basic Elements of Supply and Demand :** The demand Schedule : The Demand Curve-The Supply Schedule : The Supply Curve-Equilibrium of Supply and Demand.
4. **Applications of Supply and Demand:** Price Elasticity of Demand and Supply : Price Elasticity of Demand, Elasticity and Revenue, Price elasticity of Surplus-The Indifference Curve & Budget Line-Deriving the Demand Curve.
5. **Demand and Consumer Behavior:** Choice and Utility Theory-Equimarginal Principle-Substitution Effect and Income Effect-Consumer Surplus-The Indifference Curve & Budget Line-Deriving the Demand Curve.
6. **Production and Business Organization:** Theory of Production and Marginal Products: Basic Concepts Returns to Scale-Short Run and Long Run, Technological Change, Productivity and the Aggregate Production Function-Business Organizations : The Nature of the Firm; Big Small and Infinitesimal Business.
7. **Analysis of Costs :** Economic Analysis of Costs-Economic Costs and Business Accounting-Opportunity Costs-Production, Cost Theory and Decisions of Firms.
8. **Analysis of Perfectly Competitive Markets:** Supply Behavior of the competitive Firm-Supply Behavior in competitive Industries-Special Cases of Competitive Markets-Efficiency and Equity of competitive Markets.
9. **Imperfect Competition and Monopoly:** Pattern of Imperfect competition-Marginal Revenue and Monopoly.
10. **Oligopoly and Monopolistic Competition:** Behavior of Imperfect Competitors-Innovation and Information-A Balance Sheet on Imperfect Competition.

11. **How Markets Determine Incomes:** Income and Wealth-Input Pricing by Marginal Productivity.
12. **The Labor Market:** Fundamentals of Wage Determination-Labor Market Issues and Policies.
13. **Land and Capital:** Land and Rent-Capital and Interest-Markets and Economic Efficiency.

Books Recommended:

1. Ahuja, H. L. : *Modern Micro Economics*, S. Chand & Co. Ltd.
2. Dewett, K. K. : *Modern Economic Theory*

Paper Code	211501	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	History of the Emergence of Independent Bangladesh			

স্বাধীন বাংলাদেশের অভ্যুদয়ের ইতিহাস

ভূমিকা: স্বাধীন বাংলাদেশের অভ্যুদয়ের ইতিহাস-পরিধি ও পরিচিতি

১। দেশ ও জনগোষ্ঠীর পরিচয়

- ক) ভূ প্রকৃতির বৈশিষ্ট্য ও প্রভাব
- খ) নৃতাত্ত্বিক গঠন
- গ) ভাষা
- ঘ) সংস্কৃতির সমন্বয়বাদিতা ও ধর্মীয় সহনশীলতা
- ঙ) অভিন্ন বাংলার পরিপ্রেক্ষিতে তৎকালীন পূর্ববঙ্গ ও বর্তমান বাংলাদেশের স্বকীয় সত্তা

২। অখন্ড স্বাধীন বাংলা রাষ্ট্র গঠনের প্রয়াস ও উপমহাদেশের বিভক্তি, ১৯৪৭

- ক) ঔপনিবেশিক শাসন আমলে সাম্প্রদায়িকতার উদ্ভব ও বিস্তার
- খ) লাহোর প্রস্তাব, ১৯৪০
- গ) অখন্ড স্বাধীন বাংলা রাষ্ট্র গঠনের উদ্যোগ, ১৯৪৭ ও পরিণতি
- ঘ) পাকিস্তান সৃষ্টি, ১৯৪৭

৩। পাকিস্তান: রাষ্ট্রীয় কাঠামো ও বৈষম্য

- ক) কেন্দ্রীয় ও প্রাদেশিক কাঠামো
- খ) সামরিক ও বেসামরিক আমলাতন্ত্রের প্রভাব
- গ) অর্থনৈতিক, সামাজিক ও সাংস্কৃতিক বৈষম্য

৪। ভাষা আন্দোলন ও বাঙালির আত্মপরিচয় প্রতিষ্ঠা

- ক) মুসলিম লীগের শাসন ও গণতান্ত্রিক রাজনীতির সংগ্রাম
- খ) আওয়ামী লীগের প্রতিষ্ঠা, ১৯৪৯
- গ) ভাষা আন্দোলন: পটভূমি ও ঘটনা প্রবাহ
- ঘ) হক-ভাসানী-সোহরাওয়ার্দীর যুক্তফ্রন্ট, ১৯৫৪ সালের নির্বাচন ও পরিণতি

৫। সামরিক শাসন: আইয়ুব খান ও ইয়াহিয়া খানের শাসনামল (১৯৫৮-৭১)

- ক) সামরিক শাসনের সংজ্ঞা ও বৈশিষ্ট্য
- খ) আইয়ুব খানের ক্ষমতা দখল ও শাসনের বৈশিষ্ট্য (রাজনৈতিক নিপীড়ন, মৌলিক গণতন্ত্র, ধর্মের রাজনৈতিক ব্যবহার)
- গ) আইয়ুব খানের পতন ও ইয়াহিয়া খানের শাসন, এক ইউনিট বিলুপ্তিকরণ, সার্বজনীন ভোটাধিকার, এলএফও (Legal Framework Order)

- ৬। জাতীয়তাবাদের বিকাশ ও স্বাধিকার আন্দোলন
 ক) সাংস্কৃতিক আগ্রাসনের বিরুদ্ধে প্রতিরোধ ও বাঙালি সংস্কৃতির উজ্জীবন
 খ) শেখ মুজিবুর রহমানের ৬-দফা আন্দোলন
 গ) ৬-দফা আন্দোলনের প্রতিক্রিয়া, গুরুত্ব ও তাৎপর্য
 ঘ) আগরতলা মামলা, ১৯৬৮
- ৭। ১৯৬৯-এর গণঅভ্যুত্থান ও ১১-দফা আন্দোলন
 ক) পটভূমি
 খ) আন্দোলনের কর্মসূচী, গুরুত্ব ও পরিণতি
- ৮। ১৯৭০ এর নির্বাচন, অসহযোগ আন্দোলন ও বঙ্গবন্ধুর স্বাধীনতা ঘোষণা
 ক) নির্বাচনের ফলাফল এবং তা মেনে নিতে কেন্দ্রের অস্বীকৃতি
 খ) অসহযোগ আন্দোলন, বঙ্গবন্ধুর ৭ই মার্চের ভাষণ, অপারেশন সার্চলাইট
 গ) বঙ্গবন্ধুর স্বাধীনতা ঘোষণা ও গ্রেফতার
- ৯। মুক্তিযুদ্ধ ১৯৭১
 ক) গণহত্যা, নারী নির্যাতন, শরণার্থী
 খ) বাংলাদেশ সরকার গঠন ও স্বাধীনতার ঘোষণাপত্র
 গ) স্বতঃস্ফূর্ত প্রাথমিক প্রতিরোধ ও সংগঠিত প্রতিরোধ (মুক্তিফৌজ, মুক্তিবাহিনী, গেরিলা ও সম্মুখ যুদ্ধ)
 ঘ) মুক্তিযুদ্ধে প্রচার মাধ্যম (স্বাধীন বাংলা বেতার কেন্দ্র, বিদেশী প্রচার মাধ্যম ও জনমত গঠন)
 ঙ) ছাত্র, নারী ও সাধারণ মানুষের অবদান (গণযুদ্ধ)
 চ) মুক্তিযুদ্ধে বহুশক্তি সমূহের ভূমিকা
 ছ) দখলদার বাহিনী, শালিড্রাকমিটি, আলবদর, আলশামস, রাজাকার বাহিনী, রাজনৈতিক দল ও দেশীয় অন্যান্য সহযোগীদের স্বাধীনতারবিরোধী কর্মকান্ড ও বুদ্ধিজীবী হত্যা
 জ) পাকিস্তানে বন্দি অবস্থায় বঙ্গবন্ধুর বিচার ও বিশ্বপ্রতিক্রিয়া
 ঝ) প্রবাসী বাঙালি ও বিশ্বের বিভিন্ন দেশের নাগরিক সমাজের ভূমিকা
 ঞ) মুক্তিযুদ্ধে ভারতের অবদান
 ট) যৌথ বাহিনী গঠন ও বিজয়
 ঠ) স্বাধীনতা সংগ্রামে বঙ্গবন্ধুর নেতৃত্ব
- ১০। বঙ্গবন্ধু শেখ মুজিবুর রহমানের শাসনকাল, ১৯৭২-১৯৭৫
 ক) স্বদেশ প্রত্যাবর্তন
 খ) সংবিধান প্রণয়ন
 গ) যুদ্ধ বিধ্বস্ত দেশ পুনর্গঠন
 ঘ) সপরিবারে বঙ্গবন্ধু হত্যা ও আদর্শিক পটপরিবর্তন

History of the Emergence of Independent Bangladesh

Introduction: Scope and description of the emergence of Independent Bangladesh.
 Writing on this topic.

1. Description of the country and its people.

- Geographical features and their influence.
- Ethnic composition.
- Language.
- Cultural syncretism and religious tolerance.
- Distinctive identity of Bangladesh in the context of undivided Bangladesh.

- 2. Proposal for undivided sovereign Bengal and the partition of the Sub Continent, 1947.**
 - a. Rise of communalism under the colonial rule, Lahore Resolution 1940.
 - b. The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
 - c. The creation of Pakistan 1947 .
- 3. Pakistan: Structure of the state and disparity.**
 - a. Central and provincial structure.
 - b. Influence of Military and Civil bureaucracy.
 - c. Economic , social and cultural disparity
- 4. Language Movement and quest for Bengali identity**
 - a. Misrule by Muslim League and Struggle for democratic politics .
 - b. The Language Movement: context and phases .
 - c. United front of Haque – Vasani – Suhrawardi: election of 1954, consequences.
- 5. Military rule: the regimes of Ayub Khan and Yahia Khan (1958-1971)**
 - a. Definition of military rules and its characteristics.
 - b. Ayub Khan’s rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
 - c. Fall of Ayub Khan and Yahia Khan’s rule (Abolition of one unit, universal suffrage, the Legal Framework Order)
- 6. Rise of nationalism and the Movement for self determination .**
 - a. Resistance against cultural aggression and resurgence of Bengali culture.
 - b. Sheikh Mujibur Rahman and the six point movement
 - c. Reactions : Importance and significance
 - d. The Agortola Case 1968.
- 7. The mass- upsurge of 1969 and 11 point movement: background,programme and significance.**
- 8. Election of 1970 and the Declaration of Independence by Bangobondhu**
 - a. Election result and centres refusal to comply
 - b. The non co-operation movement, the 7th March , Address , Operation Searchlight
 - c. Declaration of Independence by Bangobondhu and his arrest
- 9. The war of Liberation 1971**
 - a. Genocide, repression of women, refugees
 - b. Formation of Bangladesh government and proclamation of Independence
 - c. The spontaneous early resistance and subsequent organized resistance (Mukti Fouz, Mukti Bahini, guerillas and the frontal warfare)
 - d. Publicity Campaign in the war of Liberation (Shadhin Bangla Betar Kendra, the Campaigns abroad and formation of public opinion)
 - e. Contribution of students, women and the masses (Peoples war)
 - f. The role of super powers and the Muslim states in the Liberation war.
 - g. The Anti-liberation activities of the occupation army, the Peace Committee, Al-Badar, Al-Shams, Rajakars, pro Pakistan political parties and Pakistani Collaborators , killing of the intellectuals.
 - h. Trial of Bangabondhu and reaction of the World Community.
 - i. The contribution of India in the Liberation War
 - j. Formation of joint command and the Victory
 - k. The overall contribution of Bangabondhu in the Independence struggle.

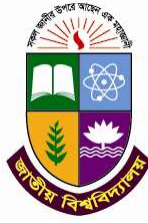
10. The Bangabondhu Regime 1972-1975

- Homecoming
- Making of the constitution
- Reconstruction of the war ravaged country
- The murder of Bangabondhu and his family and the ideological turn-around.

সহায়ক গ্রন্থ

- নীহার রঞ্জন রায়, *বাঙালীর ইতিহাস*, দে' জ পাবলিশিং, কলকাতা ১৪০২ সাল।
- সালাহ উদ্দিন আহমেদ ও অন্যান্য (সম্পাদিত), *বাংলাদেশের মুক্তি সংগ্রামের ইতিহাস ১৯৪৭-১৯৭১*, আগামী প্রকাশনী, ঢাকা ২০০২।
- সিরাজুল ইসলাম (সম্পাদিত), *বাংলাদেশের ইতিহাস ১৭০৪-১৯৭১*, ৩ খন্ড, এশিয়াটিক সোসাইটি অব বাংলাদেশ, ঢাকা ১৯৯২।
- ড. হারুন-অর-রশিদ, *বাংলাদেশ: রাজনীতি, সরকার ও শাসনতান্ত্রিক উন্নয়ন ১৭৫৭-২০০০*, নিউ এজ পাবলিকেশন্স, ঢাকা ২০০১।
- ড. হারুন-অর-রশিদ, *বাঙালির রাষ্ট্রচিন্তা ও স্বাধীন বাংলাদেশের অভ্যুদয়*, আগামী প্রকাশনী, ঢাকা ২০০৩।
- ড. হারুন-অর-রশিদ, *বঙ্গবন্ধুর অসমাপ্ত আত্মজীবনী পুনর্পাঠ*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১৩।
- ড. আতফুল হাই শিবলী ও ড.মোঃ মাহবুবর রহমান, *বাংলাদেশের সাংবিধানিক ইতিহাস ১৭৭৩-১৯৭২*, সুবর্ণ প্রকাশন, ঢাকা ২০১৩।
- মুনতাসির মামুন ও জয়ন্ত কুমার রায়, *বাংলাদেশের সিভিল সমাজ প্রতিষ্ঠার সংগ্রাম*, অবসর, ঢাকা ২০০৬।
- আতিউর রহমান, *অসহযোগ আন্দোলনের দিনগুলি: মুক্তিযুদ্ধের প্রস্তুতি পর্ব*, সাহিত্য প্রকাশ, ঢাকা ১৯৯৮।
- ড. মোঃ মাহবুবর রহমান, *বাংলাদেশের ইতিহাস*, ১৯০৫-৪৭, তাম্রলিপি, ঢাকা ২০১১।
- ড. মোঃ মাহবুবর রহমান, *বাংলাদেশের ইতিহাস*, ১৯৪৭-১৯৭১, সময় প্রকাশন, ঢাকা ২০১২।
- সৈয়দ আনোয়ার হোসেন, *বাংলাদেশের স্বাধীনতা যুদ্ধে পরাজিতের ভূমিকা*, ডানা প্রকাশনী, ঢাকা ১৯৮২।
- আবুল মাল আবদুল মুহিত, *বাংলাদেশ: জাতিরাষ্ট্রের উদ্ভব*, সাহিত্য প্রকাশ, ঢাকা ২০০০।
- শেখ মুজিবুর রহমান, *অসমাপ্ত আত্মজীবনী*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১২।
- সিরাজ উদ্দীন আহমেদ, *একাত্তরের মুক্তিযুদ্ধ: স্বাধীন বাংলাদেশের অভ্যুদয়*, ইসলামিক ফাউন্ডেশন, ঢাকা ২০১১।
- জয়ন্ত কুমার রায়, *বাংলাদেশের রাজনৈতিক ইতিহাস*, সুবর্ণ প্রকাশন, ঢাকা ২০১০।
- Harun-or-Roshid, *The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947*, The University Press Limited, Dhaka 2012.
- Rounaq Jahan, *Pakistan: Failure in National Integration*, The University Press Limited, Dhaka 1977.
- Talukder Maniruzzaman, *Radical Politics and the Emergence of Bangladesh*, Mowla, Brothers, Dhaka 2003.
- মেসবাহ কামাল ও ঈশানী চক্রবর্তী, *নাচোলের কৃষক বিদ্রোহ, সমকালীন রাজনীতি ও ইলা মিত্র*, উত্তরণ, ঢাকা ২০০৮।
- মেসবাহ কামাল, *আসাদ ও উনসত্তরের গণঅভ্যুত্থান*, বিবর্তন, ঢাকা ১৯৮৬।

NATIONAL UNIVERSITY



Second Year Syllabus Department of Accounting

Four-Year B.B.A. (Honours) Course
Effective from the Session : 2013–2014

National University

Subject: Accounting

Syllabus for Four-Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

Second Year

Paper Code	Paper Title	Marks	Credits
222501	Computer Information Technology (Accounting)	100	4
222503	Taxation in Bangladesh	100	4
222505	Intermediate Accounting	100	4
222507	Business Mathematics	100	4
222509	Business Statistics	100	4
222511	Macro Economics	100	4
222513	Business Communication and Report Writing	100	4
	Total =	700	28

Details Syllabus

Paper Code : 222501	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	Computer And Information Technology (Accounting)		

1. **Introduction:** What is computer, Uses of Computers, Computer Generation and Classifications, Number System, Computer Organization and Architecture, Basic Logic Gates and Truth Tables.
2. **Fundamentals of Computer Hardware:** Input Hardware, Output Hardware, Processing hardware, Peripheral and Storage Devices.
3. **Introduction to System Software and Application Software:** Introduction to Operating System. Introduction to Software Development and Concepts of Programming Languages, Compilers, Interpreters and Assembler, Program Design and Flowchart.
4. **Graphical User Interface:** Gaining Proficiency in GUI Operating System, Word Processing using Ms Word: Editing, Formatting, Colors and Styles, Drawing, Tables.
5. **Information Systems in Business:** Why study information systems?-Why Business Need information Technology-Fundamental Information System Concepts-Overview of Information System.
6. **Solving Business Problems with Information Systems:** A Systems Approach to Problem Solving-Developing Information System Solutions.
7. **Computer Systems:** End user and Enterprise Computing.
8. **Information Systems for Business Operations:** Business Information Systems-Transaction Processing System.
9. **Information Systems for Strategic Advantage:** Fundamentals of Strategic Advantage-Strategic Applications and Issues in Information Technology.
10. **Managing IT:** Enterprise and Global Management-Managing Information Resources and Technologies-Global Information Technology Management-Planning and Implementing Change-Planning for Business Change with IT-Implementing Business Change with IT-Security and Ethical Challenges-Security and Control Issues in Information Systems-Ethical and Social Challenges of Information Technology.
11. **Introduction to Accounting Information Systems:** Introduction to Accounting Packages: Features of an Accounting Package. Making Chart of Accounts. General Ledger, Payables: Vendors, Purchase, Payments. Receivables: Customers, Sales Receives. Payroll: Employees, Payroll. Inventory: Inventory, Transfer, Adjustment.

Book Recommended :

1. Mustafa Jabber : *Computer and Information Technology*

Reference Book :

1. Hutchinson and Sawyer : *Computers and Information Systems*
2. James O'Brien : *Management Information Systems*
3. Courter : *Office 2000 Mastering*
4. The Complete Reference MS Office 2000

Paper Code : 222503	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :		Taxation In Bangladesh	

1. **Theory of Taxation:**

Taxation—An Introduction: Public Finance and Tax as a Source of Public Revenue, Other Sources of Public Revenue vs. Taxation, Public Finance vs. Private Finance, Importance of Public Finance, Definition of Tax, Characteristics of Tax, Objectives of taxation, Principles of taxation, Characteristics of a Good Tax.

Incidence of Taxes: Impact, Incidence and Effect of a Tax—Shifting of Tax Incidence—Demand and Supply Theory of Tax Shifting—Additional Factors Influencing Tax Shifting – General Effects of Taxation.

Classification and Choice of Taxes: Classification Taxes (on the basis of: Number of taxes, Impact and incidence of taxes, Structure of tax-rates, Subject-matter of taxes, Elasticity of taxes, Classification of tax-bases, Increase or decrease in public revenue, Single-point vs. Multiple-point taxes, and Collector of taxes); Choice of Taxes between Proportional and Progressive taxes, Choice of Taxes between Direct and Indirect taxes; Tax Structure in Bangladesh

2. **Business Taxation—An Introduction:** Business Enterprises as a Taxpayer (Sole-proprietorship, Partnership, and Company), Pass-Through vs. Non-Pass-Through Entities, Legal Taxpayer vs. Real Taxpayer.

3. **Income Tax:**

3.01 **Introduction to Income Tax:** Income Tax—Meaning, Nature, Importance in respect of Contribution to Internal Resource Mobilization—Historical Perspective of the Income Tax Ordinance, 1984 – Statutory Definitions of Important Terms.

3.02 **Income Tax Authorities:** Administrative and Judicial Authorities—appointment, organization structure, power and functions—Taxes Appellate Tribunal—Registered Income Tax practitioner.

3.03 **Charge of Income Tax:** Basic Principles, Systems (Conventional Exemption Limit versus Filing Threshold)—Sources of Income Tax Laws.

3.04 **Computation of Total Income:** Types of Assessee—Scope of Total Income on the basis of Assessee’s Residential Status—Income deemed to accrue or arise in Bangladesh—Deemed Income (unexplained investment etc.)—Non-Assessable Income—Income under Specific Heads (Salaries, Interest on Securities, Income from House Property, Agricultural Income, Income from Business or Profession, Share of

- Income from Firms, Income of Spouse or Minor Child, Capital Gains, Income from Other Sources, and Foreign Income)–Set-off and carry-forward of losses.
- 3.05 **Procedure of Assessment:** Filing of return of income and Supporting Statements and Documents. Assessment of Tax: Provisional Assessment, Assessment on correct return, Universal Self-Assessment, Spot Assessment, Assessment after hearing, Assessment on the basis of a Chartered Accountant’s Report, Best-judgment Assessment, Presumptive Assessment–Other issues in assessment: Assessment in cases of discontinuation of or succession to business, Assessment for outgoing persons and deceased persons, Assessment of escaped income, Limitations for assessment–Tax audit.
- Rates of Taxes:* Tax Rate on Capital gains and Income form winnings–Tax rate on other income of individuals, firms and companies–Tax Rate on non-resident’s income, Imposition of Surcharge.
- 3.06 **Investment Tax Credit, Tax Rebate and Tax Relief:** Rate of investment tax credit, Investment allowance items and maximum limit–Tax credit on Small or Cottage Industries–Tax-free income and tax credit–Tax relief for avoiding double taxation.
- 3.07 **Payment, Refund and Recovery:** Four ways of Tax payment: Tax deducted at source (TDS), Advance payment, Payment on the basis of return and payment on notice of demand, Tax Recovery–TDS as the Final discharge of tax liability (sec. 82C).
- 3.08 **Individual Assessment:** Assessment covering all heads of income excluding share of firm’s income–Clubbing of Income.
- 3.09 **Taxation of Partnership Firms:** Set-off and carry-forward of losses by firm–Assessment of firms–Allocation firm’s income among partners–Partners’ total income including share of firm’s income–Assessment in case of change in firm’s constitution and in case of constitution of new successor firm.
- 3.10 **Corporate Taxation:** Definitions of Company and related terms–Determination of Total Income–Tax Rates and Tax Rebates.
- 3.11 **Appeals And References:** Appeal to Appellate Joint Commissioner of Taxes or Commissioner of Taxes (Appeals), Appeal to Taxes Appellate Tribunal, Reference to High Court Division and Appellate Division–Alternative Dispute Resolution (ADR).
- 3.12 **Miscellaneous Issues:** Default and Penalty–Offence and Prosecution–Methods of Accounting–Filing of Return of Withholding Tax–Filing of Annual Information Return–Tax Avoidance–Bond Washing Transactions. Tax-holiday Scheme: Industrial undertakings, Physical infrastructural facility and Cooperative society.
4. **Other Taxes in Bangladesh:**
- 4.01 **Value-Added-Tax (VAT):** Important terms–Exempted Goods and Services–Output tax–Input Tax–Tax period–Taxable Goods–Invoice–Manufacturers–VAT Authorities. Imposition of VAT–Determination of Value for VAT–Methods and Time of VAT payment–Supplementary Duty–Turnover Tax–Tax Rebate–Registration of

manufacturers Delegated powers–Appointment VAT officials–offence and penalties–
Confiscation–Appeal–Revisions–Recovery of claims–Alternative Dispute Resolution.

4.02 **Customs Duty:** Nature–Scope and importance–Goods Dutiable–Goods Prohibited–
Various Duties under the Customs Act–Rates of Duties–Tax Points and Valuation
Bases for Customs Duty–Duty-Drawback and Exemptions–Pre-Shipment Inspection
Authority –Assessment–Penalties and Offences–Customs Authority–Appeals and
References–Alternative Dispute Resolution.

Books Recommended :

1. Bala, S.K. and Others : *Tax Laws with Professional Practice*
2. H.L. Bhatia : *Public Finance*, Vikas Publishing House Pvt. Ltd.
3. Nikshil Chandra Shil & Others : *Bangladesh Income Tax-Theory & Practice*,
Shams Publications
4. GOB (Government of Bangladesh) : *Income Tax Manual, Part I–Income Tax
Ordinance, 1984 and Income Tax Manual, Part
II–Income Tax Rules, 1984.*
5. GOB : *Value Added Tax Act 1991 and Value Added Tax
Rules 1991*
6. GOB : *Customs Act 1969*
7. GOB : *Finance Acts/ Ordinances.*
8. MCCI (Metropolitan Chamber of
Commerce and Industry) : *Summary of Bangladesh Taxation Rules.*

Paper Code : 222505	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	Intermediate Accounting		

1. **Review of Accounting Process and Presentation of Financial Statements**
2. **Plant Assets, Natural Resources, and Intangible Assets:** Requirements under IAS 16 *Property, Plant and Equipment*, IAS 38 *Intangible Assets*, IFRS 6 *Exploration for and Evaluation of Mineral Resources* and IAS 36 *Impairment of Assets*. Acquisition and valuation of Plant Assets–The nature of Depreciation in Accounting–Cost allocation versus valuation, Depreciation and Cash Flows; Extension of Plant Assets and its effects on Depreciation. Depreciation Methods–Recording of depreciation; Disposition of Plant assets; Natural Resources–Acquisition cost, Depletion; Intangible Assets–Amortization of Intangibles;
3. **Accounting for Investments:** Requirements under IAS 40 *Investment Property*, IFRS 9 *Financial Instruments* and IAS 39 *Financial Instruments: Recognition and Measurement* Investment in Debt Security- Held-to- Maturity Securities, Available-for-sale Securities, Trading Securities. Investment in Equity Securities-Fair Value Method, Equity Method. Other reporting Issues-financial Statement Presentation, Impairment of value, transfers between Categories, Fair Value Controversy.

4. **Current Liabilities and Contingencies:** Different Types of Current Liabilities, Contingencies-Gain Contingencies-Loss Contingencies. Presentation of Current Liabilities and Contingencies. IAS 37 Provisions, Contingent liabilities and Contingent Assets
5. **Accounting for Long Term Liabilities:** Bond: Nature, Recording at issue, Determining interest-Effective interest method, Zero-coupon bond, Bonds sold at premium or discount; Long-term Notes; Convertible Bonds; Other long-term liabilities; Requirements under IFRS 9 and IAS 39.
6. **Partnership Accounting:** Basic features of Partnership Accounting-Changes in Partnership structure: Admission & Retirement: Treatment of goodwill, revaluation of assets and liabilities.
7. **Preparation of Cash Flow Statement:** Purpose of Cash Flow Statement-Types of Cash Flows: Operating activities, Investing activities, and Financing activities-Preparation of Cash Flow Statement: Direct and Indirect methods-Analysis of Cash Flow Statement.
8. **Preparation of Value Added Statement:** Purpose and format-Preparation of value added statement.
9. **Accounting aspect of VAT:** Preparation of different statements (Purchase Account Book, Sales Account Book, Invoice Book and Account Current) under the VAT laws, Accounting Treatment of VAT at Purchase, Sales, Withholding, Treasury Deposit, Tax Credit and Tax Refund or Adjustment through Account Current.

Books Recommended :

1. KIESO, DONALD E., WEYGANDT : *Intermediate Accounting*, IFRS Edition (2011), JerryJ.WARFIELD, Terry D. John Wiley & Sons, Inc.
2. GOB (Government of Bangladesh) : *Value Added Tax Act 1991 and Value Added Tax Rules 1991*

Paper Code: 222507	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:		Business Mathematics	

1. **Number System:** Introduction, Prime, Rational and Irrational number, even and odd numbers and their properties. Imaginary and complex numbers; sequence, series, Divergence of a sequence, sigma notation, Sum of natural numbers.
2. **Indices and Logarithms:** Indices, laws of indices, positive and fractional indices, operation with power functions. Introduction, Laws of operations, use of logarithm tables, Anti-logarithm, Exponential series, logarithmic series.
3. **Theory of Sets:** Different types of sets, union, difference intersection, Cartesian products, Venn diagram, Application in business problems.
4. **The Straight Lines & Linear Equations:** Different forms of Equations-Parallel and perpendicular form of Equations-Point of intersection of lines-Interpretation of Slope of different business problems and Marginal Concept analysis, Solution of linear equations, solution of simultaneous linear equations.

5. **Quadratic Equations:** Relationship between roots+/- and coefficients of a quadratic equation, Nature of roots, Solution of quadratic equations, formation of quadratic equations with given roots. Curve sketching of different linear and non linear equations.
6. **Permutations and Combinations:** Fundamental principles of permutations, permutations of things, all different and things, not all different, repeated and circular permutations. Combinations, relationship between permutation and combinations.
7. **Progression:** Introduction, Sum of Series in AP and GP, Use of concept of progression to find the present value and future value, Business problem solution.
8. **Mathematics of Finance:** Introduction, Annuities, Sinking Fund, Discount, Compound interest, Simple interest, Amortization.
9. **Matrices & Determinants:** Introduction, Types of matrices, operation on matrices. Solution of simultaneous linear equations. Introduction, properties of determinants, operations on determinants. Expansions of determinants Sarrus diagram and Cramm's rule and use in business. Leontiff input-output model analysis. Application to business problem.
10. **Differentiation, Integration & Use in Business:** Differentiation of Algebraic functions, transcendental function. Definition of transcendental functions-Geometric interpretation of dy/dx and marginal concept analysis. Introduction, Different rules of integration. Indefinite and Definite integral. Determination of maxima and minima of different functions using differentiation rules. Business problem solution. Conditions of maxima and minima, Test for maxima and minima. Point of inflexion.

Books Recommended :

1. Zameer Uddin, Kazi : *Business Mathematics*
2. Sanchetti & Kapoor : *Business Mathematics*
3. Rafiqul Islam, Md : *Business Mathematics*

Paper Code: 222509	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	Business Statistics		

1. **Introduction:** Meaning and Concepts; Nature; Scope; Nature/characteristics of Statistical Data; Classification; Tabulation; Frequency Distribution; Graphical Presentation of Data.
2. **Measures of Central Tendency:** Meaning and concepts; Arithmetic Mean; Geometric Mean; Harmonic Mean; Weighted Arithmetic Mean; Mode; Median; Quartiles; Deciles; Percentiles; Properties of a Good Average; Empirical Relation Among the Averages.
3. **Measures of Dispersion:** Significance of Measuring Dispersion; Properties of A Good Average Dispersion; Range-Inter-Quartile Range and quartile Deviation; Mean Deviation; Standard Deviation; Co-efficient of, Variations and Their Application.

4. **Moments, Skewness and Kurtosis:** Concepts; Moments from Arbitrary Value; Moments from Mean; Relation between Moments; Measures of Skewness and its Uses, Measures of Kurtosis and Its Application.
5. **Correlation Analysis:** Meaning and concept; Significance of the Study of Correlation and Causation; Types of Correlation; Scatter Diagram Method; Karl Pearson's Coefficient of Correlation; Rank Correlation Coefficient.
6. **Regression Analysis:** Concept; Difference between Correlation and Regression Analysis; Simple Regression Lines; Regression Equation; Regression Co-efficient.
7. **Probability:** Meaning of Probability, Elements of Set Theory; Sample Space; Events; Theorems of Total and Compound Probability; Conditional Probability and Statistical Independence; Expected value of Random Variable.
8. **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.
9. **Sampling Distribution:** Student's Distribution; Chi-square Distribution; Fisher's Z-Distribution; F-Distribution; Their Properties and Uses.
10. **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; Tests 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; Testing for Equality of Several Means; Test of Independence; Test of Goodness of Fit.
11. **Analysis of Variance:** Assumption in Analysis of Variance; Computation of Analysis of Variance; One way and two ways Classification.

Books Recommended:

1. S.P. Gupta and M.P. Gupta : *Business Statistics*
2. Levin & Lubin : *Modern Business Statistics*
3. Spiegel M.R. : *Statistics-Schaum's Outline Series*

Paper Code: 222511	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	Macro Economics		

1. **Overview of Macroeconomics:** Key concepts of macroeconomics - Aggregate supply and demand, aggregate output and prices, Production and income, Unemployment rate, inflation rate etc

2. **Measuring economic activity:** Yardstick of an economy's performance - Gross domestic product, Gross national product, The national accounts - balance of trade, balance of payments, Foreign reserve and currency accounts.
3. **The short run:** Goods market, composition of GDP, the demand for goods, determination of equilibrium output, investment and savings, financial market, monetary policy, demand for money, determination of interest rate, goods market and IS relation, Financial Market and LM relation, IS-LM model.
4. **The medium run:** the labor market, movements in unemployment, wage determination, price determination, the natural rate of unemployment, business cycle theories, the AS-AD model, equilibrium in the short run and medium run, the effects of a monetary expansion, the natural rate of unemployment and the Phillips curve; inflation, activity and nominal money growth etc.
5. **The long run:** The factors of economic growth; saving, capital accumulation and output, technological progress and growth, the relationship of technological progress with wages and unemployment etc.
6. **Economic growth and stability:** Theories of economic growth, patterns of growth in developing countries, alternative models for development, price stability and inflation, impact of inflation, modern inflation theory, dilemmas of anti-inflation policy, economic consequences of government debt, theories and practices of fiscal policies, economic prospect for Bangladesh

Books Recommended:

1. N. Gregory Mankiw : *Principles of Macroeconomics*
2. Abel, Andrew B., Ben S. Bernanke and Dean Croushore : *Macroeconomics*

Paper Code: 222513	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	Business Communication And Report Writing		

Introduction to communication, Types of communication, Written communication, Major media of written communication, oral communication, Major media of oral, communication, Non-verbal communication, Internal communication, Effective meeting, Information age and the Use of computers in business communication, Audio-visual Aids in communication, Office Memos, Business Reports, Short essay writing on topics relating to business world, Common business abbreviations and acronyms, Meaning and use of commercial terms, Comprehension and precise writing, Art of addressing meeting and conferences, Receiving, Dispatching, filling industrial & business documents and office papers.

Books Recommended :

1. Raymond V. Lesiker : *Basic Business Communication*
2. A.C. "Buddy" Krizan, Patricia Merrier, Joyce P. Logan and Karen Schneiter Williams : *Business Communication*

NATIONAL UNIVERSITY



Third Year Syllabus Department of Accounting

Four-Year B.B.A. (Honours) Paper
Effective from the Session : 2013–2014

National University

Subject: Accounting

Syllabus for Four-Year BBA Honours Paper
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

Third Year

Paper Code	Paper Title	Marks	Credits
232501	Audit and Assurance	100	4
232503	Advanced Accounting-I	100	4
232505	Cost Accounting	100	4
232507	Management Accounting (In English)	100	4
232509	Business and Commercial Laws	100	4
232511	Entrepreneurship	100	4
232513	Financial Management	100	4
232515	Banking and Insurance Theories, Laws and Accounts	100	4
	Total =	800	32

Detailed Syllabus

Paper Code : 232501	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	AUDIT AND ASSURANCE		

- The Demand for Audit and Other Assurance Services:** Definition of auditing, Nature of Auditing, Distinction Between Auditing and Accounting, Economic Demand for Auditing, Assurance Services, Types of Audits and Auditors.
- The Auditing Profession:** Chartered Accountant (CA) Firms and their Activities, Structure of CA Firms, Role of BSEC in relation to auditing, BSEC's Corporate Governance Guidelines and Audit vs. Non-audit Activities, ICAB, US GAAS, International Standards on Auditing (ISA) and Bangladesh Standards on Auditing (BSA), Statutory Cost Audit.
- Audit Reports:** Parts of the Audit Report, Categories of Audit Reports, Report on Internal Control over Financial Reporting, Unqualified Audit Report with Explanatory Paragraph or Modified Wording, Conditions Requiring a Departure from Unqualified Opinion, Audit Reports other than Unqualified: Qualified Auditors' Reports (Qualified, Adverse and Disclaimer) and Auditors' Reports with emphasis on materiality.
- Legal Liability:** The legal environment of audit profession, Auditors' Liability to clients, Auditors' Liability to third parties under common law, Auditors' Civil liability, Auditors' Criminal liability, Profession's response to liability.
- The Audit Responsibilities and Objectives:** Objective of Conducting an Audit of Financial Statements, Steps to Develop Audit Objectives, Management's Responsibilities, Objectives of the Auditor, Auditor's Responsibilities, Financial Statement Cycles, Setting Audit Objectives, Management Assertions, Transaction-Related Audit Objectives, Balance-Related Audit Objectives,

Presentation and Disclosure-Related Audit Objectives, How Audit Objectives are met, Phases of a Financial Statement Audit.

6. **Audit Evidence:** Definition of Evidence, Distinguishing among scientific, legal and audit evidence, Audit Evidence Decisions, Audit Program, Persuasiveness of Evidence, Types of Audit Evidence, Application of Types of evidence to the Evidence Decisions, Audit Documentation, Audit File Contents and Organization.
7. **Audit Planning and Analytical Procedures:** Steps in Planning an Audit and Designing an Audit Approach, Initial Audit Planning, Obtaining an Understanding with the Client, Developing Overall Audit Strategy, Understanding of the Client's Business and Industry, Assess Client Business Risk, Preliminary Analytical Procedures.
8. **Audits of Internal Control and Control Risk:** Internal Control Objectives, Management's Responsibilities for Establishing Internal Control, Management's Assessment of Internal Controls, Auditor Responsibilities for Understanding Internal Control and Testing Internal Control, Components of Internal Control, Process for Understanding Internal Control and Assessing Control Risk, Obtain and Document Understanding of Internal Control.
9. **Overall Audit Plan and Audit Program:** Audit Tests, Types of Audit Tests: Risk assessment procedures and Further audit procedures, Relationship Between Further Audit Procedures and Evidence, Audit Assurance at Different Levels of Internal Control Effectiveness, Impact of Information Technology on Audit Testing, Audit Program.
10. **Completing the Audit:** Performing audit tests related to presentation and disclosure, Review for contingent liabilities, Post-balance-sheet review for subsequent events, Issuing the Audit Report, Communicate with the audit committee and management.

Books Recommended :

1. Alvin A. Arens, Randal J. Elder and Mark S. Beasley : *Auditing and Assurance Services* (Latest Edition) Upper Saddle River, New Jersey: Prentice Hall
2. ICAB (Institute of Chartered Accountants of Bangladesh) : *Assurance–Study Manual*, CA Professional Stage Knowledge Level (Latest Edition). Dhaka: ICAB
3. ICAB : *Audit and Assurance–Study Manual* CA Professional Stage Application Level (Latest Edition). Dhaka: ICAB

Paper Code : 232503	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :		ADVANCED ACCOUNTING-I	

1. **Accounting for Stockholders' Equity:** The Corporate Form of Organization, Corporate Capital: Issuance of Share/stock, Reacquisition of Shares, Preferred Stock, Accounting for and Reporting Preferred Stock, Dividend Distributions, Stock Split, Presentation of Stockholders' Equity; Accounting for Share-based Payment (IFRS-2).
2. **Company's Financial Statements:** Provisions on Company's financial statements in the Companies Act 1994 and the Securities and Exchange Rules 1987; Frequency of Financial Reporting (Interim vs. Annual); Preparation of a complete set of Financial Statements of a company as per IAS 1.
3. **Revenue Recognition (IAS 18):** Guidelines for Revenue Recognition, *Revenue Recognition at Point of Sale (Delivery):* Sales with Discounts, Sales with Right of Return, Sales with Buybacks, Bill and Hold Sales, Principal-Agent Relationships, Trade Loading and Channel Stuffing, Multiple-Deliverable Arrangements; *Revenue Recognition Before Delivery:* Percentage-of-Completion Method, Completed-Contract Method, Long-Term Contract Losses, Completion-of-Production

Basis; **Revenue Recognition after Delivery:** Installment-Sales Method, Cost-Recovery Method, Deposit Method; **Revenue Recognition for Franchises.**

4. **Accounting for Leases:** The Leasing Environment, Off-Balance-Sheet Financing, Conceptual Nature of a Lease; **Accounting by the Lessee:** Capitalization Criteria, Asset and Liability Accounted for Capital Lease Method, Operating Lease Method; Comparison of Capital Lease with Operating Lease; **Accounting by the Lessor:** Economics of Leasing, Classification of Leases by the Lessor, Direct-Financing Method, Operating Method; **Special Accounting Problems:** Residual Values, Sales-Type Leases (Lessor), Bargain-Purchase Option (Lessee), Initial Direct Costs (Lessor).
5. **Accounting Changes and Error Analysis (IAS 8):** *Accounting Changes:* Changes in Accounting Principle, Retrospective Accounting Change Approach; *Changes in Accounting Estimate:* Prospective Reporting; Change in Reporting Entity; Correction of Errors. *Error Analysis:* Balance Sheet Errors, Income Statement Errors, Balance Sheet and Income Statement Errors, Counterbalancing Errors, Non-counterbalancing Errors, Preparation of Financial Statements with Error Corrections.
6. **Accounting for Operating Segments (IFRS 8):** Definition of operating segments, Reportable segments: Defined operating segments, Aggregation criteria, Quantitative thresholds.
7. **Accounting relating to Bankruptcy :** Bankruptcy of Individual, Partnership Firms and Company under the Bankruptcy Act 1997.

Books Recommended :

1. Donald E. Kieso, Jerry J. Weygandt and Terry D. Warfield (2012) : *Intermediate Accounting* (Hoboken, New Jersey: John Wiley & Sons, Inc.) Latest edition.
2. IASB : *International Financial Reporting Standards* (Latest edition)
3. ICAB : *Financial Accounting Study Manual* (Professional Stage Application Level)

Paper Code : 232505	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	COST ACCOUNTING		

1. **Cost Accounting and Cost Accountant:** Cost Accounting: Definition, Differences with Financial Accounting, Management Accounting; Cost-Benefit Approach in Decision Making; Different Costs for Different Purposes, Organization Structure and the Cost Accountant; Cost Accounting as a Profession and Professional Ethics.
2. **An Introduction to Cost Terms and Purposes:** Costs and Cost Terminology–Direct Costs and Indirect Costs, Factors Affecting Direct/Indirect Cost Classifications; Cost-Behavior Patterns: Variable Costs and Fixed Costs, Cost Drivers, Relevant Range; Relationships of Types of Costs, Total Costs and Unit Costs; Types of Inventory in Manufacturing, Merchandising-, and Service-Sector Companies; Commonly Used Classifications of Manufacturing Costs (Inventoriable Costs and Period Costs); Prime Costs and Conversion Costs, Different Meanings of Product Costs; A Framework for Cost Accounting and Cost Management; Calculating the Cost of Products, Services and Other Cost Objects.
3. **Cost Behaviour Analysis:** Basic Assumptions and Examples of Cost Functions, Identifying Cost Drivers, Cost Estimation Methods: Industrial Engineering Method, Conference Method, Account Analysis Method, and Quantitative Analysis Method; Steps in Estimating a Cost Function Using Quantitative Analysis, High-Low Method, Regression Analysis Method, Evaluating Cost Drivers of the Estimated Cost Function, Nonlinear Cost Functions, Data Collection and Adjustment Issues.

4. **Materials:** Direct and Indirect Materials, Procurements of Materials, Storage of Material. Materials Record, Methods of Valuing Material Issues, Planning Material Requirements, Stock levels, EOQ, Safety Stock, Materials Control, Stock Verification and Adjustment.
5. **Labor:** Measuring Labor Costs, Overtime Premium and Idle Time, Labor Cost Control, Method of Remuneration, Incentive Plans, Calculation of labor cost, Recording of labor cost.
6. **Overhead:** Planning and Control of Overhead, Predetermined Manufacturing Overhead, Methods of Determining Allocation Ratios, Applied Manufacturing Overhead, Over and Under Applied Manufacturing Overhead, Administrative, Selling and Distribution Overhead, Accounting for Overheads.
7. **Allocation of Support-Department Costs, Common Costs, and Revenues:** Allocating Support Department Costs Using the Single-Rate and Dual-Rate Methods, Budgeted Versus Actual Costs, and the Choice of Allocation Base, Allocating Costs of Multiple Support Departments: Direct Method, Step-Down Method, and Reciprocal Method; Allocating Common Costs: Stand-Alone Cost-Allocation Method and Incremental Cost-Allocation Method; Cost Allocations and Contract Disputes, Bundled Products and Revenue Allocation Methods.
8. **Job Costing:** Building-Block Concepts of Costing Systems, Job-Costing and Process-Costing Systems, Job Costing: Evaluation and Implementation, Time Period Used to Compute Indirect-Cost Rates, Normal Costing and Actual Costing, Normal Job-Costing System in Manufacturing, General Ledger and Subsidiary Ledgers, Batch Costing and Contract Costing.
9. **Process Costing:** Process Costing, Physical Units and Equivalent Units, Calculation of Product Costs, Journal Entries; Weighted-Average (WA) Method and First-In, First-Out (FIFO) Method, Transferred-In Costs in Process Costing, Spoilage and Scrap, Normal and Abnormal Spoilages, Procedure for Process Costing with Spoilage and Scrap.
10. **Service Costing :** Accounting Systems of Transport Company, Educational Institute & Hospital.

Books Recommended :

1. Charles T. Horngren, Srikant M. Datar : *Cost Accounting: A Managerial Emphasis* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall
Madhav V. Rajan *Intermediate Accounting* (Hoboken, New
2. C. T. Horngren, G. L. Sundem, : ***Introduction to Management Accounting*** (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall
W. O. Stratton, J. Schatzberg, and D. Burgstahler
3. Ray H. Garrison, Eric W. Noreen, : *Managerial Accounting* (Latest Edition)
and Peter C. Brewer Boston: McGraw-Hill & Irwin.

Paper Code : 232507	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	MANAGEMENT ACCOUNTING (In English)		

1. **Introduction:** Definition of Management Accounting and Its Relation with Financial and Cost Accounting, Management Accounting and Decision Making, Importance of Ethics, Management Accounting in Service and Nonprofit Organizations, Cost-Benefit and Behavioral Considerations, Management Process and Accounting, Planning and Control for Product Life Cycles and the Value Chain, Career Opportunities in Management Accounting, Changes in Business Processes and Management Accounting, Management Accounting Profession.

2. **Cost Concepts and Classifications:** General Cost Classifications- Cost Classifications on Financial Statements - The Flow of Cost in a Manufacturing Company- Cost Classifications Predicting Cost Behavior- Cost Classifications for Decision Making.
3. **Absorption and Variable Costing:** Variable and Absorption Costing, Variable vs. Absorption Costing: Operating Income and Income Statements, Absorption Costing and Performance Measurement, Comparing Inventory Costing Methods: Absorption & Variable, Costing, and Actual, Normal & Standard Costing; Reconciliation of profit under both methods.
4. **Activity-Based Costing:** Broad Averaging and Its Consequences; Under-costing and Over-costing, Product-Cost, Cross-Subsidization, Simple Costing System Using a Single Indirect-Cost Pool, Refining a Costing System–Activity-Based Costing (ABC) Systems, Implementing ABC; Comparing Alternative Costing Systems.
5. **Cost-Volume-Profit Relationships:** Identifying Resources, Activities, Costs, and Cost Drivers, Variable and Fixed Costs, CVP Analysis: Computing the Break-Even Point (BEP), Graphing the BEP, Changes in Fixed Expenses, Changes in Unit Contribution Margin, Target Net Profit and an Incremental Approach, Multiple Changes in Key Factors; Additional Uses of CVP Analysis: Best Cost Structure, Operating Leverage, Margin of Safety, Contribution Margin and Gross Margin; Sales-Mix Analysis, Impact of Income Taxes.
6. **Relevant Costs for Decision Making:** Management’s Decision-making Process-Identifying Different Costs and Benefits- Different Costs for Different Purposes-The Incremental Analysis Approach-Types of Incremental Analysis- Accept an Order at a Special Price, Make or Buy, Sell or Process Further, Retain or Replace Equipment, Eliminate an Unprofitable Business Segment, Allocate Limited Resources.
7. **Budgeting and Budgetary Control:** Budgets and the Organization; Potential Problems in Implementing Budgets, Planning Horizon (Strategic Plan and Long-Range Planning); Types of Budgets: Master Budget and Continuous Budgets (Rolling Budgets); Components of a Master Budget: Operating Budget/Profit Plan (Sales budget, Purchases budget, Cost of goods sold budget, Operating expenses budget, Budgeted income statement), and Financial budget Cash budget, Budgeted balance sheet); Preparing the Master Budget; Activity-Based Master Budgets (Functional Budgets and Activity-Based Budgets)..
8. **Flexible Budget:** Flexible Budget and Fixed Budget-Characteristics of Flexible Budget-Advantages of Flexible Budget-Segregation of Semi-variable Cost-Preparation of Flexible Budget.
9. **Standard Costing:** Concepts-Standards and Budgets-Advantages of Standard Costing-Analysis of Material, Labor and Overhead Variances.

Books Recommended :

1. C. T. Horngren, G. L. Sundem : *Introduction to Management Accounting*
W. O. Stratton, J. Schatzberg
and D. Burgstahler (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall
2. Ray H. Garrison, Eric W. Noreen : *Managerial Accounting* (Latest Edition)
and Peter C. Brewer Boston: McGraw-Hill & Irwin
3. Charles T. Horngren, Srikant M. Datar : *Cost Accounting: A Managerial Emphasis*

Paper Code : 232509	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	BUSINESS AND COMMERCIAL LAWS		

1. **The Contract Act, 1872:** Definition of contract–Essentials of contract–Communication, acceptance and revocation of proposals, Contracts; voidable contracts and void agreements–Consignment contracts–Contracts which must be performed–Time and place of performance–Contracts which need not be performed–Breach of contract–Indemnity and guarantee–Bailment–Bailment of pledges–Agency, appointment and authority of agents, sub-agents, revocation of authority, agent’s duty to principal, principal’s duty to agent.
2. **The Sale of Goods Act, 1930:** Formation of the contract–Effects of the contract–Performance of the contract–Rights of unpaid seller against the goods- Suits for breach of the contract.
3. **The Negotiable Instruments Act, 1881:** Promissory notes, bills of exchange and cheques–Negotiations–Payment and interest–Discharge from liability on notes, bills and cheques–Notice of dishonour–Special provisions relating to cheques–Special provisions relating to bills of exchange–Penalties in case of dishonour of certain cheques for insufficiency of funds in the accounts
4. **The Trade Marks Act, 2009:** Registration procedures and duration, Effects of registration, Use of trademark.
5. **The Partnership Act, 1932:** The nature of partnership–Relations of partners to one another–Relations of partners to third parties–Incoming and outgoing partners–Dissolution of a firm–Registration of firms.
6. **The Bangladesh Labor Act, 2006:** Important Statutory Definitions: Factory, Worker, Employer, Commercial Establishment, Industrial Establishment; *Summary of major provisions on:* Employment and Conditions of Services, Employment of Adolescent, Provisions of Health, Hygiene, Safety and Welfare Measures, Working hours and leave, Trade Union and Industrial relations, Dispute resolution, Workers’ Participation in Companies’ Profits.
7. **The Bangladesh Environment Conservation Act, 1995:** Restrictions on manufacture, sale etc. of article s injurious to environment–Remedial measures for injury to ecosystem–Environmental Clearance Certificate.
8. **The Arbitration Act, 2001:** Arbitration agreement, Subject matter of arbitration, Different methods of arbitration, Arbitration Tribunal, Arbitral proceedings, Arbitral award, Appeals.
9. **The Competition Act, 2012:** Objective of the Act–Agreement against Competition–Abuse of Dominant Position–Bangladesh Competition Commission–Complaint, Inspection and Disposal–Appeal.

Reference Books :

1. The Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Negotiable Instruments Act, 1881
4. The Trade Marks Act, 2009
5. The Partnership Act, 1932
6. The Bangladesh Labor Act, 2006
7. The Bangladesh Environment Conservation Act, 1995
8. The Arbitration Act, 2001
9. The Competition Act, 2012
10. Website for the laws: <http://bdlaws.minlaw.gov.bd/>

Paper Code: 232511	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	ENTREPRENEURSHIP		

- 1. Introduction to Entrepreneurship:** Meaning of entrepreneurship, entrepreneur and entrepreneurship-historical background of the concept of entrepreneurship- entrepreneurial process-causes for interest in entrepreneurship, climate for entrepreneurship-establishing entrepreneurship in the organization-types of entrepreneurship-classification of entrepreneurs-entrepreneurs background and characteristics- common qualities of an entrepreneur-role of entrepreneurs in developing countries like Bangladesh-entrepreneurial careers and education- ethics and social responsibility of entrepreneurs-methods of assessing self entrepreneurial qualities-Theories of entrepreneurship: Psychological theories, Socio-psychological theories and cultural theories and models of entrepreneurship.
- 2. Entrepreneurial Environment and business Opportunity identification:** Analysis of business environment-political, economic, legal and technical aspects of environment, environmental scanning procedure, SWOT analysis, techniques of environmental analysis.
- 3. Introducing Small Business :** Definition, Types, Forms of Small Business, Advantage and disadvantage of Small Business.
- 4. Planning of Small Business:** Definition, Importance, uses and features of a business plan, how to prepare a business plan, pitfall to avoid in making business plan.
- 5. Franchising:** Meaning, purpose of franchising, franchise agreement, cost of franchise.
- 6. Financing Small Enterprises:** Planning financial needs, using capital in small business, Sources of financing for small firms, working capital and request for institutional loan.
- 7. Entrepreneurship and Small Business Development in Bangladesh:** Role of SME foundation, BSCIC and other organization under the entrepreneurship small business development in Bangladesh-Women entrepreneurship in Bangladesh.
- 8. Business Documents Collection Procedure and Maintenance:** Issuing trade license, collecting TIN Number, VAT registration, Opening business account with bank and other non-banking financial institutions, collecting association membership, partnership agreement, registration of joint stock companies, registration of cooperative society, registration of foundation, registration of NGO-IRC, ERC, opening a L/C, export documentations-import documentations-Insurance-fire-environment-intellectual property-trade mark Patents, Copyrights and Trade secrets, and other relevant business documents collection procedure and maintenance.
- 9. Writing a Business Plan:** Assignment for internal evaluation (Marks : 20)

Books Recommended:

1. Dr. A H M Habibur Rahman : *Entrepreneurship* (Latest Edition)
2. Robert D. Hisrich & Others :6th edition, McGraw Hill

Paper Code: 232513	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	FINANCIAL MANAGEMENT		

1. **Goals and Functions of Finance:** Meaning of Financial Management, Financial Goal, Maximize Shareholders, Wealth, Maximization of EPS, Corporate decisions, Importance of Financial Management, Factors influencing financial decisions, Agency Problems, Dealing with Agency Problems, Principle of Financial Management, Social Responsibility, Corporate governance.
2. **Capital Budgeting and Risk Analysis:** Risk Evaluation approaches-Certainty Equivalents (CE), Risk-adjusted Discounted Rates (RADR), CE vs RADR, Probability Distribution Approach, Decision Tree Approach, Behavioral Approach for Dealing with Risk-Sensitivity Analysis, Simulation.
3. **Theory of Capital Structure:** Introduction to the Theory, Assumptions and Definitions, NI Approach, NOI approach and Traditional Approach, Modigliani-Miller (MM) Position, Arbitrage process, Taxes Capital Structure, Corporate plus Personal Taxes, Merton Miller's Equilibrium, Effects of Bankruptcy Costs, Tradeoff model, Packing order theory.
4. **Dividend Policy:** Procedural Aspects of Paying Dividends, Types of Dividend Policies, Factors Affecting Dividend Policy, Dividend Payout Irrelevance, Arguments for Dividend Payout Mattering, Impact of Other Imperfections, Financial Signaling, Share Repurchase, Method of Repurchase, Repurchasing as Part of Dividend Decision, Stock Dividends, Stock Splits.
5. **Capital Market financing:** Public Offering of Securities, Traditional Underwriting, Best Efforts Offering, Making a Market, Shelf Registrations, Flotation Costs, Government Regulations for Issuing Securities, SEC Review, SEC Regulations in the Secondary Market, Selling Common Stock Through a Rights Issue, Value of Rights, Success of the Offering, Standby Underwriting, Oversubscriptions, Rights Issue vs. Public Offering, Green Shoe Provision, Financing a Fledgling, Initial Public Offerings, Information Effects of Announcing a Security Issue, Types of Long-term Debt Instruments, Retirement of Bonds, Preferred Stock and its Features, Common Stock and its Features, Bond Refunding.
6. **Lease Financing:** Definition of Lease, Types of Lease, Leasing Arrangements, Advantages and Disadvantages of Lease, Lease versus Purchase Decision, Leasing in Bangladesh-Problems and Prospects.
7. **Working Capital Management:** Importance, Determinants of Working Capital, Policies for Financing Current Assets, Operating Cycle and Cash Conversion Cycle, Estimating Working Capital Requirement.

Books Recommended:

1. James C. Van Horne : *Financial Management and Policy*
2. James C. Van Horne & John M. Wachowicz : *Fundamentals of Financial Management*
3. Ghosh, Biswas, Bala, Sath, Hoques & Manik : *Financial Management*, Nadi Publications

Paper Code: 232515	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	BANKING AND INSURANCE THEORIES, LAWS AND ACCOUNTS		

Part-A: Banking Theories, Laws and Accounts (50%)

1. **Introduction:** Definition, Evolution, Classification, Functions, Objectives, and Principles of Bank, Functions of commercial bank, Objectives of Commercial Bank, Forms of advance, Types of security, Electronic banking services, Functions of central bank, Credit control of central bank, Principles of note issue,

Method/systems of note issue, Role of bank in economic development, Structure of banking system in Bangladesh.

2. **Banking Company in Bangladesh:** Business and licensing of bank companies, Paid up capital and reserves, Appointment and removal of directors and chief executive officer, Illegal banking transactions by companies, Acquisition of the undertaking of banking companies, Suspension of business and winding up of banking companies, Restriction on loans and advances, Issuance of policy directions by BB, Remission of loans, Classified Loan and Loan Loss Provisions, Operation and management, Inspection and investigation, Submission of return and reports.
3. **BB's Guidelines for Banks:** Corporate Governance Guidelines, and Guidelines on Risk Based Capital Adequacy for banks.
4. **Financial Statements of Banking Companies:** Preparation of Financial Statements of Banking Companies as per BB's Guidelines.

Part-B: Insurance Theories, Laws and Accounts (50%)

1. **Insurance Company in Bangladesh:** Definition and Evolution of Insurance, Functions, Importance and Classification of Insurance, Essential element of insurance, Insurable interest, Classification of insurance policies under life insurance, marine insurance and fire insurance, Reinsurance.
2. **Insurance Company in Bangladesh:** Insurance Development and Regulatory Authority (IDRA), Registration and renewals, Determination of premium rates, Capital and deposits, Margin of safety, Insurable interests, Actuarial report and abstract, Registers, Submission of returns, Investment of assets, Solvency margin, Loans and Management, Investigation and power of regulatory authority, Assignment and transfer of policies, Commissions, rebates and management expenses, Distribution of dividend, bonus and profit, Licensing of agents, Survey and surveyors.
3. **Calculation of Premium and Claims of Insurance:** Calculation of net single and annual premium of life insurance, Methods of payment of claim in life insurance, Calculation of loss and actual claims in marine insurance and fire insurance.
4. **Financial Statements of Insurance Companies:** Preparation of Financial Statements of Insurance Companies as per Guidelines of the IDRA.

Reference Statutes:

1. ICAB, *Corporate Laws and Practices* (Professional Stage Application Level).
2. The Banking Companies Act, 1991
3. The Bangladesh Bank Order 1972
4. The Insurance Act, 2010
5. Insurance Development and Regulatory Authority Act 2010.

NATIONAL UNIVERSITY



Fourth Year Syllabus Department of Accounting

Four-Year B.B.A. (Honours) Course
Effective from the Session : 2013–2014

National University

Subject: Accounting

Syllabus for Four-Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

Fourth Year

Paper Code	Paper Title	Marks	Credits
242501	Accounting Theory	100	4
242503	Advanced Auditing & Professional Ethics	100	4
242505	Accounting Information Systems	100	4
242507	Organizational Behavior	100	4
242509	Corporate Law and Practices	100	4
242511	Working Capital Management And Financial Statement Analysis	100	4
242513	Advanced Accounting-II	100	4
242515	Investment Analysis and Portfolio Management	100	4
242517	Research Methodology (In English)	100	4
242518	Viva-voce	100	4
	Total =	1000	40

Detailed Syllabus

Paper Code : 242501	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	ACCOUNTING THEORY		

1. Development of Accounting Theory: Historical Development.
2. Conceptual framework of Accounting and Reporting.
3. Agency Theory and need for Accounting.
4. Signaling Theory and Accounting Information, Contingency Theory, Institutional Theory, Asymmetry of Information Theory, Bounded Rationality Theory and the Theory of Knowledge.
5. Income concepts: Accounting and Economic Income, Hick's Theory of Income, Capital Maintenance, Hayek's Capital Maintenance.
6. Hidden cost of control.
7. Earnings Management : Earnings Forecast Model, Smoothing and Big Bath.
8. Incentive Scheme : Profit Sharing, Share ownership, Share options, Accounting for share options (IFRS2).
9. Contingencies and Disclosure, IAS 37.
10. Fair Value Measurement, IFRS 13.
11. Accounting covenants and Loan Agreement.
12. Capital Structure: Debt-equity, Free cash flow, Optimum Capital Structure, Nature of Assets and Capital Structure.
13. Test of uses of Accounting Information: Market efficiency, CAPM.
14. Intangibles: Goodwill, Copyright, Patents, Brands, Trademarks, R&D, IAS 38.
15. Valuation: Cost, Replacement, Appraised Value, Market Value, Present Value, Arbitrary Valuation, Tobins' Q.
16. Regulation: IFRS, Standard setting process, GAAP, Differences in GAAP.

Books Recommended :

1. Richard G. Schroeder : *Accounting Theory : Text and Readings*
Myrtle W. Clark : John Wiley & Sons., Inc.: NY, 1994
2. Dhiman Chowdhury. : *Incentives, Control, and Development: Governance in the Private and Public Sector with Special Reference to Bangladesh*, Dhaka University, 2nd edition, Dhaka. 2012

Paper Code : 242503	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	ADVANCED AUDITING & PROFESSIONAL ETHICS		

1. **International Standard on Auditing** : Objectives and Basic Principles Governing an Audit : ISA # 18, ISA @ 23, Auditing Engagement Letter ISA # 2, Planning ISA # 4, First Year Audit Engagement : ISA @ 28 and other ISA.
2. **Analytical Procedures (ISA 520)** : Introduction, Nature and purpose of Analytical procedures, Analytical Procedure and Risk Assessment Procedures, Substantive Analytical Procedures, The Reliability of Data, Investigating Unusual items, Using the work of another Auditor, Using the work of an expert.
3. **Audit of a Limited Company** : Qualification, Appointment, Remuneration of Auditors, Power, Duties, Rights and Status of an Auditor, Auditor Report, Corporate Governance Certification, Audit of Private Limited Company, Group of Companies, Holding Companies and their Subsidiaries, Joint Audits, Responsibilities of Joint Auditor.
4. **Government Audit** : Nature and Objectives of Government Audit, Duties and Powers of Comptroller and Auditor General, Audit Code of Government of Bangladesh. Audit against Regularity, Audit of Grants and Aids, Local Authority Audit.
5. **Management Audit** : Development of Operational/Management Audit; Structure, Scope, Need and Steps in Management Audit, Quality of Management Auditor, Function of Management Auditor, Mechanism of Management Audit.
6. **Cost Audit** : History of Cost Audit, Reasons for introducing Cost Audit, Objectives of Cost Audit, Advantage of Cost Audit, Cost Records, Qualification and appointment of Cost Auditor, Commencement of Cost Audit, Area of Cost Audit, Cost Accounting Standard, Legal Provision of Cost Audit in Bangladesh. The Role of ICMAB, Distinction between Financial Audit and cost Audit. Cost Audit Report, Penalty, Cost Audit Procedure of Sugar, Textile and Pharmaceutical Industries.
7. **Basic Ethics** : What is ethics, Moral reasoning, Moral principles, Why morality matters, responsibility.
8. **Business Ethics** : Introduction, The moral purposes and limits of business activity, Key moral relationships in business, Ethics in the public sector, conflicts of interest.
9. **Professional Ethics** : Professional moral responsibility, Duties to clients, The professional as employee, obligation to third party, Obligations to the Profession and colleagues, Code of Professional Ethics.

Books Recommended :

01. M. C. Shukla, T. S. Grewal & M. P. Gupta : Advanced Accounts (Latest Edition) S. C. Chand & Co. Ltd.
02. Emile Woolf : Auditing Today (Latest Edition) Prentice Hall Inc.

Paper Code : 242505	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	ACCOUNTING INFORMATION SYSTEMS		

- 1. The Information System:** An accountant's Perspective – The information environment, the framework of AIS and the various sub systems. Organizational structure, The Role of the Accountant. Accounting Information system – AIS and MIS – Accounting as a System – Users of Accounting Information System – Management Structure Information Technology and Corporate Strategy – The AIS and Corporate Strategy – How AIS can add Value to an Organization – Models of Decision Making – Human Aspect of the AIS – Transaction processing – Computer Hardware and Software in AIS – Computerized Accounting System –Tools to implement Accounting Systems.
- 2. Introduction to Transaction Processing:** An Overview of transaction Processing: Transaction cycles; the expenditure cycle, Accounting record keeping, Audit Trail, The Chart of Accounts, Different Methods Coding, Documentation techniques, Computer based accounting Systems.
- 3. Data Processing and Data Based Management System (DBMS):** Data Input, Data Storage, Data Processing, Information Output, File-oriented Approach, Data Base Approach, Logical and Physical Views of Data, Schemas, Data Dictionary, DBMS Languages, Relational Data Bases, Data Based Management Systems (DBMS), Data Modeling and Data Base Design, Introduction to E-Business.
- 4. Documenting AIS:** Importance of Documentation, Document Flow Charts, Guidelines for drawing DFC, System Flow Chart & DFD, System FC & Guidelines, Program FC, Decision Table, Case Tool.
- 5. Ethics, Fraud and Internal Control:** Ethical issues in business, fraud and accountants, Internal Control concepts and procedures, COSO Framework, Assessing and Managing Risk Related to AIS, Computer Fraud and Security, Auding of Computer-Based Information Systems.
- 6. Overview of sales, Purchase, Revenue and Expenditure Cycles:** Overview of the manual revenue system and study of CBAS. Study of the sales and purchases sub systems of an organization, aimed at understanding them and how they link up with the main systems. Overview of Purchases and cash disbursements, Computer based Purchases and Cash disbursements. Payroll Activities, Computerized Payroll System. Threats, Exposures, and control Procedures in the Revenue and Expenditure Cycles.
- 7. General Ledger, Financial Reporting and Management Reporting System:** Data Coding System, Financial Reporting System, Management Reporting Systems, Threats, Exposures and Control Procedures in the Revenue and Expenditure Cycles.
- 8. AIS in Management Control:** AIS Characteristics and Criteria for Management Control- AIS Data Support for Management Control- AIS- MIS use Mix in Management Control- Accountants and Management Control Interface – Management Control Decision Using AIS.
- 9. Strategic Decisions:** DSS, AIS and AI/ES: AIS in Corporate Planning- Decision Support System (DSS) – Artificial Intelligence (AI) and Expert Systems Operation and Evaluation.
- 10. Systems Organizations, Development and Management:** Approaches to System Development, AIS Development Strategies, System Development Life Cycle (SDLC).

Books Recommended :

1. Accounting Information Systems , Marshall B. Romney and paul j.Stainbart, Prantice Hall.
2. Accounting Information Systems Wilkinson , Cerullo and Raval,Wong on Wing ,John Wiley and sons
3. Core Concepts and Accounting Systems Stephan Moscove , Mark Simkin and Nancy Bagranoff, John Willey & Sons ,Inc.Copyright 2003
4. Accounting Information Systems: Principles , Applications And future Directions, Rahman, M. and Halladay, Prantice Hall - Inc.

Paper Code : 242507	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	ORGANIZATIONAL BEHAVIOR		

1. **Key elements of OB** : Organizations, Ownership, size, organizational structure, goals and plans, understanding OB, history, OB and related disciplines.
2. **Anthropology**: Evolution of man, transformation of society, man and interactions, Darwin, Lamarck, George Herbert Mead's sociology of thinking.
3. **Cognitive System** : Memory, working, memory, long term memory, cerebral cortex, information processing approach, implicit memory and explicit memory, physiological basis of learning, bounded rationality, cognitive development, socio-biological differences in man, cognitive development, internal conversation theory.
4. **Self-interest behavior** : Agency relation, division of labor, separation of ownership from control, asymmetry of information, social stratification, moral hazard and adverse selection, Kenneth Arrow's signaling theory and uncertainties, anthropology and agency relation, division of labor, Adam Smith, Berlee and Means, Michael Jensen, agency costs.
5. **Belief versus knowledge** : Rituals, fixed beliefs, revision of belief, justified belief, information vs knowledge, imperfections of knowledge, independent reasoning, David Hume's theory of understanding, Emmanuel Kant's pure reason, Friedrich Hayek, Aristotle.
6. **Personality** : Types, traits, disorder, development, narcissistic, theories.
7. **Attitudes, Perception** : Perceptual set and assumptions about behavior, sex, appearance, attractiveness, discrimination, errors, communication, interpersonal communication.
8. **Selection, Staffing and Training** : Planning of needs, advertisement, applications, process, committee system, training design, methods, evaluation.
9. **Work conditions and job satisfaction** : Job analysis, satisfaction assessment, effects, organizational commitment, organization citizenship behavior.
10. **Group Behavior** : Various groups, structure, process, decision making, external conditions imposed on groups, teams vs groups, Hawthorn study.
11. **Labor-management relations** : Collective bargaining agent, process, labor management committee, regulation, employment law, negotiation skill.
12. **Conflicts and negotiations** : Functional and dysfunctional conflicts, coordination conflict model.
13. **Leadership**: Theories, style, contingency theory, traits, skills.
14. **Culture, power and politics** : Various types of power, person culture, role culture, task culture, corporate culture, national culture.
15. **Motivation Theories**: Maslow, Hertzberg, expectancy theory, equity theory, goal setting theory, refinement theory.
16. **Stress and counseling**: Work schedules, job stress, burnouts, health and safety, accidents, types of counseling.
17. **Grievance System** : Non-union grievance system, open door policy, ombudsperson, hearing officer, peer decision making committee, outside arbitration, organizational justice, distributive, procedural, interactional.
18. **Appraising and rewarding performance** : Individual and organization performance, measures of performance, reward systems, performance related pay.
19. **Change Management** : Causes, resistance, dealing with resistance, strategic change, business process reengineering.
20. **Corporate social responsibility** : Shareholders vs stakeholders, environment, disclosures, economic, legal, ethical, discretionary responsibilities, evaluation.
21. **Behavior in Accounting** : Imposed vs accepted budget, budget slack, disclosure, limitations of accounting measures of performance, responsibility accounting, accounting covenants, control.

Book Recommended :

1. Keith Davis : *Organization Behavior : Human behavior at work*, McGraw-Hill, 2002

Paper Code : 242509	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	CORPORATE LAW AND PRACTICES		

- Introduction** : Background and evolution of Company Law, Definition. Legal Characteristics, General Characteristics, Artificial person.
- Types of Companies** : Private Limited Companies, Public Limited Companies, Unlimited Liability Company, Cooperatives Foreign Companies.
- Formation of Company** : Registration, Promoters, Memorandum & Articles of Association.
- Capital Formation** : Capital, Prospectus, Commission & Brokerage.
- Shareholders of the Company** : Membership of the Company, Share and call, Share transfer.
- Contracts of the Company** : Nature of the contracts, Contracts of company under different situations, New contracts & pre-incorporation contracts etc. Ultra vires contracts.
- Borrowing of the Company** : Borrowing power & procedures, Debenture.
- Company's Management & Administration** : Nature of Management, Directors, Company Secretary, Managing Agent, Meeting & Resolutions.
- Accounts & Audit of Company** : Accounts of Companies, Auditors of Companies.
- Dividends** : Meaning, Types, Policies.
- Transformation & Winding up of Company** : Merger & Reconstruction, Liquidation.

Books Recommended :

1. M.A. Zahir : *Companies Act*
 2. Companies Act, 1994

Paper Code : 242511	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	WORKING CAPITAL MANAGEMENT AND FINANCIAL STATEMENT ANALYSIS		

A. Working Capital Management : (60%)

- Introduction** : Concept of Working Capital, Components of Working Capital, Nature of Working Capital, Kinds of Capital, Importance of Adequate Working Capital, Inadequacy of working Capital, Dangers of Inadequate or Excessive Working Capital, Determinants of Working Capital, Sources of Working Capital, Management of Working Capital, Working Capital Forecasting, Working Capital Cycle.
- Management of Cash and Marketable Securities** : Managing Cash Inflows and Outflows, Cash Forecasting, Models for the Management of Cash and Temporary Investments.
- Receivables Management and Credit Policies** : Terms of Sales Decisions, Credit Granting Decision, Monitoring Accounts Receivable.
- Inventory Management** : Certainty Approach, Uncertainty Approach.
- Management of Short-Term Liabilities** : Calculating the Cost of Short-Term Financing from Different Sources, The Sequential Method of Formulating a Structure of Current Debts, The Integer Programming Approach to Structuring Current Debts.

B. Financial Statement Analysis (40%)

6. **A Preview of Company Fundamentals** : Qualitative Information and Their Interpretation, Supply of Accounting Statement Information, Regulatory Bodies and Their Role, Market Demand and Supply of Information.
7. **Basic Financial Statement Analysis Techniques** : Broad Guidelines for Financial Statement Analysis, Techniques of Financial Statement Analysis, **Absolute Studies** : Comparative Statements, Time Series Techniques, Trend Statements, Supplementary Statements.
8. **Ratio Analysis**: Profitability, Liquidity, Solvency, Growth and Overall Ratios, Market Test, Significance and Limitations of Ratio Analysis.

Books Recommended :

1. Scherr, F.C : *Modern Working Capital Management* : Text and Cases
2. Hampton : *Working Capital Management*.
3. Bernstein, L.A and J.J. Wild : *Financial Statement Analysis*

Paper Code : 242513	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	ADVANCED ACCOUNTING-II		

A. Financial Accounting

1. **Valuation of Goodwill and Shares** : Nature of Goodwill, Types of Goodwill, Methods of Valuing Goodwill, Valuation of Shares, Need for Valuation, Methods of Valuation.
2. **Royalty Accounts** : Royalty, Minimum Rent, Short workings, Recoupment of Short working, Accounting Entries in the Books of Lessee and Landlord, Sub-lease.
3. **Business Combination** : Accounts for Business Purchase, Amalgamation, Absorption and Reconstruction of Companies (IAS)#, Introduction to Inter-Corporate Investment and Business Combinations, Consolidated Statements on Acquisition Date and After Acquisition Date, Intercompany Sale of Inventory, Land and other Assets, Intercompany Profits in Depreciable Assets.
4. **Double Account System** : Features of Double Account System, Differences between Single Account System and Double Account System, Double Account System and Double Entry System, Advantages and Disadvantages of Double Account System, Preparation of Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet, Extension and Replacement of Fixed Assets.
5. **Branch and Department Accounts** :
6. **Accounting for Foreign currency Transactions ad Reporting of Foreign Operations.**

B. Government Accounting, Non-Profit Organaization and NGO Accounting.

7. **Government Accounting and Reporting** : Accounting Principles of Government Units, The Fund Structure, Integration of Budgetary Accounts, The Basis of Accounting.
8. **Government Budgeting** : Budget for Resource Management, Program Budget, Budget Preparation and Budget Administration.
9. **General Fund and Special Revenue Funds** : Journalizing, Ledger Posting, Preparation of interim and Year-end Financial Statements.
10. **Operation and Accounting Procedures** : Capital Project Funds, Debt Service Funds, Special Assessment Funds, Internal Service Funds, Enterprise Funds, Trust and Agency Funds.

11. **Non-Profit Organization and its Accounts** : Accounting for Clubs, Hospitals, Educational Institutes, Capital Fund, Receipts and Payments Accounts, Income and Expenditure Statement, Balance Sheet.
12. **Account for NGO** : System of keeping Accounts by NGO, Project-wise Accounting.

Books Recommended :

1. Donald E. Keiso, Jerry J. Waygant and Terry D. Warfield : *Intermediate Accounting*
2. Mukherjee and Hanif : *Modern Accountancy (Volume Two)*
3. Hay, Leon E : *Accounting for Governmental and Non-Profit Entries*
4. Edwards S. Lynn and Robert J., Freeman : *Fund Accounting : Theory and Practice*

Paper Code : 242515	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT		

1. **Introduction** : An Introduction to Investment, Securities, Securities Analysis, Portfolio and Portfolio Management.
2. **Investment** : Business Investment and Financial Investment, Risk and Uncertainty, Different types of Risk, The Relationship between Risk and Return, Determinants of Required rate of Return, Selecting Investment in Global Market.
3. **The Role of Financial Market** : Financial Market, Primary Market, Secondary Market, Regional exchanges and over the Capital Market, Detailed Analysis of Exchange Market, How Securities are Traded, Types of Order, Market Index, Stock Market Indicator Series, Derivative Markets and Securities, Types of Derivative, Forward and Future Markets and Option Markets.
4. **Investment Theory** : Efficient Market Theory, Alternative efficient Market Hypothesis (EMH), Utility Theory, Optimum Portfolio and Portfolio Theory, Markowitz Portfolio Theory.
5. **Pricing Models** : Capital Assets Pricing Model Assumption, Expected Return and Risk on a Risky Asset, the Security Market Line, Arbitrage Pricing Model (APM), Assumptions the Theory, The CAPM and APM, A Multifactor APM, Empirical Tests of the APM.
6. **The Financing Decision** : The Uses and Limitations of Weighted Average Cost of Capital, Adjusted present value, The Modigliani-Miller Proposition, The Optimal Capital Structure.
7. **The Valuation of Securities** : Valuation Process, The Theory of Valuation, Valuation of Alternative Investments : Bonds, Preferred Stock and Common Stock, Option Valuation, Swap Contracts, Convertible Securities and Other embedded Securities.
8. **Investment Companies and Evaluating Portfolio Performances** : The Asset Management Industry, Managing Client Portfolios, Management of Investment Companies, Closed-End vs Open-End Investment Companies, Global Investment Companies, Performance Measures : Sharpe's Measure, Treynor's Measure, Jensen's Measure and Appraisal Ratio.

Books Recommended : (Latest Edition)

1. Reilly, Frank K. and Keith Brown : *Investment Analysis and Portfolio Management*
2. Haugen, R.A : *Modern Investment Theory*

Paper Code : 242517	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	RESEARCH METHODOLOGY (IN ENGLISH)		

1. **Introduction** : The Role of Business Research, Information System and knowledge t Management, Theory Building, The Business Research Process : An Overview, The Human Side of Business Research : Organizational and Ethical Issues.
2. **Beginning Stages of the Research Process** : Problem Definition : The Foundation of Business Research, Qualitative Research Tools, Secondary Data Research in a Digital Age.
3. **Research Methods for Collecting Primary Data** : Survey Research : An Overview, Survey Research : Communicating with the Respondents, Observation Methods, Experimental Research.
4. **Measurement Concepts** : Measurement and Scaling Concepts, Attitude Measurement, Questionnaire Design.
5. **Sampling and Field Work** : Sampling Designs and Procedures, Determination of Sample Size : A Review of Statistical Theory, Fieldwork.
6. **Data Analysis and Presentation** : Editing and Coding : Transforming Raw Data into Information, Basic Data Analysis : Descriptive Statistics, Univariate Statistical Analysis, Bivariate Statistical Analysis : Differences between Two Variables, Bivariate Statistical Analysis : Measures of Association, Multivariate Statistical Analysis.
7. **Research Report** : Report Writing-Preparation of Research Report, Oral Presentation and Follow-Up.

Books Recommended : (Latest Edition)

1. Doland Cooper, Pamela Schindler : *Business Research Methods, Latest ed.*, Mc Graw Hill
2. C. R. Kothari : *Business Research Methods, Latest ed.*, New Age International Publishers
3. Willim G. Zikmunds, Barry J. Babin : *Business Research Methods, Latest ed.*, South Jon C Carr, Mitch Griffin Western Publisher

Paper Code : 242518	Marks : 100	Credits : 4	Class Hours : 60 hrs.
Paper Title :	Viva-Voce		