NATIONAL UNIVERSITY BANGLADESH

PROVISIONAL

Syllabus

Bachelor of Business Administration (Honors) Second Year

Department of Accounting

Effective from the Session: 2024–2025 and onwards

National University, Bangladesh

Bachelor of Business Administration (BBA)

Curriculum: Sustaining OBE Compliance

Department of Accounting

1. **Title of the Academic Program**

   Bachelor of Business Administration (BBA)Program

2. **Name of the University**

   National University, Bangladesh

3. **Vision of the University**

   We expect that the hundredth anniversary of the National University, our commitment to "Progress for Everyone" will be evident in all areas of our operations and stakeholder engagements.

   We leverage our core strength in education, research, and community engagement to address pressing global issues and foster sustainable development.

   By 2042, National University aims to strengthen its position as Bangladesh's top academic institution and rank among the world's leading universities. Our focus will be on expanding expertise, building strategic partnerships, and increasing our global influence. Our services will be measured by the achievements of the individuals and communities we serve.

4. **Mission of the University**

   To promote "Progress for Everyone" by fostering transformative education, conducting pioneering research, and encouraging meaningful collaboration with individuals, communities, and partners both in Bangladesh and around the world.

5. **Name of the Program Offering Entity**

   National University, Bangladesh

6. **Vision of the Program**

   The vision of the program is to develop human capital who has intelligence with a realistic business insight through business skills, unique talents, soft skills, educational and practical experience, digital and technological literacy and a strong sense of ethical and social responsibility to take the challenges in a rapidly evolving global economy.

7. **Mission of the Program**

   To meet its vision, the program sets its mission to-

M-1	Provide an in-depth knowledge among the graduates in the different areas of Business Management through teaching and learning that is rigorous, relevant and at the digital and technological edge.
M-2	Encourage creativity and innovation among the graduates to develop problem-solving skill and ability to adopt business and technological changes at the 21st century workplace.
M-3	Provide a learning and sharing culture for the learners that enable them to maximize their career potential.

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M-4	Enable learners to operate own business through entrepreneurial skills with strong ethical and social responsibility.
M-5	Develop human capital by addressing sustainability issues and managing business technology in the 21st Century workplace i.e. AI, Automation, Digitalization etc.

8. Objectives of the Program

- To provide teaching-learning activities with resource materials and tools to help the learners to be involved in deep learning process in the different branches of Business Management through imparting theoretical and practical knowledge.
- To equip learners with adequate tools of analysis to face real life challenges in the field of Business Management.
- Learners can apply their knowledge and skills towards specific solutions to each problem in the different branches of Business Management.
- To develop learners with social skills that will enable them to generate synergetic outcomes.

9. Name of the Program: BBA (Honors) in Accounting

10. BNQF Qualifications:

The BBA (Honors) program is designed to meet the standards of the Bangladesh National Qualifications Framework (BNQF) at Level 7. The curriculum, learning outcomes, and assessment strategies are aligned to ensure graduates demonstrate the advanced knowledge, skills, and responsibility expected of a Bachelor's degree holder as defined by the BNQF.

11. Graduate Attributes (based on need assessment)

National University, Bangladesh is committed to lead through providing effective teaching & learning, culturally enriched educational experience that will transform the lives of its learners. Aspiration of the university is to produce graduate through developing knowledge, skill and attitudes (KSA) to equip them to promote growth and welfare of the rapidly changing world. In addition, to their subject specific expertise (Mastery of Subject related theoretical and practical Knowledge/conceptual skills) the university graduates will have the following attributes:

- Critical thinking, creativity, innovation and Entrepreneurial
- Leadership, Organizing, Analytical, Problem-solving, Negotiation and Decision making
- Technical, ICT and Digital Literacy
- Communication and Language (English) Proficiency and soft skills
- Social, Collaboration, Adaptation/ Flexibility Skills

12. Program Educational Objectives (PEOs)

PEOs are broad goals that describe what graduates are expected to achieve within a few years (typically 4 years) after completing the program. These reflect career and professional accomplishments.

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PEOs	Description
PEO-1	Graduates will pursue successful careers in accounting, finance, auditing, taxation, financial management, or related across the private and public sectors.
PEO-2	Graduates will uphold strong ethical values, social commitment and adherence to legal and professional standards.
PEO-3	Graduates will demonstrate leadership, effective communication, and collaborative skills in diverse business environments.
PEO-4	Graduates will develop a spirit of inquiry, applying rigorous methods, technology and empirical analysis to investigate facts and support sound decision making.

13. Program Learning Outcomes (PLOs)

PLOs are specific, measurable skills or knowledge that students are expected to have by the time they graduate. These outcomes align with national or international qualification frameworks.

PLOs	Description
PLO-1	Apply accounting principles, standards, and procedures to prepare and interpret financial statements.
PLO-2	Utilize cost and management accounting techniques to support business decision-making.
PLO-3	Interpret and comply with taxation and other business laws.
PLO-4	Conduct audit engagements using accepted standards and ethical practices.
PLO-5	Apply financial theories and tools in business decision-making.
PLO-6	Demonstrate ethical judgement and legal compliance in accounting practices.
PLO-7	Communicate financial and accounting information clearly, both orally and in writing.
PLO-8	Use accounting and finance software and digital tools effectively.
PLO-9	Work effectively in teams and demonstrate leadership and responsibility.

14. PEO - University Mission Alignment Matrix

The Program Educational Objectives (PEOs) of the BBA (Honors) program are meticulously aligned with the University's mission to promote 'Progress for Everyone.' Through a curriculum that delivers transformative education (PEO-1, PEO-2), fosters pioneering research and inquiry (PEO-4), and emphasizes meaningful collaboration and ethical leadership (PEO-2, PEO-3), the program ensures that graduates are equipped to make substantial, positive contributions to Bangladesh and the global community.

Program Educational Objectives (PEOs)	Alignment with University Mission
PEO-1: Graduates will pursue successful careers in accounting, finance, auditing, taxation, financial management, or related across the private and public sectors.	**Transformative Education (Primary)** **Progress for Everyone (Secondary)**

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PEO-2: Graduates will uphold strong ethical values, social commitment and adherence to legal and professional standards.	**Transformative Education (Primary)** **Meaningful Collaboration (Secondary)**
PEO-3: Graduates will demonstrate leadership, effective communication, and collaborative skills in diverse business environments.	**Meaningful Collaboration (Primary)** **Transformative Education (Secondary)** **Progress for Everyone (Tertiary)**
PEO-4: Graduates will develop a spirit of inquiry, applying rigorous methods, technology and empirical analysis to investigate facts and support sound decision making.	**Pioneering Research (Primary)** **Transformative Education (Secondary)** **Progress for Everyone (Tertiary)**

15. Mapping PEO with PLO

PEO/PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9
PEO-1	√	√	√	√	√			√	
PEO-2				√		√			
PEO-3							√		√
PEO-4		√			√			√	

Mapping PEO to PLO

PLOs	PLO Description	Mapped PEOs
PLO-1	Apply accounting principles, standards, and procedures to prepare and interpret financial statements.	**PEO-1**
PLO-2	Utilize cost and management accounting techniques to support business decision-making.	**PEO-1, PEO-4**
PLO-3	Interpret and comply with taxation and other business laws.	**PEO-1**
PLO-4	Conduct audit engagements using accepted standards and ethical practices.	**PEO-1, PEO-2**
PLO-5	Apply financial theories and tools in business decision-making.	**PEO-1, PEO-4**

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PLO-6	Demonstrate ethical judgement and legal compliance in accounting practices.	**PEO-2**
PLO-7	Communicate financial and accounting information clearly, both orally and in writing.	**PEO-3**
PLO-8	Use accounting and finance software and digital tools effectively.	**PEO-1, PEO-4**
PLO-9	Work effectively in teams and demonstrate leadership and responsibility.	**PEO-3**

Courses, Marks and Credit Distribution

2nd Year

Course Code	Course Title	Marks	Credits
8222551	Intermediate Accounting (In English)	100	4
8222553	Fundamentals of Taxation	100	4
8222555	Business Laws and Ethics	100	4
8222557	Business Mathematics (In English)	100	4
8222559	Business Communication (In English)	100	4
8222561	Macroeconomics	100	4
8221171	Functional English	100	4
8226601	Applied Information and Communication Technology (ICT Theory)	75	3
8226602	Practical: Applied ICT	25	1
8222564	Viva-Voce (Accounting)	50	2
Total		**850**	**34**

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Detailed Syllabus

Course Code: 8222551	**Marks:** 100	**Credits:** 4	**Class Hours:** 56
Course Title: Intermediate Accounting (in English)		**Course Type:** Core	**Exam Hours:** 4

Course Description: This course provides students with an advanced understanding of financial accounting concepts, principles, and reporting requirements in accordance with the IFRS/IAS framework and the applicable accounting regulatory environment in Bangladesh**.** It covers the conceptual framework of accounting, financial reporting, cash and receivables, cash flow statements, inventories, property, plant and equipment, intangible assets, leases, accounting policies and errors, and current liabilities and contingencies. Emphasis is placed on the recognition, measurement, presentation, disclosure, and analysis of financial information and the practical application of relevant IASs and IFRSs. The course also develops students' ability to interpret accounting standards and apply them to complex financial reporting situations.

Course Objectives: To develop students' understanding and practical skills in intermediate financial accounting by applying IFRS principles for recognition, measurement, presentation, and disclosure of financial information. The course emphasizes conceptual understanding, accounting problem-solving, financial statement preparation, and analysis of complex accounting transactions.

Course Learning Outcomes (CLOs): After completion of this course, students will be able to:

CLOs	Detail	Bloom Level
CLO-1	Explain the conceptual framework of accounting, the role of IFRS Foundation, IASB, FRC, ICAB, ICMAB, GAAP, and the principles governing financial reporting and standard-setting processes.	Understand
CLO-2	Apply IFRS principles for recognition, measurement, presentation, and disclosure of financial statement elements.	Apply
CLO-3	Analyze accounting treatments related to cash, cash equivalents, bank reconciliation, receivables, notes receivable, valuation, and derecognition of financial assets.	Analyze
CLO-4	Prepare and interpret cash flow statements and evaluate operating, investing, and financing activities according to IAS 7 requirements.	Analyze
CLO-5	Apply appropriate accounting methods for inventories, including inventory measurement, cost flow assumptions, valuation adjustments, and impairment considerations under IAS 2.	Apply
CLO-6	Analyze accounting issues related to property, plant and equipment and intangible assets, including acquisition, depreciation/amortization, impairment, revaluation, disposal, and relevant IFRS requirements.	Analyze
CLO-7	Analyze accounting policy changes, changes in accounting estimates, correction of errors, current liabilities, provisions, contingent liabilities, and contingent assets according to IAS 8 and IAS 37.	Analyze & Evaluate
CLO-8	Solve complex accounting problems and communicate financial reporting decisions effectively through case analysis, presentations, assignments, and collaborative learning activities.	Create

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Mapping CLOs with PLOs

PLOs / CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1	✓				✓	✓			
CLO-2	✓				✓	✓			
CLO-3	✓				✓			✓	
CLO-4	✓				✓		✓	✓	
CLO-5	✓				✓			✓	
CLO-6	✓				✓			✓	
CLO-7	✓		✓		✓	✓			
CLO-8	✓				✓	✓	✓	✓	✓

Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	CLO- 1, 2, 5, 8
Thinking Skills (Analyze, Evaluate, Synthesize)	CLO- 1, 2, 3, 4, 5, 6, 7, 8
Personal Social Skills (Application, Practical execution)	CLO- 2, 3, 4, 5, 6, 7, 8
Social Skills (Responsibility)	CLO- 1, 4, 7, 8

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Course Plan

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
1.	**An Overview of Conceptual Framework of Accounting:** The IFRS Foundation; the IASB; Setting of IFRS; Standard Setting Process in Bangladesh; the Financial Reporting Council (FRC); the ICAB; ICMAB; GAAP; IASB vs FASB. IASB Conceptual Framework: Introduction; Objective of General-Purpose Financial Reporting; Assumptions and Principles; Qualitative Characteristics of Useful Financial Information; Financial Statements and the Reporting Entity; Elements of Financial	Interactive Lecture	Group Activity	1, 2 & 8

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
	Statements; Aggregation and Disaggregation; Recognition and Derecognition; Measurement; Presentation and Disclosure; Concepts of Capital and Capital Maintenance. IFRS-18.			
2.	**Cash and Receivables:** Nature of Cash; Reporting of Cash: Cash Equivalents, Restricted Cash, Bank Overdrafts; Cash Control; Differences in Amount between Cash Book and Bank Statement; Bank Reconciliation; Nature and Classifications of Receivables; Recognition of Accounts Receivable Using Gross and Net Method; Valuation of Accounts Receivable Using Direct Write-off and Allowance Method; Recognition of Notes Receivable Issued and Not Issued at Face Value with Interest-Bearing and Not-Interest-Bearing Notes; Valuation of Notes Receivable; Derecognition and Transfer of Receivables: Sale of Receivables with and without Guarantee and Secured Borrowing.	Interactive Lecture	Assignment	2, 3 & 8
3.	**Cash Flow Statement:** Purpose of Cash Flow Statement; Types of Cash Flows: Operating activities, investing activities, and Financing activities; Preparation of Cash Flow Statement: Indirect methods; Analysis of Cash Flow Statement; IAS-7.	Interactive Lecture	Class Test	2, 4 & 8
4.	**Accounting for Inventories:** Definition and Classification of Inventories; Goods and Costs Included in Inventory; Cost Flow Assumptions: Specific Identification, Average-Cost, and First-In, First-Out (FIFO); Effect of Inventory Errors; Lower-of-Cost-or-Net Realizable Value (LCNRV); Methods of Applying LCNRV; Use of an Allowance; Recovery of Inventory Loss; The Gross Profit Method of Estimating Inventory; Retail Inventory Method; IAS 2.	Interactive Lecture	In-course	2, 5, & 8
5.	**Accounting for Property, Plant and Equipment (PPE):** Nature and Characteristics of Property, Plant, and Equipment (PPE); Acquisition of PPE; Self-Constructed Assets; Interest Costs During Construction; Qualifying Assets; Valuation of	Interactive Lecture & Problem Solving	Presentation	2, 6 & 8

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SL	Topic	Teaching Learning Strategy	Assessment	CLOs
	Property, Plant, and Equipment; Exchanges of Non-Monetary Assets; Costs Subsequent to Acquisition; Disposition of Property, Plant, and Equipment; Depreciation; Impairments; Depletion; Revaluations; Non-Current Assets Held for Sale and Discontinued Operations; IAS 16, IAS 23, IAS 36 and IFRS 5.			
6.	**Accounting for Intangible Assets:** Nature and Characteristics of Intangible Assets; Valuation of Purchased and Internally Created Intangibles; Amortization of Intangibles; Types of Intangible Assets; Impairment of Limited-Life Intangibles; Reversal of Impairment Loss; Impairment of Goodwill; Research and Development Costs; Accounting for R&D Activities; Costs Similar to R&D Costs; IAS 38, IAS 36.	Interactive Lecture & Problem Solving	Group Problem Solving	2, 6 & 8
7.	**Accounting Policies, Changes and Errors:** Accounting Changes; Changes in Accounting Policy; Retrospective Accounting Change Approach; Changes in Accounting Estimates; Prospective Reporting; Accounting Errors; Error Analysis; Non-Counterbalancing Errors; Counterbalancing Errors, IAS 8.	Interactive Lecture &	In-course	2, 7 & 8
8.	**Current Liabilities and Contingencies:** Different Types of Current Liabilities, Contingencies-Gain Contingencies-Loss Contingencies. Presentation of Current Liabilities and Contingencies. IAS 37 Provisions, Contingent liabilities and Contingent Assets.	Interactive Lecture	Assignment	2, 7 & 8

Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

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List of Books:

Kieso, D. E., Weygandt, J. J. Warfield, T. D. (2020). *Intermediate Accounting,* IFRS Edition (4th edition), John Wiley & Sons, Inc.

Picker, R., Leo, K., Radford, J., Alfredson, K., Pactor, P. and Wise, V. *Australian Accounting Standards,* John Wiley & Sons Australia, Ltd.

Course Code: 8222553	**Marks:** 100	**Credits:** 4	**Class Hours:** 56
Course Title: Fundamentals of Taxation		**Course Type:** Core	**Exam Hours:** 4

Course Description: This course introduces students to the fundamental principles of public finance and taxation, with particular emphasis on the income tax system of Bangladesh. It covers tax concepts, classification, tax burden and incidence, public revenue and expenditure, and the economic effects of taxation. The course also focuses on the Income Tax Act, 2023, including income computation, exemptions and deductions, tax payment, returns, assessments, and tax administration. Students develop the ability to apply tax rules to practical situations and understand the role of taxation in economic development and public finance management in Bangladesh.

Course Objectives:

This course is designed:

- To give ideas about concepts and principles of public finance and taxation;
- To give concepts about budget, revenue, and expenditure and basic concepts of taxation;
- To focus on issues that relate to the computation of income tax for individuals and partnerships.

Course Learning Outcomes (CLOs):

After completion of this course, students will be able to:

CLOs	Detail	Bloom Level
CLO-1	Explain the fundamental principles of public finance, taxation, tax systems, tax burden, tax incidence, public revenue, and public expenditure.	Understand
CLO-2	Analyze the effects of taxation and tax incidence on production, resource allocation, economic growth, and economic stabilization.	Analyze
CLO-3	Explain the legal, institutional, and administrative framework of income taxation in Bangladesh, including taxpayer classification, residential status, assessment authorities, and dispute resolution.	Understand
CLO-4	Apply the provisions of the Income Tax Act, 2023 to compute taxable income and tax liability under different heads of income.	Apply
CLO-5	Apply relevant provisions relating to exemptions, deductions, allowances, rebates, tax holidays, TDS, advance income tax, returns, and assessment procedures to practical taxation problems.	Apply

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CLOs	Detail	Bloom Level
CLO-6	Analyze and evaluate practical tax assessment and compliance issues involving individuals and partnership firms and assess the contribution of taxation to economic development in Bangladesh.	Analyze & Evaluate

Mapping CLOs with PLOs

PLOs / CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1			✓		✓	✓			
CLO-2		✓	✓		✓	✓			
CLO-3			✓			✓			
CLO-4	✓		✓		✓	✓		✓	
CLO-5	✓		✓		✓	✓		✓	
CLO-6		✓	✓		✓	✓	✓		✓

Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	**CLO-1 and 3**
Thinking Skills (Analyze, Evaluate, Synthesize)	**CLO-2, 4, 5, 6**
Personal & Social Skills (Application, Responsibility, Practical execution)	**CLO- 4, 5, 6**

Course Plan

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
Part-A: Principles of Public Finance (20%)				
1.	**Introduction:** Definition of Public Finance; Difference between Public Finance and Private Finance; Public Finance and the Economic Systems; the Principles of Maximum Advantage and its Limitations.	Interactive Lecture, Q&A	Assignment	CLO-1
2.	**Classification and Choice of Taxes:** Single and Multiple Tax Systems; Proportional and Progressive Taxes; Direct and Indirect Taxes; VAT and other Taxes.	Interactive Lecture, Case Study	Assignment	CLO-1

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3.	**Tax Burden:** Approaches in Allocating Tax Burden: The Expediency Approach, the Socio-Political Approach; the Benefit Received Approach, Cost of Service Approach, the Ability-to-Pay Approach; Limitations and Usefulness of the Approaches.	Interactive Lecture, Group Discussion	Class Test	CLO-1 & 2
4.	**Impact and Incidence of Taxes:** Impact; Incidence; Effect and Burden of Taxes; Theories of Shifting Tax Incidence; Imposition of a Specific Tax; Deficit Financing as a Hidden Tax.	Interactive Lecture, Illustrative Examples	Assignment	CLO-1 & 2
5.	**Effects of Taxes:** Effects of Tax on Production and Growth; Effect on Supply of Resources; Effect on Economic Stabilization.	Interactive Lecture, Discussion	Quiz	CLO-2
6.	**Public Finance Management:** **Revenue-** Revenue Receipts and Capital Receipts; Tax Revenue and Non-tax Revenue; Tax-Base; Principles of Taxation; Characteristics of a Good Tax System. **Expenditure-** Theories of Public Expenditure; Kinds of Public Expenditure; Canons of Expenditure; Effects of Public Expenditure.	Interactive Lecture, Group Discussion	Class Test	CLO-1
Part-B: Income Tax in Bangladesh (80%)				
1.	**Introduction to Bangladesh Income Tax:** Bangladesh Tax Structure; Sources of Tax Laws and Practice (Legislation, Case law, NBR Publication); Scope of Bangladesh Income Tax; Structure of Income Tax Laws (Income Tax Ordinance & Rules); Objectives and Importance of Income Tax; Role of Income Tax in Economic Development of Bangladesh; Statutory Definitions and Important Concepts relating to Income Tax; Concept of Income; Capital or Revenue; Tax and Income Tax; Different Rates of Income Tax for Different Assessees; Some Significant Issues of Income Tax (Assessment Year vs. Income Year; Different Classes of Assessees;	Interactive Lecture, Case-based Discussion	Class Test	CLO-3

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	Residential Status of an Assessee; Taxation Implication of Resident or Non-resident).			
2.	**Administration and Tribunal (Income Tax Act-2023, Part-2 & 3):** Income Tax Authorities; Administrative (NBR at Top & Other officials) and Judicial (Appellate Tribunal & Other Appellate Authorities); Appointment, Subordination, Power and Functions; Alternative Dispute Resolution (ADR).	Interactive Lecture, Q&A	Assignment	CLO-3
3.	**Computation of Income under Different Heads (Income Tax Act-2023, Part- V):** Computation of Income under Statutory Heads (Section, 30): Income from employment; Income from rent; Income from agriculture; Income from business; Capital gains; Income from financial assets; Income from other sources.	Problem Solving, Numerical Practice, Interactive Lecture	Assignment, Class Test	CLO-4
4.	**Exemptions, Allowances, and Tax Holidays (under the Income Tax Act, 2023):** The concept of tax exemption, Section 2(26); exempt income provisions under Section 44 and the First Schedule; treatment of employment-related allowances and benefits under Sections 32 and 33; allowable business deductions and depreciation provisions under Sections 55–58; tax rebate and investment incentives under Sections 78–79; and tax holiday provisions for eligible entities under Sections 76–77; compliance requirements, approval procedures, and withdrawal of tax benefits under relevant provisions including Sections 81–85.	Interactive Lecture, Case Study	Assignment	CLO-5
5.	**Payment of Tax before Assessment:** Tax Deduction at Source (TDS); Advance Income Tax (AIT) and Tax Payment on the Basis of Return; TDS vs. Collection of Tax at Sources; Incomes subject to TDS and Formalities and Consequences; TDS as Final Discharge of Tax Liability;	Interactive Lecture, Problem Solving	Class Test, Assignment	CLO-5

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	Requirement and Procedures of AIT and Consequence on Failure to Pay AIT.			
6.	**Return of Income and Statements:** Requirement to File Return of Income; Form of Return of Income; Due Date of Submission of Return of Income; Documents to be Submitted along with the Return of Income; Return of Withholding Tax; Obligation to Furnish Annual Information Return; Certificate in Place of Return; Filling of Revised Return; Statement of Assets and Liabilities and Life Style; Production of Accounts and other Documents.	Interactive Lecture, Demonstration (Return Form Filling)	Assignment, Practical Exercise	CLO-5 & 6
7.	**Assessments:** Definition of Assessment; Provisional Assessment; Assessment on Correct Return; Universal Self; Assessment & Audit thereafter; Spot Assessment; Assessment after Hearing; Assessment on the Basis of Report of a Chartered Accountant; Best Judgment Assessment; Presumptive Tax Assessment on Owners of Road and Water Transports; Various Specialized Assessments; Income Escaping Assessment; Limitation for Assessment.	Interactive Lecture, Case Study	Class Test	CLO-5 & 6
8.	**Assessment of Individuals:** Definition of Individual; Computation of Total Income of an Individual Assessee; Procedure of Assessment; Assessment Order and Tax Clearance Certificate; Procedure of e-return submission.	Problem Solving, Live/Simulated Demonstration of e-Return Filing	Assignment, Practical/Numerical Exam	CLO-4, 5 & 6
9.	**Assessment of Partnership Firms:** Computation of Total Income of a Firm; Procedure of Assessment (Firm vs. Partners); Computation of Partners' Share in the Firm's Income; Liability of a Firm for Unrecoverable Tax due from Partners; Assessment of Firm in Special Cases.	Interactive Lecture, Problem Solving	Assignment	CLO-4 & 6

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Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

List of Books:

Income Tax Act, 2023. National Board of Revenue, Government of the People's Republic of Bangladesh.

MCC (2026). *Summary of Taxation Rules in Bangladesh*, Metropolitan Chamber of Commerce and Industry, Dhaka.

আয়কর পরিপত্র, ২০২৬-২০২৭। জাতীয় রাজস্ব বোর্ড কর নীতি উইং, গণপ্রজাতন্ত্রী বাংলাদেশ সরকার।

Course Code: 8222555	**Marks:** 100	**Credits:** 4	**Class Hours**: 56
Course Title: Business Laws and Ethics		**Course Type**: Core	**Exam Hours**: 4

Course Description: Business Laws and Ethics introduces students to the legal and ethical environment within which business organizations operate in Bangladesh. The course develops an understanding of major business laws governing contracts, sale of goods, negotiable instruments, arbitration, labor relations, environmental protection, banking, financial institutions, insurance, intellectual property, and securities regulation. It also examines the rights, duties, liabilities, and responsibilities of individuals and business organizations under relevant laws.

Course Objective:

This course is designed to familiar the concept of business and corporate laws as well as ethical issues as demand driven discipline necessitated by the business imperative and guided by the legal and social justification. The following are the specific course objective-

- To familiarize students with the structure of the Bangladeshi legal system and the statutes most relevant to business operations.
- To develop the ability to apply legal principles to real business scenarios.
- To build critical awareness of contemporary ethical issues- digital privacy, AI, fintech in the Bangladeshi and global context.

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- To cultivate professional judgment, written analysis, and oral advocacy skills through case-based and problem-based learning.

Course Learning Outcomes (CLOs): By the end of this course, students will be able to:

CLOs	Detail	Bloom Level
CLO-1	Explain the legal environment of business and the role of law in regulating business activities, protecting stakeholders, and guiding business decisions.	Understand
CLO-2	Apply the principles of contract, sale of goods, negotiable instruments, arbitration, labour, environmental, banking, financial institution, insurance, and intellectual property laws to business situations.	Apply
CLO-3	Analyze legal provisions in relation to regulatory requirements and their implications for business organizations.	Analyze
CLO-4	Analyze business-related legal cases and identify the rights, duties, obligations, liabilities, and remedies of relevant parties.	Analyze
CLO-5	Evaluate business decisions using ethical theories and principles, including utilitarianism, rights and duties, justice, fairness, and moral reasoning.	Evaluate
CLO-6	Develop legally compliant and ethically responsible solutions to contemporary business problems involving digital technology, data privacy, AI, fintech, MFS, platform work, leadership, and organizational compliance.	Create

Mapping CLOs with PLOs

PLOs / CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1			✓			✓			
CLO-2			✓		✓	✓			
CLO-3			✓		✓	✓			
CLO-4			✓			✓			
CLO-5						✓			✓
CLO-6			✓		✓	✓		✓	✓

Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	CLO-1, 2, 3, 5
Thinking Skills (Analyze, Evaluate, Synthesize)	CLO- 3, 4, 5, 6
Personal Skills (Application, Practical execution)	CLO- 2, 3, 4, 5, 6
Social Skills (Responsibility)	CLO-1, 3, 4, 5, 6

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Course Plan

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
1.	**Legal Environment Overview:** Meaning of Legal Environment, Rational for Understanding Legal Environment, The Demand for Legislation, The Demand for Consumer Protection, Law Influencing Business Decision, Law against Deceptive Practice, The Purpose of Laws, Design to Prevent Fraudulent, Deception Nature of State Influence, Resorts for Maintaining Legal Framework.	Interactive Lecture, Q&A	Assignment	CLO-1
2.	**The Contract Act, 1872:** Definition of contract–Essentials of contract–Communication, acceptance and revocation of proposals, Contracts; voidable contracts and void agreements–Consignment contracts–Contracts which must be performed–Time and place of performance–Contracts which need not be performed–Breach of contract–Indemnity and guarantee–Bailment–Bailment of pledges–Agency, appointment and authority of agents, sub-agents, revocation of authority, agent's duty to the principal, principal's duty to the agent.	Interactive Lecture, Case Discussion	Class Test	CLO-1, 2 & 4, 5
3.	**The Sale of Goods Act, 1930:** Formation of the contract; Effects of the contract; Performance of the contract; Rights of unpaid seller against the goods; Suits for breach of the contract.	Interactive Lecture, Case Study (Legal Cases)	Assignment	CLO-2, 3 & 4, 5
4.	**The Negotiable Instruments Act, 1881:** Promissory Notes, Bills of Exchange and Cheques; Negotiations; Payment and Interest; Discharge from Liability on Notes, Bills and Cheques; Notice of Dishonour; Special Provisions Relating to Cheques; Special Provisions Relating to Bills of Exchange; Penalties in Case of Dishonour of Certain Cheques for Insufficiency of Funds in the Accounts.	Interactive Lecture, Group Discussion	Assignment, Class Test	CLO-2, 3 & 4, 6

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SL	Topic	Teaching Learning Strategy	Assessment	CLOs
5.	**The Arbitration Act, 2001:** Arbitration Agreement; Subject Matter of Arbitration; Different Methods of Arbitration; Arbitration Tribunal; Arbitral Proceedings; Arbitral Award; Appeals.	Interactive Lecture, Case Study	Group Case Study	CLO-2 & 3
6.	**The Bangladesh Labor Act, 2006:** Important Statutory Definitions: Factory, Worker, Employer, Commercial Establishment, Industrial Establishment; Summary of major provisions on Employment and Conditions of Services, Employment of Adolescent, Provisions of Health, Hygiene, Safety and Welfare Measures, Working hours and leave, Trade Union and Industrial relations, Dispute resolution, Workers' Participation in Companies' Profits.	Interactive Lecture	Assignment	CLO-3 & 4
7.	**Intellectual property law in Bangladesh:** Patents and Designs Act 1911; Trademarks Act 2009- Registration procedures and duration, Effects of registration, Use of trademark; Copyright Act, 2023.	Interactive Lecture	Quiz	CLO-1
8.	**Ethics in Business:** Ethical issues in business, utilitarianism, rights and duties, justice and fairness, moral, alternative subjectivism; Digital ethics- data privacy, the Cyber Security surveillance, and platform accountability. Artificial intelligence and algorithmic ethics in business. Fintech and mobile-financial-services (MFS) ethics.	Interactive Lecture, Group Discussion	Individual Case Study	CLO-2, 3 & 5

Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

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References:

Arbitration Act, 2001
Bankruptcy Act, 1997
Bangladesh Labor Act, 2006
The Bangladesh Environment Conservation Act, 1995
Contract Act, 1872
Financial Institutions Act, 1993
Negotiable Instruments Act, 1881
Patents and Designs Act, 1911
Sale of Goods Act, 1930
Securities and Exchange Commission Ordinance, 1969
Securities and Exchange Rules, 1987
Trade Marks Act, 2009

Recommended book:

Beatty, J. F., Samuelson, S. S., & Abril, P. S. (2023). *Introduction to business law* (7th ed.). Cengage Learning.

Course Code: 8222557	**Marks:** 100	**Credits: 4**	**Class Hours: 56**
Course Title: Business Mathematics (In English)		**Course Type:** Core	**Exam Hours: 4**

Course Description: Business Mathematics is a core course that examines the basic business mathematical concepts. This foundational course is designed to equip BBA in Accounting students with the essential mathematical concepts and analytical tools required for effective decision-making in the business world. The curriculum bridges the gap between abstract mathematical theory and practical business application, covering a wide range of topics including number systems, indices, logarithms, set theory, linear and quadratic equations, coordinate geometry, permutations and combinations, mathematics of finance, and matrix algebra. Emphasis is placed on developing problem-solving skills, logical reasoning, and the ability to formulate and interpret mathematical models for real-world business scenarios such as cost analysis, profit optimization, financial planning, and resource allocation. By integrating theoretical knowledge with practical business applications, this course prepares students to handle quantitative challenges in their subsequent accounting and finance coursework and future professional careers.

Course Objectives: The purpose of this course is to provide students with basic mathematic skills useful in solving real-life business problems. The course involves concept understanding, problems formulation and solution, quantifying and graphing application in the areas of business mathematics. Specifically, students are to use a teamwork approach, applying mathematical tools to obtain quantitative information that is relevant to business decisions. Hence, the primary objective of Business Mathematics is to prepare students for subsequent work in Business College and for their future careers in business.

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Course Learning Outcomes (CLOs): By the end of this course, students will be able to:

CLOs	Detail	Bloom Level
CLO-1	Remember and understand the fundamental concepts of real numbers, indices, logarithms, sets, sequences, series, and functions as they form the foundational language of business mathematics.	Understanding
CLO-2	Apply the principles of indices, logarithms, and set theory to simplify complex mathematical expressions and solve practical business problems related to operations and data categorization.	Applying
CLO-3	Solve linear, quadratic, and simultaneous equations, as well as linear inequalities, to determine optimal solutions and analyze decision-making scenarios in a business context.	Applying
CLO-4	Analyze the nature of roots of quadratic equations, the relationship between roots and coefficients, and formulate new quadratic equations from given roots for predictive business modeling.	Analyzing
CLO-5	Apply the principles of coordinate geometry to compute distances, midpoints, areas, and solve for various equations of straight lines, including cost equations, to model and interpret linear business relationships.	Applying
CLO-6	Differentiate between permutations and combinations and apply their fundamental principles to calculate the number of possible arrangements and selections in business scenarios such as resource allocation and scheduling.	Analyzing & Applying
CLO-7	Analyze and evaluate various business and financial problems by applying mathematical concepts of simple interest, compound interest, annuities, depreciation, amortization, and sinking funds to calculate present and future values.	Analyzing & Evaluating
CLO-8	Apply matrix algebra and determinant principles, including the inverse of a matrix and Cramer's Rule, to solve systems of linear equations, thereby addressing complex business problems that involve multiple interrelated variables.	Applying
CLO-9	Create and formulate mathematical models from real-world business data, integrating concepts from algebra, finance, and geometry to propose effective and well-reasoned business solutions.	Creating

Mapping CLOs with PLOs

PLOs / CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1	✓		✓	✓	✓				
CLO-2			✓		✓				
CLO-3			✓		✓				
CLO-4			✓		✓				
CLO-5	✓	✓			✓				
CLO-6		✓		✓	✓				

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CLO-7			✓		✓			✓	
CLO-8					✓				
CLO-9	✓	✓	✓		✓		✓	✓	✓

Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	CLO- 1
Thinking Skills (Analyze, Evaluate, Synthesize)	CLO- 4, 6, 7, 9
Personal Skills (Application, Practical execution)	CLO- 2, 3, 5, 8
Social Skills (Responsibility)	CLO- 7

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Course Plan

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
1.	**Number System:** Introduction, Real Number Systems, Absolute Value of a Number, Special Properties of Zero. Fractions, Complex and Imaginary Number, Sequence and Series, Sigma Notation, Principles of Mathematical Indication, Sum of Natural Number, Relations and Functions, Business Application.	Lecture & In-Class Activity	Quizzes & Class participation	CLO-1
2.	**Indices and Logarithms:** Introduction, Index and Base of a Number, Law of Indices, Meaning of a^m Positive and Fractional Indices, Operation with Power Functions. Logarithm, Anti-Logarithm, Laws of Logarithms, Common Logarithm, Natural Logarithm, Characteristics and Mantissa.	Lecture & Problem-Solving Sessions	Problem-based questions	CLO-1 & 2
3.	**Theory of Sets:** Definition of a Set, Methods of Describing a Set, Types of Sets, Operation on Sets, Venn Diagram, De-Morgan's Laws, Cartesian Product of Two Sets, Business Applications.	Lecture & Case-Based Discussion	Quick quizzes & Assignment	CLO-1 & 2
4.	**Linear and Quadratic Equations:** **Linear Equations:** Equation and Identity, Linear Equations, Degree of an Equation, Solution of an Equation, Linear Simultaneous	Lecture & Lab Session	Problem-solving assignment & Group project	CLO-2, 3 &4

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
	Equations with Two Variables, Linear Inequalities, Business Applications. **Quadratic Equations:** Nature of the roots of a Quadratic Equation, Relationship between Roots and Coefficients of a Quadratic Equation, Formation of Quadratic Equation with Given Roots. Business Application.			
5.	**The Straight Lines:** Abscissa and Ordinate of a Point, Rectangular Coordinates, Distance Between Two Points, Coordinates of Mid-Point, Division or Section Formula, Centroid of a Triangle, Area of a Triangle, Polar Coordinates, Relation between Polar and Cartesian Coordinates of a Point, Straight Line and Standard from of Its Equations, General Equation of a Straight Line, Intersection of Two Straight Lines, Condition for Concurrent of the Three Straight Lines, Angle between Two Straight Lines, Equation of a straight line passing through two points, Cost equation, Business Applications.	Lecture, Practical Session & Scenario-Based Learning	In-class exercises & Assignment	CLO-1 & 5
6.	**Permutations and Combinations:** Fundamental Principles of Permutations, Permutations of Things which are and are not All Different, Circular Permutations. Combinations, Relations, Relation between Permutation and Combination, Business Applications.	Lecture & Case Study	Short quizzes & Assignment	CLO-1 & 6
7.	**Mathematics of Finance:** Interest, Simple Interest, Compound Interest, Nominal and Effective Rates of Interest, Continuous Compounding, Discounting, Depreciation, Annuity, Derivation of Different Types of Annuities, Amortization and Sinking Funds, Business Applications.	Lecture & Lab activities	Group project & Final Examination	CLO-1 & 7
8.	**Matrices and Determinants:** Definition of a Matrix, Types of Matrices, Algebra of Matrices, Inverse of a Square Matrix, Solving System of Linear Equations by Matrix Method, Determinants of a Square Matrix, Cramer's Rule to Solve System of Linear Equations.	Lecture & Application Workshop	In-class assignments & Final Examination	CLO-1, 8 & 9

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Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

List of Books:

Gordon D. Prichett & John C. Saber (1994). Mathematics with Application in Management and Economics (7th Edit), Irwin, USA

Islam, R. I. & Gani, M. S. (2017). Business Mathematics, 5th edition, CBO Publication.

Sanchetti, D. C. and V. K. Kapoor (1982). Business Mathematics (Latest Edt.), S. Chand and company Ltd.

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Course Code: 8222559	**Marks: 100**	**Credits: 4**	**Class Hours: 56**
Course Title: Business Communication (In English)		**Course Type:** Core	**Exam Hours: 4**

Course Description: Business Communication is a core course for BBA accounting students that examines business communication skills. This comprehensive course is designed to equip BBA students with the essential communication skills required for success in the modern business environment. The curriculum covers the entire spectrum of business communication, from foundational theories and models to practical applications in written, oral, and digital formats. Students will explore the communication process, various media and methods, principles of effective messaging (Seven C's), and strategies for overcoming communication barriers. The course places strong emphasis on practical skill development, including drafting professional letters, memoranda, and reports; planning and conducting effective meetings; and leveraging technology for enhanced communication. By integrating theoretical knowledge with hands-on practice, this course prepares students to communicate confidently, clearly, and professionally in diverse business situations, thereby contributing to organizational effectiveness and career success.

Course Objectives: The principal objective of this course is to convey the fundamental knowledge of business communication to students. The specific objectives of this course are to:

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

Course Learning Outcomes (CLOs): By the end of this course, students will be able to:

CLOs	Detail	Bloom's Level
CLO-1	Understand the fundamental concepts, process, models, scope, and importance of business communication in organizational contexts.	Understand
CLO-2	Classify and differentiate between various types, methods, and media of communication, including formal/informal channels, grapevine, oral/written communication, and non-verbal cues.	Analyze
CLO-3	Apply the principles of effective communication (Seven C's) to compose clear, concise, and professional business messages for diverse audiences and purposes.	Apply
CLO-4	Analyze communication barriers, including those prevalent in Bangladesh, and evaluate strategies to overcome them for improved organizational effectiveness.	Analyze & Evaluate

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CLOs	Detail	Bloom's Level
CLO-5	Apply appropriate communication technologies (e.g., email, video conferencing, instant messaging) and digital tools (e.g., Google Workplace) to enhance business communication efficiency.	Apply
CLO-6	Create various types of business correspondence including application letters, resumes, inquiry letters, complaint letters, order letters, collection letters, and resignation letters following standard professional formats.	Create
CLO-7	Develop and write effective memoranda and business reports by applying the systematic steps of report writing, including information gathering, interpretation, and presentation.	Create
CLO-8	Design and prepare professional business reports incorporating appropriate visuals (tables, diagrams, charts) and applying APA style documentation for citations and references.	Create
CLO-9	Plan, conduct, and follow up on effective business meetings by preparing agendas, recording minutes, and demonstrating strategies for productive group interactions.	Apply & Create

Mapping CLOs with PLOs:

PLOs / CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1							✓		
CLO-2							✓		
CLO-3							✓		
CLO-4							✓		✓
CLO-5								✓	
CLO-6							✓		
CLO-7							✓		
CLO-8							✓	✓	
CLO-9							✓		✓

Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	CLO- 1
Thinking Skills (Analyze, Evaluate, Synthesize)	CLO- 2, 4, 6, 7, 8
Personal Skills (Application, Practical execution)	CLO- 9
Social Skills (Responsibility)	CLO- 3, 5, 9

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Course Plan

SL	Topic	Teaching Learning Strategy	Assessment	CLOs
1.	**Introduction to Communication:** Definition of Communication, Scope, process, steps, functions, importance and models of communication.	Lecture & Visual Learning	Class participation & Short quizzes	CLO-1
2.	**Classification & Methods of Communication:** Horizontal and Vertical Communication, upward and downward communication, Formal and informal communication, mass communication, Grapevine: How the grapevine operates, importance & limitations of grapevine, how to use the grapevine effectively, barriers to communication, communication problems in Bangladesh.	Lecture & Brainstorming Session	In-class exercises & Group project	CLO-1, 2 & 4
3.	**Media of communication:** Oral communication, purpose, Merits & limitation, written communication, Aerial communication, visual and audio-visual communication, two-way and one way communication, Gesture, Nods, Body language, Face to face conversation, Interviews, Meeting. Telephonic conversation, limitations, Dos and Donts in oral communication.	Lecture & Demonstration	Practical telephonic and face-to-face communication	CLO-1, 2 & 4
4.	**Principles of Effective Communication:** The seven c's of Effective communication, Completeness, Conciseness, Consideration, Concreteness, Clarity, Courtesy, Correctness	Lecture & Workshop	In-class exercises	CLO-3
5.	**Effective meeting:** Preparation, Conduction, strategy and follow-up Agenda Minutes-Effective versus Ineffective groups.	Lecture & Group Activity	Participation in mock meetings	CLO-9
6.	**Technology and Business Communication:** Role, Effects and Advantages of Technology in Business Communication e.g. Email, Text Messaging, Instant Messaging and Modern Techniques Like, Video Conferencing, Social Networking. Strategic Importance of E-Communication, Goggle workplace.	Lecture & Practical Lab Session	Practical exercises	CLO-1 & 5
7.	**Communication through letters:** Application and resumes, Cover letter, employment letter, interviews and joining, Resignation letter, Inquiry letter, Reply to Inquiry letter, order letter,	Lecture & Workshop	In-class exercises & Assignment	CLO-3 & 6

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	complaint letter, Collection letter, claim letter, regret and apology letter.			
8.	**Communication through memorandum and Reports:** Types of reports, purpose, Determining the factors, Gathering the information needed, Interpreting the findings, Writing the report, scope and preparation of reports, pattern of report, forms of shorter report and the longer report, The long analytical report, memorandum-meaning, functions, Importance, uses, procedures of writing memorandum.	Lecture & Case Study	In-class exercises & Assignment	CLO-3 & 7
9.	**Report Writing:** Identify the Types of Reports, Define the Basic Format of a Report, Identify the Steps of Report Writing, Write a Report Meeting the Format Requirements, Determine the Process of Writing a Report, Importance of Including Visuals such as Tables, Diagrams and Charts in Writing Report, Apply Citation Rules (APA Style Documentation) in Reports.	Lecture & Individual Project	Final project /report submission	CLO-7 & 8

Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

List of Books:

Batty, R., & Kay, F. G. (1987). Business Communication Systems and Application. Wiley.

Bovee, C. L., & Thill, J. V. (2016). Business Communication Today. Pearson Education.

Lesikar, R. V., Flatley, M. E., Rentz, K., & Pande, N. (2009). Business Communication. Tata McGraw Hill.

Murphy, H. (2008). Effective Business Communication. Tata McGraw Hill Education Private Limited.

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Course Code: 8222561	**Marks: 100**	**Credits: 4**	**Class Hours: 56**
Course Title: Macroeconomics		**Course Type:** Core	**Exam Hours: 4**

Course Description: Macroeconomics is a core business course that examines the behavior and performance of the economy as a whole. The course focuses on national income determination, inflation, unemployment, monetary and fiscal policies, economic growth, international trade, and exchange rate systems. It enables students to understand how macroeconomic forces influence business decisions, public policy, and overall economic development in both domestic and global contexts.

Course Objectives:

- Develop an understanding of macroeconomic concepts, theories, and national income accounting.
- Analyze the determinants of aggregate output, employment, inflation, and economic growth.
- Evaluate the roles of monetary and fiscal policies in stabilizing the economy.
- Examine international trade, exchange rates, and global economic issues affecting business.
- Apply macroeconomic concepts to contemporary economic challenges and business decision-making

Course Learning Outcomes (CLOs): Upon successful completion of the course a student will be able to:

CLO-1	Explain the fundamental concepts, theories, and indicators of macroeconomics.
CLO-2	Analyze national income, unemployment, inflation, and business cycle fluctuations using macroeconomic models.
CLO-3	Evaluate the effectiveness of fiscal and monetary policies in achieving macroeconomic stability.
CLO-4	Assess international macroeconomic issues, including trade, exchange rates, and balance of payments.
CLO-5	Recommend appropriate macroeconomic policy responses to contemporary economic challenges.

Mapping CLOs with PLOs:

PLOs CLOs	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1					✓		✓		
CLO-2	✓				✓				
CLO-3			✓		✓	✓			
CLO-4					✓			✓	
CLO-5					✓		✓		✓

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Mapping CLOs and BNQF Domain:

BNQF Domain	Number of CLOs Mapped
Fundamental Knowledge (Know-what, theories, basics)	CLO- 1
Thinking Skills (Analyze, Evaluate, Synthesize)	CLO- 2, 3
Personal Skills (Application, Practical execution)	CLO- 5
Social Skills (Responsibility)	CLO- 4

Course Plan

SL	Topic	Teaching Methods	Assessment	CLOs
1.	**Introduction to Macroeconomics:** Nature and scope of macroeconomics, key macroeconomic variables, circular flow of income, economic systems.	Interactive Lecture	Assignment	CLO-1
2.	**National Income Accounting:** GDP, GNP, NNP, national income measurement, income and expenditure approaches, limitations of national income accounting.	Interactive Lecture	Class Test	CLO-1, CLO-2
3.	**Aggregate Demand and Aggregate Supply:** Aggregate demand, aggregate supply, equilibrium output, multiplier effect, business cycles.	Case Study	Assignment	CLO-2
4.	**Consumption, Saving and Investment:** Consumption function, saving function, investment function, Keynesian equilibrium.	Problem Solving	Quiz	CLO-2
5.	**Inflation and Unemployment:** Types and causes of inflation, unemployment, Phillips Curve, inflation-unemployment trade-off.	Reading & Discussion	Group Case Study	CLO-2, CLO-3
6.	**Fiscal Policy:** Government expenditure, taxation, budget deficits, public debt, fiscal policy objectives and effectiveness.	Case Analysis	Assignment	CLO-3
7.	**Monetary Policy:** Central bank functions, monetary policy tools, inflation targeting, monetary policy transmission mechanism.	Group Work	In-class exercise	CLO-3
8.	**International Trade and Balance of Payments:** Comparative advantage, trade policies, balance of payments, exchange rate systems.	Presentation	Group study	CLO-4
9.	**Economic Growth and Development:** Sources of economic growth, productivity, human capital, sustainable economic development.	Research Paper Review	Class Test, Assignment	CLO-4, CLO-5

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SL	Topic	Teaching Methods	Assessment	CLOs
10.	**Macroeconomic Issues in Developing Economies:** Poverty, income inequality, unemployment, inflation, economic reforms, Bangladesh economy.	Seminar	Assignment	CLO-5
11.	**Contemporary Macroeconomic Issues:** Globalization, financial crises, digital economy, climate change, COVID-19 economic impacts, sustainable macroeconomic policies.	Case Study	Class Test	CLO-5

Course Assessment Framework

Total Course Marks: 100 Examination Duration: 4 Hours

Assessment Category	Assessment Component	Weightage
Formative Assessment (20%)	Attendance & Class Participation	5%
	In-course Examination	10%
	Quiz / Assignment Presentation	5%
Summative Assessment (80%)	Final Examination • Students will have to answer 8 questions out of 12 • 10 marks per question ($8 \times 10 = 80$ marks) • Each question may contain maximum 3 sub-sections (e.g., a, b, c)	80%

List of Books:

Dewett, K. K. (2010). *Modern Economic Theory*. New Delhi.

Lovewell, M. (2023). *Understanding Economics* (9th ed.). McGraw Hill Ryerson.

Samuelson, P., & Nordhaus, W. (2009). *Economics* (19th ed.). McGraw-Hill Book Company.

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Guidelines of Viva-voce

Course Code: 8222564	**Marks:** 50	**Credits**: 2	**B. A. Hon's 2nd Year**
Course Title: Viva-voce (Accounting)			

Course Description

The Viva-Voce is a comprehensive oral examination designed to evaluate students' overall academic achievement, accounting knowledge, communication skills, analytical ability, and professional readiness acquired during the BBA (Honors) in Accounting program.

This course provides students an opportunity to demonstrate their understanding of fundamental accounting concepts, financial reporting, taxation, business communication, mathematics, legal and ethical issues, and other business-related areas covered throughout the academic year.

The examination also assesses students' ability to explain accounting principles, interpret financial information, solve accounting-related problems, apply professional judgment, and communicate ideas effectively in academic and professional environments.

Course Objectives

The objectives of the course are to:

- Evaluate students' understanding of fundamental concepts and principles of Accounting and related business disciplines.
- Assess students' ability to explain accounting procedures, financial reporting practices, taxation concepts, and business-related issues.
- Examine students' analytical ability in interpreting financial information and solving accounting problems.
- Develop students' oral communication skills, confidence, and professional presentation ability.
- Evaluate students' awareness of ethical practices, legal compliance, and professional responsibilities in accounting.
- Prepare students for higher education, professional accounting practice, and future career opportunities in accounting and business fields.

Course Learning Outcomes (CLOs)

After going through the viva voce, the students will be able to:

- **CLO 1:** Demonstrate fundamental knowledge of accounting principles, financial reporting, taxation, and business concepts.
- **CLO 2:** Explain and analyze accounting procedures, financial information, and business-related problems.
- **CLO 3:** Apply accounting knowledge and problem-solving skills to practical business situations.
- **CLO 4:** Communicate accounting ideas, solutions, and professional opinions effectively through oral presentation.
- **CLO 5:** Demonstrate ethical awareness, professional responsibility, and readiness for accounting-related careers.
- **CLO 6:** Show preparedness for higher studies, professional development, and lifelong learning in accounting and business fields.

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CLO to PLO Mapping Matrix:

The mapping of CLO to PLO is presented in the matrix below, identifying the level of correlation between course-specific competencies and professional graduate attributes.

CLO/PLO	PLO-1	PLO-2	PLO-3	PLO-4	PLO-5	PLO-6	PLO-7	PLO-8	PLO-9
CLO-1	√		√						
CLO-2	√	√	√			√			
CLO-3	√	√	√				√		
CLO-4						√			√
CLO-5								√	√
CLO-6									√

Teaching System

The Viva-Voce course is conducted through an interactive and student-centered approach. The learning activities include:

- Orientation sessions
- Question-answer sessions
- Discussion on important accounting concepts
- Mock viva examination
- Review of major course topics
- Individual guidance and feedback
- Self-learning and preparation activities

Students are encouraged to improve their analytical thinking, communication skills, confidence, and professional behavior required for academic and workplace environments.

Assessment Strategy

Students will be assessed through a comprehensive Viva-Voce examination conducted by the designated Examination Committee.

The assessment will evaluate students':

- Understanding of accounting principles and business concepts
- Ability to explain financial accounting, taxation, and related topics
- Analytical ability and problem-solving skills
- Oral communication and presentation skills
- Professional attitude, confidence, and ethical awareness
- Readiness for professional accounting practice

The final marks will be awarded based on students' overall performance during the Viva-Voce examination.

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