

Syllabus For MBA Program

**Department of Business Administration
School of Business**

Overview of the Program

Master of Business Administration (MBA) program provides an opportunity for individuals to prepare for managerial position in today's complex and dynamic environment. The program places strong emphasis on the application of business theory to the realities of the business world. It also recognizes the demands of an increasing, competitive, multicultural economy characterized by rapid technological innovation and superior product and service quality demands. The MBA degree program consists of a prescribed pattern of Graduate courses. The entire program is based on a common core of courses, which examine the functions of the executive and the environment of the administrator. Beyond this core, the student may choose to study in some depth any of a number of particular fields in business administration and economics. The School of Business is dedicated to develop leaders and teach fundamental business concepts. The Master of Business Administration (MBA) of UCTC is designed to offer a student with a special set of leadership knacks that are extremely treasured in the global marketplace. Students will get to know how to become an innovative leader. MBA at UCTC is uniquely positioned to deliver such leaders. Over the course of MBA at UCTC, students will be provided with a range of option units and specialist focus areas.

Goals and Objectives:

- To provide students with the required tools for decision-making and data analysis.
- To improve students' marketing skills through the use of case studies.
- To teach students the techniques and tools useful for financial analysis and control.
- To give students the skills and the knowledge set necessary for productivity and performance.
- To develop each student's strategic thinking.

Learning Objectives:

- Critical concepts and tools those are relevant to achieve leadership and organizational objectives and goals.
- To develop and strengthen various emotional intelligence skills.
- To provide students with the required tools for decision-making and data analysis.
- To improve students' marketing skills through the use of case studies.
- To teach students the techniques and tools useful for financial analysis and control in today's business climate.
- To give students the skills and the knowledge set necessary to ethically manage today's business operations for productivity and performance.
- To engender a global perspective in all students.
- To develop each student's strategic thinking.

Objectives: MBA Program's learning

- Critical thinking.
- Effective problem solving.
- Effective communication - both oral and written communication.
- Leadership.
- The ability to innovate.
- Critical Analysis

Degree Requirements for MBA Program:

The Department of Business Administration offers MBA programs having 61 credit hours (CH) and 37 credit hours Master of Business Administration (MBA) Programs on the basis of the background of the intakes. Usually non BBA graduate required to complete 61 credit hours

within 4 semesters and the BBA graduate has to complete 37 credits within 2 semesters. There are three types of courses in the program which are Foundation Courses, Core Courses and Specialized Courses. All students are required to undertake either Internship/OCP or Dissertation which has a defense session at the end of the last semester.

Admission Requirements for MBA Program:

Admission to the MBA program is selective. To apply for admission, students must fulfill the requirements outlined below:

1. Successful completion of at least a Bachelor degree from a reputed university.
2. Qualifying in a UCTC admission tests or a minimum score of 550 in TOEFL and 500 in GMAT.
3. Work experience after graduation in an executive position is preferred but not essential (For regular MBA only).

Evaluation System:

Attendance	10%
Class test, Assignment	10%
Case study and presentation	10%
Mid-Term Examination	30%
Final Examination	40%
Total	100%

Grading System (UGC approved)

Department of Business Administration follows University Grants Commission (UGC) approved grading system. This grading system is also used by the other departments of University of Creative Technology Chittagong. The performance of the students in the course work is evaluated by letter grading systems as described below:

Marks Range	Grade	Grade point	Interpretation
80% and above	A+	4.00	Outstanding
75% to below 80%	A	3.75	Excellent
70% to below 75 %	A-	3.50	Very Good
65% to below 70%	B+	3.25	Good
60% to below 65%	B	3.00	Satisfactory
55% to below 60%	B-	2.75	Above Average
50% to below 55%	C+	2.50	Average
45% to below 50%	C	2.25	Below Average
40% to below 45%	D	2.00	Pass
Less than 40%	F	0.00	Fail
	I	0.00	Incomplete

Distribution of Courses:

Types of Courses	No. of Courses	Credit Hours
Foundation Courses	8 Courses @ 3 credit hours	24
Core Courses	7 Courses @ 3 credit hours	21
Specialized Courses	4 Courses @ 3 credit hours	12
Comprehensive Viva	@1 credit hour	1
Internship/ Dissertation/ OCP/Project Work	1 Courses @ 3 credit hours	03
Total		61

Semester wise Course Distribution (non BBA Graduate)

First Semester

Foundation Courses

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
1	ACC-4101	Principles of Accounting	3	3
2	MGT-4101	Fundamentals of Management	3	3
3	QTM-4101	Business Mathematics & Statistics	3	3
4	BCOM-4101	Business Communication	3	3
5	QTM-4202	Research Methods in Business	3	3

Second Semester

Foundation Courses

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
1	MKTG-4201	Principles of Marketing	3	3
2	MIS-4201	Management Information Systems	3	3
3	FIN-4101	Managerial Finance	3	3

Core Courses

4	ACC-5202	Managerial Accounting	3	3
5	MGT-5202	Human Resource Management & Organizational Behavior	3	3

Third Semester

Core Courses

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
1	ECON-5301	Managerial Economics	3	3
2	MKTG-5302	International Business	3	3
3	MGT-5303	Production Management	3	3
4	MGT-5304	Strategic Management	3	3
5	QTM-5303	Quantitative Analysis in Business	3	3

Fourth Semester

Specialized Courses

1	Four Courses from any one of the major areas	12	12
2	Comprehensive Viva	1	1
3	Internship/ Dissertation/ OCP/ Project Work	3	3

Specialized Areas (Any one):

1. Accounting & Information Systems
2. Finance and Banking
3. Human Resources Management
4. Marketing
5. Supply Chain Management

1. Accounting & Information Systems:

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
01	ACC-5507	Accounting Information Systems	3	3
02	ACC-5508	Corporate Financial Accounting	3	3
03	ACC-5509	Strategic Cost Accounting	3	3
04	ACC-5510	Strategic Managerial Accounting	3	3
05	ACC-5511	Human Resource Accounting	3	3
06	ACC-5512	Government Accounting	3	3

2. Finance and Banking:

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
01	BNKG-5501	Bank Management	3	3
02	FIN-5503	Corporate Finance	3	3
03	FIN-5504	International Financial Management	3	3
04	FIN-5506	Financial Derivatives & Engineering	3	3
05	FIN-5508	Investment & Portfolio Management	3	3
06	FIN-5509	Public Finance	3	3

3. Human Resource Management:

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
01	HRM-5502	Human Resource Planning & Development	3	3
02	HRM-5503	Human Resource Accounting	3	3
03	HRM-5504	Conflict Management & Negotiation	3	3
04	HRM-5505	Compliance of Labor Law	3	3
05	HRM-5506	Compensation Management	3	3
06	HRM-5507	International Human Resource Management	3	3

4. Marketing:

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
01	MKTG-5504	Consumer Behavior	3	3
02	MKTG-5506	Marketing Research	3	3
03	MKTG-5508	Promotional Management	3	3
04	MKTG-5510	Brand Marketing	3	3
05	MKTG-5511	Supply Chain Management	3	3
06	MKTG-5512	Strategic Marketing	3	3

5. Supply Chain Management:

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
01	SCM-5501	Supply Chain Planning, Design and Evaluation	3	3
02	SCM-5503	Purchasing And Supply Management	3	3
03	SCM-5505	Material Management	3	3
04	SCM-5506	Strategic Supply Chain and Logistics Management	3	3
05	SCM-5507	Distribution Systems	3	3
06	SCM-5508	International Trade	3	3

Semester wise Course Distribution (BBA Graduate)

First Semester

Core Courses

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
1	ACC-5202	Managerial Accounting	3	3
2	MGT-5202	Human Resource Management & Organizational Behavior	3	3
3	ECON-5301	Managerial Economics	3	3
4	MKTG-5302	International Business	3	3
5	MGT-5303	Production Management	3	3
6	MGT-5304	Strategic Management	3	3

Second Semester

Core Courses

Sl. No.	Course Code	Course Title	Credit Hours	Contact Hours
1	QTM-5303	Quantitative Analysis in Business	3	3

Specialized Courses

2	Two of first three courses from any one of the major areas		6	6
3	Two of last three courses from any one of the major areas		6	6
4	Comprehensive Viva		1	1
5	Internship/ Dissertation/ OCP/ Project Work		3	3

Specialized Areas:

1. Accounting & Information Systems
2. Finance and Banking
3. Human Resources Management
4. Marketing
5. Supply Chain Management

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05	SCM-5507	Distribution Systems	3	3
06	SCM-5508	International Trade	3	3

Course Contents of Master of Business Administration

Course Title: Principles of Accounting

Course Code: ACC-4101

Credit Hours: 3 Contact Hours: 3

Course Objectives

This course aims at providing basic knowledge on principles and concepts of accounting and making them to understand the accounting cycle and their applications in different categories of business entities. It will highlight the underlying theoretical concepts and basic accounting practices.

Mid –term Examination

- 1. Introduction:** Defining accounting, Purpose and nature of accounting information, Historical background of accounting, users of accounting information, accounting organizations, Branches of accounting, Types of business organizations, accounting concepts and principles, accounting equation, and Financial Statements.
- 2. Recording Business Transactions:** T accounts, Meaning of assets, Liabilities, Owner's equity, Expenses and revenues, Double entry systems: transaction analysis, Books of original entry/ journal, ledger, and trial Balance.
- 3. Adjusting process:** Capital and revenue expenditure and its distinction. Accrual basis vs cash basis accounting, Adjustment to the accounts, Posting and adjusting entries, Closing and reversal entries, adjusted trial balance, Preparation of financial statements from adjusted trial balance.
- 4. Completing the Accounting Cycle:** Overview of the accounting cycle, Preparation of work sheet, Format of balance sheet, and preparation of financial statement from work sheet.

Final Examination

- 5. Accounting for merchandising Operations:** Accounting for purchase and sale of inventory, Adjusting and closing process of merchandising businesses, Preparation of worksheet and financial statements.
- 6. Bank Reconciliation Statement:** Definition, reasons for reconciliation, advantages of reconciliation, Methods of reconciliation, phases in the reconciliation process, terms used in the bank reconciliation statement, preparation of bank reconciliation statement.
- 7. Plant Assets-Acquisition, Use& Disposal:** Definition of plant assets; Classification of plant assets; usage of plant assets; Acquisition & treatment of tangible assets; Methods to calculate depreciation; Treatment of depreciation.
- 8. Accounting for inventories:** Definition of inventory; inventory classification; inventory accounting system; Recording entries under periodic and perpetual inventory system; Cost allocation Methods-FIFO, LIFO& Average costing.

RECOMMENDED BOOKS:

1. Financial Accounting by Charles T. Horngren and Walter T Harrission Jr., (2nd Edition)
2. Cost Accounting Planning and Control, MatzUsry, 8th Edition, South- Western Publishing Co.

Reference:

3. Accounting Principles BY Weygandt, Kieso& Kimmel (6th Edition)

Course Title: Fundamentals of Management

Course Code: MGT-4101

Credit Hours: 3 Contact Hours: 3

Course Objectives

This course presents a thorough and systematic coverage of management theory and practice. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals. Upon completion of the course, students are expected to understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management; knowledgeable of historical development, theoretical aspects and practice application of managerial process; be familiar with interactions between the environment, technology, human resources, and organizations in order to achieve high performance; and be aware of the ethical dilemmas faced by managers and the social responsibilities of businesses.

Mid-term Examination

- 1. Introduction:** Who are managers? Levels of management, What is management?, functions of management, Management roles, Management skills, How the manager's job is changing, what is an organization, Characteristics of organization, traditional organization vs contemporary organization, Why study management? the universality of management, rewards and challenges of being a manager.
- 2. Management yesterday and today:** Historical background of management, Scientific management, principles of scientific management, important contributions, How do today's managers use scientific management?, general administrative theory, important contributions-Henri Fayol, Max Weber, Fayol's 14 principles of management, How do today's managers use general administrative theories, Quantitative approach, Behavioral approach, Hawthorne studies, the systems approach, the contingency approach, current trends and issues of management.
- 3. Decision Making: the essence of the manager's job:** Definition, decision making process, making decisions: rationality, bounded rationality, and intuition, types of problems and decisions, decision-making conditions, decision making styles, Decision making biases and errors.
- 4. Planning:** Definition of planning, purposes of planning, planning and performance, How do managers plan?, the role of goals and plans in planning, types of plans, establishing goals and developing plans, approaches to establishing goals-traditional approach: top-down, MBO approach, developing plans, contemporary issues in planning, criticisms of planning, effective planning in dynamic environment, planning tools and techniques.

Final Examination

- 5. Organizing:** Organizing process, defining organizational structure, elements of organizational structure-work specialization, departmentalization, chain of command, span of control, centralization and decentralization, formalization, organizational design decisions, mechanistic and organic organizations, contingency factors, common organizational design, traditional organizational design, contemporary organizational designs, today's organizational design challenges, Line and staff organization, delegation of authority, factors determining delegation of authority, process of delegation of authority.
- 6. Communication:** Definition of communication, process of communication, importance of communication, levels of communication, types of communication, principles of

communication, causes of breakdown in communication in the organization, improvement of communication in the organization.

7. **Human resource management (HRM):** Importance of HRM, process of HRM- HR planning, recruitment and decruitment, selection, orientation training, performance management, compensation and benefits, career development.
8. **Motivating employees:** concept of motivation, early theories of motivation, contemporary theories of motivation, integrating contemporary theories of motivation, current issues in motivation,
9. **Leadership:** Who are leaders and what is leadership? differences between a leader and a manager, early leadership theories-trait theories, behavioral theories, contingency theories of leadership-Fiedler, Hersey-Blanchard, leader participation, and path-goal, transformational-transactional leadership, charismatic-visionary leadership, team leadership, leadership issues in the 21st century-managing power, developing trust, providing ethical leadership, empowering employees, cross-cultural leadership, gender differences and leadership, the demise of celebrity leadership, substitutes for leadership.
10. **Foundations of control:** What is control? Why is control important? the control process-measuring, comparing, taking managerial actions, controlling for organizational performance, what is organization performance? Measures of organizational performance, tools for controlling organizational performance, feed forward/concurrent/feedback controls, financial controls, balanced scorecard, information controls, benchmarking of best practices, contemporary issues in control.

Recommended Books

1. Text: Stephen P Ronnins Latest edition

References:

2. Management- Griffin (Latest edition)
3. Management- Stoner (Latest edition)
4. Management –Koontz (Latest edition)

Course Title: Business Mathematics & Statistics

Course Code: QTM – 4101

Credit Hours: 3 Contact Hours: 3

Course Objective

The main objective of this course is to build up the mathematical & statistical knowledge of the students related to the business decision-making and testing purpose. This course provides invaluable tools for analysis and perceiving new directions in various disciplines. At present, business executives face a complex situation than ever before. To clarify a complex situation and to make a proper decision, the use of mathematics and statistics are essential. In this regard, every business student should have necessary knowledge on these areas. This course covers comprehensive understanding of mathematics and statistics related to business analysis and decision-making.

Mid-term Examination

1. **Equation & Function:** Introduction to equation, Degree of an equation, Types of equations, Solving systems of equations, Application of equations in Business. Introduction to function, Different types (algebraic & business) of functions, Graphical solution of linear and nonlinear functions, Business applications of functions.
2. **Coordinate Geometry:** Introduction, Quadrants, Coordinates, Intercepts, Coordinates of Mid-point, Distance between two points, Straight line, Different forms of equations of straight line, Intersection point of two lines, Graph of linear and nonlinear functions.

Concept of slope, Types of slope, Formula for finding the slope, Business applications of Coordinate Geometry.

- 3. Matrix algebra:** Introduction to matrix, Types of matrices, Properties of matrices, Matrix operations, Determinant, Properties of determinant, Minor & Co-factor, Some special types of matrices, Finding the inverse of a matrix, Matrix presentation of a system of linear equation, Solving Systems of Linear Equation, Business application of Matrix.
- 4. Basics of Calculus: Differential & Integral:** Introduction to differential calculus, Derivative and differentiation, Rules of differentiation for one variable function, Business applications of differential calculus. Introduction to integral calculus, Integration and Integral, Indefinite Integral, Definite Integral, Rules of integration, Business applications of integral calculus.

Final Examination

- 5. Introduction to Basic statistics:** Definition and scope of statistics; classification and organization of statistical data; attributes and variables; constructing frequency distributions for grouped and ungrouped data; drawing of graphs, charts and diagrams.
- 6. Measures of Central Tendency:** Mean: Arithmetic mean, geometric mean & harmonic mean; median and mode (for grouped and ungrouped data); quartiles, deciles and percentiles; graphical determination of median and mode, miscellaneous problems.
- 7. Measures of Dispersion, Skewness and Kurtosis:** Introductory concepts; range, quartile deviation and its coefficient; mean deviation and its coefficient; coefficient of variation; raw and central moments, determination of skewness and kurtosis.
- 8. Probability:** Meaning of probability; some basic terminologies; simple and compound events; independent events; sample space; simple and conditional probability; some examples on probability; laws of probability, Bayes theorem.
- 9. Index Numbers:** Definition and concepts; Types of Index Numbers; Laspeyre's index, Paasche's index, Bowley's index, Fisher's ideal index, Marshall-Edge worth index; time reversal test and factor reversal test; cost of living index; chain indices; miscellaneous problems.
- 10. Time-Series Analysis:** Definition and concepts; components of time-series; measurement of trend and seasonal variations; method of semi-average; moving average method; method of least squares assuming linear and non-linear relationship; ratio to trend method; use of time-series in business analysis.

Recommended Books

Basic Text Books

1. Mathematics for Managerial Decisions-Robert L. Childress, Robin D. Gorsky, Richard M. Witt.
2. Statistics for Management - R. Levin & D. S. Rubin

Reference Books:

3. Business Mathematics - V. K. Kapoor
4. Business Statistics - S. P. Gupta and M. P. Gupta

Course Title: Business Communication

Course Code: BCOM-4101

Credit Hours: 3 Contact Hours: 3

Course Objective

This course presents communication as integral to management strategy and as a critical component for success in the workplace. In this class, you will develop a foundation for designing effective messages, both written and oral, from concept to delivery. You will use a strategic communication model to identify objectives, analyze audiences, choose information, and create the most effective arrangement and channel for that message. Particularly, the course emphasizes elements of persuasive communication: how to design messages for diverse and possibly resistant audiences and how to present that information in a credible and convincing way.

Mid-Term Examination

- 1. Fundamentals of Business Communication:** Define Business Communication, Communication business and you, Process of Business Communication, Types of Business Communication, Methods of Business Communication, Barriers to Business Communication, 7C's of Business Communication, Effective Communication, Benefits of effective communication, Essentials of Effective communication, Technology used for Business Communication.
- 2. Mastering Listening And Non-Verbal Communication:** Define, Improving Nonverbal communication, Recognizing Nonverbal Communication. Using Non verbal communication effectively, listening Carefully, Communication Networking
- 3. Communication in Teams:** Define Team, Types of Teams, Advantages and Disadvantages of Teams, Team Roles, Phases of team evolution, Guidelines for a successful collaborative communication, Group Dynamics.
- 4. Communicating Intercultural:** Define Culture, Define Intercultural Communication, Advantages of Multicultural Workforce, Recognizing Cultural Variation., and Checklist for communicating effectively across cultures, Differences between low context and high context culture.

Final Examination

- 5. Business Etiquettes and Professional Grooming:** What is Etiquette? Why etiquette is important for business? Professional Etiquette, Dining Etiquette, Office Etiquette, Telephone Etiquette, Email Etiquette, Body Language.
- 6. Business Letters:** Circular Letter, Letter of Enquiry, Claims and adjustments letter, Refusal letter, Collection letter
- 7. Tools of Internal Communication:** Memorandum, Notice, Types of Meetings, Meeting minutes, Difference between meetings and proceedings.
- 8. Business Report Writing:** Types, Contents of a Business report, Format of a business report, Short report Vs Long Report. Analytical Vs Informative report
- 9. Appendix:** Business Terms, Abbreviations of Business terms and organizations

Recommended Books

1. **Excellence in business Communication** -John V. Thill and Courtland L. Bovee (7th Edition)
2. **Communication for Business –A practical Approach** -Shirley Taylor (Fourth Edition)
3. **Business Communication**-Prof. Muhammad Mohiuddin (Second Edition)
4. **Business Communication**-M. Omar Ali (Third Edition)

Course Title: Managerial Finance
Course Code: FIN-4101
Contact Hours: 03 Credit Hours-03

Objectives of the Course

Managerial finance has an important place in the business organization. The main purpose of this course is to generate the fundamental knowledge of finance to the business graduates. This course provides the determination of funds, identification of sources, selection of sources, collection of funds, efficient use of funds and dividend decision. The course also affords the business graduates to introduce with the financial resources that are traded in global financial markets and how to evaluate those financial resources for financing as well as investment decisions. The course also generates the knowledge of risk measurement, management, valuation of financial assets to the students of school of business. At the completion of course successfully, the business graduates would stand themselves as intellectuals of finance.

Mid-term Examination

1. **An Overview of Finance:** Meaning, Career in Finance, Functions, organization structure of Finance, Goals of corporation, Agency relationship & problems, & Managerial actions to maximize the shareholder wealth.
2. **Financial Statement Analysis:** Meaning, Ratios, Types, uses, Limitations, Problems & Practices.
3. **Risk and Rate of Return:** Meaning: Risk & Return, Types, sources, Relationship between Risk & Return, Beta and CAPM, & Problems and Practices.
4. **Mathematics of Finance:** Meaning, significance, Simple & compounding, Annuities: Sinking fund, Pension fund and Amortization.

Final Examination

5. **The Cost of Capital:** Definition, Factors, Components of Cost of Capital, WACC, and Problems & Practices.
6. **The Capital Structure and Leverage:** Definition, Business & Financial risk, Leverages, Optimal Capital Structure, Capital Structure Theories, Problems & Practices.
7. **The Basics of Capital Budgeting:** Meaning, Importance, Project Classifications, Techniques, Rationales, NPV Profile and Cross over Rate, Problems and Practices.
8. **Dividend Policy:** Meaning: Dividend, Dividend Policy & Decision, Types, Factors, Theories, Problems & Practices.
9. **Working Capital Management:** Definition, Managing Current Assets, Financing Current Assets

Recommended Books and References:

1. Fundamentals of Financial Management- by Bringham & Houston
2. Foundations of Financial Management- by Block & Hirt

Course Title: Principles of Marketing
Course Code: MKTG-4201
Contact Hours: 03 Credit Hours-03

Course Objectives

The purpose of this course is to prepare the student to identify the marketing mix components in relation to market segmentation; explain the economic, psychological, sociological, and global factors which influence consumer and organizational decision-making processes; and interpret market research data to forecast industry trends and meet customer demands. This course will help students develop the understanding and skills necessary to become successful marketers. This course integrates the approaches, and places an emphasis on decision-making. Seven perspectives of marketing: global, relationship, ethics, customer value, productivity, technology, and entrepreneurship are included in this course. Principles of Marketing is not just about textbook learning: it challenges students to use their critical and creative skills in all aspects of Marketing, not just those covered in this course.

Mid- Term Examination

- 1. Understanding marketing:** Marketing definition, understanding the marketplace and demand, designing a customer driven marketing strategy, marketing philosophies-building customer relationships, the new marketing landscape.
- 2. The Marketing Environment:** The company's microenvironment - The company's macro environment- Demographic Environment, Economic environment- Natural Environment, Technological Environment, Political Environment and Cultural Environment, Responding to the Marketing Environment.
- 3. Strategic Planning, Implementation and Control:** Nature of Strategic Planning, Corporate and Division Strategic Planning, Business Unit Strategic Planning- The Marketing Process
- 4. Market segmentation, market targeting and positioning:** Requirements of Effective Segmentation, Segmenting Consumer Markets and Business Markets, Selecting Target Market Segments, Differentiation and Positioning.

Final Examination

- 5. Dealing With Competition:** Micheal porter five forces model, Market leader strategy, challenger, follower, nicher strategy, Cases
- 6. Marketing Mix Decisions:** Designing Products: Definition, Product Classification, Individual Product Decisions, Building strong brands, product line decisions, Product Life-cycle Strategies, Pricing Products: Factors to consider when setting prices, General Pricing Approaches, Placing Products: Nature of distribution channel, Channel Design Decision, Channel management decisions. Promoting Products: Setting the total promotion budget, Advertising, Sales Promotion, Public Relations, Personal Selling and Direct marketing.
- 7. Analyzing Consumer Market:** What influences consumer behavior? Cultural Factors, Social Factors, Personal Factors, Key psychological processes, The buying decision process.

8. Analyzing Business Markets: What is organizational buying? The business market versus the consumer market, buying situations, Business buying and selling, Participants in the business buying Process, The procurement process, Stages in buying process, Institutional and Governmental Market.

9. Developing pricing strategies and Programs:

Understanding price, Steps in setting the price: Selecting the pricing objectives, Determining Demand, Estimating Costs, Analyzing competitor's costs, prices and offers, selecting a Pricing Method, Selecting the Final Price.

10. Designing and Managing Integrated Marketing Channels: Role of Marketing Channels: Channel functions and flows, channel levels, service sector channels. Channel Management Decisions: Selecting channel members, training and motivating channel members, Evaluating channel members, Modifying channel design and Arrangements

11. Managing Mass Communication and Managing Personal Communications: Developing and Managing Advertising Program, Sales Promotion, Events and Experiences, Public Relations, Direct Marketing, Interactive Marketing, Word Of Mouth, Personal Selling.

Recommended Books:

1. Principles of Marketing-by Philip Kotler and Gray Armstrong. (12th Edition)
2. Marketing Management: Philip Kotler, latest edition

Course Title: Management Information Systems

Course Code: MIS-4201

Contact Hours: 03 Credit Hours-03

Objectives of the Course

This course is to encourage students to think in terms of systems in approaching information related problems of business. Through this course, students learn how to process information scientifically and how effectively information can be used in problem solving.

Mid-Term Examination

1. Introduction:

Meaning – Concepts – Characteristics of data and Management information systems (MIS)- Goals significance – Advantages – Problems - Challenges of MIS - Structure of MIS - MIS structure based on hierarchy level of Management - Management activity - Decision structure - Organizational functions - Organizational system approach to MIS - Computer-based information system - Impact of computer on various levels of Management

2. Information System for strategic Advantage:

Competitive strategy concept- Information as a strategic resource - Five basic competitive modes - Strategic roles of Information system - Use of Information technology to implement competitive strategies - Value chain and strategic IS.

3. Systems Analysis, Development and Implement:

System approach – Concept – Nature – Stages of System development cycle analysis- System analysis and system design – Procedure of system design - System Implementation – Steps in system implementation - System maintenance-Limitations of system life cycle approach -

Alternative strategies for system development prototyping, CASE – Application Software package - End user development - Outsourcing – System development tools.

Final Examination

4. Information System Technology:

- (a) Computer hardware: computer system concept - CPU Microcomputer system - minicomputer system - Mainframe computer system - Computer peripherals: Input, output and storage technologies.
- (b) Information system software: Overview – Operating system - Network management program - System support programs - programming language - Programming packages – Application software.
- (c) Telecommunications: Components and functions - Network model-types -Applications - Media Processors - Telecommunications software- Communication channel characteristics.

5. Data base Management System (DBMS):

Components of data base system - Foundation of data approach:- concept, types, benefits and limitation of DBMS- Using DBMS structure - Managerial consideration of data recourse management - Data base administration.

6. Management and Organizational Support Systems:

Knowledge work system - Artificial Intelligence- Expert system-Decision support Systems- Office automation.

7. Information System for Business Operation:

Manufacturing information system- Marketing IS - Human Recourse IS - Financial IS - and Accounting IS.

8. Planning, Implementation and control of information system:

- (a) Introduction to planning – Types- Roles - Methodologies of information systems planning - Computer Aided planning tools.
- (b) Acquisition of hardware – Software and services – Evaluation process - System testing - Documentation - Training - Conversion Method IS maintenance.
- (c) Concept – Need - Information system Controls Physical Facility controls- procedural controls - Control for user computing-Auditing Information System (IS)

Basic Text:

1. A.O. Brien: *Management Information System.*

Reference Books:

1. Kenneth C. London and Jane P. London: *Management Information System.*

Course Title: Research Methods in Business

Course Code: QTM-4202

Contact Hours: 03 Credit Hours-03

Objectives of the course

The course will assist students in developing knowledge of business research methods, suitable for workplace application, to enable solutions and recommendations founded on legitimate and efficient data and information. The central objective of this course is to develop those research and analysis skills that are appropriate to the study and practice of Business Administration. The emphasis is on how to actually conceptualize and conduct a business research project as well as use research as an aid for business administration decisions.

Mid-term Examination

- 1. Introduction:** Definition, Research & Research Methodology, Types, Importance of Business research, when to conduct research, Hypothesis, Variable, Generation of theory: Inductive and deductive reasoning, Research process.
- 2. Research problem:** Nature, Process of defining research problem, Research proposal.
- 3. Research design:** Nature and Types of research design, Descriptive, exploratory and causal research, Steps in research design process.
- 4. Measurements and Scaling:** What is to be measured? Primary scales of measurement: Nominal, ordinal, interval and ratio scales, Comparative scaling techniques: Paired comparison, rank order, constant sum scaling, Non-comparative scaling techniques: Likert, Semantic differential and Stapel scale, Criteria for Good Measurement.
- 5. Questionnaire Design:** Objectives of questionnaire, Types of questionnaire, Phrasing questionnaire, Process of designing a questionnaire, Pre-testing.

Final Examination

- 6. Secondary Data:** Definition, Advantages and disadvantages of secondary data, Sources.
- 7. Sampling:** Population and Sample, Determination of sample size, Sampling plan, Simple, Stratified, Systematic and Cluster Sampling, Non-random sampling.
- 8. Primary data:** Definition, Methods of collecting primary data, Interview, Observation, Experiment and Case Study.
- 9. Fieldwork:** The nature of field work, Training for inexperienced workers, Fieldwork management.
- 10. Editing and Coding:** Editing, Field editing, In-house editing, Coding, The Data matrix, Code book, Recoding, Tabulation, Cross tabulation, Tabular and graphic methods of displaying data, Computer Programs for analysis.
- 11. Data analysis:** Single variate & Bivariate data analysis, Hypothesis testing of mean, proportion, variance, contingency table, Multivariate analysis: Multiple Regression Analysis, Factor analysis.

12. Reports writing: Research reports, Guidelines for format, tables, graphs, and designing the report, the art of quoting, footnotes, documentation and bibliography, Presentation of the report.

Recommended Books:

1. William G. Zikmund, *Business Research Methods*, 8th edition, (Thomson south-western)

References:

2. Donald R. Cooper & Pamela S. Schindler, *Business Research Methods*, Eighth Edition, McGraw-Hill.
3. Naresh K. Malhotra, *Marketing Research: An Applied Orientation*, Fourth Edition, Pearson Education.
4. R. Ferber & J. P. Verdoom, *Research Methods in Economics & Business*, New York, The MacMillan Company.
5. R. Kothari, *Research Methodology Methods and Techniques*, Second Edition, New Age International Publishers.

Course Title: Managerial Accounting

Course Code: ACC-5202

Credit Hours: 3 Contact Hours: 3

Objectives of the Course

The purpose of this course is to equip the students of Business Administration with current awareness in the development of management accounting that assists in making various types of short and long term decisions by the management.

Mid-term Examination

1. **Managerial Accounting and the Business Environment:** The work of management and the need for managerial accounting information; comparison of financial and managerial accounting; role of managerial accounting; organizational structure; the changing business environment; globalization, strategy, corporate governance, corporate social responsibility, professional ethics; CMA profession.
2. **Cost Terms, Concepts, Classifications and Cost Behavior:** General cost classifications; product costs vs. period costs; cost classifications on financial statements; cost classifications for predicting cost behavior; cost classifications for assigning costs to cost objects; cost classifications for decision making; types of cost behavior patterns; the analysis of mixed costs.
3. **Cost-Volume-Profit Relationships:** The basics of Cost-Volume-Profit (CVP) Analysis; Break-Even Analysis; CVP considerations in choosing a cost structure; The concept of sales mix; Assumptions of CVP Analysis.
4. **Absorption & Variable Costing:** Overview of absorption and variable costing; income comparison of absorption and variable costing; effects of changes in production on net operating income; choosing a costing method.

Final Examination

- 5. Decentralization, Segment Reporting & Transfer Pricing:** Decentralization in organizations; segment reporting and profitability analysis; hindrances to proper cost assignment; rate of return for measuring managerial performance; controlling the rate of return; Residual Income (RI) & Encomia Value Added (EVA); transfer pricing.
- 6. Profit Planning and Flexible Budget:** The basic framework of budgeting; preparing the master badger; the budgeted income statement, balance sheet & cash budget; Shortcomings of static budget; flexible budget & its uses.
- 7. Standard Costing and Variance Analysis:** Standard costs; setting standard costs; a general model for variance analysis; direct material variances; direct labor variances; variable overhead variances; overhead rates & fixed overhead analysis.
- 8. Relevant Cost for Decision Making:** Cost concepts for decision making; adding & dropping product lines and other segments; the make or buy decision; special orders; utilization of a constrained resource; joint product costs and the contribution approach.

Recommended Books

Basic Text:

1. Managerial Accounting; Ray H. Garrison & Eric W. Noreen; 13th Edition; McGraw-Hill; 2010

Reference Books:

2. Managerial Accounting-Creating Value in a Dynamic Business Environment; Ronald W. Hilton; 6th Edition, McGraw-Hill; 2005.
3. Introduction to Managerial Accounting; Charles T. Horngren, Gary L. Sundem & William O. Stratton; Prentice Hall of India Pvt. Ltd.
4. Cost Accounting – A Managerial Emphasis; Charles T. Horngren, George Foster & Srilant M. Datar; Prentice Hall of India

Course Title: Human Resource Management and Organizational Behavior

Course Code: MGT-5202

Credit Hours: 3 Contact Hours: 3

Objectives of the Course

The principal objective of this course is to prepare students to gain knowledge in the field of human resource management and enabling them to understand the human resource functions and practices in banks/organization for improved performance and help create a transparent organizational culture. The course also provides an overall understanding of organizational behavior concepts to assist students in recognizing organizational structure, culture and development concepts so that they are better equipped to perform in the organization, make informed decisions and effectively manage supervisors and subordinates for enhanced performance. A section on business ethics is also included to ensure conceptual understanding, need and application of these concepts in daily business transactions.

Mid Term Examination (OB)

1. **Introduction:** Definition of OB (Davis), Goals of OB (Davis), Elements of OB (Davis), Fundamental Concepts of OB(Davis), Challenges and Opportunities for OB(Robbins), Developing an OB Model(Robbins).

2. ***Foundation of Individual Behavior:*** Biographical Characteristics, A Definition of Learning, Definition of Values, Importance of Values, Types of Values, Values Across Cultures, Meaning of Attitudes, Types of Attitudes, Measuring A-B Relationship(Moderating Variables), The Effect of Job Satisfaction on Employee Performance, What is Personality, Personality Determinants, The Big-Five Model, What are Emotions, Felt vs. Displayed Emotions, Emotion Dimensions, What is Perception, Factors Influencing Perception, The Attribution Theory.
3. ***Power and Politics:*** A Definition of Power, Bases of Power, Dependency: The Key to Power, What Creates Dependency, Power Tactics, Politics: Power in Action (Political Behavior), Factors Contributing to Political Behavior, How do People Respond to Organizational Politics, Impression Management.
4. ***Conflict and Negotiation:*** A Definition of Conflict, Transitions in Conflict Thought, Functional vs. Dysfunctional Conflict, the Conflict Process: Potential Opposition or Incompatibility, Cognition and Personalization, Intentions, Behavior, Outcomes, Negotiation; Bargaining Strategies, the Negotiation Process, Issues in Negotiation.
5. ***Organizational Change and Stress Management:*** Forces for Change, Resistance to Change, Overcoming Resistance to Change, What is Stress, Potential Sources of Stress, Consequences of Stress, Managing Stress.

Final Examination (HRM)

6. ***Strategic Role of HRM:*** Strategic HRM And The HR Scorecard, Manager's HRM Jobs, Personnel Aspects of A Manager's Job, Why HR Is Important To All Managers, Basic Hr Concepts, Line And Staff Concepts Of HRM, Functions Of HR Manager, Hr And Authority, Employee Advocacy, Cooperative Line And Staff HRM, The Changing Environment, Measuring HR Contributions, HR Metrics, Benefits Of High Performance Work System, The Proficiency of HR Managers.
7. ***HR Planning, Recruitment and Selection*** Definition, Need for HR planning, Objectives, Importance of HR planning, the process of HRP, Retrenchment: Strategies, Problems of HRP, and Recruitment: Sources, Constraints and alternatives, Selection Process, Selection tests.
8. ***Training and Development:*** What is socialization? Orientation vs. Socialization, Training, Development, analyzing training needs, Training and development programs, Measuring training effectiveness.
9. ***Ethics, Justice, Fair treatment and discipline in HR management:*** The meaning of ethics, what shapes in ethical behavior at work? HR manager's role, Discipline, Types, Disciplinary procedure, Principles in administering discipline, Factors, Disciplinary actions, managing dismissal.
10. ***Managing Career:*** Basics of career management, Mentors, Employees', employers', and organization's role in career development, innovative corporate career development initiatives, managing promotions, managing transfers, Retirement.
11. ***HRM global perspectives:*** The HR challenges of international business, Global differences and similarities HRM, Staffing the global orgs., Training and maintaining expatriate employees, compensation for expatriate, Appraising expatriate, International industrial relation .

Recommended Books

Basic Text:

1. Organizational Behavior: S.P. Robbins & Seema Sanghi.

Reference Books:

2. Organizational Behavior: S.K. Davis.
3. Human resource management – Dessler, G. & Varkkey, B.

Course Title: Managerial Economics
Course Code: ECON-5301
Credit Hours: 3 Contact Hours: 3

Objectives of the Course

The purpose of this course is to provide students with a basic understanding of the economic theory and analytical tools that can be used in decision-making problems. Students who successfully complete the course will have a good understanding of economic concepts and tools that have direct managerial applications. The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision-making techniques. Students will learn to use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision making tools can be applied. Among the topics covered in the course are: price determination in alternative market structures, demand theory, production and cost functions, and decision making under uncertainty. In addition, the course will provide a basic introduction to econometric analysis and its role in managerial decision making.

Mid-term Examination

1. **Introduction to Managerial Economics** : What Is Managerial Economics? Nature and scope, Managerial Decision Making Process(3- steps procedure) Firms and Managerial Objectives-Profit Maximization, Economic Optimization, Constraint Decision Making, Firms and Profits, Accounting Profits vs. Economic Profit, Tools of Economic Analysis, Marginal Analysis
2. **Demand, Supply and Elasticities for Managerial Decision Making** : Concept of Demand, Individual Demand Vs. Market Demand, Mathematical Presentation of demand related concepts, Concept of Supply, Individual supply Vs. Market Supply, Mathematical Presentation of supply related concepts.
3. **Market Equilibrium**- Definition of market equilibrium, Determination of market equilibrium price and quantity, Effect on market equilibrium price and quantity due to change in income or imposition of tax on seller.
4. **Elasticity**- Definition, Types- Price, Income and Cross elasticity of demand ,Price Elasticity and Decision Making-by relationship among AR,MR and E_d ,Mathematical Problems, Income Elasticity and Decision Making, Mathematical Problems, Cross Elasticity and Decision Making, Mathematical Problems.
5. **Regression Analysis: Estimation of Different Economic Functions for Managerial Decision Making** Statistical Relations and Regression Analysis, Measuring Economic Relationships-Estimation of demand equation(slope and intercept-law of demand and maximum demand), Estimation of MC, FC and TC equation, Estimation of multivariate functions-demand function and production function, Regression and Forecasting. The Business Cycle, Time Series Analysis, Components of Time Series Analysis , measurement of linear trend equation and growth rate and making prediction for Managerial Decision Making

Final Examination

6. **Input Output Analysis**: Introduction, Inter-industry relationship, objectives of studying input-output analysis, Open model vs. closed model of input out output analysis,

Assumptions of the model , Input coefficient, Input coefficient matrix, Final demand vs. intermediate demand, finding optimal output levels and total primary input requirements by *inverse rule* and cramer's rule

7. **Productions and Cost:** (a) **Theory of Production**-Definition of Production Function, Short-run PF vs. Long-run PF, Average and marginal product concepts, Law of diminishing marginal returns, optimal employment of a factor of production – theoretical,graphical and mathematical presentation. Optimal employment of a set of factors- theoretical ,graphical and mathematical presentation.(b)**Cost and Profit Analysis**-Concepts of TC ,FC,VC,,AFC,AVC,AC,MC, Incremental Costs and Sunk Costs. Relation between AC and MC. Finding AC minimizing, AVC minimizing, MC minimizing output levels .
8. **Market Structure :** Characteristics of categorizing market. Perfect Competition-definition, characteristics, finding equilibrium price and quantity, mathematical presentation of break-even, positive economic profit and shut –down. Monopoly Market-definition, characteristics, finding equilibrium price and quantity, mathematical presentation, Monopolistic Competition-definition, characteristics, finding equilibrium price and quantity, mathematical presentation, Oligopolies-definition, characteristics, finding equilibrium price and quantity, mathematical presentation.
9. **Regulating the Market Economy:** Economies of Scale, Taxes and Subsidies, Costs of Regulation
10. **Project Decisions :** Decision Making under Uncertainty: Risk Analysis

Recommended Books

Basic Text :

1. H.Craig Petersen & W.Cris Lewis ; Managerial Economics –Fourth edition
2. Economics-Managerial Perspective by Mahammed Saiful Islam

Reference Books:

3. Mark Hirschey, *Managerial Economics*, 10th edition, Thomson/South-Western College Publishing: 2003
4. A.C.Chiang,Fundamental Methods of Mathematical Economics, 3rd edition.

Course Title: International Business

Course Code: MKTG-5302

Credit Hours: 3 Contact Hours: 3

Objectives of the Course

The course would enable the students to understand the business compulsions and complexities of multi-cultural, multi-location, multi-national organizations. Students would gain an insight into the development of theories in international business. They would gain a broad knowledge and understanding of the structure, systems and functioning of different modes of involving international business. They would be able to draw a framework for evolving suitable international business strategies.

Mid-Term Examination:

1. **Globalization and International Business:** Introduction-The forces driving globalization-What's wrong with globalization?-Why companies engage in international business-Modes of operations in international business-Why international business differs from domestic business.

2. **The Cultural Environments Facing Business:** Introduction-Cultural awareness-The Idea of a “Nation”: Delineating cultures-Behavioral practices affecting business-Dealing with cultural differences.
3. **The Political and Legal Environments Facing Business:** Introduction-The political environment-The legal environment-Legal issues in international business.
4. **The Economic Environments Facing Business:** Introduction-Elements of economic environments-Features of an economy-Integrating economic analysis.

Final Examination

5. **International trade and investment theory:** International trade and world economy-Classical country based theories- Modern firm based theories- Overview of international investment- International investment theories Factors influencing foreign direct investment.
6. **Formulation of National Trade Policies:** Rationales for trade intervention- Barriers to international trade-Promotion of international trade- Controlling unfair trade practices.
7. **International Strategic Management:**The Challenges of International Strategic Management- Components of an International Strategy-Developing International Strategies- Levels of International Strategy.
8. **Strategies for analyzing and entering foreign markets:** Foreign market analysis-Choosing a mode of entry-Exporting to foreign markets-International licensing-International franchising-Specialized entry modes for international business- Foreign direct investment.
9. **International strategic alliances:** International corporate cooperation- Benefits of strategic alliances- Scope of strategic alliances- Implementation of strategic alliances-Pitfalls of strategic alliances.
10. **International marketing:** International marketing management-Product policy- Pricing issues and decisions- Promotion issues and decisions- Distribution issues and decisions.

Recommended Books

1. “International Business (Environments and operation)” -Jhon D. Daniels Lee H. Radebaugh | Daniel P. Sullivan | Prasant Salwan. (12th Edition)
2. “International Business”- Ricky W. Griffin and Michael W. Putsay, (6th Edition)

Course Title: Production Management

Course Code: MGT-5303

Credit Hours: 3 Contact Hours: 3

Objective of the Course

This course examines how manufacturing and service organizations efficiently utilize a variety of resources; provide goods and services to the ultimate consumers.

Mid-term Examination

1. Introduction

Meaning – Scope - History of Production and Operations Management - Responsibilities of Operations Department - Operations as a productive System - Modeling and decision making in production and Operations.

2. Location and Layout o Facilities

Framework for Facility Planning - Importance of Facilities Location and Layout decisions - Factors influencing location decisions - Facility location Problems – Layouts - Computerized layout planning – Relay-out- Operations Capacity. Case Study.

3. Project Management and Project Appraisal

Network Analysis - Critical Path Method - PERT-Time - Cost trade off in Network Decision - Line of Balance-Crashing in Network Analysis - Limited resource model - Other Network Models - Project implementation - Project Scheduling - Project Control - Technical Appraisal - Commercial Appraisal - Financial Appraisal - Case Study.

4. Production Planning and Control

Meaning – Importance – Scope - Functions of production planning and control - Production control in different types of manufacturing processes - JIT Technique - Operations planning and scheduling systems - Aggregate production planning - Aggregate planning techniques - Aggregate planning for service organization.

Final Examination

5. Inventory Control and Materials Management

Objectives - Material Requirement planning - Materials management functions - Reasons for controlling inventory - Relevant costs in inventory control - Models of inventory control determination of EOQ under certain and uncertain conditions - JIT inventory control technique - Inventory control in services.

6. Quality Planning and Control

Meaning – Importance - Planning quality -Different aces of quality - Types of quality planning and control - Inspection and quality control - Statistical quality control - Quality circles - Total Quality Management (TQM) - Deming’s Fourteen Points – ISO - 9000- International Quality Standard (ISQ) - Service quality - Case Study.

7. Maintenance

Meaning and Objectives-Functions-Maintenance Policy determination -Deferent Maintenance Models-Effectiveness of maintenance-Case study.

8. Productivity

Meaning Measurement of productivity-Factors affecting Productivity – Techniques to improve productivity.

9. Job Design, Production and Operations Standards and Work Measurements

Job design - Some approaches - Effective job design - Development and improvement of work methods - Micro motion study - Work measurement - Methods used in setting standards - Case Study.

10. Research and development

Meaning –Types of research- Product design – Factors determining the design of a product - Products development: meaning, stages, process, factors tools for product development - Modular design - Design of services and services processes.

Recommended Books

Basic Text:

1. Everett E. Adam Jr and Ronald J. Ebert: *Production and Operations management*.

Reference Book:

1. Nicholas J. Aquialno, Richard B. Chase, Mark M Devis: *Fundamentals of Operations Management*.

Course Title: Strategic Management

Course Code: MGT-5304

Credit Hours: 3 Contact Hours: 3

Objective of the Course

The course is aimed to focus on top management and total organization rather than functional areas of a business organization. This course emphasizes basically on strategic management, strategic planning rather than classical/function of management. After studying the course, the learners/future managers would be able to utilize their knowledge to address the issues frequently faced by senior management e.g. how to respond to changing environments, how to allocate resources over the organizations various units, how to compete in each of the industries in which the organization participates, how to create a unified strategic effort throughout the business unit.

Mid Term examination

- 1. Introduction:** Meaning of Strategy, Strategic management – Strategy and the quest for competitive advantage-Identifying a company’s strategy –Why a company’s strategy evolves over time-A company’s strategy is partly reactive and partly proactive-Strategy and ethics-Business model-Relationship between company’s strategy and business model-What makes strategy a winner-Importance of Crafting and executing strategy.
- 2. The Managerial Process of crafting and executing strategy :** Steps of strategy making and strategy executing process-Developing a strategic vision-Characteristics of a vision statement ,Shortcomings of vision slogan, Communicating the strategic vision, Linking vision with company values-Financial objectives and strategic objectives-Balanced score card approach of setting strategic objectives-Who participates in crafting a company’s strategy- Company’s strategy making hierarchy-Uniting a strategy making effort-A strategic plan-Implementing and executing the strategy-Evaluating performance and Initiating corrective adjustments-The role of Board of directors in Strategy making and strategy executing process.
- 3. Evaluating a company’s external environment:** Strategically relevant components of a company’s external environments-Thinking strategically of company’s Industry and competitive environment-Industry’s dominant economic features-Competitive forces facing industry members-Factor’s driving industry change and their impacts-Identifying market positions of key competitors through strategic group map-Implication of strategic group map-Identifying competitor’s strengths and weakness-Predicting competitors’ next moves-Key factors of future competitive success-Analyzing industry’s attractiveness for the company’s opportunity.
- 4. Evaluating a company’s Resources and competitive position:** Analyzing how well the present strategies are working-Company’s resource strength and weakness and its external opportunities and threats-Company’s value chain analysis-Activity based costing :A tool for assessing company’s cost competitiveness, Benchmarking-Strategic options for remedying a cost disadvantages.

Final Examination

- 5. The Five Generic Competitive Strategies:** The Five Generic Competitive strategies – Low cost provider strategies –Broad differentiation strategies-Best cost provider strategies-Focused (Market niche) strategies-The contrasting features of the Five Generic Competitive strategies
- 6. Supplementing the Chosen Competitive Strategy:** Collaborative strategy :Alliances and Partnerships-Merger and acquisition strategies-Vertical integration strategy : Operating across more stages of industry value chain-Outsourcing strategy: Narrowing

the boundaries of business-Offensive strategy : Improving Market position and building competitive advantage-Defensive strategy : protection market position and competitive advantage –Web site strategies: Brick and click strategies-Choosing appropriate functional area strategies-First mover advantages and disadvantages.

7. **Competing in Foreign Markets:** Why Companies expand into foreign markets- Cross-country differences in Cultural , demographic and Market conditions-The concept of Multicountry competition and Global competition-Strategic options for entering and competing in Foreign markets-The Quest for competitive advantages in Foreign markets-Profit sanctuaries ,Cross-market subsidization and Global strategic offensives-Strategic Alliances and Joint ventures with foreign partners-Strategies that fit the markets of Emerging countries.
8. **Strategies for managing group of business- Diversification:** Strategic tools for analyzing a diversified company: BCG Matrix, General Electric Matrix, Product life cycle and strategy.
9. **Implementing and Executing the Strategy:** Building an organization capable of good strategy execution –A framework for executing strategy- The Principle Managerial components of the strategy execution process- Staffing the organization-Building core competencies and competitive capabilities- Execution related aspects of organizing the work effort-Current organizational Trend-Adopting best practices and striving for continuous improvement- Installing Information and operating systems-Tying rewards and Incentives to Good Strategy execution- Installing a corporate culture that promotes Good Strategy Execution- Leading the strategy execution Process.

Recommended Books

Basic Text:

1. Crafting and Executing Strategy-The Quest for Competitive Advantage: Concepts and cases ; Arthur A. Thompson, Jr., A.J. Strickland III, John E. Gamble, Arun K. Jain;16th edition; Tata McGraw Hill Edition 2010.

Reference Book:

2. Strategic Management: Concepts and Cases –Arthur A. Thompson, Jr.; A.J. Strickland III
3. Management Strategy and Policy: Text, Reading and Cases-Steiner, Miner and Gray-McMillan Publishing Company, New York.
4. Strategy and Competitive Analysis, Methods and Techniques for Analyzing Business Competition-Craig S. Fleischer and Babette E. Bensonssan-The Mind shifts group Pvt. Ltd.2003, New Jersey.

Course Title: Quantitative Analysis in Business

Course Code: QTM-5303

Credit Hours: 3 Contact Hours: 3

Objective of the Course

Quantitative Business Analysis (QBA) is the study of scientific approaches to decision-making. Through mathematical modeling, it seeks to design, improve and operate complex systems in the best possible way. The mathematical tools used for the solution of such models are either deterministic or stochastic, depending on the nature of the system modeled. This course focuses on advanced deterministic models and methods as well as stochastic models and methods. By studying this course, a student will learn very powerful modeling and

solution techniques for decision-making problems. A student will also learn how to formulate practical problems into mathematical models and describe methods and software to solve them in a reasonable amount of time. Modeling approaches and fundamental solution methodologies are both emphasized in this course. A learner will also become familiar about how to analyze the results of a model, interpret them, and concisely present the insights obtained from their analysis.

Mid-term Examination

- 1. Introduction: Competitiveness and Business Decision:** Introduction, History of QBA, Objectives of QBA, Scope of QBA, Models of QBA, Developing Model, Typical model orientation, Methods of QBA, Phases of QBA, Advantages of QBA, QBA in getting Competitiveness, Competitive Dimensions Competitive Priorities and Capabilities, Limitations of QBA.
- 2. Basics of System Analysis:** Review of LP, Duality of LP, Formulation of dual, Formulation of dual when the primal has mixed constraints, Application of duality, Economic interpretation of optimal solution of dual problem, Sensitivity analysis of LP, Range of feasibility, Optimality, insignificance, Shadow Prices and their Economic Interpretation.
- 3. Goal Programming:** Introduction, The basic idea of goal programming, Concepts of goal programming, Goal trade-offs, Use of different Weights, Priority and Levels, Differences between goal programming and linear programming, Business Problem with Multi-Objectives, Goal programming formulation and its solution, Computer solution, concluding remarks.
- 4. Simulation:** Introduction, Types of Simulation, Schema of Simulation, Steps in Simulation, Advantage and Disadvantage of Simulation Method, Monte Carlo Simulation Method, Business Problem Solution by Simulation, Waiting line simulation model, Inventory simulation model, New product planning through simulation, Capital budgeting through simulation, Computer simulation and Concluding remarks.

Final Examination

- 5. Network Analysis: Project Scheduling:** Introduction, Rules of network construction, Spanning Tree Method, Shortest Route, Maximum Flow Method, Applications of project management, Advantages and Limitations of CPM & PERT, CPM (Critical Path Method): Concept of critical path, Computing ES, EF, LS and LF times, Computing activity slack time, Determination of critical path. PERT (Program Evaluation and Review Technique): Expected project completion time, Variance of expected project time, Probability of certain project completion time, Project completion time with certain probability, Crashing of the project networks: Time-Cost-Trade-Off, Budgetary Control.
- 6. Operations Process and Scheduling:** Concept of Process Design; Basic Types of Processes, Automation in Process Selection, Process Capacity–Measuring Capacity, Evaluating Capacity Alternatives, Operations Scheduling–Manufacturing Execution Systems; Typical Scheduling and Control Functions; Objectives of Work Center Scheduling; Job Sequencing–Priority Rules for Job Sequencing, Scheduling n Jobs on One Machine, Scheduling n Jobs on Two Machines, Scheduling n Jobs on m Machines.
- 7. Maintaining System and Replacement Decisions:** Meaning and Objectives of Maintenance; Functions; Costs of Maintenance, Types of Maintenance, Maintenance Policy; Different Maintenance Models, Replacement of capital equipment that deteriorate with time, Replacement of items failing completely, Staffing problems, Application of Simulation Techniques in Maintenance and Replacement.

- 8. Inventory Management:** Inventory Concepts – Pressures for Low Inventories, Pressures for High Inventories, Types of Inventory, Inventory Reduction Tactics, Placement of Inventories; Identifying Critical Inventory Items with ABC Analysis; Determination of Economic Order Quantity (EOQ) – Understanding the Effect of Changes; Inventory Control Systems – Continuous Review (Q) System, Periodic Review (P) System, Comparative Advantage of the Q and P Systems, Hybrid System.
- 9. Markov Analysis:** Introduction, Nature of Stochastic Processes, Markov Processes, Application of Markov Chain, Markovian Decision Model, A brand switching model, N-step transitions, Steady state probabilities, Decision making application, Accounts receivable analysis, Computer solution, concluding remarks.

Recommended Books

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

Reference Books:

2. Quantitative Analysis for Management- Render, B.; Stair, R. M. Jr.; Hanna, M. E. and Badri, T. N.
3. Introduction to Management Science-Stevenson, W.

Major/Concentration: Accounting & Information Systems

Course Title: Accounting Information Systems

Course Code: ACC-5507

Credit Hours: 3 Contact Hours: 3

Course Introduction

Accounting Information Systems is concerned with the way computerized information systems impact how accounting data is captured, processed, and communicated. The course introduces you to the people, technology, procedures, and controls that are necessary to conduct internal and external e-business, with an emphasis on the internal controls over such systems.

Mid-Term:

Chapter 1-Accounting Information System: An Overview: Introduction, what is An AIS? , Why study the AIS? Ten Most Important Activities Performed By Accountants, Factors Influencing Design of the AIS, The role of the AIS in the value chain- The Value Chain, The Value System The Supply Chain, How an AIS can add value to an Organization, Data and Information, Decision making, Decision Structure, Decision Scope, The AIS and Corporate Strategy- strategies and strategic positions, information technology and business strategy. What are the Value of Information and The Role of the AIS.

Chapter 2- Overview of Business Processes: Introduction, Business activities and Information needs, how an AIS can perform its basic functions, Basic Subsystems in the AIS, The Data Processing Cycle- Data Input-Common Source Documents and Functions- Data Processing- Data Storage, Record Transaction Data, Post Transactions, What is the Chart of Accounts? Providing Information for Decision Making- Financial Statements- Managerial Reports, Internal Control Considerations- Adequate Documentation, Segregation of Duties.

Chapter 3- Introduction to e-Business: What e-business is and how it affects organizations. E-Business Models, Categories of E Business, E-Business Effects on Business Processes, Recent EDI Facilitators, Integrated Electronic Data Interchange (EDI), E-Business Effects on Value Chain Activities, Purchasing and Inbound Logistics, Internal Operations, Human Resources, and Infrastructure, Information Flows in Electronic Commerce, Financial Electronic Data Interchange (FEDI), Factors to Consider When Evaluating ASPs, Outbound Logistics- Sales and Marketing, Post-Sale Support and Service, E-Business Success Factors, Digital Certificates & Certificate Authorities, Types of Networks, Data Communications System Components.

Chapter 4- CSR information systems: What is a corporate tax information system? What is CSR? Purposes of CSR its disclosures, NBR guideline regarding CSR, What is tax rebate? Corporate tax rebate, Criteria for getting CSR rebate for public and private limited companies in Bangladesh, Problem solving CSR and Corporate tax.

Final Term:

Chapter 5- Computer Controls and Security: Introduction, The Criteria Used To Evaluate Reliability Principles, Availability, Developing a Security Plan, Systems Function, Physical Access Controls, Protection of PCs and Client/Server Networks, Internet and e-Commerce Controls, Maintainability, Change Management Controls, Integrity: Source Data Controls - On-line Data Entry Controls- Data Processing and Storage Controls, Output Controls.

Chapter 6- Auditing of Computer-Based Information Systems: Introduction, the Nature of Auditing, Internal Auditing Standards, Types of Internal Auditing Work, An Overview of the

Auditing Process, Information Systems Audits, The Risk-Based Audit Approach, Framework for Audit of Computer Security, Usage of Computer Software, Operational Audits of an AIS.

Chapter 7-The Revenue Cycle: Introduction, Revenue Cycle Business Activities and Key Decisions- Sales Order Entry- Information Needs and Procedures – Shipping- Billing and Accounts Receivable- Cash Collections, Control: Objectives, Threats, and Procedures, Revenue Cycle Data Model, Revenue Cycle Information Needs: Current and Historical Information- Performance Evaluation.

Chapter 8-The Expenditure Cycle: Introduction, Expenditure Cycle: Business Activities, Ordering Goods, Supplies And Services, Receiving and Storing Goods, Supplies and Services, Pay for Goods and Services: Approve Vendor Invoices- Improving Accounts Payable- Pay Approved Invoices, Expenditure Cycle, Control, Objectives, Threats, and Procedures, Expenditure Cycle Data Model.

Chapter 9-The Production Cycle: Introduction, Production Cycle Activities, Product Design, Planning and Scheduling, Production Operations, Cost Accounting, Control, Objectives, Threats, and Procedures, Production Cycle Data Model, Production Cycle.

Course Textbook and Materials

- *Accounting Information Systems, 10e.*, Romney & Steinbart, 2006. Prentice Hall Business Publishing
- *Accounting Information Systems, 4e.* Wilkinson, Cerullo, Raval, Wong-on-wing, 2002. John Wiley & Sons

Course title: Corporate Financial Accounting

Course Code: ACC-5508

Credit Hours: 3 Contact Hours: 3

Course Objectives:

Financial Accounting provides necessary knowledge of preparing financial reports complying with relevant laws and standards as set by FASB and other accounting bodies whereas Corporate Financial Accounting deals with reporting practices and advanced level accounting for corporations. Keeping this in mind the course Corporate Financial Accounting- is designed to educate students about the presentations of the accounting and reporting principles used in a variety of corporate body. The course provides strong coverage of corporate accounting topics so that the students can understand the development and recent trend in accounting.

Course Outline for Mid-term

1. Legal Framework of Corporate Reporting in Bangladesh

Company Act 1994, Banking Company Act 1990, IAS & BAS, Bangladesh Security and Exchange Commission Rules and Orders.

2. Accounting for Tax :

Taxation, Accounting for current Taxation in accordance with accounting Standard, record entries related to income tax in the accounting period, explain the effect of taxable temporary difference on accounting and taxable profits, recording deferred tax.

3. Accounting for EPS :

IAS 33- Earning Per Share, Basic EPS, Effect on EPS of changes in capital structure, Diluted EPS, Presentation, Disclosures and other matters.

Course Outline for Final

4. Analyzing and Interpreting of Financial Statement:

The broad categories of ratio, profitability and return on capital, liquidity, gearing and working capital ratios, presentation of financial performance

5. Limitations of Financial Statements and Interpretation Technique

Limitation of financial statements, Accounting policy and the limitation of ratio analysis.

6. Intangible Assets:

IAS 38- Intangible assets, Research and development cost, Goodwill-IFRS 3.

7. Accounting for Lease:

Lease and its types, Lessor and Lessees, Recording process of lease.

8. Consolidation following Acquisitions: Overview of the consolidation process, consolidated net income, consolidated retained earnings, discontinuance of consolidation.

9. Preparation of Financial Statements for Banks and Insurance Companies:

Texts:

- 1) Financial Reporting F7 ACCA Text by BPP Publisher (Latest Edition)
- 2) Advanced Financial Accounting – M.A. Kalam (Latest Edition)

Course: Strategic Cost Accounting

Course Code: ACC-5509

Credit Hours: 3 Contact Hours: 3

Course Objectives:

To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions at strategic level. On completion of this course they will be able to demonstrate costing methods and techniques appropriate to a variety of different businesses.

Mid-term

1. Standard Costing

- i. General Concept of Standard Costing: Standard Cost Defined; Standard Costing; Advantages of Standard Cost Systems; Types of Standards; Consideration in Establishing Standard;
- ii. Standard Costing For Material and Labour: Setting Material Standards; Setting Labour Standards; Material Variances Using Job Order Costing - Material Price Variances, Material Quantity Variance, Journal Entries for Materials Variance, JIT and Material Variance Analysis; Labour Variances Using Job Order Costing - Labour Rate Variance, Labour Efficiency Variance, Labour Efficiency Under JIT, Journal Entries for Labour Variances; Material and Labour Variances using Process Costing; Mix and Yield Variances.
- iii. Standard Costing For Overhead : Flexible Budgets and Standard Overhead Rates; Overhead Variance Methods; Journal Entries for Overhead Variances.
- iv. Other Topics : Investigation of Variances; Disposition of Variance; Monitoring Efficiency and Volume Variances to Prevent Excess Inventory; Causes of and Responsibility for Variances; Standard Costs in the New Manufacturing Environment.

2. Target Costing, Theory of Constraints, Life Cycle Costing and Strategic Cost Management

Target Costing, Value Engineering, Target Costing and Kaizen Costing; Theory of Constraints: Identifying and Exploiting Constraints, Throughput, Steps in Theory of Constraints Analysis; Life Cycle Costing; Strategic Cost Management; Creating and Sustaining a Competitive Advantage; Value-Chain Framework, Linkage, and Activities, Value Chain Analysis.

Final exam

3. Quality Costing: Measurement and Control

Measuring the Costs of Quality; Reporting Quality Cost Information; Using Quality Cost Information; Controlling Quality Costs.

4. Marketing Cost Analysis

Objectives of Marketing Cost Accounting; ABC System for Marketing Costs; Standard for Marketing Costs; ABC Drives for Marketing Activities; Variance Analysis. Expense Variance Report, Efficiency Variance and Price Variance.

5. Cost Control for Discretionary Costs

Cost Control Systems; Committed vs. Discretionary Costs; Benefits from Discretionary Cost Incurrence; Measuring Efficiency and Effectiveness of Discretionary Costs; Controlling Discretionary Costs.

6. Service Costing

Meaning of Service Costing; Transport Costing; Power Costing; Canteen Costing; Hospital Costing; Educational Institute.

7. Operation Costing, Back-flush Costing and Project Control.

Text Books

1. Cost Accounting – L. Gayle Rayburn (6th edition).
2. Cost Management – Hansen & Mowen (4th edition).

Reference Books

1. Cost Accounting – Shane Moriarity and Carl P. Allen (3rd edition)
2. Cost Management – Blocher, Chen and Lin (1st edition) – 1999.
3. Cost Accounting – C.T. Horngren (11th edition)
4. Cost Accounting – Barfield, Raiborn and Kimmy (3rd edition)

Course Title: Strategic Managerial Accounting

Course Code: ACC-5510

Credit Hours: 3 Contact Hours: 3

Course Objectives : To provide the students with an in-depth knowledge of advanced approaches of Management Accounting to enable them to apply strategic techniques to assist management for taking appropriate decisions at strategic level.

Mid-term

1. Strategic Management Accounting -An Introduction

Meaning, Definition, purposes and scope of **Strategic Management Accounting (SMA)**, Historical Background ,SMA and Competitive position, costing for competitive advantages, Target costing and product profitability, Life cycle costing, customer profitability analysis, Linking strategy and accounting, Lean accounting, value chain analysis, relationship between Strategic Management Accounting and Strategic Marketing.

2. Application of Accounting for Quality and Cost Management

Importance of good accounting information, quality and new production environment, improving quality, TQM, control charts, pareto diagram, quality and customer satisfaction measures, cost of quality, JIT systems and Accounting for JIT Vs Traditional system, JIT Vs Traditional cost flow.

3. Flexible Budget

Meaning and purpose of Flexible Budget, Flexible Budget vs Static Budget, Activity Variance, Revenue Variance, Spending Variance

4. Activity Based Costing System

Meaning, Origin, Definitions and relevant concepts of Activity Based Costing (ABC), Defects of traditional costing, Elimination of defects of traditional costing by ABC, process, design and implementation of ABC, cost pools and cost drivers, cost ascertainment.

Final-Term

5. Accounting for Decision Making-Relevant Cost, Pricing and Uncertainties

i) Relevant cost and revenue, Sunk cost, opportunity cost, Method of analysis of relevance, Limitations of decision relevant approach.

ii) Pricing Decisions: Economic factors affecting pricing, full cost pricing, sales margin pricing, mark up percentage, marginal cost pricing, Range of prices .

iii) Decision Making under Risk and Uncertainties: Best, worst and most likely outcomes, probability analysis, decision tree.

6. Responsibility Accounting

Meaning and Definitions of Responsibility Accounting (RA), Basic Requirements for RA, Concept of Control-absolute and relative control, Responsibility reports-basic features, desired features, Meaning of segment and segment margin, Responsibility Centers-cost, profit and investment centers, preparation of Responsibility Reports

7. Transfer Pricing

Meaning of Transfer Price and Transfer Pricing, market based transfer price, cost based transfer price, negotiation transfer price, survey of practices, external reporting, dual transfer pricing, transfer prices in **Multinational Companies**, Transfer pricing and multinational income tax, other regulatory issues.

8. Control through Budgeting

i) Behavioral aspects of budget: Motivation, Participation, Feedback, Group effects, Budget slack, Politics of organization

ii) Methods of Budgeting: Input based budget system, Incremental budgets, Zero based budget, and output based budget systems, Public benefit organizations.

9. Balanced Scorecard and Performance Measures

Meaning of Balanced Score Card (BSC), Stakeholders of BSC, Steps in preparing BSC, performance measures under BSC, Preparation of Balanced Scorecard for different types of organization

10. Case Study

Reference Books:

1. Performance measurement & Management: A strategic Approach to Management Accounting.
By Malcolm Smith
2. Strategic Managerial Accounting: Hospitality, Tourism & event Management.
By Tracy jones & Halen Atkinson
3. Managerial Accounting –Twelfth edition
Garrison , Noreen & Brewer

Course Title: Human Resource Accounting

Course Code: ACC-5511

Credit Hours: 3 Contact Hours: 3

COURSE OBJECTIVE:

Human resources are being recognized as the most valuable resources in any organization. Therefore, their measurement, valuation and recording are of utmost importance and significance in today's globalized and complex business world. Hence, considering the value of the course it is decided to offer in MBA program of IIUC with a view to equipping the course holders to take appropriate decision regarding management of human resources of any organization. After completion of the course the students will be able to evaluate measure, record, develop and manage rightly the human resources of an organization.

COURSE CONTENTS:

Mid Term:

1. Human Resource Accounting: An Overview

Introduction-Definition of HRA-Objectives of HRA-HR as Assets: Objections and Counter Arguments—Advantages and Limitations of HRA—Valuation of HR—HRA and Conventional Accounting Theory, etc.

2. Accounting for Changes in Human Value of the Organization:

Methods of Behavior Measurement—Organizational Behavior—Accounting Based on Behavior measurement, etc.

3. The Cost of Investment in Human Resources

The Investment-Expense Dilemma—Capitalization of Human Resource Costs—Applications of Human Resource Accounting—etc.

Final Term:

4. The Value of Investment in Human Resources

Value Measurement of Investment in Human Resources: Replacement Cost & Opportunity Cost—Value Measurement of HR: Unpurchased Goodwill and Adjusted Present Value Methods—Price-Earning Multipliers—Expected Realizable Value, etc.

5. Human Resource Accounting and External Financial Reporting

What HRA is about—Does a HR really possess asset status—HRA & external financial Reporting.

6. Human Resource Measurement Models

Cost Approach—Value Approach—Non-Monetary Human Resource Value Measurement Models-- Monetary Human Resource Value Measurement Models—Cost and Value Approaches—A Critical Recapitulation.

7. Case Studies in Human Resource Accounting

Case-1: R.G. Barry Corporation—**Case-2:** Lester Witte & Company

8. Human Resource Accounting: Its Usefulness in the Economic and Social Development of the Developing Countries like Bangladesh.

HRA and ROI—Applicability of HRA in the context of developing countries including Bangladesh—HRA & Economic and Social Development.

Basic Text:

1. Human Resource Accounting, Past, Present and Future

By-Edwin H. Caplan and Stephen Landekich, National Association of Accountants, NY.

2. Anatomy of Human Resource Measurement and Accounting

By-Dilip Kumar Sen, The University Grants Commission of Bangladesh, Agargaon, Dhaka.

Course Title: Government Accounting

Course Code: ACC-5512

Credit Hours: 3 Contact Hours: 3

COURSE OBJECTIVE:

To provide the students with an in-depth knowledge of management control accounting to make them competent to prepare and analysis accounting data, apply it to a range of planning, control and decision-making situations and adopt it to accommodate changes.

COURSE CONTENTS:

Mid-Term:

- 1. The nature of management control system:** Basic concepts, Boundaries of management control.
- 2. The Accountant's Role in the Organization:** The major purposes of accounting systems, Management accounting, Financial accounting & Cost accounting, Planning and control decisions, The value chain of business functions, Enhancing the value of management accounting systems, Key management accounting guidelines, Organization structure and the management accountant.
- 3. The Controlling Process:**
 - (a) Basic elements of control:** The nature of control in organizations, Operations control, Financial control, Structural control, Strategic control, Managing control in organizations.
 - (b) Managing for total quality in organizations:** Managing total quality, Managing productivity, Managing quality through operations management, Designing operations systems for quality, Technology and quality, Using operations systems for quality.

Final Term:

- 4. The Management Control Environment:** Understanding Strategies, Behavior in organizations, Responsibility Centers: Revenue and Expense Centers, Profit Centers, Transfer Pricing, Measuring and controlling assets employed.
- 5. Profit Planning:** The basic framework of budgeting, Preparing the master budget, the budgeted income statement, International aspects of budgeting.
- 6. Standard costs and Balanced Scorecard:**

Standard costs – management by exception, Setting standard costs, A general model for variance analysis.
- 7. Segment Reporting and Decentralization:** Responsibility Accounting, Segmented Reporting, Return on Investment (ROI) for Measuring Managerial Performance, Residual Income, Transfer Pricing.

Recommended Text:

- ❑ **Management Control Systems (Eleventh Ed.)-**

- Robert N. Anthony and Vijay Govindarajan, Tata McGraw-Hill, New Delhi 2004
- ❑ **Managerial Accounting (Tenth Ed.)**

-H. Garrison & W. Noreen, McGraw-Hill.
- ❑ **Introduction to Management Accounting (Tenth Ed.)**

- C.T. Horngren, G.L. Sundem, and W.O. Stratton, Prentice Hall.
- ❑ **Cost Accounting: A Managerial Emphasis (Tenth Ed.)**

- C.T. Horngren, G. Foster, and S.M. Datar, , Prentice-Hall.
- ❑ **Cost Accounting: Planning and Control**

- Matz & Usry, , South-Western Publishing Co.

Major/Concentration: Finance & Banking

Course Title: Bank Management

Course Code: FIN-5501

Contact Hours: 03 Credit Hours-03

Objective of the Course

On successful completion of this course, the students will have knowledge and understanding of financial statements and performance evaluation of banks, asset and liability management of banks analytical thinking in performance evaluation of banks, using asset and liability management as a tool to maximize profit and hedge against interest rate risk, understanding the role of financial knowledge in bank management.

Mid – Term Examination

1. **Introduction:** an over View of Bank Fund Management, Sources & Uses of Bank Fund: Bank's Balance Sheet Identity, Off-Balance Sheet Activities, Income Statement and fund Flow Statement. Comparison of Different Sources of Bank Fund.
2. An Overview of Asset and Liability Management (ALM): Classification of Assets and Liabilities. Assets and Liability Management Strategies, Measuring and Managing Interest Rate Sensitivity. Interest Rates, Gap and Profitability. Interest Rates, Duration and Value of Equity.
3. **Management of Deposits:** Deposits Mix. Factors Determining the Level of Deposits. Deposits Insurance Scheme. Deposits Pricing.
4. **Liquidity and Reserve Management - Strategies and Policies:** Liquidity Vs. Profitability, Nature of Bank Liquidity, Liquid Assets – its types & nature, Traditional Measure of Liquidity, Handling Bank Liquidity, Liquidity Management Strategies for Bank. Classification of Reserve, Constituents and Functions of Primary Reserve, Factors Determining Legal & Working Reserve, Constituents and Functions of Secondary Reserve, Primary Reserve Vs. Secondary Reserve, Daily Statement of Statutory Reserve.

Final Examination

5. **Capital Management:** Introduction, Types of Capital as per Basel Accord, Instrument of Raising Capital, Importance and Function of Bank Capital, Measuring the size of Bank Capital. How much Capital Does a Bank Needed? Capital Adequacy of a Bank. Test of Capital Adequacy of Bank.
6. **Loan Management:** Introduction, Loan Vs. Investment, Classification of Bank Loan, Sources of Credit Information, Principles of Sound Lending, Bank Loan Policy, Steps in Bank Loan Operation, Credit Analysis, Loan Documentation and Supervision Activities, Problem/Distress Loan, Handling Problems Loan, Rescheduling of Loans. Methods of Loan Pricing, Consideration of Loan Pricing,
7. **Investment Management:** Introduction. Rationale of Using Bank Funds in Non-Loan Investment. Characteristics and Principles of Sound Investment Policy. Consideration of Selecting Investment Portfolio. Bank Investment Strategies. Investment Instrument for Commercial Bank.
8. **Money Laundering:** What is Money Laundering? Why and How Money Laundering is done? Why we must combat (fighting) Money Laundering? Stages of Money Laundering, How Financial Institutions Can Combat Money Laundering?

Basic Text:

1. Peter S. Rose - Commercial Bank Management.

Reference Text:

1. Benton E. Gup & James W. Kolari – Commercial Banking.
2. Dr. A R Khan – Bank Management: A Fund Emphasis.

Course Title: Corporate Finance
Course Code: FIN-5503
Contact Hours: 03, Credit Hours-03

COURSE OBJECTIVES:

The purpose of this course is to introduce techniques of financial analysis, with applications to corporate Finance. The main topics covered include (1) the time value of money and the net present value rule; (2) valuation of bonds and stocks; (3) capital budgeting decisions; (4) uncertainty and the tradeoff between risk and return; (5) corporate financing decisions; and (6) options. The honors sections will take a more analytical and quantitative approach compared to other sections, and will cover some topics in more depth.

The specific objectives are as follows:

- Gain an understanding of financial markets and processes
- Learn techniques for determining the intrinsic value of securities
- Discover the complex interaction between the economy and the financial markets
- Become comfortable engaging in discussion and debate over finance and related issues

COURSE CONTENTS:**Mid-term:****1. Introduction to Corporate Finance:**

Corporate Finance and Financial Manager: Meaning of Corporate Finance, the balance sheet model of the firm, the financial manager, financial management decisions, capital budgeting, capital structure, and working capital management, the Corporate Firm: Sole proprietorship, partnership, and corporation, goals of the Corporate Firm: The goal of financial management, agency relationship, management goals, do managers act in the stockholders' interest? Managerial compensation and control of the firm, stakeholders, Financial Markets and the Corporation: Cash flows to and from the firm, primary markets, secondary markets.
Case Study: Making the decision to become a corporation: The case study of PLM International, Inc.

2. Financial Statements and Cash Flow: Market value versus book value, non-cash items, statement of cash flows, operating, investing and financing activities, standardized financial statements, ratio analysis, the Du Pont identity, using financial statement information.

3. How to value Bonds and Stocks: Bonds and Bond Valuation: Definition and example of a bond, Bond features and prices, bond values and yields, interest rate risk, long-term debt: the basics, the indenture, the call provision, protective covenants, types of bonds, inflation and interest rates, the Fisher Effect, Stocks and their Valuation: Some features of common and preferred stocks, the stock markets, valuation of different types of stocks.

4. Capital Budgeting: Net Present Value and Other Investment Criteria: The average accounting return, the profitability indexes, Making Capital Investment Decision: Incremental cash flows: sunk cost, opportunity cost, net working capital, depreciation, Alternative definitions of operating cash flow: the bottom-up approach, the top-down approach, the tax shield approach, Project Analysis and Evaluation: Evaluating NPV Estimates: The Basic problem, forecasting risk, sources of value, Scenario and other what-if analyses: Scenario analysis, sensitive analysis, simulation analysis, Break even analysis, operating cash flow, sales volume, and break-even, operating leverage, capital rationing.

Final Exam:

5. Some Lessons from Capital Market: Returns, the variability of returns, capital market efficiency. Case Study

6. Return, Risks, and the Security Market Line: Ex-post analysis, ex-ante analysis, expected returns, and variances, portfolios, risk, systematic and unsystematic risks, diversification and portfolio risks, systematic risk and beta, the security market line, the SML and the cost of capital. Case Study / Assignment:

7. Cost of Capital and Long-term Financial Policy: Costs of each capital component, the weighted average costs of capital, Divisional and Projects Costs of Capital: The SML and the WACC, the pure play approach, the subjective approach.

Case Study / Assignment:

8. Raising Capital: The financial life cycle of a firm: Early-stage financing and venture capital, Selling securities to the public: the basic procedure, alternative issue methods, underwriters, IPO's and underpricing, the costs of issuing securities, Dilution.

9. Financial Leverage and Capital Structure Policy: The effect of financial leverage, bankruptcy costs, optimal capital structure, A quick look at the bankruptcy process.

10. Short-Term Financial Planning and Management: Short-Term Finance and Planning: Tracing cash and net working capital, the operating cycle and the cash cycle, the cash budget, Cash and Liquidity Management: Understanding Float: Disbursement Float, collection float and net float, float management, measuring float, managing cash disbursements, Credit and Inventory Management: Credit and receivables, terms of the sale, analyzing credit policy, credit analysis, Inventory management, inventory management techniques.

11. Mergers and Acquisitions

12. Leasing

Book Reference: 1. Fundamentals of Corporate Finance by Ross, Westerfield and Jordan
2. Fundamentals of Corporate Finance by Brayley, Myers and Murcus

Course Title: International Financial Management

Course Code: FIN-5504

Contact Hours: 03 Credit Hours-03

Objective of the Course

Introduce financial management issues facing multinational corporations today and inculcate familiarity in dealing with exchange rates. Issues include hedging exchange risk, the changing nature of international financial markets, and international diversification in an investment portfolio. This course should help MBA students become knowledgeable about exchange rates and international finance issues leading toward becoming functional specialists in finance.

Mid-Term Examination

- 1. An overview of International Finance and International Financial Markets:** Foreign exchange market, international money market, international credit market, international bond market, international stock market, investing foreign stock market
- 2. International Flow of Funds:** Balance of Payment, Principles of BOP, Factors Affecting International Trade Flows, Correcting a Balance of Trade Deficit, Factors Affecting DFI, Factors Affecting portfolio investment;
- 3. Exchange Rate Determination:** Measuring Exchange Rate Movement, Exchange Rate Equilibrium, Factors Affecting Interest Rate, How Exchange Rate Affects an MNC's Value, exchange rate system- fixed exchange rate, freely floating, managed float and pegged exchange rate system;
- 4. International Capital Budgeting:** Capital budgeting: subsidiary Vs parent perspective, inputs, factors to consider in int'l capital budgeting adjusting project assessment for risk;

Final Examination

- 5. Forward Exchange (Levi):** Definition, forward premium and discount, forward rate Vs expected future spot rate, payoff profile, outright forward exchange and swaps, quotations, spread and maturity, maturity dates and value dates;
- 6. Currency Futures and options (Levi): Forward:** definition, comparison between forward and future, pricing currency futures, uses, closing out future position, marking to market;
Option: call options, factors affecting call option premium, uses, put option, factors affecting put option premiums, uses, payoff profile;
- 7. International Arbitrage And Interest Rate Parity:** International arbitrage, locational arbitrage, triangular arbitrage, covered interest arbitrage, Interest rate parity: definition, derivation, determining forward premium, testing IRP, reasons for deviation;
- 8. Inflation, Interest Rate and Exchange Rate:** Purchasing power parity (PPP): definition, forms-absolute and relative, derivation, using PPP, testing, reasons for deviation; International Fisher Effect (IFE): definition, implication, derivation, comparison of IRP, PPP and IFE;
- 9. Measuring Exposure to Exchange Rate Fluctuations:** Relevance of exchange rate risk, types of exposure, transaction exposure: definition, transaction exposure to net cash flow, transaction exposure based on currency variability, transaction exposure based on currency correlation; economic exposure: definition, economic exposure to local currency appreciation, economic exposure to local currency depreciation, measuring economic exposure, translation exposure;

- 10. Managing Transaction Exposure:** Techniques to eliminate transaction exposure: future hedge, forward hedge, money market hedge, currency option hedge; hedging long-term transaction exposure, alternative hedging techniques;

Recommended Books

1. Madura, Jeff, International Financial Management, 8th ed., Thompson Southwestern, 2003

Reference books:

2. Levi, Maurice D., International Finance, McGraw-Hill Inc., 1996

Course Title: Financial Derivatives and Engineering

Course Code: FIN-5506

Contact Hours: 03 Credit Hours-03

Objective the Course

The objective of this course is to introduce with Derivatives market and derivatives instrument, improve understanding of Local and Global Capital Market which may motivate the learner investing in global capital Market and it will open their knowledge of thinking that result reduction of Capital Market anomalies in Bangladesh.

Mid-Term Examination

1. **Overview of capital Market in Bangladesh:** Concept of Capital Market with its mechanism and Capital Market efficiency, Types of Financial Market, Current scenario of Capital Market in Bangladesh, Reason for market failure and way to overcome it, Speculation and arbitrage, How Speculation and arbitrage strategy are used to exploit income and for hedging purpose.
2. **Overview of Financial Engineering:** Concept of Financial Engineering, Financial Engineering VS Financial Analysis, Formation of Financial Engineering Team, Scope and Tools of Financial Engineering, Career opportunities for Financial Engineer. Concept of Financial innovation, Use of Financial Engineering in case of Financial Innovation, Concept of Derivative Market and its reality in the world.
3. **The knowledge base Financial Engineer and Growth of Financial Engineering:** Overview, Theory, Mathematical and Statistical Skill, Modeling Skill, Product Knowledge, Knowledge of relevant Technology, Accounting, Tax and legal, The American Association of Financial Engineers(AAFE), Factors Contributing growth of Financial Engineering.
4. **Future and Forward Contract:** Define Future Contract, Types of Future of Contract, Position used in a future contract, Trading Mechanism of Futures contract, Margin requirement and its types, Difference between Future and Forward Contract, Speculating with T-Bond Futures, Hedging with T-Bond Futures, The Spot-Future parity theorem, Factors impeding proper Hedging, Concept of Basis, Types of Hedge, Cross Hedging, application of hedging strategy, Stock Index future, Uses of Stock index Future, Hedging on Equity Portfolio, Pricing and Valuation of Forward Contract,

Final Examination

5. **Option Contract:** Understanding the concept of option, Types of option, Status of the option from the perspective of the holder, Common Terminologies used in option

contract, Factors contributing value of option, Option strategies and its implication, Option pricing theories, Mathematical Problem related to option contract.

6. **SWAP:** Define SWAP, Types of SWAP, SWAP Structure, Contribution and benefits of Swap dealer for executing swap contract, Mathematical problems related to swap FOREX swap. Currency Swap, Interest rate Swap.
7. **CAPS, Forward rate Agreement, The REPO Market:** Understanding basics of CAPS and its essential elements, Real examples of CAPS operation, Concept of Forward rate agreement (FRA) and its application, background of REPO Market and its application in Financial Market.
8. **Growth, problems, prospect of Derivatives Market in Bangladesh :(Preparation and extend of syllabus will be summarizing by group discussion in the class):** Analyzing Current Structure of Capital Market, Feasibility study to introduce Derivatives Market. Problems analysis, possible recommendation for launching Derivatives Market in third world country like Bangladesh.

Recommended Books

Basic Text:

1. Financial Engineering-A complete guide to Financial Innovation- Jhon F.Marshal, Vipul K. Banshal;-
- 2., Option, Future and Other Derivatives- John G. Hull, 10th edition.

Reference Books:

3. Principles of Financial Engineering- Salih N. Neftci, Second Edition
4. Mathematics for Finance: An Introduction to Financial Engineering- Marek Capinski, Tomasz Zastawniak.

Course Title: Investment and Portfolio Management

Course Code: FIN-5508

Contact Hours: 03 Credit Hours-03

Objective of the course

The main purpose of this course is to generate the fundamental knowledge of investment & portfolio management to the business graduates. This course provides the determination of investment opportunities, evaluation and analysis of investment opportunities, Risk & Return relationship, and optimal allocation of funds as to minimize risk and maximize return. The course provides the business graduates to introduce with the financial resources that are traded in global financial markets and how to evaluate those financial resources for financing as well as investment decisions. The course also generates the knowledge of risk measurement, management, valuation of financial assets to the students of school of business. At the completion of course successfully, the business graduates would stand themselves as intellectuals of finance. As the requested from the course instructor, the students would be an attempt to pursue the knowledge of course as the systematic plan as follows:

Mid-term Examination

1. **Overview of Investments:** Investment in security market & stock market performance-Risk and Return, and Pricing of Equity & Bonds.
2. **Fundamental Analysis: Economic analysis-**Meaning, Economic-Industry-company analysis Framework, Economic Forecasting, and Forecasting Technique
3. **Industry and Company Analysis:** Industry Analysis and Investment and price of securities, company Analysis and Investment Decision

4. Technical analysis: Definitions, Principles, Measures, Trends, Chart Pattern, Mathematical Indicators, and Market Indicators

Final Examination

5. Mutual Funds: Definition, Types of Mutual Funds, Advantages and Disadvantages, and Mutual Fund Structure.

6. Portfolio Management: Definition, Objectives, Portfolio Management Process, and Statistical Measures used in Portfolios and their implications in portfolio values.

7. Theories of Portfolio: (i) Markowitz Portfolio Selection Model, (ii) Capital Assets Pricing Model, and (iii) Arbitrage Pricing Theory.

8. Portfolio Revision: Meanings, Need for Revision, Constraints in Portfolio Revision, and Portfolio Revision Strategies.

9. Framework For Portfolio Performance Evaluation: Investment Company- Definition, Classification, advantages and Disadvantages, Models for Judging Portfolio Performance and their usage.

Recommended Books:

1. Fundamental of Investment Management: Hirt, Geoffrey A. and Block, Stanley, B.

Reference:

1. Portfolio Management- S. Kevin

Course Title: Public Finance

Course Code: FIN-5509

Contact Hours: 03 Credit Hours-03

A. COURSE OBJECTIVES:

The general learning objective of this course is to provide students the theoretical and empirical knowledge on budgeting and financial management of the public sector. Collection of government revenues and government expenditures, management of government enterprises, prudential supervision of government financial enterprises, and management of provident funds and other trust funds are the key areas in which “grand corruption” occurs. Students will develop familiarity with the ways in which mismanagement occurs and how improvements can be made.

COURSE CONTENTS:

Mid-term Examination:

1. Introduction to Public Finance: Definition, its nature and scope, major objectives, its differences from private finance, role of public finance in developing, developed, capitalist and socialist countries.

2. Economic Efficiency and Market Failure: Pareto efficiency and efficient resource allocation. Causes of Market Failure: public goods, private goods and externalities, quasi-public goods and merit goods. Role of government in the economy.

3. Public Expenditure: Different principles, causes of growth of public expenditure. Effects and limitations of public expenditure. Fields of public expenditure in Bangladesh.

4. Taxation: Definition of Tax, Characteristics of Tax, Principles of taxation- Benefit Approach, Ability to Pay Approach, Equity Considerations. Tax structure of Bangladesh.

Final Examination

5. Method of Tax Analysis: Impact and incidence of taxation, tax shifting- forward and backward shifting. Tax Burden: Direct and Indirect Burden of a Tax, Incidence of poll tax, income tax, corporation tax, custom duty, excise tax, value added tax. Excess burden of tax.

6. Partial & General Equilibrium View of Product and Factor Tax: Partial Equilibrium View of Product Taxes: Incidence of Unit tax and Ad-valorem Tax under Perfect Competition and Monopoly, Demand and Supply Elasticity's and Tax Incidence, Partial Equilibrium View of Factor Taxes: Incidence of Tax on wage income, capital income and rent of land. General Equilibrium View of Product and Factor Tax.

6. Public Debt: Meaning and Importance, Private debt vs. Public debt. Sources of public debt. Benefits and burden of public debt. Inflation, economic growth and public debt. Public debt in Bangladesh.

7. Budget: Concepts and implications of balanced and unbalanced budget. Budget balance and national balances. Budget accounting and its significance. Sources of revenue and areas of expenditure. Critical appraisal of the recent budget of Bangladesh.

8. Fiscal Policy: Defining and making of the fiscal policy. Objectives and instruments of fiscal policy. Political and economic considerations in making fiscal policy: Effectiveness and Limitations of Fiscal Policy to Attain Full-employment Level of Production and Anti-inflationary Fiscal Measures. Implementation of fiscal policy. Fiscal policy in developed and underdeveloped countries.

RECOMMENDED BOOKS:

Texts	
Musgrave and Musgrave	Public Finance In Theory and Practice
Hugh Dalton	Principles of Public Finance
H. L. Bhatia	Public Finance

References	
J. F. Due	Government Finance
R. A. Musgrave	Theory of Public Finance
Gangulee	Public Finance- A Normative Approach

Major/Concentration: Human Resource Management

Course Title: Human Resource Planning and Development

Course Code: HRM-5502

Credit Hours: 03 Contact Hours: 03

Objective of the Course

Human resource development professionals provide programs to orient, train and develop personnel by improving skills, knowledge, capabilities and competencies required to perform well on the job. By offering programs designed to promote personal and professional career growth, they enable organizations to improve efficiency, productivity and profitability. The aims and objectives of HR development programs include planning development programs based on identified performance gaps by enabling individuals to achieve short-term and long-term career goals and supporting succession planning by implementing leadership development programs. HR development programs also help organizations comply with local, state and federal regulations.

Mid-term Examination

- 1. Human Resource Planning:** Defining HRP, Activities required for HRP/Manpower Planning, Responsibilities of the HR Department, Steps for HRP, Objectives of HRP, Manpower Demand Forecasting, Analysis of Performance, Analysis of Productivity, Macro and Micro HRP, Labor Economics.
- 2. HR Planning Process:** HRP Process Outline, Time Scale of HRP Forecasts, Difficulties in Manpower Forecasts Using Quantitative tools, Use of qualitative models for better managerial judgments, Analysis of Manpower Supply, Different Methods of Wastage Analysis, Manpower Planning Models.
- 3. Career Planning, Development and Succession Planning:** Definition of Career, Important elements of career, overview of career development, significance and advantages of career development, objectives of career development, types of career development programs, Different stages of career development process, Issues in Career development process, Career development and employee empowerment.
- 4. HRP, Transfer, Promotions and Job Rotation:** What is transfer, Objectives of transfer, different types of transfer, transfer policy, Limitations of transfer, Promotion, Forms of promotion, Elements of Promotion, Objectives of Promotion, Promotion Policy, Basis of Promotion, and Job Rotation.

Final Examination

- 5. HR Information System:** Definition and concepts, Objectives of HRIS, HRIS-Stages of Development, HRIS Modules, HRIS Products Contents and Features, HRIS and HRP.
- 6. Assessing HRD Needs:** What is HRD need, Levels of Needs Analysis, Components of Needs Analysis, Methods of strategic analysis, Task Analysis, Person Analysis, and Prioritizing HRD Needs.
- 7. Designing Effective HRD Programs:** Defining the objectives of the HRD Intervention, The Make vs. Buy decision, Selecting training methods and media, scheduling an HRD Program,
- 8. Evaluating HRD Programs:** The Purpose of HRD Evaluation, The evaluation of training and HRD programs, Models and framework of evaluation, comparing evaluation frameworks, A stakeholder approach to training evaluation, Ethical issues concerning evaluation research, assessing the impacts HRD programs in monetary terms, How technology impacts HRD Evaluation, closing comments on HRD Evaluation.

- 9. Management Development:** Extent of Management development activities approaches to understanding the jobs of managing managers as persons, importance of Needs assessment in determining Managerial competencies, Making management development strategies, Management training and experiences, designing effective management development programs.
- 10. Employee Socialization and Orientation:** Some fundamental concepts of socialization, contents of socialization, outcomes of socialization, stage models of Socialization, How realistic job previews are used, Are realistic job previews effective? Assessment and determination of orientation program content, Evaluating employee orientation program.

Recommended Books

- (1) HR Development (5th Edn.)- Jon M. Warner, Randy L. DeSimone.
- (2) HR Planning (2nd Edn.)- Dipak Kumar Bhattacharyya.

Course Title: Human Resource Accounting

Code: HRM-5503

Credit Hours: 03 Contact Hours: 03

Objective of the Course

After completion of the course the students will be able to evaluate measure, record, develop and manage rightly the human resources of an organization so that they can retain the skilled workforces in organization.

Mid-term Examination

- 1. Human Resource Accounting:** An Overview, Definition of HRA-Objectives of HRA-HR as Assets: Objections and Counter Arguments—Advantages and Limitations of HRA—Valuation of HR—HRA and Conventional Accounting Theory, etc.
- 2. Applicability and present scenario of Human resource Accounting:** Reflections on the Present Position of HRA — Applicability of HRA in the context of developing countries like Bangladesh –etc
- 3. The Cost of Investment in Human Resources: Cost Analysis:** The Investment-Expense Dilemma—Capitalization of Human Resource Costs—Applications of Human Resource Accounting—etc.
- 4. Valuation of Human resources:** Various models of Human resource Valuation and their application.

Final Examination

- 5. Human Resources Information System (HRIS):** Definition, Purposes, Functions of Human Resources Information System Specialist-etc.
- 6. Evaluation of the Effectiveness of Training Program Using Different Statistical Tools:** Chi Square test, Mean, standard deviation—etc
- 7. HRA and ROI—Valuation and Correlation Analysis.**
- 8. Human Resource Accounting and External Financial Reporting:** What HRA is about— Does a HR really possess asset status—HRA & external financial Reporting, Journal, Income statement, Balance sheet-etc.
- 9. Human Resource Audit:** Definition, objectives, importance, scope, HR auditor—etc
- 10 Case Studies in Human Resource Accounting: Case-1:** R.G. Barry Corporation—**Case-2,** Lester Witte & Company

Recommended Books

1. Human Resource Accounting, Past, Present and Future-Edwin H. Caplan and Stephen Landekich, National Association of Accountants, NY.
2. Anatomy of Human Resource Measurement and Accounting-Dilip Kumar Sen, The University Grants Commission of Bangladesh, Agargaon, Dhaka.

Course Title: Conflict Management & Negotiation

Course Code: HRM: 5504

Credit Hours: 03 Contact Hours: 03

Course Objective:

The purpose of this course is to make you more effective in handling the frequent conflicts and resulting negotiations that confront business executives. The course treats negotiation as a complex process that requires the successful practitioner to develop and utilize a unique blend of perceptual, analytical, and interpersonal skills. The course methodology is highly experiential combining class discussion of assigned readings with practice negotiations in one-on-one and team situations. Course assignments focus on the application of learned negotiation skills in actual work situations.

Mid Term Examination

Chapter One: Introduction with students and course outline: Definition of Organization, Conflict and Negotiation, Types of conflict-Intrapersonal conflict, Interpersonal Conflict, Inter-group conflict, Inter-organizational conflict, Structural conflict, Functional and dysfunctional conflict, Schools of thoughts of conflict, Different Models of Conflicts Management: Thomas, Pondy...

Chapter Two: Principles of Conflicts management: Separating People from Issues, Focusing on interests, not positions, Inventing options for mutual gain, Using objective standards of fairness, Having alternatives to a collaborative agreement, Degree to which each party is knowledgeable, Willingness to communicate, Causes and sources of conflicts, Conflict resolution in a changing workplace,

Chapter Three: Competencies needed for the Conflict Mgt: Knowledge, Ability, values and believes, commentary of the above, additional competencies.

Chapter Four: The skills and styles of conflict management: Compromising, Competing, Collaboration, Accommodating, Avoiding, Strategies of Conflict Management

Final Examination

Chapter Five: Resolution of structural conflicts: Use Authority, Expand resources, Reduce interaction, Reduce interdependence, Clarify job responsibility, Create integrator, Use principled negotiation

Chapter Six: Resolution of interpersonal conflicts: Counseling, Modifying Behavior, Image Exchanging, Defusing Emotions, Improving Communication, Creating Super Ordinate Goals, Using Principled Negotiation

Chapter Seven: Conflict Negotiation; Expert opinion on negotiation, Describing Negotiation. Bargaining strategies, Negotiation Success, Negotiators Ability, Recognizing Possible Negotiation Outcomes and Styles, Goals of Negotiation, Negotiation's focus Negotiation's Characteristics, Describing Attitudes That Lead To Successful Negotiations and Process of negotiation.

Chapter Eight: Managing Organizational Change: Definition of change and organization Change, Forces for Change, Types of Organizational Change, Approaches to managing organizational change, Action Research, Organization Development, Organization Development Techniques, Resistance to Change, Sources of Individual Resistance to Change, Sources of Organizational Resistance to Change, Overcoming Resistance to Change How Is Organization-Wide Change Best Carried Out? Some General Guidelines to Organization-Wide Change.

Chapter Nine: Organizational Power: Definition of Power, Bases of Power, Contingencies of power, Sexual harassment, Condition for organizational politics, Organizational Politics: Organizational politics, Is Political Action Ethical? Factors That Influence Political Behaviors, Types of political activities, Several strategies that should keep dysfunctional politics in check. Impact of power and politics on organizational conflict.

Chapter Ten: 3rd Party Attributes/Negotiation: Diagnostic model of interpersonal conflict, Techniques for managing a dialogue, Role of third party, Who works at third party.

Chapter Eleven: Alternative Conflict Resolution (ADR) Approaches: Conciliation, Dispute panel, Early neutral events, Peer review, Facilitation, Mediation, Arbitration, Mediated arbitration, Ombudsperson evaluation, Minitrials

Chapter Twelve: Conflict from early days of Islamic Civilization: Distribution of land, Succession of Khilafah, Conflict Resolution Models from Islamic Viewpoint: SALAM model, SND formula.

References:

1. How to Manage Conflicts in the Organization by Greg Lee Carter/Joseph F. Byrnes
2. Managing Conflict (Second Edition) by Richard E. Walton. Addition-Wesley Publishing Company
3. Corporate Conflict Management- Eirene Leela Rout & Nelson Omico
4. Managing conflict in the organizations by M. Afzalur Rahman
5. Conflict Management by Barbara A. Budjec Corvette (Paroma Publications)
6. Management from Islamic Perspective- Khaliq Ahmad
7. Some selected handouts.

Course Title: Compliance of Labor Law

Course Code: HRM-5505

Credit Hours: 03 Contact Hours: 03

Course Objective

Upon Completion of the course the student should be able to know laws relating to employment of labour, relations between workers and employees, determination of minimum wages, payment of wages and compensation for injuries to workers, formation of Trade Unions, raising and settlement of industrial dispute, health, safety, welfare and working conditions of workers, and apprenticeship and matters ancillary thereto.

Mid-term Examination

- 1. Introduction to Labour Law:** History of enactment of the Act; Objects / necessity of labour law; principles upon which labour legislation in Bangladesh are based; Some Definitions.
- 2. Conditions of Service and Employment:** Service Rules; Classification of Workers; Difference between (i) temporary worker and probationer; (ii) permanent worker and probationer, period of probation; Stoppages of work; Closure of establishment; Difference between stoppage and closure of establishment; Grievance procedure; Notice of grievance, procedure after receipt of notice, lodging complaint to the labour court, appeal, some special procedure.
- 3. Different modes of termination from employment:** (a) Lay-off (b) Retrenchment (c) Discharge (d) Dismissal (e) Retirement from service; Differences between lay-off and retrenchment; Termination by employer; Termination by worker; Punishment for misconduct; Importance of inquiry; Two types of suspension.
- 4. Employment of adolescent:** Definition of child and adolescent; law relating to employment of child and adolescent; Prohibitions against employment of children and adolescents; working hours; some other rules.
- 5. Maternity welfare facilities:** Women workers are prohibited from working in certain cases; Maternity benefits; Procedure of granting maternity benefits; Amount of maternity benefits; Prohibition against termination.
- 6. Working hours & Leave:** Daily working hours; Provisions relating to over-time and extra-wages for over-time; Closure of shops; Leave and holidays; Types and length of holidays and leaves; Procedure of filing application of and grant of leaves; Enjoyment of leaves; Annual leave with wages.

Final Examination

- 7. Health, Hygiene and Safety:** Cleanliness, Ventilation and temperature, Lighting, Drinking Water, Dust bean and Spittoon, Safety of building and machinery, Self – acting machines, Floors , Stairs and means of access, Precaution against dangerous fumes, Explosive or inflammable dust, gas .etc Special Provisions relating to health hygiene and safety.
- 8. Welfare measures for the workers:** First aid appliances, washing facilities, canteen, rest rooms, rooms for the children of the workers, housing facilities for them, group insurance.
- 9. Wages and its payment:** Special definition of ‘wages’, responsibility of payment of wages, wage period, payment of wages, deduction that may be made.
- 10. Compensation for injury and death:** Disablement, temporary total disablement, temporary partial disablement, permanent total disablement, permanent partial disablement, employer when liable to compensate and when not, amount of compensation, time-limit for notice and claim.
- 11. Trade Union and Industrial Relations:** Special definition of ‘worker’ formation of trade union (TU), right to join in any chosen TU, registration of TU, requisites for application, requirements for registration, registration procedure, issue of certificate, unfair labor practices on the part of the employer and workers.
- 12. Collective Bargaining Agent (CBA):** Collective bargaining, its subject matters and objectives, definition of CBA, determination of CBA, Its powers and functions, Participation committee.

- 13. Industrial Disputes and its settlement:** Definition of industrial dispute, procedure of its raising and settlement.
- 14. Strike and Lock-out:** Definition, procedure of calling strike and lock-out, cases in which strike and lock-out may be prohibited, strike and lock-out when become illegal, penalty.
- 15. Labour Court (LC) and Labour Appellate Tribunal (LAT):** Constitution and functions of LC and LAT.
- 16.** The EPZ Workers Union and Industrial Relations Act, 2010; Some selected sections of this Act will be discussed.

Recommended Books

1. Bangladesh Gazette: 11 October 2006 on Labor Laws.
2. Md. Abdul Halim & Masum Saifur Rahman: The Bangladesh Labor Code, 2006.
3. ILO Conventions and Recommendation Ratified by Bangladesh: ILO Publication.

Course Title: Compensation Management

Course Code: HRM-5506

Credit Hours: 03 Contact Hours: 03

Course objectives:

Upon completion of this course, the student will be able to:

1. Discuss the strategic importance of compensation to the achievement of organizational goals.
2. Identify links between compensation objectives and business strategy.
3. Discuss the role of compensation in attracting, motivating, and retaining a high-quality workforce.
4. Discuss recent theoretical and practical developments in the area of compensation and benefits.
5. Develop the basic competencies required for the development and management of compensation systems.
6. Discuss how compensation management can become a competitive advantage.
7. Discuss the role of compensation management as part of the new mandate for HR executives.

Midterm

Introduction: Meaning and role of compensation and compensation management – objectives of compensation management-dimensions of compensation-factor affecting compensation-strategy for designing effective compensation- pay model- strategic perspectives of pay.

Internal consistency and the structure: Factors influencing internal pay structure-employee acceptance-consequence of internal pay structure.

Job analysis and Job evaluation: Meaning-usefulness- typical data collected for job analysis-job description-knowledge based pay approaches-Job evaluation- process-objectives – techniques of job evaluation.

External competitiveness and the pay: Factors affecting pay structure-external competitiveness- consequences of pay level decisions-designing pay structure-major decisions why conduct a survey- broad-banding pay – team based pay.

Final Term

Employee contributions: Role of compensation in controlling costs, internal structure & value systems-attract and retain good employee and motivating employees-pay for performance the positive evidence and the negative evidence-establish job performance standards and reward allocation norms.

Performance evaluation and merit pay: Performance evaluation formats-evaluation of appraisal formats-improving evaluation-alternative rewards and development of performance based pay plan and merit based pay- Incentive pay plan-individual incentives-group incentives-company wide incentives.

The benefit determination process: Reasons-value of employee benefits-key issues in benefit planning-designing and administration of benefit plan-components of a benefit plans- flexible benefits.

Union role in wages and salary administration: Factors affecting wages in unionized firms impact of unions in wage determination-union and reward systems.

Payment of wages: Factors affecting wages-features of a good wage system-methods of wage payments-wage incentives plans-fringe benefits and non financial reward-group incentives-govt. roles and compliance – provisions of Labour Act 2006 regarding determination of wages and benefit.

Basic Text Compensation: George T, Milkovich and Jerry M. Newman.

Reference Book: (i) Compensation Management Richard Henderson; Prentree Hall NJ.
(ii) Strategic Compensation (A Human Resource Management Approach)
– Joseph J. Martocchio.

Course Title: International Human Resource Management

Course Code: HRM-5507

Credit Hours: 03 Contact Hours: 03

Course Objective:

The main objectives of this course are (1) to understand the nature of international HRM and appreciate how and why international HRM has become so critical to competitiveness and to our society's well-being, (2) to develop greater sensitivity and confidence in our own capacity to effectively impact the HRM process when working across cultures, and (3) to foment a global mindset by experiencing , verbalizing, and writing thoughtfully about different cultures and human resources issues impacting diverse environment while maintaining a linkage for mutual benefits.

Mid-term examination

- 1. Introduction to International Human resource Management:** Defining international HRM, Differences between international HRM and domestic HRM, variable that moderate differences between domestic and international HRM, the enduring context if IHRM.
- 2. Strategic International Human Resource Management:** Meaning of strategic HRM, corporate international business strategies, strategic IHRM fits with corporate international business strategies, strategic IHRM flexibility, international staff and career development, other issues in strategic IHRM.
- 3. The Organizational Context:** Introduction, the path to global status, control mechanism, mode of operation.
- 4. Sustaining International operation:** Introduction, approaches to staffing, transferring staff for international business activities, the role of an expatriate, the role of the corporate HR function.
- 5. Recruiting and Selecting Staff for International Assignments:** Introduction, issues in staff selection, factors moderating performance, selection criteria, dual-career couple, are female expatriate different?

Final examination

- 6. Training and Development in International Context:** Introduction, the role of expatriate training, components of effective pre-departure training, developing staff through international assignments.
- 7. International Compensation Management:** Introduction, objectives of international compensation, key components of an international compensation program, approaches to international compensation, some tentative conclusions patterns in complexity.
- 8. Performance Management in International Context:** Introduction, multinational performance management, performance management of international employees, appraisal of HCN employees.
- 9. International Industrial Relations:** Introduction, key issues in international industrial relations, trade unions and international industrial relations, the response of trade unions to multinationals, the issue of social dumping, the impact of digital economy
- 10. IHRM Trends and Future Challenges:** Introduction, international business ethics and HRM, mode of operation and IHRM, ownership issues, research issues and theoretical developments.

Case Studies

Texts

1. Peter J. Dowling & Denise E. Welch, *International Human Resource Management: Managing People in a Multinational Context*, Latest Edition, Thomson Learning, US.

References

1. Tony Edwards & Chris Rees, *International Human Resource Management: Globalization, National Systems and Multinational Companies*, Pearson Education, India.
2. Monir H. Tayeb, *International Human Resource Management: A Multinational Company Perspective*, Oxford University Press, USA.
3. Dennis R. Briscope, *International Human Resource Management*, Prentice Hall, USA.
4. Gary Dessler, *Human Resource Management*, Ninth Edition, Prentice-Hall of India, New Delhi.

Major/Concentration: Marketing

Course Title: Consumer Behavior

Course Code: MKTG- 5504

Contact Hours: 03 Credit Hours-03

Course objectives:

The course on Consumer Behavior comprises of consumer behavior, its importance, contribution, application, segmentation, relevance of culture in marketing decision, sub culture in Bangladesh, social class, social group, reference group, Personal influence and diffusion of innovation, Personality and self-concept, Information processing, Attitudes, Changing attitudes, Purchasing process, Post purchase behavior and Modeling and researching consumer behavior. The objective of the introduction of this course for the business students is to provide relevant theoretical and practical insights so that the real consumer behavior in business is better understood. It will improve their knowledge enough to creating and maintaining the competitive advantage of the company.

Midterm Examination

Topic 1: Introduction to consumer behavior

Definition, importance of studying consumer behavior, contribution of other fields in consumer behavior, application of consumer behavior knowledge, Definition of segmentation, costs and benefits of segmentation, steps of segmentation process, bases of segmentation

Topic 2: Culture

Definition of culture, relevance of culture in marketing decision, characteristics of culture, cultural values, cross cultural understanding, characteristics of sub-culture, elements of sub-culture, Different types of subculture.

Topic 3: Social class & Group

Definition, nature of social class, measurement of social class, problems in measuring social class, classification of social group, elements of social group, reference group, influence of reference group

Topic 4: Family

Definition, difference between family and other groups, family life cycle, role of family members in buying decision, family purchase decision approaches, marketing implication

Final Examination

Topic 5: Personality and self-concept

Definition of personality, measuring personality, major theories of personality, self-concept and its development, self concept and consumer behavior, Nature of personal influence, word of mouth communication, opinion leader and their characteristics, innovation and its categories, adoption and diffusion process, marketing implication

Topic 6: Motivation and involvement

Definition of motivation, nature and role of motivation, classification of motivation, motive arousal, motive structuring, involvement, dimensions of involvement, marketing implications

Topic 7: Learning and memory

Definition of learning, characteristics of learning, classification of learning, additional consumer learning s, memory and its characteristics

Topic 8: Attitudes

Definition, characteristics of attitudes, functions of attitudes, sources of attitude development, attitude theories and models, Strategies or changing attitudes and intentions, the communication process, source actors, message factors, receiver factors

Topic 9: Consumer decision making process

Problem recognition; Types of consumer decisions, introduction to consumer decision process model, problem recognition, marketing implication in problem recognition-The information search process, the information evaluation process, marketing implications-Purchasing process

Why do people shop, choosing a store, in-store purchase behavior, the situational nature of consumer decisions, non-store purchasing process, purchasing patterns, paying for the purchase- Post purchase behavior Behavior related to purchase, post purchase evaluation, product disposition

Topic 10: Consumerism

Roots of consumerism, Bill of rights, Consumer's responsibility, Marketer Responses to Consumer issues.

Basic Text:

Consumer Behavior-Concepts and Application, Fourth Edition. Author: David L. Loudon, & Albert J. Della Bitt

Course Title: Marketing Research
Course Code: MKTG- 5506
Contact Hours: 03 Credit Hours-03

Objective of the Course

Company's customer centric strategic decisions- making right product, setting right price, placing and promoting product at right place and at right time- significantly depend on accurate, relevant, reliable, and timely but cost effective information regarding the market and its forces. Among the available techniques of producing and providing quality information marketing research is regarded as 'silent hero' that serves as the link between the firm and the market. The main objective of offering this course is to make students of marketing acquaintance with the tools, techniques and procedures of conducting marketing research.

Mid-term Examination

1. Introduction to Marketing Research: Definition, importance, classification, Research process, Role in decision making.

2. Defining marketing research problems: Importance, process, developing approach, task involved, environmental context, components of the approach.
3. Research Design Formulation: Design, Definition, classification,, Exploratory, Descriptive and Causal Research.
4. Secondary data analysis: Definition, importance, classification, criteria for evaluating secondary data.

Final Examination

5. Primary data analysis: Qualitative vs Quantitative research, classification, Focus group interview, depth interview, Projective techniques.
6. Survey and observation methods: Definition, classification, Comparative evaluation of survey methods, Observation method, classification, Comparative analysis.
7. Measurement and scaling: primary scales, comparative scaling and non-comparative scaling techniques, choosing a scaling technique.
8. Questionnaire and form design
9. Sampling techniques: census vs. sampling, sampling design process, classification
10. Data collection and preparation: Field work, process of data collection, data preparation and presentation process
11. Data analysis through statistical tools: Hypothesis testing, ANOVA, Correlation and Regression, Factor Analysis.
12. Report preparation and presentation

Recommended Books:

1. **Basic text:** Naresh K. Malhotra: Marketing Research: An applied orientation, 6th Edition Dorling Kindersley (India) Pvt Ltd, 2011.

Course Title: Promotional Management

Course Code: MKTG- 5508

Contact Hours: 03 Credit Hours-03

Objective of the Course

The way marketers doing business has been radically changed by the advent and proliferation of information and communication technologies. Impact of these technologies in consumer's daily life is pervasive. Which is making today's marketing more complex than before as capturing all types of customers becoming challenging. Therefore students of marketing should know functions of all forms of marketing communication, how to evaluate a company's marketing and promotional situation and how to use various promotional tools in developing effective communication strategies and programs. This course has been designed blending theories and practices with an aim of equip students to deal successfully with complex issues of marketing communication.

Mid-Term Examination

1. Overview of IMC: Role of marketing, marketing mix, classification of advertising, forms of direct marketing, interactive marketing, sales promotion, publicity, public relations, personal selling, situation analysis for promotional programs, monitoring, evaluation and control and role of ad agencies and other.

2. The communication process and source factors, message factors and channel factors: The nature of communication, A basic model of communication, analysing the receiver, the response process, understanding involvement, cognitive process of communication, response process and effects of advertising, promotional planning through the persuasion matrix, source factors, message factors and channel factors.

3. Setting objectives and budget for the promotional programmes: The value of objectives, determining promotional objectives, sales versus communication objectives, DAGMAR approach, problems in setting objectives, establishing and allocating promotional budget.

4. Planning, development, implementation and evaluation of creative message strategies: Importance of creativity in advertising, advertising creativity, planning creative strategy, Determinants of creativity, Creative process model, creative strategy development, Appeals and extension style, Execution techniques.

Final Examination

5. Media planning and evaluation strategies: An overview of media planning, developing the media plan, market analysis and target market identification, establishing media objectives, Use of index number, Developing media strategies, Factors to determine frequency, Relative cost determination, Selecting media evaluating advantages and disadvantages of different media.

6. Evaluation of print media and use of support media: Pros and cons of magazines and newspapers , Importance of using support media, Pros and cons of support media

7. Direct marketing, the internet and interactive media: Forms and significance of direct marketing, Pros and cons of direct marketing, Evolution of internet use, Forms of internet advertising

8. Sales promotion, publicity, public relation and corporate advertising strategies: Sales promotion vehicles, Reasons of growing appeal of SP and associated concerns, Tit bit of PR, publicity and corporate ad

9. Measuring effectiveness of promotional programmes: Why it is important to measure effectiveness, Pre and post-testing methods

10. International advertising and promotion: Factors to be considered for international promotional programme, International regulations regarding promotion, Centralized vs. decentralized advertising, International media selection issues.

Recommended Books

Basic Text:

1. Belch, G., & Belch, M. (2014). *Advertising and promotion: An integrated marketing communications perspective* (10th ed.). New York: McGraw-Hill. ISBN: 978-0078028977

Reference:

2. Kenneth E. Clow and Donald E. Baack (2014) *Integrated Advertising, Promotion, and Marketing Communicatios Plus 2014* (6th Edition) Pearson eText.

Course Title: Brand Marketing
Course Code: MKTG- 5510
Contact Hours: 03 Credit Hours-03

Objective of the Course

This course emphasizes an understanding of psychological principles at the customer level that will improve managerial decision-making with respect to brands utilizing concepts relevant for any type of organization (public, private, large or small). Overall, the course is designed to improve students' marketing skills and understanding of specific marketing topics, as well as how various aspects of marketing fit together, all from a brand equity perspective. This course aims to increase understanding of the important issues in planning and evaluating brand strategies and to provide the appropriate theories, models, and other tools needed to make better branding decisions.

Mid-Term Examination

1. **Brands and Brand Management:** What is a Brand?- Why do brands matters?-Can everything be branded?-What are the strongest brands?-Branding challenges and opportunities-The brand equity concept-Strategic brand management process.
2. **Chapter: Customer-Based Brand Equity:** Customer based brand equity-Sources of brand equity-Building a strong brand: The Four steps of brand building-Creating customer value.
3. **Choosing Brand Elements to Build Brand Equity:** Preview-Criteria for choosing brand elements-options and tactics for brand elements –Putting it all together
4. **Designing Marketing Programs to Build Brand Equity:** New perspectives on marketing-Product strategy-Pricing strategy-Channel strategy

Final Examination

5. **Integrating Marketing Communications to Build Brand Equity:** The new Media environment-overview of marketing communication options-Developing integrating marketing communication programs
6. **Leveraging Secondary Brand Associations to Build Brand Equity:** Conceptualizing the leveraging process-company-Country of Origin and other geographic areas-channel of distribution- Co-branding-Licensing-Celebrity Endorsement-Sporting, cultural or other events-Third party sources.
7. **Designing and implementing Branding Strategies:** Brand Architecture-Brand hierarchy-Designing a branding strategy-Using cause Marketing to build brand equity
8. **Introducing and Naming New Product sand Brand Extension:** New products and brand extensions-Advantages of extensions-Understanding how Consumers Evaluate brand extensions-Evaluating brand extension opportunities-Extension guidelines based on academic research.
9. **Managing Brands over Time:** Reinforcing Brands-Revitalizing Brands-Adjustments to the brand portfolio-

Recommended Basic Text

1. “Strategic Brand Management(Building, Measuring and Managing Brand Equity)”—by Kevin Lane Keller(3rd Edition)

Course Title: Supply Chain Management

Course Code: MKTG- 5511

Contact Hours: 03 Credit Hours-03

Course Objective:

The function of supply chain management is to design and manage the processes, assets, and flows of material and information required to satisfy customers’ demands. Supply logistics related costs account for 20-25% of a typical firm’s total cost. On the revenue side the supply chain decisions have a direct impact on the market penetration and customer service. Globalization of economy and electronic commerce has heightened the strategic importance of supply chain management and created new opportunities for using supply chain strategy and planning as a competitive tool. Electronic commerce has not only created new distribution channels for consumers but also revolutionized the industrial marketplace by facilitating inter-firm communication and by creating efficient markets through trading communities.

Therefore, the objectives of this course are:

1. To develop an understanding of key drivers of supply chain performance and their inter-relationships with strategy and other functions of the company such as marketing, manufacturing and accounting.
2. To develop the ability to design logistics systems and formulate integrated supply chain strategy, so that all components are not only internally synchronized but also tuned to fit corporate strategy, competitive realities and market needs.

Mid-Term Examination:

1. Introduction:

Course Summary, Introduction to Supply chain management, what does it mean, issues in supply chain management, Supply chain Management Vs vertical integration, Examples of SCM system, Importance of SCM, SCM Problems, SCM activities/ functions, SCM components and their integration

2. Logistics and competitive advantage:

Define logistics and logistics management, logistics and competitive advantage, Bases of success in a competitive context, Value advantage and productivity advantage matrix, changing logistics environment, value chain analysis, logistics and utilities.

3. Marketing/ Supply channel:

Case study: Dell, levels of channel, importance of channel, important consideration while designing channels, channel modification, managing and evaluating channel, selecting channel co-operation and conflict in channel, causes of conflict and competition.

4. Decisions in supply chain:

Categories of supply chain decisions, procurement decisions, manufacturing decisions, distributions decisions, and logistics decisions.

Final Examination:

5. Inventory and Supply chain risk:

Reasons for keeping stock, special terms used in Inventory system, case and examples. Forms of supply chain risks, Effects of supply chain risks, the risk spiral, impact of loss of confidence, Breaking the spiral and restoring supply chain confidence.

6. Benchmarking the Supply Chain:

SCOR, benchmarking the supply chain process, mapping supply chain process, setting benchmarking priorities.

7. Supply chain cost management:

Importance of supply chain cost analysis, principles of supply chain costing, affect of logistics and supply chain variables on Balance Sheet, Sources of cost savings in supply chain, cost saving techniques in supply chain, plan to improve supply chain cost performance.

8. Order processing:

What is O.P.? order processing cycle, types of order processing, examples of order processing, steps of order processing, functions of order processing, Electronic Order Processing, logistics information systems, supply scheduling, JIT supply scheduling.

9. Supply chain Business process integration

10. E-supply chain& Greening the Supply Chain Management

E-logistics and E-supply chain, E-supply chain tools, e-Supply Chain Strategy, Designing e-supply chain strategy, Why Pursue the e-Supply Chain?, e-procurement policy? Define GSCM, Supply chain in the environmental life cycle, examples of successful GSCM, benefits, driving force of GGSCM, steps to a green supply chain, supply chain to supply loops, supply loop constrained.

Basic text:

1. Martin Christopher —Logistics and Supply Chain management, latest edition

Reference Books:

1. Donald Waters—Supply Chain management, latest edition
2. Ram Ganeshan, Terry P. Harrison- An Introduction to Supply Chain Management, latest edition
3. Efraim Turban, Jae Lee,—Electronic Commerce- A managerial perspective, latest edition.

Course Title: Strategic Marketing

Course Code: MKTG- 5512

Contact Hours: 03 Credit Hours-03

Course Objective:

This module attempts introducing the students to the essential principles and practices of strategic marketing which includes analyzing the market, developing the objectives and substantiate to develop marketing planning in a strategic manner. It will encourage taking

strategic decisions about price, advertising, promotion, distribution channels and services considering micro and macro environmental perspective. This course will initiate developing the knowledge and skills of marketing needed to manage successfully in any organization which has intercultural contacts. Students will demonstrate a systematic understanding of strategic marketing through a format of strategic marketing planning. This module will also substantiate to an integrated strategic view looking at marketing not just at the corporate level but also at its implementation as well as focuses on the real needs of customers. It will sensitize participants towards the proactive thinking, dynamism, action orientation of strategic marketing. Finally, this module will develop analytical ability and skill to create strategic marketing plan to support corporate achievement.

Mid Term Examination:

The Strategic Role of Marketing: Dynamic business arena, getting closer to advantages, competing in global market.

Business Strategy and Competitive Advantage: Environmental turbulence, competitive advantage, business strategy, strategic analysis and strategy selection.

Marketing Strategy: Strategic marketing, marketing situation analysis, marketing strategy design, marketing program development, strategy implementation and management.

Defining and Analyzing Markets: Defining product markets, market opportunity analysis, market analysis, customer segments, and targeting.

Market Segmentation: Market segmentation process, identify the basis of segmentation, forming segments, analyzing market segments.

Analyzing Competition: Defining the competitive arena, strategic group analysis, competitor analysis.

Final Examination:

Market Targeting and positioning strategies: Market target strategy, selecting the positioning concept, choosing a positioning strategy combining the positioning.

Marketing Strategies for Selected Situations: Selecting strategies for different situation, strategies for entering new product markets, strategies for growth markets, strategies for mature markets, competing in global markets.

Planning for New Products: Product planning as a customer Satisfaction process, Steps in new product planning.

Product Portfolio Strategy: The role of product strategy in the organization, branding strategy, the strategic analysis of existing products, product strategies, product quality and competitive advantage.

Distribution Strategy: Strategic role of distribution, channel of distribution strategy, international channels, Strategic trends in distribution.

Price Strategy: Strategic role of price, analyzing the pricing situation, pricing new products, price strategies for existing products.

Promotion Strategy: Promotion strategy, advertising strategy, developing and implementing a sales force strategy, sales promotion strategy.

Basic Text:

Strategic Marketing, by-David W. Cravens

Major/Concentration: Supply Chain Management

Course Title: Supply Chain Planning, Design and Evaluation

Course Code: SCM 5501

Contact Hours: 03 Credit Hours-03

Course Objective

Operations and Supply Chain Management (OSCM) are at the core of all kind of business initiatives. All other functional areas of business such as finance, accounting, human resource management, and marketing are interrelated with them. Operations management takes care of the processes and supply chain management deals with the set-up of operational network. It is therefore essential for all business students to have a basic understanding of modern approaches to maintaining operations and supply chain. This course is designed with fundamental concepts and techniques necessary for attaining world class performance in operations and supply chain management.

Mid-term Examination**Chapter-I: Introduction**

Understanding Operations and Supply Chain Management, objectives of supply chain, importance of supply chain, components & scope of supply chain, evolution of supply chain, issues, trends & challenges of supply chain, supply chain strategy, supply chain dynamics and performance, decision phases of supply chain, process views of supply chain, productivity, Bangladesh scenario.

Chapter-II: Operations Strategy and Competitiveness

Operations Strategy, Operations competitive dimensions, core competencies, core processes, competitive priorities and capabilities – cost, quality, time, and flexibility, strategic fit.

Chapter-III: Supply Chain Drivers and Metrics

Drivers of supply chain performance, framework for structuring drivers, metrics of facilities, inventory, transportation, information, sourcing and pricing.

Chapter-IV: Network and Production System Designing

Role of network design in the supply chain, designing operational network, designing production system, designing product and services, design of work system, designing distribution networks, factors influencing network design, process selection and capacity planning.

Final examination**Chapter-V: Demand Forecasting**

The role forecasting, characteristics of forecasts, components of a forecasting methods, basic approach to demand forecasting, time series forecasting methods, measures of forecast error

Chapter-VI: Location and Layout Planning

Facility location, factors affecting location decisions, methods of evaluating location alternatives, facility layout, basic layout types, designing product layout, designing process lay out.

Chapter-VII: Aggregate Planning

The role of aggregate planning in a supply chain, the aggregate planning problem, aggregate planning strategies, aggregate planning using linear programming, master production scheduling, aggregate planning in Excel, implementing aggregate planning in practice.

Chapter-VIII: Quality Management

Meaning and nature of quality, quality control, and quality management, dimensions of quality, techniques of quality control, SPC , ISO 9000 series, total quality management (TQM), tools of TQM.

Chapter-IX: Sourcing Decisions

Make or buy decisions, supplier selections, purchasing process, purchase decisions, strategic sourcing, and developing suppliers' relationships.

Chapter-X: Inventory Management

Defining inventory, classification of inventory, requirements of effective inventory management, Inventory cost, inventory models, economic order quantity, reorder level, safety stock, managing inventory system.

Chapter-XI: Transportation

The role of transportation in a supply chain, modes of transportation and their performance characteristics, transportation infrastructure and policies, design options for a transportation network, trade-offs in transportation, tailored transportations, risk management in transportation, making transportation decision in practice.

Chapter-XII: Customer/Supplier Integration

Bullwhip effect, integration effect on performance, obstacles in integration, building strategic partnerships and trust within supply chain, integration techniques.

Main Text:

1. Supply Chain Management: Strategy, Planning and Operation – S. Chopra, P. Meindl and D. V. Kalra, 5th edition, Pearson, Delhi.
2. Operations Management – William J. Stevenson, Tata McGraw-Hill

Others References:

1. Operations Management – Lee J. Krajewski, Larry P. Ritzman and Manoj K. Malhotra, Pearson Prentice Hall, 9th edition.
2. Operations and Supply Chain Management – Chase & Jacobs
3. Principles of supply chain management – J.D. Wisner, G.K. Leong, K. C. Tan
4. Cases and papers decided by course teachers

Course Title: Purchasing and Supply Management

Course Code: SCM-5503

Contact Hours: 03 Credit Hours-03

Objectives of the Course

To view purchasing and supply management from a total system perspective, to understand the key issues and developments in managing supplier, customer management and supply chain partner relationships, to adopt conceptual framework to better understand the process of developing, negotiating, contracting, managing conflict, and measuring performance in supply base business relationships to enable greater competitiveness. To be able to define and explain the important terminology, facts, concepts, principles and theories used in the field of purchasing and supply chain management.

Mid-term examination

1. **Introduction to Purchasing and Supply Chain Management:** Concept of purchasing and supply chain management, functions of purchasing and supply chain management,

importance of studying purchase and supply chain management, purchasing functions contribution to profitability, relationship between the purchasing function and other functional areas, historical development of purchasing functions and basic supply chain management concept, relationship between the purchasing function and inventory, ordering, and transportation costs, advantages and disadvantages of centralized purchasing, various organizational purchasing designs.

2. **The Purchasing Process:** Process definitions and functions, internal perspective of purchasing process, goal conflicts and ambiguities in the organizations, organizations supply chain, purchasing and the supply chain, categories of SCM software, potential problems with SCM initiatives, mitigating problems with SCM Initiatives, purchasing process, inventory reorder methods, data stores used in the purchasing process, purchasing process flowchart, fraud and the purchasing functions.
3. **Supplier Evaluation and selection:** Steps in the supplier selection process, evaluating needs and defining objectives, gathering a limited pool of vendors, interviewing with vendors, selecting and applying the method, supplier evaluation criteria, criteria selection, analytic hierarchy process, complex decision situations, AHP process, pre-emptive goal programming, multi objective programming,
4. **Purchasing policy and procedures:** Purchase requirements, request for information on supplier qualification, vendors of record, competitive bid procedures, competitive documents, specification requirements, bid administrator, purchase requisitions, communications during competition, timelines for posting competitive procurements, bid evaluation, bid evaluation criteria, evaluation process, signing requirements, exemptions from the competitive process, sole sourcing, bid protest process.
5. **Supplier Quality Management:** Quality system requirements, supplier approval process, general requirements, product qualifications, process control, change control, control of non-conforming product, packaging, labeling, delivery, & record retention, continual improvement, dock-to-stock program, supplier performance.

Final examination

6. **Purchasing and Supply Chain analysis:** Tools and Techniques: Rationale, the role of management accounting, implementation steps of purchasing and supply chain, assessing supply chain opportunities, developing an SCM vision, developing an SCM strategy, creating the optimum SCM, establishing the SCM information and communication network, translating ISCM strategy into actions.
7. **Contract Management:** what is contract, obligations of the contracting parties, contract documents prepared and signed, what is involved in contract management, the steps in contracting and contract management, contract planning, make or buy, the buyer/seller relationship, subcontracts, criteria of a valid contract, offer and acceptance, exchange of value, understanding the terms and conditions, contract type selection, factors to be considered selecting contract, contract administration, payment processing.
8. **Negotiation:** Define negotiation, steps of negotiation process, strategies of negotiation, issues to consider negotiations, techniques to improve negotiation skills, individual differences in negotiation effectiveness, techniques of negotiation, supplier tactics and how to neutralize them, how to close a negotiation with big results.
9. **Performance Management and Evaluation:** Difference between performance management and evaluation, necessary characteristics of accurate performance management tools, purpose of performance management tools, options for 'what' is evaluated in a performance evaluation, commonly used performance evaluation methods, options for the evaluator, value and drawbacks of a 360 degree evaluation, common

problems with evaluation process, steps to avoid problems with the evaluation process, difference between evaluative performance reviews and developmental performance reviews.

10. **Strategic Purchasing:** The meaning and nature of strategic purchasing, strategic purchasing process, supplier relationship outcomes, lessons for purchasing managers, new purchasing and supply management, workplace purchasing and supply management practice, role of purchasing in new product development, e-procurement, supply base flexibility, formal social process.

Basic Text: Purchasing – An integrated Supply chain management: Robert Monczka, Robert Trent, and Robert , Handfield; 4th Edition, CENCAGE LEARNING.

Course Code: SCM-5505
Course Title: Material Management
Contact Hours: 03 Credit Hours-03

Course objective: The basic objective of this course is to provide to the country a steady stream of competent young men & women with the necessary knowledge, skills and foundations for acquiring a wide range of rewarding careers into the rapidly expanding world of Materials and Logistics Management.

Mid-Term

CHAPTER -1 Introduction to Materials Management

Introduction, Operating Environment, The Supply Chain Concept, types of raw materials, Materials Management, its objectives, Manufacturing Strategy, Inputs to the manufacturing planning and control system Supply Chain Metrics.

CHAPTER-2 Production Planning System

Introduction, Priority-capacity Relationship, Manufacturing Planning and Control System: The Strategic Business Plan, The Production Plan, The Master Production Schedule, The Material Requirements Plan, Purchasing and Production Activity Control, Sales and Operations Planning, Manufacturing Resource Planning, Enterprise Resource Planning, Making the Production Plan. Problems 2.6-2.18

CHAPTER- 3 Master Scheduling

Introduction, Relationship to Production Plan, Developing a Master Production Schedule, Production Planning, Master Scheduling, and Sales, *Problems.*

Case Study: *Acme Water Pumps*

CHAPTER -4 Material Requirements Planning

Introduction, inputs to MRP systems, Bills of Material, Material Requirements Planning Process, the Material Requirements Plan, *Problems.*

Case Study: *Apix Polybob Company*

CHAPTER-5 Capacity Management: Introduction, Definition of Capacity, Capacity Planning, Capacity Requirements Planning (CRP), Capacity Available, Capacity Required (Load), Scheduling Orders, Making the Plan, Problems.

Case Study: *Wescott Products*

Final Term

CHAPTER-6 Production Activity Control

Introduction, Data Requirements, Order Preparation, Scheduling, Load Leveling, Scheduling Bottlenecks, Theory of Constraints and Drum-Buffer-Rope, Implementation, Control, Production, Reporting, *Problems*.

Case Study: *Johnston Products*

CHAPTER- 7 Purchasing

Introduction, Establishing Specifications, Functional Specification Description, Selecting Suppliers, Price Determination, Impact of Material Requirements Planning on Purchasing, Expansion of Purchasing Into Supply Chain Management, Organizational Implications of Supply Chain Management, *Problems*.

Case Study: *Let's Party!*

CHAPTER-8 Forecasting

Introduction, Demand Management, Demand Forecasting, Characteristics of Demand, Principles of Forecasting, Collection and Preparation of Data, Forecasting Techniques, Important Intrinsic Techniques, Seasonality, Tracking the Forecast, *Problems*.

Case Study: *Northcutt Bikes: The Forecasting Problem*

CHAPTER-9 Inventory Fundamentals

Introduction, Aggregate Inventory Management, Item Inventory Management, Inventory and the Flow of Material, Supply and Demand Patterns, Functions of Inventories, Objectives of Inventory Management, Inventory Costs, Financial Statements and Inventory, ABC Inventory Control, *Problems*.

CHAPTER 10 Order Quantities

Introduction, Economic-Order Quantity (EOQ), Variations of the EOQ Model, Quantity Discounts, Order Quantities for Families of Product, Period-Order Quantity (POQ), *Problems*.

Case Study: *Carl's Computers*

CHAPTER -11 Independent Demand Ordering Systems

Introduction, Order Point System, Determining Safety Stock, Determining Service Levels, Different Forecast and Lead-Time Intervals, Determining When the Order Point Is Reached, Periodic Review System, Distribution Inventory.

CHAPTER -12 Physical Distributions

Introduction, Physical Distribution System, Interfaces, Transportation, Legal Types of Carriage, Transportation Cost Elements, Warehousing, Packaging, Materials Handling, Multi-Warehouse, Systems, *Problems*.

Case Study: *Metal Specialists, Inc.*

Basic Text Book: Introduction to Materials Management (Latest Edition) - J. R. Tony Arnold, Stephen N. Chapm

Course Title: Strategic Supply Chain and Logistics Management

Course Code: SCM-5506

Credit Hours: 3 Contact Hours: 3

Objectives of the Course

This course introduces the basic concepts and functional areas of supply chain management to business and management students in order to develop their ability to apply in actual logistics and supply chain management scenarios. This course will also place this ability in the overall context of the strategy, and objectives of the organization. Develop a high level of technical competence and skill in the logistics, information technology and management areas as required for competent business professionals. Facilitate the student's ability to transfer acquired knowledge and skill to workplace situations, raise the student's knowledge and competence in logistics and supply chain management to the level of strategic decision making.

Mid-term Examination

1. Logistics and Competitive Strategy: Competitive Advantage, Gaining competitive advantage through logistics, The mission of logistics management, the supply chain and competitive performance, the changing logistics environment.
2. The Customer Service Dimension: The marketing and logistics interface, what is customer service, Customer service and customer retention, Service-driven logistics systems, setting customer service priorities, setting service standards.
3. Measuring logistics costs and performance: The concept of total cost analysis, principles of logistics costing, logistics and the bottom line, logistics and shareholder value, customer profitability analysis, direct product profitability, cost drivers and activity-based costing.
4. Benchmarking the Supply Chain: What to benchmark? Benchmarking the logistics process, Mapping supply chain process, supplier and distributor benchmarking, setting benchmarking priorities, identifying logistics performance indicators.

Final-term Exam

5. Managing the Global Pipeline: The trend towards globalization in the supply chain, the challenge of global logistics, organizing for global logistics, the future.
6. Strategic Lead-time Management: Time-based competition, the concept of lead time, logistics pipeline management, logistics value engineering, the lead-time gap.
7. Just-in-time and 'quick response' logistics: The Japanese philosophy, Implications for logistics, Quick response logistics, vendor managed inventory, logistics information systems, Logistics systems dynamics, production strategies for quick response.
8. Managing the Supply chain: Creating the logistics vision, the problems with conventional organizations, developing the logistics organization, logistics as the vehicle for change, the need for integration, managing the supply chain as a network, process integration and ECR, Co-makership and logistics partnerships, supplier development.
9. Leading-edge Logistics: The new organizational paradigm, managing the supply chain of the future, the role of information in the virtual supply chain, making change happen.

Books Recommended:

1. Logistics and Supply Chain Management, Strategies for reducing cost and improving service- Martin Christopher.

Course Title: Distribution Systems

Course Code: SCM-5507

Contact Hours: 03 Credit Hours-03

Definition; Types of Distribution Systems; Operation of Distribution Systems in different field; Components of Distribution Systems; Distribution system facilities; Development of Communication Skills; Effective directing and planning of operational activities; Plans for a company's financial goals, produce financial reports and make decisions about investments.

Reference Books:

Updated reference book will be recommended by the class teacher.

Course Title: International Trade

Course Code: SCM-5508

Contact Hours: 03 Credit Hours-03

Course Objective:

This course introduces students to the areas of the internationalization and globalization of business. International business and trade emphasizes an awareness of the global economy and how business is conducted. Areas of study include the cultural, geographic, political and legal ramifications on business markets and world trade; and the international aspects of finance, management, marketing, communication and technology.

This is a combination of multidisciplinary courses, which considers macro and micro economic, political and social issues currently affecting the international business community. The course provides students with an overview of the subject and several texts are recommended. These texts provide a foundation for the various subjects covered in the course including political and economic environment which confront the international business community; the human and cultural considerations of operating in a global environment; international trade and investment. The course further considers the role of government, the concept of foreign direct investment, and its impact upon host countries and changes in central and South Eastern Europe and Asia at large.

Mid- Term:

1. Trade and investment in a global economy: Scope of international trade and investment, What is globalization? Main indicators of globalization, Arguments on pro and against globalization, international business versus domestic business, Why study the area of international trade?

2. International trade in goods and services: Changes in merchandise trade patterns, Changes in value, volume, Reasons for changing trade composition, Processing trade, Intra-industry trade, Prices trends, Services trade patterns, Changes in product composition, Leading players.

3. International trade theories: Theory of Mercantilism and Neo Mercantilism, Absolute advantage- Natural advantage- Acquired advantage- Comparative advantage theory, Factor proportion theory, Country similarity theory, Theory of country size, Porter's Diamond theory, Factor mobility theory, Advantages and limitations of Theories.

4. Foreign Direct Investment theory and practices: Determinants of foreign direct investment (FDI), FDI concepts, Sectoral distribution of FDI, Theories of FDI, Global horizons, The international product life cycle: internationalization.

Final Examination

5. The multilateral trade and investment framework: Brief history of trade, GATT creation and impact on world trade, Basic principles of GATT, The Uruguay round result, Post Uruguay round progress, Basic telecommunication, Information technology, Financial services, The world trade organization (WTO), WTO's dispute settlement, The next WTO round, UNCTAD, Progress to date in FDI liberalization.

6. Regional Economic Integration: Bangladesh's merchandise trade with the rest of the world, Comparative trade indicator, Bangladesh's position in the services trade, Bangladesh as a destination of FDI, Bangladesh's direct investment in the abroad, EU, NAFTA, ASEAN, ECOWAS, DRCAFTA, SAFTA.

7. The political economy of international trade

8. The Balance of Payments: Definition of the balance of payments, The IMF standard presentation, the current account, The capital and the financial account, The double entry system, Examples of records, Bangladesh's balance of payments.

9. The Firm's Market-Entry Strategies: The firm's foreign business strategy, Exporting, Contracting, Joint venture, wholly owned company, Pros and Cons of various market entry strategies, Strategic FDI plan issues.

Basic Text:

1. Daniels, J. D. and Radebaugh, L. H (2003), International Business: Environments and Operations, Tenth edition, Prentice Hall.
2. Gionea, John, International Trade and Investment, first edition, McGraw-Hill companies Inc.
3. C. W. L. Hill (2009) International Business: Competing in the Global Marketplace (7th edition, McGraw-Hill).
4. Hodgetts, R. M., Luthans, F. and Doh, J. P. (2006) International Management: Culture Strategy and Behavior, TATA-McGraw-Hill, Sixth ed., pp. 9-244.