

NATIONAL UNIVERSITY



Syllabus

Subject: Accounting

Three Years B.B.S. Pass Course

Effective from the Session: 2013–2014

National University
Syllabus for 3 years B.B.S. Pass Course
Subject: Accounting
Session: 2013-2014

The Courses of Study for B.B.S. Pass in Accounting shall extend over a period of three academic years comprising six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credits
First year				
112501	Paper-I	Principles of Accounting	100	4
112503	Paper-II	Auditing	100	4
Second year				
122501	Paper-III	Intermediate Accounting	100	4
122503	Paper-IV	Taxation in Bangladesh	100	4
Third year				
132501	Paper-V	Advanced Accounting	100	4
132503	Paper-VI	Cost Accounting	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credits
112501	Paper-I	Principles of Accounting	100	4

- 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.
- 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.
- The Accounting Process:** Double-Entry Accounting 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 Cycle:** Key aspects of the Accrual basis accounting, Cash basis 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 Types:** 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:** 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
2. Needles and Anderson : *Principles of Accounting*

Paper Code	Paper	Paper Title	Marks	Credits
112503	Paper-II	Auditing	100	4

1. **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, objective of conducting and audit..
2. **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.
3. **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.
4. **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.
5. **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.
6. **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, Assessment Client Business Risk, Preliminary Analytical Procedures.
7. **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 of Understanding of Internal Control.
8. **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.

9. **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 : *Auditing and Assurance Services* (Latest Edition)
and Mark S. Beasley 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
4. Auditing : Khaja Amzad Sayeed

Second Year

Paper Code	Paper	Paper Title	Marks	Credits
122501	Paper-III	Intermediate Accounting	100	4

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	Paper	Paper Title	Marks	Credits
122503	Paper-IV	Taxation in Bangladesh	100	4

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 Assesses–Scope of Total Income on the basis of Assessor’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 **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).

- 3.07 **Individual Assessment:** Assessment covering all heads of income excluding share of firm's income tax rebate on investment–Clubbing of Income. Tax rebate on Investment allowance.
- 3.08 **Corporate Taxation:** Definitions of Company and related terms–Determination of Total Income–Tax Rates and Tax Rebates.
- 3.09 **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).
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 | : | <i>Tax Laws with Professional Practice</i> |
| 2. H.L. Bhatia | : | <i>Public Finance</i> , Vikas Publishing House Pvt. Ltd. |
| 3. Nikshil Chandra Shil & Others | : | <i>Bangladesh Income Tax-Theory & Practice</i> , Shams Publications |
| 4. GOB (Government of Bangladesh) | : | <i>Income Tax Manual, Part I–Income Tax Ordinance, 1984 and Income Tax Manual, Part II–Income Tax Rules, 1984.</i> |
| 5. GOB | : | <i>Value Added Tax Act 1991 and Value Added Tax Rules 1991</i> |
| 6. GOB | : | <i>Customs Act 1969</i> |
| 7. GOB | : | <i>Finance Acts/ Ordinances.</i> |
| 8. MCCI (Metropolitan Chamber of Commerce and Industry) | : | <i>Summary of Bangladesh Taxation Rules.</i> |

Third Year

Paper Code	Paper	Paper Title	Marks	Credits
132501	Paper-V	Advanced Accounting	100	4

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. **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).
4. **Accounting for Banking Companies:** Preparation of Financial Statement of Banking Companies.
5. **Accounting for Insurance Companies:** Preparation of Financial Statement of Insurance Companies.
6. **Branch Accounting.**
7. **Accounting for Departmental Organization.**
8. **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 : *Intermediate Accounting* (Hoboken, New Jersey: John Wiley & Sons, Inc.) Latest edition.
and Terry D. Warfield (2012)

2. IASB : *International Financial Reporting Standards* (Latest edition)
3. ICAB : *Financial Accounting Study Manual* (Professional Stage Application Level)

Paper Code	Paper	Paper Title	Marks	Credits
132503	Paper-VI	Cost Accounting	100	4

- 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. 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.
- 4. 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.
- 5. 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, Allocation of support department cost: Direct method. Step down method and reciprocal method..

6. **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.
7. **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.
8. **Service Costing:** Accounting Systems of Transport Company, Educational Institute & Hospital.
9. **Contract Costing:** Percentage of completion method, Completed Method, Long Term Contract losses.

Books Recommended :

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

NATIONAL UNIVERSITY



Syllabus All Compulsory Subject

Three Years B.B.S. Pass Course
Effective from the Session: 2013–2014

National University
Syllabus for Three Years B.B.S. Pass Course
Effective from the Session: 2013-2014

Marks Distribution:

২০১৩-১৪ শিক্ষাবর্ষ থেকে কার্যকর বি বি এস (পাস) শিক্ষাকার্যক্রমের বর্ষওয়ারী কোর্স, ক্রেডিট ও নম্বর বণ্টন হবে নিম্নরূপঃ

১ম বর্ষ			২য় বর্ষ			৩য় বর্ষ		
বিষয়	নম্বর	ক্রেডিট	বিষয়	নম্বর	ক্রেডিট	বিষয়	নম্বর	ক্রেডিট
স্বাধীন বাংলাদেশের অভ্যুদয়ের ইতিহাস	১০০	৪	বাংলা জাতীয় ভাষা	১০০	৪	ইংরেজি (আবশ্যিক)	১০০	৪
ত্রিচ্ছিক ৩টি বিষয়ের ১ম পত্র-	১০০×৩ = ৩০০	১২	ত্রিচ্ছিক ৩টি বিষয়ের ৩য় পত্র-	১০০×৩ = ৩০০	১২	ত্রিচ্ছিক ৩টি বিষয়ের ৫ম পত্র-	১০০×৩ = ৩০০	১২
ত্রিচ্ছিক ৩টি বিষয়ের ২য় পত্র-	১০০×৩ = ৩০০	১২	ত্রিচ্ছিক ৩টি বিষয়ের ৪র্থ পত্র-	১০০×৩ = ৩০০	১২	ত্রিচ্ছিক ৩টি বিষয়ের ৬ষ্ঠ পত্র-	১০০×৩ = ৩০০	১২
	৭০০	২৮		৭০০	২৮		৭০০	২৮

সর্বমোট নম্বর (৭০০×৩) = ২১০০, মোট ক্রেডিট - ৮৪।

Detailed Syllabus
Compulsory Subjects

Course Code	111501	Marks: 100	Credits: 4	Class Hours: 60
Course Title:	History of 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 আত্মসনের 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 বৃহৎশক্তি ও মুসলিম রাষ্ট্র সমূহের ভূমিকা
- ছ) দখলদার বাহিনী, শানিড়কমিটি, আলবদর, আলশামস, রাজাকার বাহিনী, রাজনৈতিক দল ও দেশীয় অন্যান্য সহযোগীদের স্বাধীনতা বিরোধী কর্মকাণ্ড ও বুদ্ধিজীবী হত্যা
- জ) পাকিস্তানে বন্দি অবস্থায় বঙ্গবন্ধুর বিচার ও বিশৃঙ্খলিত প্রতিক্রিয়া
- 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 এবং অবদান

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.

1. Description of the country and its people.

- a. Geographical features and their influence.
- b. Ethnic composition.
- c. Language.
- d. Cultural syncretism and religious tolerance.
- e. 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,
- b. Lahore Resolution 1940.
- c. The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
- d. 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. Foundation of Awami league, 1949
- c. The Language Movement: context and phases.
- d. 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. The six point movement of Sheikh Mujibur Rahman

- c. Reactions; Importance and significance of the six Point movement.
- d. The Agortola Case 1968.

7. The mass-upsurge of 1969 and 11 point movement:

- a. background
- b. programme significance and consequences.

8. Election of 1970 Non-cooperation movement of March 1971 and the Declaration of Independence by Bangabondhu

- a. Election result and centres refusal to comply
- b. The non co-operation movement, the 7th March Address of Bangabondhu, Operation Searchlight
- c. Declaration of Independence by Bangabondhu 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 and his leadership in the Independence struggle.

10. The Bangabondhu Regime 1972-1975

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

সহায়ক গ্রন্থ:

১. নীহার রঞ্জন রায়, *বাঙালীর ইতিহাস*, দে' জ পাবলিশিং, কলকাতা ১৪০২ সাল।
২. সালাহ উদ্দিন আহমেদ ও অন্যান্য (সম্পাদিত), *বাংলাদেশের মুক্তি সংগ্রামের ইতিহাস ১৯৪৭-১৯৭১*, আগামী প্রকাশনী, ঢাকা ২০০২।

৩. সিরাজুল ইসলাম (সম্পাদিত), *বাংলাদেশের ইতিহাস ১৭০৪-১৯৭১*, ৩ খন্ড, এশিয়াটিক সোসাইটি অব বাংলাদেশ, ঢাকা ১৯৯২।
৪. ড. হারুন-অর-রশিদ, *বাংলাদেশ: রাজনীতি, সরকার ও শাসনতান্ত্রিক উন্নয়ন ১৭৫৭-২০০০*, নিউ এজ পাবলিকেশন, ঢাকা ২০০১।
৫. ড. হারুন-অর-রশিদ, *বাঙালির রাষ্ট্রচিন্তা ও স্বাধীন বাংলাদেশের অভ্যুদয়*, আগামী প্রকাশনী, ঢাকা ২০০৩।
৬. ড. হারুন-অর-রশিদ, *বঙ্গবন্ধুর অসমাপ্ত আত্মজীবনী পুনর্পাঠ*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১৩।
৭. ড. আতফুল হাই শিবলী ও ড.মোঃ মাহবুবুর রহমান, *বাংলাদেশের সাংবিধানিক ইতিহাস ১৭৭৩-১৯৭২*, সূবর্ণ প্রকাশন, ঢাকা ২০১৩।
৮. মুনতাসির মামুন ও জয়ন্ত কুমার রায়, *বাংলাদেশের সিভিল সমাজ প্রতিষ্ঠার সংগ্রাম*, অবসর, ঢাকা ২০০৬।
৯. আতিউর রহমান, *অসহযোগ আন্দোলনের দিনগুলি: মুক্তিযুদ্ধের প্রস্তুতি পর্ব*, সাহিত্য প্রকাশ, ঢাকা ১৯৯৮।
১০. ড. মোঃ মাহবুবুর রহমান, *বাংলাদেশের ইতিহাস, ১৯০৫-৪৭*, তাম্রলিপি, ঢাকা ২০১১।
১১. ড. মোঃ মাহবুবুর রহমান, *বাংলাদেশের ইতিহাস, ১৯৪৭-১৯৭১*, সময় প্রকাশন, ঢাকা ২০১২।
১২. সৈয়দ আনোয়ার হোসেন, *বাংলাদেশের স্বাধীনতা যুদ্ধে পরাশক্তির ভূমিকা*, ডানা প্রকাশনী, ঢাকা ১৯৮২।
১৩. আবুল মাল আবদুল মুহিত, *বাংলাদেশ: জাতিরাজের উদ্ভব*, সাহিত্য প্রকাশ, ঢাকা ২০০০।
১৪. শেখ মুজিবুর রহমান, *অসমাপ্ত আত্মজীবনী*, দি ইউনিভার্সিটি প্রেস লিমিটেড, ঢাকা ২০১২।
১৫. সিরাজ উদ্দীন আহমেদ, *একাত্তরের মুক্তিযুদ্ধ: স্বাধীন বাংলাদেশের অভ্যুদয়*, ইসলামিক ফাউন্ডেশন, ঢাকা ২০১১।
১৬. জয়ন্ত কুমার রায়, *বাংলাদেশের রাজনৈতিক ইতিহাস*, সূবর্ণ প্রকাশন, ঢাকা ২০১০।
১৭. Harun-or-Roshid, *The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947*, The University Press Limited, Dhaka 2012.
১৮. Rounaq Jahan, *Pakistan: Failure in National Integration*, The University Press Limited, Dhaka 1977.
১৯. Talukder Maniruzzaman, *Radical Politics and the Emergence of Bangladesh*, Mowla, Brothers, Dhaka 2003.
২০. মেসবাহ কামাল ও ঈশানী চক্রবর্তী, *নাচোলের কৃষক বিদ্রোহ, সমকালীন রাজনীতি ও ইলা মিত্র*, উত্তরণ, ঢাকা ২০০৮।
২১. মেসবাহ কামাল, *আসাদ ও উনসত্তরের গণঅভ্যুত্থান*, বিবর্তন, ঢাকা ১৯৮৬।

Course Code	121101	Marks: 100	Credits: 4	Class Hours: 60
Course Title	English (Compulsory)			

Aims and objective of this course: To develop students' English language skills, to enable them to benefit personally and professionally. The four skills- listening, speaking, reading and writing will be integrated to encourage better language use.

1. Reading and understanding

5x4=20

Students will be expected to read passages so that they might come across in their everyday life, such as newspapers, magazines, general books etc. Simple stories will also be included to give students a familiarity with different uses of the language.

[N.B. 5 Questions are to be answered. Each question will carry 4 marks. There may be division in each question]

- a) Understanding different purposes and types of readings
- b) Guessing word- meaning in context.
- c) Understanding long sentences
- d) Recognizing main idea and supporting ideas
- e) Answering comprehension questions
- f) Writing summaries

2. Writing

- a) Writing correct sentences, completing sentences and combining sentences. 05
- b) Situational Writing: Posters, notices, slogans, memos, advertisements etc. 04
- c) Paragraph Writing :Structure of a paragraph; to topic sentence; developing ideas; writing a conclusion; types of paragraphs (narrative, descriptive, expository, persuasive); techniques of paragraph development (such as listing, cause and effect, comparison and contrast) 08

Or,

- d) Newspaper writing: Reports. Press realize, dialogue etc
- e) Writing resume 08

Or,

- f) Writing letters : Formal and Informal letters, letters to the editor, request letter, job applications, complaint letter etc.
- g) Essay : Generating ideas; outlining, Writing a Thesis sentence; writing the essay: writing introduction, developing ideas, writing conclusion, revising and editing. 15

3. Grammar

25

- a) Word order of sentences.
- b) Framing questions.
- c) Tenses, articles, subject –verb agreement, noun-pronoun agreement, verbs, phrasal verbs, conditionals, prepositions and prepositional phrases, infinitives, participles; gerunds. (Knowledge of grammar will be test through contextualized, passages).
- d) Punctuation

4. Developing Vocabulary: Using the dictionary, suffixes, prefixes, synonyms, antonyms, changing word forms (from verb to noun etc.) and using them in sentences. 10

5. Translation from Bengali to English. 1x5=5

6. Speaking Skills: Speaking skill should be integrated with writing and reading in classroom activities.

The English sound system; pronunciation skills; the IPA system; problem sounds; vowels; consonant and diphthongs; lexical and syntactic stress.

(Writing dialogue and practice it orally students can develop their speaking skill. Dialogue writing can be an item in writing test.)

Course Code : 131001	Marks : 100	Credits : 4	Class Hours : 60
Course Title :	বাংলা জাতীয় ভাষা (আবশ্যিক)		

ক : সাহিত্য

নম্বর-৭৫

১) নির্বাচিত কবিতা

নম্বর-২৫

ক) মাইকেল মধুসূদন দত্ত	: আত্ম-বিলাপ
খ) রবীন্দ্রনাথ ঠাকুর	: ঐকতান
গ) কাজী নজরুল ইসলাম	: চৈতী হাওয়া
ঘ) জীবনানন্দ দাশ	: বনলতা সেন
ঙ) ফররুখ আহমদ	: ডালুক
চ) শামসুর রাহমান	: বার বার ফিরে আসে
ছ) আল মাহমুদ	: সোনালী কাবিন: ৫

২) নির্বাচিত প্রবন্ধ

নম্বর-২৫

ক) বঙ্কিমচন্দ্র চট্টোপাধ্যায়: বাঙ্গলা ভাষা	
খ) হরপ্রসাদ শাস্ত্রী	: তৈল
গ) রবীন্দ্রনাথ ঠাকুর	: সভ্যতার সংকট
ঘ) প্রমথ চৌধুরী	: যৌবনে দাও রাজটিকা
ঙ) কাজী আবদুল ওদুদ	: বাংলার জাগরণ
চ) কাজী নজরুল ইসলাম	: রাজবন্দীর জবানবন্দী
ছ) মোতাহের হোসেন চৌধুরী	: সংস্কৃতি-কথা

৩) নির্বাচিত গল্প

নম্বর-২৫

ক) রবীন্দ্রনাথ ঠাকুর	: একরাত্রি
খ) বিভূতিভূষণ বন্দ্যোপাধ্যায়	: পুঁই মাচা
গ) আবুল মনসুর আহমদ	: হুয়ুর কেবলা
ঘ) মানিক বন্দ্যোপাধ্যায়	: প্রাগৈতিহাসিক
ঙ) সৈয়দ ওয়ালীউল- হ	: নয়নচারা
চ) শামসুদ্দীন আবুল কালাম	: পথ জানা নাই
ছ) হাসান আজিজুল হক	: আত্মজা ও একটি করবী গাছ

খ : ভাষা শিক্ষা

নম্বর-২৫

- ১। পত্র রচনা : ব্যক্তিগতপত্র, দায়িত্বরিকপত্র, ব্যবসায়-সংক্রান্তপত্র, আবেদনপত্র ও মানপত্র
- ২। গদ্যরীতি : সাধু, চলিত ও আঞ্চলিক
- ৩। প্রমিত বাংলা বানানের নিয়ম (বাংলা একাডেমি, ঢাকা)
- ৪। অনুবাদ : ইংরেজি থেকে বাংলা
- ৫। সারসংক্ষেপ।

NATIONAL UNIVERSITY



Syllabus

Subject: Finance & Banking

Three Years B.B.S. Pass Course

Effective from the Session: 2013–2014

National University

Syllabus for 3 years B.B.S. Pass Course

Subject: Finance & Banking

Session: 2013-2014

The Courses of Study for B.B.S. Pass in Finance & Banking shall extend over a period of three academic years comprising six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credits
First year				
112401	Paper-I	Principles of Finance	100	4
112403	Paper-II	Law and Practices of Banking and Insurance	100	4
Second year				
122401	Paper-III	Public Finance & Taxation	100	4
122403	Paper-IV	Financial Markets & Fundamentals of Investment	100	4
Third year				
132401	Paper-V	International Trade & Finance	100	4
132403	Paper-VI	E-Banking and E-Commerce	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credits
112401	Paper-I	Principles of Finance	100	4

- The Role and Environment of Finance:** Finance and Business-The Managerial Finance Function-Goal of the Firm-Financial Institutions and Markets.
- Time value of Money:** The Role of Time Value in finance-Single Amounts-Annuities-Mixed Streams-Compounding Interest-Special Applications of Time Value.
- Risk and Return:** Risk and Return Fundamentals, Risk of a Single Asset-Risk of A Portfolio-Risk and Return; Types of Risk-The Model CAPM.
- Interest Rates and Bond Valuation:** Interest Rates and Required Returns-Corporate Bonds-Valuation Fundamentals-Bond Valuation.
- Stock Valuation:** Differences Between Debt and Equity Capital-Common and Preferred Stock-Common Stock Valuation-Decision Making and Common Stock Value.
- Capital Budgeting Techniques:** Overview of capital budgeting techniques-Pay Back Period, Net Present Value (NPV), Internal Rate of Return (IRR), Comparing NPV and IRR.

7. **Cost of Capital:** An Overview of the Cost of Capital-The Cost of Long Term Debt-The cost of Preferred Stock-The Cost of Common Stock-The Weighted Average Cost of Capital-The Marginal Cost and Investment Decisions.
8. **Leverage and Capital Structure:** Leverage-The Firm's Capital Structure-The EBIT-EPS-Approach to Capital Structure-Choosing the Optimal Capital Structure.
9. **Current Liabilities Management:** Spontaneous Liabilities-Unsecured Sources of Short-Term Loans-Secured Sources of Short-Term Loans.

Books Recommended :

1. Gitman Lawrence G : *Principles of Managerial Finance*, 10th edition
2. F.M. Shahidullah, Rahman : *Principles of Finance*, Jamuna Publication
Salah & Khan

Paper Code	Paper	Paper Title	Marks	Credits
112403	Paper-II	Law and Practices of Banking and Insurance	100	4

1. **Financial system of Bangladesh:** Formal Sector (Banks, NBFIs, Insurance Companies, Capital Market Intermediaries; Micro Finance Institutions (MFIs)., Semi-Formal Sector (specialized Financial Institutions), Non Governmental Organizations (NGOs and discrete government programs), Informal sector (private intermediaries which are completely unregulated)
2. **Relationship between Banker and Customer:** Definition of Banking and customer. General relationship between banker and customer. Obligations of a banker, Garnishee order, Bankers right.
3. **Customer's accounts with the Banker:** Types of deposit accounts, closing of a bank account, insurance of bank deposit, Facility of nomination, legal status of the nominee.
4. **Negotiable Instruments:** Definition of negotiable instruments, Essential features of negotiable instruments, holder and holder in due course, payment in due course, holder for value.
5. **Bills of exchange and Promissory Notes:** Kinds of bills of exchange, presentment of negotiable instruments and acceptance, dishonour of negotiable instruments, drawee in case of need, acceptance and payment for honour.
6. **The Liquid Assets :** Significance of liquidity in banking, cash balance, statutory cash reserve with the central bank, balance with other banks, money at call and short notice.
7. **Loans and Advances:** Principles of sound lending, creditworthiness of borrowers, factors limiting the level of a banks's advances, consortium advances.
8. **Letters of Credit and Guarantees:** Definition of letters of credit, types of letters of credit, opening of letters of credit, uniform customs and practice for documentary credits. Liability of the surety, rights of surety.

9. **E-banking:** Electronic payment systems and electronic banking, ATMs, EFT, online banking, internet banking, PC banking, home banking, any branch banking, SMS banking, Mobile banking, SWIFT, data communication network,
10. **History and Development of Insurance:** Origin, history and development of insurance, development in Bangladesh: risk management-elimination and spreading of risk.
11. **Insurance Contract and Functions of Insurance:** Law of contract, the contract of insurance, insurance and wagering, assignment, the functions of insurance, specific functions, general functions.
12. **Principles of Insurance:** Principle of utmost good faith: the doctrine-representations and warranties, application of the doctrine in underwriting and claims-breaches of the duty-void, voidable and unenforceable contracts. Principle of insurable interest, principle of indemnity, principle of subrogation, principle of proximate cause
13. **Reinsurance:** Definition of reinsurance, reasons for reinsurance, types of reinsurance, application of reinsurance to various branches of insurance, certain legal considerations and hazard in insurance.

Books Recommended:

1. P.N. Varshney, H.C. Sarkar : *Banking Law and Practice*
2. Azizul Huq Chowdhury : *Elements of Insurance, Bangladesh Insurance Academy*

Second Year

Paper Code	Paper	Paper Title	Marks	Credits
122401	Paper-III	Public Finance & Taxation	100	4

1. **Public Finance:** Concept, Constituents, Importance, Comparison between Public Finance, Private Finance & Business Finance, Principle of Maximum Social Advantage. Good Governance-Accountability and Transparency.
2. **Public Expenditure:** Concept Growth of Public expenditure, Wagner’s Law, Cause of Expenditure growth, Principles of expenditure evaluation.
3. **Public Revenue:** Sources and types of public income, principles of Taxation: cost of Service approach, benefit Principle, Ability to pay approach, Horizontal. Equity VS vertical Equity, Impacts, incidence etc and shifting of tax incidence, Partial equilibrium view of product tax, partial equilibrium view of Factor taxes; Incidence in general equilibrium, Imperfect markets, theories of tax shifting, Value Added Tax (VAT), Scope of VAT.
4. **Public Debt:** Arguments for and against public Debt and economic growth, public Debt and inflation. Public Debt Management, Foreign economic assistance, grants & aids-types-channels, and assuming debt burden.

5. **Fiscal Policy of Bangladesh:** Types of Gen Budget, arguments for and against balance and deficit budgets, budget procedure of GOB, problems; Fiscal Policy- importance, Fiscal policy, economic stability & Growth.
6. Contemporary Issues in Public Finance.

Taxation:

7. **Introduction:** Taxation Principles; Kinds of Taxes in Bangladesh; Personal taxes-Corporate taxes.
8. **Income Tax:** Scope and Meaning of Income; Classification of Income; Allowable and Non-allowable Deductions Heads/sources of Income.
9. **Assesses:** Types and Status; Procedure of Assessment; income Computation Under different head of income.
10. **Income Tax Authorities in Bangladesh:** Administrative & Judicial Authority; Appeal; Revision; Penalties.
11. **Tax Return:** Preparation of Accounts and Tax Return; Assessment of Individual.
12. Tax Evasion & Avoidance: Methods; Techniques; Preventive Measures.
13. Value-Added Tax (VAT); Gift Tax; Corporate Tax.

Books Recommended :

1. Richard A. Musgrave : *Public Finance in Theory and Practice*
& Peggy. B. Musgrave
2. Aarrey P Rosen : *Public Finance*

Reference Book:

1. H. L. Bhatia : *Public Finance*
2. John F. Due and Ann F Friedlaender ; *Government Finance : Economic of Public Sector*
3. *Public Finance and Development*, Journal of BCS (B.D. Civil Service)
4. Planning Commission : Five Years Plan and ADB
5. R.T. Chellish : Fiscal Policies in Under developing Countries
6. Philip & Taylor : *The Economics of Public Finance*
7. Income Tax Ordinance 1984

Paper Code	Paper	Paper Title	Marks	Credits
122403	Paper-IV	Financial Markets & Fundamentals of Investment	100	4

1. **Introduction:** Meaning, Concept and Objectives of Investment, Investment Vs. Speculation and Manipulation. Investment process and Portfolio selection.
2. **Securities Markets:** Meaning and Concept of Securities Markets, Markets Segmentation, Instruments. Trading Systems, Orders and their Operations, Margin and Short Sales.
3. **Share Market Indicator Series:** Market and market index, Market return, General price index and selective price index. Price-weighted index and value-weighted index, Market capitalization. Analysis of the market trends.

4. **Statistical Concepts:** Concepts Regarding Investments and Portfolios: Simple and Joint Probability Distribution. Population Expected Value and Variance, Sample mean and Variance, Coefficient of variation, Beta coefficient.
5. **Risk & Return of Investment:** Methods of Measuring Risk and Return. Characteristic Line, Case of Positive and Negative Correlation, Borrowing and Lending at Risk-free Rate.
6. **Securities Analysis:** Economy Analysis: Characteristics of economy, Economic growth, Forecasting of economy, Factors of economy and the investment decisions. Industry Analysis: Concept of industry, Industry life cycle, Industry- specific factors affecting investment decisions. Company Analysis: Company fundamentals, Firm-specific factors, EPS. P/E ratio. D/P ratio, retention ratio and the growth of the firm, Ratio analysis, Do Pont Analysis.
7. **Valuation of Fixed Income Securities:** Returns from fixed income securities, Term structure of interest rate. Concept of Valuation, Valuation of Fixed income securities, Valuation Techniques, Valuation Models.
8. **Valuation of Stock:** Concepts of shares, Components of returns from stock, Factors determining the price of stock. Stock Price movements, Valuation Techniques, Models of Share Valuation.
9. **Efficient Capital Market and Hypotheses:** Concept of Efficient Markets, Forms of Efficient Market, Random Walk Theory. Efficient Market Hypotheses (EMH), Evidence and Tests of Efficient Market Hypotheses.
10. **Capital Market Theory:** Asset Pricing Model: Market Model and Market Model Residual, Capital Asset Pricing Model (CAPM). Capital Maker line, Security Market Line, Arbitrage Pricing Theory. Single Index Model: Concept and Assumptions of Single Index Model (SIM). Security and Portfolio Return and Risk Under SIM.
11. **Investment Companies:** Concepts, Types: Unit Investment Trusts, Closed and Investment companies, Mutual Funds & its types, Performance, Arrangements of Investment through Investment Company', different Investment Companies Operating in Bangladesh.

Book Recommended :

1. Charles P. Jones : *Investment-Analysis and Management*

Reference Book :

1. Reilly & Brown : *Investment Analysis and Portfolio Management*
2. Hirt & Block : *Fundamentals of Investment Management*
3. Selected Reading Materials on Investment Analysis.

Third Year

Paper Code	Paper	Paper Title	Marks	Credits
132401	Paper-V	International Trade & Finance	100	4

- 1. Introduction:** Meaning and Definition of International Trade, Scope of International trade, Historical development of international trade, International trade versus Inter-regional Trade.
- 2. International Trade Theories:** The Mercantilist view on Trade, Adam Smith's theory of Absolute Advantage, David Ricardo's Law of Comparative Advantage, Offer Curves and The Terms of Trade, Factor endowments and Heckscher-Ohlin (H-O) Theory, Intra industry Trade Theory.
- 3. International Trade Policy:** Trade restrictions, Tariffs-basic analysis, Arguments for and against tariff, Other national policies affecting trade-import quota, import discriminations, export barriers, export subsidies and countervailing duties, dumping, economic integration, custom union, free trade areas, international resource movements and the role of multinational corporation in international trade.
- 4. Foreign Trade Procedure:** Participants of foreign exchange market, the spot market, and the forward market, Management of foreign exchange risk Hedging, arbitrage, Swaps, Speculation.
- 5. The Balance of Payments:** Basic Definitions of Balance of Trade and Balance of Payments: The Current account, the Capital account, the Official Reserve account, Double-Entry Book keeping, Measuring the deficit or the Surplus, or Official Intervention.
- 6. Joint Venture Financing:** Concept of multinational corporations-MNCs; Cost of MNCs; Value of MNCs.

Books Recommended:

1. Dominick Salvatore : *International Economics*
2. Dominick Salvatore : *Theory & Problems of International Economics, 4th Edition*
3. Kindleberger : *International Economics*

Reference Book:

1. International Economics (Selected Chapters), 10th Edition, 1996
2. Peter H. Linder and Thomas A Pugel IRWIN, USA, UK, Australia, Japan.

Paper Code	Paper	Paper Title	Marks	Credits
132403	Paper-VI	E-Banking and E-Commerce	100	4

E-Banking: Opportunities, Legal Framework; e-payment Systems; Checks, Collections, Debt and Credit Cards, Lock Box, Clearing House, Transaction Processing, Cryptography and Authentication; Recent Trends : World Stage, Asian Scenario, Bangladesh Perspective; Future of e-banking.

E-commerce: Introduction to E-Business & E-Commerce; E-commerce Fundamentals; E-Business Infrastructure; E-Business Strategy; E-Marketing; Issues of risk and security in E-Commerce, E-Commerce and Internet.

Books Recommended:

1. David Chaffey : *E-Business and E-Commerce Management*
2. Graham Field : E-Payment in Financial Services.
3. William Essex : *Making Online Banking Pay Upgrading Your E-Strategy*
4. William Frankel : *Trade Finance Banking and Electronic Commerce Sources of Competitive Advantage in an Era of Technological Upheaval.*
5. David Evans,
Richard Schmalensee : *Paying With Plastic : The Digital Revolution in Buying and Borrowing*
6. Michael Violano, Shimon-
Craig Van Collie : *Retail Banking Technology : Strategies and Resources That Seize the Competitive Advantage*
7. Joseph Di Vanna : *Future of Retail Banking*

NATIONAL UNIVERSITY



Syllabus

Subject: Management

Three Years B.B.S. Pass Course

Effective from the Session: 2013–2014

National University
Syllabus for 3 years B.B.S. Pass Course
Subject: Management
Session: 2013-2014

The Courses of Study for B.B.S. Pass in Management shall extend over a period of three academic years comprising six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credits
First year				
112601	Paper-I	Introduction to Business	100	4
112603	Paper-II	Fundamentals of Management	100	4
Second year				
122601	Paper-III	Legal Environment of Business	100	4
122603	Paper-IV	Business Communication	100	4
Third year				
132601	Paper-V	Computer in Business	100	4
132603	Paper-VI	Organizational Behavior	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credits
112601	Paper-I	Introduction to Business	100	4

1. Basic Concept: Meaning of business-basic elements-features-branches and their place in economy of Bangladesh-business size-location of business-efficiency of business enterprises-social responsibility of business-society, business and Govt.
2. Business Environment: Definition-components of external and internal environment-international environment-business environment of Bangladesh.
3. Different Forms of Business Organizations: Characteristics merits and demerits of sole proprietorship, partnership, company, state enterprise and co-operative society.

4. Joint Stock Company: Definition-features-types-formation-share capital-types of share & debentures-premium-discount- right issue-management and winding up-management pattern of joint stock company in Bangladesh,
5. Institutions for Furtherance of Business : Chamber of Commerce and Industries-EPZ-EPB-Port Authority-BGMEA.
6. Globalization: Argument for and against globalization-related agency-WTO-IMF, SAARC, ASEAN.
7. Trade Practice in Bangladesh: Commercial policy-import and export procedures-formalities-problems and measures to overcome problems-documents used in export and import-L.C.-shipping documents-commercial advices.

Books Recommended :

1. Skinner & In Vancevice : *Business for 21st Century*
2. Shulka, M.C, : *Management and Organization*

Paper Code	Paper	Paper Title	Marks	Credits
112603	Paper-II	Fundamentals of Management	100	4

1. Introduction: Meaning-Scope-Importance-Principles-Functions, Management a Science or Art? Management as a Profession-Basic Managerial Roles and skills-Managers at different levels of the organization-Management as a career.
2. Planning : Meaning-Importance-Types-Steps-Factors affecting planning-Planning techniques-Limits to planning-Making planning effective- Decision making process- Nature of managerial decision making-Factors in decision making-Steps in Decision making.
3. Organizing: Meaning-Importance-Types of organization structure-Line organization-Functional organization-Committee-Span of Management-Authority-Delegation of authority-Centralization and decentralization of authority-Co-ordination-meaning-importance-principles and procedure of co-ordination.
4. Leading: Leadership and its importance-Leadership styles-Qualities of a good leader. Direction-Importance and principles of direction-advantages and

disadvantages-Consultative direction-Communication and its importance-main elements and process of communication-requirements for effective communication; Motivation: meaning-importance-theories of motivation-Financial and non-financial motivation.

5. Controlling: Meaning-Nature-Importance-Control process-Requirements of an effective control system-Control techniques-Budgetary control-Meaning and process of budgetary control.

Books Recommended :

1. Ricky W. Griffin : *Management*, 5th Edition, A.I.B.S. Publisher & Distributors (Regd.) Delhi-110051 (India), 1997
2. Heninz Weirich & : *Management A Global Perspective*, 10th Edition, McGraw Hill, Inc. 1994

Second Year

Paper Code	Paper	Paper Title	Marks	Credits
122601	Paper-III	Legal Environment of Business	100	4

1. Law of Contract-The Contract Act 1872: Definition of a contract-essential elements-offer and acceptance-consideration-void and avoidable agreements-capacity of parties to contract-free consent-contingent contract-performance of contract-breach of contract and remedies for breach-discharge of a contract-quasi contract.
2. Law of Agency: Types of agency-misrepresentation and frauds by agent-sub-agents-co-agent-agent’s rights-personal responsibility of agents-termination of agency.
3. Sale of Goods Act-1930: Definition-essential elements-stipulation of sale-transfer of ownership-conditions and warranties-unpaid seller and his rights-performance of contract of sale.
4. Factories Act-1965: Classification of workers by age-health-hygiene of workers by age-health-hygiene-safety measures and welfare of workers-working hour-employment of young persons and women-leave and holidays.

5. Employment of Labor (Standing Order) Act 1965: Conditions of employment-classifications of workers-calculation of period for continuous period-stoppage of work, layoff, etc. retrenchment-dismissal-punishment-termination-penalties and provident fund rules.
6. Industrial Relation Ordinance 1969: Formation of trade unions and registration-unfair labour practice-collective bargaining agents (CBA)-strike and lockout-negotiating-conciliation and arbitration of labour disputes-labour court and Labour Appellate Tribunal.

Books Recommended :

1. Sen, A.K.A. : *A Hand Book of Commercial Law*
2. Sen, A.K. & Mitra, J.K. : *Commercial Law and Industrial Law*
3. Industrial Relations Ordinance, 1969 (as amended up to 1985)
4. Bangladesh Employment of Labour Act, 1965 (as amended up to 1985)

Paper Code	Paper	Paper Title	Marks	Credits
122603	Paper-IV	Business Communication	100	4

1. Introduction: Meaning of Communication and business communication-Scope-Purpose-Process-Principles-Functions-Importance and models of communication-Bariers to effective communication and improvements of communication-Communication Problems in Bangladesh. Types of communication: written-oral-Nonverbal-Downward-UPward-Formal-Informal-Horizontal.
2. Media of Communication: Major media of written communication: Letters-memos-style and structure-Advantages and disadvantages of different media of written communication. Major Media of Oral Communication: speech-Face to face conversation-interviews-meetings-advantages and disadvantages of different media of good communication-Mass communication. Non-verbal communication: Symbols-Gesture-Body Language-Visual communication.
3. Internal Communication: Communication within organization and small groups-Office memos.
4. Report Writing: Types of report-Characteristics and importance of different types of report-Purpose-Scope-Different styles of writing reports-preparation of report.

5. Letter Writing: Drafting business letters-Selecting formats-Characteristics of business letter-Functions of a first middle and last paragraph-Types of letter-official letter-Circular letter-Letter of inquiry-Letter of order-Letter of complaints-Dunning letter-Letter of adjustment-Letters of Banking and Insurance Company.
6. Technology in Modern Communication: Electronic media in oral and written communication (Telephone-FAX-ISD)-Computer-Internet-E-mail-Multimedia and business related software.

Books Recommended :

1. Raymond V. Esikar : *Basic Business Communication*, Irwin, Chicago, USA
2. Batty and Kay : *Business Communication System and Application*

Third Year

Paper Code	Paper	Paper Title	Marks	Credits
132601	Paper-V	Computer in Business	100	4

1. Information System: Meaning of information and information system-Role of computer in information systems-Value and cost if information-Evaluation of information systems-Different information for different management levels. Application of Computers in Bangladesh.
2. Hardware and Software: Computer and its different parts-Understanding how computer work-Computer networks-Internet-Idea about computer programming and computer languages-Review of different types of computer packages and their uses.
3. Operating Systems: Meaning of operating systems-Review of different operating systems-Understanding and using DOS and Windows.
4. Word Processing: Training in using one word processing package (Word Perfect of MS Word)
5. Spread Sheet Analysis: Training in using one spread sheet package (MS Excel)

6. Data Base: Training in using one data base package (DBASE or MS Access).

Books Recommended:

1. Gordon B. Davis and M.H. Olson: *Management Information Systems*, McGraw Hill Book Company, N,J, USA.
2. Manuals of relevant software packages.
3. Burstein, J : *Computers and Information Systems*, Holt, Rinehart and Winston, New York, USA

Paper Code	Paper	Paper Title	Marks	Credits
132603	Paper-VI	Organizational Behavior	100	4

1. Fundamentals of Organizational Behavior: Working with people – Social Systems
Motivating employees – Job satisfaction – Developing a sound organizational climate.
2. Communication and group dynamics – Interpersonal relations – Organizational control.
3. Motivational theories: The classical model – Two factor theory-Equity theory-Multiplicative-theory, theory of Maslaw’s need priority-Job satisfaction.
4. Leadership in organization: Leadership traits and characteristics-Personality factors-Situation factors-Interaction of personality and situation factors-Leadership effectiveness- Theories and research.
5. Conflict in organization: Industrial conflict-Organizational conflicts at the individual and group level-Organization reaction to conflicts at the individual and group level-Organization reaction to conflict-Inter organizational conflict.

Books Recommended:

1. W. T. Greenwood : *Management and Organization Behavior Theories*.
2. Robert Kreitner and Angelo Kinicki : *Organizational Behavior*, Irwin McGraw-Hill, Boston, USA.
3. S. P. Robbins : *Organisational Behavior*, Prentice Hall India Ltd., New Delhi, India.

NATIONAL UNIVERSITY



Syllabus

Subject: Marketing

Three Years B.B.S. Pass Course

Effective from the Session: 2013–2014

National University

Syllabus for 3 years B.B.S. Pass Course

Subject: Marketing

Session: 2013-2014

The Courses of Study for B.B.S. Pass in Marketing shall extend over a period of three academic years comprising Six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credit
First year				
112301	Paper-I	Principles of Marketing	100	4
112303	Paper-II	Export-Import Management	100	4
Second year				
122301	Paper-III	Marketing Promotion	100	4
122303	Paper-IV	Marketing Management	100	4
Third year				
132301	Paper-V	Legal Aspects of Marketing	100	4
132303	Paper-VI	Agricultural Marketing	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credit
112301	Paper-I	Principles of Marketing	100	4

1. Introduction:

Definition, core concepts, importance, scope and functions of Marketing. Marketing management philosophies. Marketing challenges in the new millennium.

2. Environment:

Definition, influence of micro and macro environment on marketing . Responding to the marketing environment.

3. Consumer Buying Behavior:

Definition, characteristics and model of consumer behavior. Factors affecting consumer behavior. Types of buying decision behavior. Stages in the buying decision process.

4. Market Segmentation, Targeting and Positioning :

Definition, benefits, and bases of market segmentation. Market Targeting, Evaluating and selecting target markets. Market Positioning, Strategies for market positioning, choosing a positioning strategy.

5. Marketing Mix:

Definition, elements of Marketing mix, Factors affecting marketing mix.

6. Product:

Definition, Levels, Classification, Consumer product and Industrial Product, New product development process, product life cycle.

7. Price:

Definition, Objectives, Pricing considerations, General approaches of pricing.

8. Place/Distribution:

Definition, Objectives, Functions, Importance, Types, Channel selection, Retailing , Wholesaling .

9. Promotion:

Meaning, Importance, Objectives, Promotion mix-advertising, personal selling, sales promotion, public relations, Direct Marketing, On-line Marketing.

10. Service and Non-profit Marketing:

Definition, Characteristics, Importance, Classification, Strategies for service marketing, Profit Vs Non-profit marketing. Strategic programs for non-profit organizations. Non-profit organizations in Bangladesh.

Text Book:

1. Philip Kotler & Gary Armstrong: Principles of Marketing .

Reference Book:

1. William J. Stanton, Michael J. Etzel & Bruce J. Walker: Fundamentals of Marketing.

Paper Code	Paper	Paper Title	Marks	Credit
112303	Paper-II	Export-Import Management	100	4

1. Introduction to Export-Import Management:

Meaning, features, scope, functions of export and import management, Factors affecting export and import management, Export management versus import management. Export management versus export marketing, Problems and remedies in export and import management.

2. International Trade Theory:

Meaning of international trade, Historical perspective of international trade theory, The absolute cost advantage theory, the theory of comparative cost and modern theory of international trade. Comparison of modern theory with classical theory of international trade.

3. Terms of Trade, Balance of Trade and Balance of Payments:

Meaning and analysis of terms of trade, Factors influencing the determination of terms of trade, Methods of determining the terms of trade, Meaning of balance of trade, Meaning and nature of balance of payments, Distinction between balance of trade and balance of payments, Items included in balance of payments, Classification of balance of payments. Causes of disequilibrium in balance of payments, Measures for correcting adverse balance of payments.

4. Export policy decision of a firm:

Export policy decisions, Areas of export policy and decisions, Factors influencing export business, Market selection, Mode of entry.

5. Export Costing and Export Pricing:

Meaning, objectives & importance of export costing and export pricing, Methods of export costing and export pricing, Factors determining export pricing.

6. Export Finance:

Meaning and need for export finance, Pre-shipment finance or packing credit. Procedures of obtaining Pre-shipment credit, Post-shipment finance, Procedures of obtaining Post-shipment finance.

7. Export Procedure and Documentation:

Registration procedure, Procedure in export trade, Export documentation, Procedure for realization of export incentives.

8. Export Marketing in Bangladesh:

Features, Pre-requisites and importance of export marketing in Bangladesh, Size of export sector, Traditional and non-traditional export items, Export marketing problems, Future prospects in export sector, Export processing zone in Bangladesh, Role of EPB, FBCCI, BGMEA, BSC, TCB, ICCI, CCIE and Sea-air-land port, Export marketing environment around the world, Review of export import policy (current policy).

9. Import Procedure:

Registration procedure, Procedure in import trade, Steps involved in opening L/C. Retirement of documents, Steps involved in clearing goods, Back to back L/C. Import procedure of industrial goods and commercial goods.

Text Books:

1. Dr. M.M. Verma & R. K. Agarwal: Export Management, King Books Educational Publishers, Delhi, India.
2. Export-Import Policy, Ministry of Commerce, Govt. of the People's Republic of Bangladesh.

Second Year

Paper Code	Paper	Paper Title	Marks	Credit
122301	Paper-III	Marketing Promotion	100	4

1. Marketing Promotion and Communication:

Meaning, objectives, importance, tools of marketing promotion, characteristics of promotion tools, steps in promotion planning, setting the total promotion budget, promotion mix, factors affecting promotion mix, promotion mix at different stages of product life cycle. Marketing communication: meaning, importance, characteristics of good communication, communication process, steps in developing effective marketing communication.

2. Advertising:

Meaning, objectives, importance, classification of advertising. Media decisions: factors affecting selection of media, types of media. Advertising budget: meaning, factors affecting advertising budget, methods of advertising budget. Advertising appeals: meaning, factors affecting the advertising appeals, methods of advertising appeals. Advertising copy: meaning, features, approach to writing a copy. Headline: meaning, types, qualities of good headline. Illustration: meaning, objectives and methods. Layout: meaning, objectives, principles and types of layout. Advertising campaign: meaning, factors affecting planning of the campaign. Measuring the advertising effectiveness: objectives, methods of measuring the advertising effectiveness. Advertising in Bangladesh: history, importance, limitations.

3. Personal Selling:

Meaning, role, the process and model of personal selling, personal selling responsibilities, measuring the performance of personal selling, knowledge about product, knowledge about company. Prospecting: importance, techniques for prospecting, need and use of prospect information, sources of prospect information. The selling process: planning the sales presentation, requirement of the successful sales presentation,

why people object, methods and techniques for handling objections, closing the sales, recruitment, training and motivating the sales force.

4. Sales Promotion:

Meaning, objectives, planning a sales promotion, techniques of consumer sales promotion, sales force sales promotion and trade sales promotion, measuring the performances of sales promotion, sales promotion activities in Bangladesh.

5. Public Relations & Publicity:

Meaning, characteristics, importance, functions, tools of public relations, process, measuring the effectiveness of public relations, decisions in public relations publicity, meaning, objectives, forms, publicity versus advertisement.

6. Direct Marketing:

Defining direct marketing, growth, benefits to buyers, benefits to sellers, customer data base and direct marketing, forms of direct marketing. Online marketing, online marketing and electronic commerce, conducting online marketing, the promise and challenges of online marketing.

Text Book:

1. George E. Belch and Michel A. Belch: Advertising and Promotion, Irwin/McGraw-Hill.

Reference Book:

1. Dirksen, Kroeger and Nicosia: Advertising Principles, Problems and Cases, Richard D. Irwin Inc.

Paper Code	Paper	Paper Title	Marks	Credit
122303	Paper-IV	Marketing Management	100	4

- 1. Introduction:** Definition, tasks, marketing management process, marketing challenges in the new millennium.
- 2. Strategic Planning:** Meaning, steps in corporate and division strategic planning, business unit strategic planning, Marketing planning, implementation and control.
- 3. Product Strategy:** Individual product/service decision, product line decisions, product mix decisions, new product development, strategies at different stages of product life-cycle.
- 4. Pricing Strategy:** Steps in setting the price, new product price strategies, product mix pricing strategies, price adjustment strategies and price changes.
- 5. Distribution Strategy:** Channel design decisions, channel management decisions, channel dynamics, channel conflict, cooperation and competition, physical distribution and logistics management.
- 6. Promotion strategy:** Advertising- meaning, importance, major decisions, Personal selling- definition, personal selling process, Sales promotion- objectives, tools, Public relations- major tools and decisions, direct marketing growth and benefits, forms, online marketing.
- 7. Dealing with the Competition:** Steps of competitor analysis, market leader, challenger, follower, and nicher strategies.

Text Book:

1. Philip Kotler : Marketing Management, 11th edition.

Reference Book:

1. Donald S. Tull & Lynn R. Kaile: Marketing Management.

Third Year

Paper Code	Paper	Paper Title	Marks	Credit
132301	Paper-V	Legal Aspects of Marketing	100	4

1. An Overview: Meaning of Legal Environment-Rationale for Understanding Legal Environment-The Demand for Legislation- The Demand for Consumer Protection-Law Influencing Marketing Decision-Law against Deceptive Practice.

2. Law of Contract: The Detail of Essentials of Law of Contract, Termination and Breach of Contracts.

3.Sale of Goods Act: Essential Elements, Transfer of Ownership Conditions and Warranties.

4.Other Important Acts: Agricultural Produce Markets Regulation Act-1964, Bangladesh Control of Essential Commodities Act-1956, Hats and Bazar Ordinance-1959, Pure Food Ordinance- 1969, Trade Marks Act-1940, Patent Design Act-1911, Standards of Weights and Measure Ordinance-1982, Drug Policy-1982, The Payment of Wages Act-1936, The Industrial Relation Ordinance-1969, The Shops and Establishment Rules 1970 Consumers Protection law- 2009, Other Laws. Acts and Ordinance relating to Marketing.

Text Books: 1. Commercial Law, A.K.Sen and J.K.Mitra, The World Press Pvt. LTD, Calcutta.

2. A Manual of Mercantile Law, M.C. Shukla, s. chand & Company Ltd, New Delhi

Reference Book: Relevant Statutes and Manuals.

Paper Code	Paper	Paper Title	Marks	Credit
132303	Paper-VI	Agricultural Marketing	100	4

1. The Analytical Approach: The Agricultural Marketing System, A Framework of Theory for Market Analysis, Agricultural product and Marketing.

2. Food Market and Institutions: Food Consumption and Marketing, Food Processing and Manufacturing, Food Wholesaling and Retailing, The International Markets for Food.

3. Prices and Marketing Costs :Price Analysis and the Exchange Function, Demand and Supply for Farm Product, Cyclic Movement in Production and Prices, Seasonal Price Movement, Hedging in Future Contracts, Effects of Speculation in Future Contracts.

4. Functional and Organizational Issues The Changing Organization of Food Markets, Cooperative Marketing, Market Information, Standardization and Grading, Transportation, Storage.

5. Government and Agricultural Marketing Government Price, Income and Marketing Programs, Food Marketing Regulation.

6. Marketing System of Some Agricultural Commodities: Jute, Rice, Tea, Mango, Leather, Poultry, Shrimp, Sugar, Salt, Vegetables etc.

Text Book: 1. Marketing Farm Products, Geoffrey S, Shepherd & Gene A. Futrell, The Iowa State University Press/Ames

Reference Book: Marketing of Agricultural Products, Richard L. Kohls & Joseph N. Uhi, Richard Irwin Inc.