

Curriculum BBA Program



**Department of Business Administration
School of Business
North East University Bangladesh
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PART-A

GENERAL INFORMATION

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

2. Name of the University: North East University Bangladesh

3. Vision of the University: North East University Bangladesh will have a transformative impact on society through continual innovation in education, research, creativity, and leadership with a view to remaining as a center of excellence in higher education both nationally and internationally.

4. Mission of the University: The following missions are incorporated to achieve the vision of the University:

Mission 1	Provide cutting-edge, career-oriented academic programs in a supportive and stimulating environment, for the intellectual and ethical growth of a diverse student community, sensitivity to students, and to the spirit of society.
Mission 2	Prepare graduates with physical facilities that manifest critical, creative, and effective communication skills along with well-versed value judgments.
Mission 3	Practice good governance and a strong educational foundation in mastering tomorrow's challenges by considering social norms and values and a strong association between university and industry.

5. Name of the Program Offering Entity: Department of Business Administration, School of Business, North East University Bangladesh.

The Department of Business Administration is the pioneer and largest department of North East University Bangladesh established in the year 2012. The department is structured in such a way that the students learn the basics of business and management skills right from the beginning. Also, students are taught the art of effective communication which focuses on building soft skills and managerial skills enabling our students to proceed in their careers as successful business leaders or entrepreneurs meeting up global challenges. Holding regular guest lectures by eminent academicians and industry professionals, symposiums, seminars, workshops, and conferences are some of the noteworthy features of the department.

While managing this increased strength which is an urgent need of the industry, the department is committed to the well-being and overall development of its students. At present, the department offers undergraduate program (BBA) and graduate program MBA (For BBA Graduates), MBA (For Non-BBA Graduates) under the School of Business, North East University Bangladesh.

Eminent faculties of the department bring distinct teaching experiences from some of the finest national and international institutions and corporate experience. What brings them together is their deep commitment to future promising professionals and their pursuit of excellence as educators. Our faculty members' scholastic excellence is depicted through their publications in renowned peer-reviewed journals.

We offer practical learning for our students through an array of activities like Social Responsibility Projects, Case studies, Outbound Training, Role-playing, Internships, Presentations, Skill Enhancement Programmes, and Dissertation. We support our students through our mentoring sessions. The students undergo training in organizations of repute to practically apply the concepts, tools, and techniques learned during the program in real-life business situations. The students are given placement assistance and are placed in prominent organizations. On successful completion of the BBA, and MBA (For BBA Graduates), MBA (For Non-BBA Graduates) program, students have varied career options. They are-

- Develop a career in sectors ranging from FMCG, Retail, Tourism, Banking, Hospitality, IT and ITeS, Media, PR and Advertising, Consultancy, Market Research, Digital Marketing, E-commerce, etc.
- Become an entrepreneur.

6. Vision of the Program Offering Entity: To create excellence in business for nurturing value-driven business leaders with analytical and entrepreneurial mindsets to foster innovative ideas in order to transform and serve the society.

7. Mission of the Program Offering Entity: The following missions are incorporated to achieve the vision of the Department:

Mission 1	Design a unique competency-directed and industry-relevant curriculum with an outcome-oriented teaching-learning process facilitated by world-class infrastructure.
Mission 2	Enhance students' cognitive, research, analytical, ethical, and behavioral competencies through programs that equip them to meet global business challenges in the professional world with creativity and innovation.
Mission 3	Facilitate state-of-the-art learning environment and industry-academia collaboration as to develop managerial and entrepreneurship capabilities and qualities.

8. Objectives of the Program Offering Entity: The objectives of the Department of Business Administration are to:

- Provide an integrated foundation of skills and knowledge in critical content areas necessary to prepare students for professional business careers.
- Provide students with opportunities to learn and practice, individually as well as in a team, analytical thinking skills and use of analytical tools.
- Provide students with learning experiences that build an understanding of business issues and practices as well as expose them to diverse cultural perspectives.
- Build awareness and understanding of key concepts in ethics and apply these to real phenomena.
- Provide students with opportunities to apply modern technologies to business data analysis, research, decision-making, presentations, and communication.
- Prepare students to become responsible and contributing members of the community at large.

9. Academic Programs of the Department: The Department presently offers BBA, MBA Program (For BBA Graduates), and MBA Program (For Non-BBA Graduates). The entire program is designed as per the Bangladesh National Qualifications Frameworks (BNQF) and as per the suggestion of the University Grants Commission (UGC) of Bangladesh.

10. Name of Degree: Bachelor of Business Administration (BBA)

The BBA program consists of 141 credits and offers Major in Accounting and Information Systems, Finance and Banking, Management, Human Resource Management, and Marketing.

11. Description of the Program: The Bachelor of Business Administration program's primary objective is to prepare students to comprehend and apply contemporary business concepts, principles, and procedures in order to become industry leaders. The main endeavor is to develop students' critical thinking, problem-solving, and teamwork skills so they can contribute to core functional areas of business such as sales and marketing, manufacturing and production, accounting and finance, human resource management, and information systems. They reach the highest levels of business skills while also gaining an understanding of the principles of the social environment in which all company goals are identified as 21st-century global citizens. The program offers multidisciplinary courses to the students, which is an opportunity for students to gain different knowledge as well as jobs from a wide variety of markets.

The BBA program consists of 43 courses, Viva voce at the end of each year, and one 3-month Internship for a total of 141 credit hours over the course of 4 years, divided into 8 academic semesters. The courses are divided into 12 GED courses (36 credit hours), 25 core courses (75 credit hours), and 6 major courses (18 credit hours). The calendar year is divided into two academic semesters of 6 months each. The academic semesters are – i. Spring Semester (January - June) and ii. Summer Semester (July - December). Students can apply for admission twice a year, in the Spring or Summer semester.

From Year 4 Semester 1, students must choose one of the following concentration areas.

- Accounting and Information Systems
- Finance and Banking
- Management
- Human Resource Management
- Marketing

A minimum three-month internship with a well-known business organization is mandatory for students to learn about business in the real world after they completed their courses.

12. Graduate Attribute: The Bachelor of Business Administration (BBA) program is designed so that our graduates display the much needed and holistic attributes including:

- Knowledge of business, management, and emerging technologies
- Research and business intelligence
- Problem-solving and decision making
- Creativity and innovation
- Intercultural competence/communication
- Teamwork
- Global citizenship/ethics (collaborate, negotiate and resolve conflicts)

13. Program Educational Objectives (PEOs): To produce graduates who will be-

PEO 1	professional, knowledgeable, competent, and innovative in business and management.
PEO 2	able to possess strong communication and leadership skills to enable them to work well in a team.
PEO 3	appreciated and committed to lifelong learning and continuous improvement especially, but not limited to, the fields of business and management.
PEO 4	able to work with great integrity, strong ethics, high commitment, and social responsibility.
PEO 5	capable of starting, growing, and sustaining entrepreneurial ventures, and those who are able to work equipped with strong entrepreneurial and intrapreneurial skills.

14. Mapping Mission of the University with PEOs: The PLOs of the program are-

PEOs	Mission 1	Mission 2	Mission 3
PEO 1	X		
PEO 2		X	
PEO 3			X
PEO 4		X	
PEO 5			X

15. Program Learning Outcomes (PLOs):

PLO 1	Graduates will exhibit an understanding of broad business concepts and principles.
PLO 2	Graduates will be able to think critically to solve diverse business challenges and opportunities.
PLO 3	Graduates will communicate competently in a business environment.
PLO 4	Graduates will demonstrate an understanding of the importance and relevance of multicultural and diversity issues in business.

PLO 5	Graduates will be able to identify business and social issues and provide researched insights in relevant fields.
PLO 6	Graduates will understand effective leadership techniques, including aspects of character and ethical decision-making.
PLO 7	Graduates will be able to become an entrepreneur themselves or will be able to contribute to the realization of entrepreneurs' business vision with innovation and commitment to lifelong learning.

16. Mapping PLOs with PEOs:

PLOs	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
PLO 1	X				
PLO 2	X				
PLO 3		X			
PLO 4			X		
PLO 5			X		
PLO 6				X	
PLO 7					X

17. Mapping Courses with the PLOs:

Courses	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
BUS 0419 1111	X		X	X			X
BUS 0413 1112	X			X		X	
BUS 0411 1113	X	X					X
CSE 0613 1101		X	X				
ENG 0232 1101			X	X			
BUS 0412 1214		X			X		X
BUS 0414 1215	X		X	X		X	X
BUS 0411 1216		X				X	X
MAT 0541 1202		X			X		
SSW 0314 1201			X		X		
BUS 0419 1200	X		X	X		X	X
BUS 0412 2117	X		X		X	X	
BUS 0414 2118		X	X	X		X	X
BUS 0541 2119	X	X			X		
SSW 0314 2102			X		X		
ECO 0311 2101	X	X		X			X
GED 0031 2101	X		X	X			X
BUS 0499 2220	X	X			X	X	
BUS 0413 2221	X	X	X				
BUS 0411 2222	X	X			X	X	
SSW 0314 2203				X	X		
ECO 0311 2202	X	X			X		
BUS 0419 2200	X	X	X	X	X		X
BUS 0412 3123	X	X			X		X
BUS 0419 3124		X		X		X	
BUS 0413 3125	X		X			X	
BUS 0413 3226	X		X	X		X	
STA 0599 3101	X	X			X		
SSW 0314 3105			X	X	X		
BUS 0599 3227	X	X			X		

BUS 0413 3228			X				X
BUS 0411 3229		X	X		X	X	
BUS 0419 3230	X		X	X			X
GED 0031 3202	X		X	X		X	
BUS 0419 3200	X	X	X	X	X		X
BUS 0419 4131		X			X	X	
BUS 0413 4132	X	X	X			X	
BUS 0419 4133			X	X	X		
BUS 0419 4234	X	X			X		
BUS 0419 4235			X	X	X		
BUS 0419 4200	X	X	X	X	X	X	X
BUS 0411 4410	X	X			X		
BUS 0411 4411	X	X			X		
BUS 0411 4412	X	X			X		X
BUS 0411 4413	X		X			X	
BUS 0411 4414		X	X			X	
BUS 0411 4415	X	X			X	X	
BUS 0411 4416		X	X		X		X
BUS 0411 4417	X	X			X	X	
BUS 0411 4418			X		X	X	
BUS 0411 4419		X	X	X			
BUS 0412 4410	X	X			X		X
BUS 0412 4411		X	X		X		X
BUS 0412 4412	X	X	X				
BUS 0412 4413	X		X	X	X		X
BUS 0412 4414		X		X	X		X
BUS 0412 4415		X	X		X		
BUS 0412 4416	X	X		X			
BUS 0412 4417	X	X			X	X	
BUS 0412 4418			X		X	X	
BUS 0412 4419		X			X	X	X
BUS 0413 4410	X			X			
BUS 0413 4411	X			X	X		
BUS 0413 4412	X		X		X	X	
BUS 0413 4413		X	X				X
BUS 0413 4414	X		X	X	X		
BUS 0413 4415	X		X	X	X		
BUS 0413 4416	X		X				X
BUS 0413 4417		X		X	X		
BUS 0413 4418			X		X	X	
BUS 0413 4419	X	X			X		
BUS 0413 4610	X		X		X	X	
BUS 0413 4611			X			X	X
BUS 0413 4612		X	X			X	
BUS 0413 4613				X	X		
BUS 0413 4614			X	X		X	
BUS 0413 4615			X		X	X	
BUS 0413 4616			X		X	X	
BUS 0413 4617	X		X		X	X	

BUS 0413 4618		X	X		X		
BUS 0413 4619			X	X	X		
BUS 0414 4410	X		X		X		
BUS 0414 4411		X	X	X			
BUS 0414 4412	X			X			X
BUS 0414 4413		X	X	X		X	X
BUS 0414 4414			X	X	X	X	
BUS 0414 4415					X	X	X
BUS 0414 4416				X	X	X	
BUS 0414 4417		X	X			X	X
BUS 0414 4418			X	X	X		X
BUS 0414 4419	X					X	X
BUS 0419 4300	X	X	X	X	X	X	X

PART-B
CURRICULUM FRAMEWORK

18. Structure of the BBA Program

The Department of Business Administration designed the BBA Program as per the guidelines of Bangladesh National Qualification Frameworks (BNQF). The structure of the BBA program is as follows:

Sl. No.	Categories	No. of Courses	Credits	Total Credits
A	General Education Courses	12	3.0	36
B	Core Courses	25	3.0	75
C	Major/Concentration Courses	06	3.0	18
D	Viva Voce	04	2.0	08
E	Internship	01	4.0	04
Total		48	-	141

However, details of the program are stated in the following sections.

- A. GED Courses:** The department offered 12 GED courses; each course contains 3.0 credits, total $12 \times 3.0 = 36$ credits.
- B. Core courses:** The department offered 25 Core courses; each course contains 3.0 credits, total $25 \times 3.0 = 75$ credits.
- C. Major/Concentration Courses:** In the major/concentration area, students have to study 06 courses; each course contains 3.0 credits, total $6 \times 3.0 = 18$ credits.
- D. Viva Voce:** The department offered 04 viva-voce courses; each course contains 2.0 credits, total $4 \times 2.0 = 08$ credits
- E. Internship Program:** An internship should be completed for 3 months working days after completion of all courses and an internship report will be submitted by the students based on internship experiences and have to face the defense board, which will carry 4.0 credits.

18.1. Duration of the Program: 4 Years, 8 Semesters.

18.2. Admission Requirements:

Bangladeshi Students: The admission requirements for BBA program of North East University Bangladesh are as follows:

- Both in SSC and HSC or equivalent public examination there must be 2nd division or GPA 2.5 or equivalent grade in each examination. But if there is GPA 2.00 in any examination in that case GPA 6.00 for both examinations in aggregate.
- A candidate has to pass the O-level examination in at least five subjects and the A-level examination in at least two subjects. Among these seven subjects in two examinations, there should be B-grade or GPA 4.00 in four subjects and minimum C-grade or GPA 3.5 in the rest of the three subjects.
- For children of freedom fighters, there should be GPA 5 in aggregate or equivalent public (SSC+HSC) examination.

Admission forms are available for Tk. 500/= (Five Hundred only) from North East University Bangladesh Admission center. A complete application package includes: (i) filled out application form (ii) six passport size photographs, certificate and one transcript; (iii) clean copies of certificates and mark sheets; (v) two letters of recommendation/testimonial from previous institutions; Photograph should be attested by first class Gazetted Officer or Principal/Head of the Department of the last academic institution. Completed application forms must be submitted to the office of the Registrar.

Foreign Students: Maximum three percent (3%) of overall vacancies available will be kept reserved for the foreign students. Students having foreign degree must have equivalence certificate from proper authority. Applicants must fulfill the following requirements:

- a) Educational qualifications as applicable for Bangladeshi students or equivalent.
- b) Must have security clearance from respective Embassy/High Commission in Bangladesh.
- c) Sex: Male and Female.

In the event of non-availability of foreign students, Bangladeshi candidates will fill up the vacancies.

18.3. Total Minimum Credit Requirements to Complete the Program: No curriculum will have less than 140 credit hours in 8 (eight) semesters, but a student has to complete for graduation all the credits prescribed by the curriculum committee for the session s/he is registered.

18.4. Total Class Weeks in a Semester: In a semester, the class will be held for 14 weeks.

18.5. Minimum CGPA Requirements for Graduation: At least CGPA 2.00 is required for graduation.

18.6. Maximum Academic Years of Completion: A student will be given 6 (six) extra semesters in addition to 8 semesters to complete his/her degree. However, his/her admission will be terminated the remaining credits cannot be acquired in the allowed timeframe with the maximum allowable credits per semester.

18.7. Category of Courses: The courses are distributed in 5 areas which are explained below:

18.7.1 General Education Courses: General Education courses are comprised of a set of courses through which students become broadly educated. These courses are opportunities for students to gain skills and insights that will be useful in their entire life, no matter what they choose as a major or career objective.

Sl. No.		Course Title	Credits
1	CSE 0613 1101	Introduction to Computer Application	3.0
2	ENG 0232 1101	Advanced Functional English	3.0
3	SSW 0314 1201	History and Emergence of Bangladesh	3.0
4	SSW 0314 2102	Bangladesh Studies	3.0
5	SSW 0314 2203	Introduction to Sociology	3.0
6	MAT 0541 1202	Introduction to Mathematics	3.0
7	ECO 0311 2101	Microeconomics	3.0
8	ECO 0311 2202	Macroeconomics	3.0
9	STA 0599 3101	Introduction to Statistics	3.0
10	GED 0031 3202	Leadership, Ethics and Organizational Sustainability	3.0
11	GED 0031 2101	Communication and Media Management	3.0
12	SSW 0314 3105	Environmental Geography	3.0
Total			36

18.7.2 Core Courses: The list of core courses is given below

Sl. No.	Course Code	Course Title	Credits
1	BUS 0419 1111	Introduction to Business	3.0
2	BUS 0413 1112	Principles of Management	3.0
3	BUS 0411 1113	Principles of Accounting	3.0
4	BUS 0412 1214	Principles of Finance	3.0
5	BUS 0414 1215	Principles of Marketing	3.0
6	BUS 0411 1216	Intermediate Accounting	3.0
7	BUS 0412 2117	Banking and Insurance	3.0

8	BUS 0414 2118	Marketing Management	3.0
9	BUS 0541 2119	Mathematics for Business Decisions	3.0
10	BUS 0499 2220	Business Law	3.0
11	BUS 0413 2221	Management Information Systems	3.0
12	BUS 0411 2222	Cost and Management Accounting	3.0
13	BUS 0412 3123	Financial Management	3.0
14	BUS 0419 3124	E-Commerce, Digital Business and Data Analytics	3.0
15	BUS 0413 3125	Human Resource Management	3.0
16	BUS 0413 3126	Organizational Behavior	3.0
17	BUS 0599 3227	Applied Business Statistics	3.0
18	BUS 0413 3228	Operations and Supply Chain Management	3.0
19	BUS 0411 3229	Auditing and Taxation	3.0
20	BUS 0419 3230	Entrepreneurship Development and SME Management	3.0
21	BUS 0419 4131	Business Research Methods	3.0
22	BUS 0413 4132	Strategic Management	3.0
23	BUS 0419 4133	International Business	3.0
24	BUS 0419 4234	Project Management	3.0
25	BUS 0419 4235	Tourism and Hospitality Management	3.0
Total			75

18.7.3. Major/Concentration Courses

In order to develop a specialization in a specific area of major/concentration for advancement in a particular career path, students are required to take courses as a free elective. The student can choose from five (5) areas of concentration when offered. Students will have to complete at least six courses from a specific Area of Major/Concentration. As a general rule, students will have to successfully complete all General Education Courses, and Core Courses as a prerequisite for taking courses from any area of concentration. The lists of areas of Major/Concentration along with the courses are given below:

Areas of Major/Concentration: $6 \times 3 = 18$ Credits

Accounting and Information Systems

Sl. No.	Course Code	Course Title	Credits
1	BUS 0411 4410	Accounting Theory	3.0
2	BUS 0411 4411	Advanced Financial Accounting	3.0
3	BUS 0411 4412	Advanced Management Accounting	3.0
4	BUS 0411 4413	Advanced Cost Accounting	3.0
5	BUS 0411 4414	Advanced Auditing	3.0
6	BUS 0411 4415	Corporate Taxation	3.0
7	BUS 0411 4416	Financial Statement Analysis and Control	3.0
8	BUS 0411 4417	Accounting Systems Analysis and Design	3.0
9	BUS 0411 4418	Accounting based on IFRS	3.0
10	BUS 0411 4419	Accounting for Government and Not for Profit Organizations	3.0

Finance and Banking

Sl. No.	Course Code	Course Title	Credits
1	BUS 0412 4410	Working Capital Management	3.0
2	BUS 0412 4411	Financial Analysis and Control	3.0
3	BUS 0412 4412	Financial Market and Institutions	3.0
4	BUS 0412 4413	Security Analysis and Portfolio Management	3.0

5	BUS 0412 4414	Public Finance	3.0
6	BUS 0412 4415	Blockchain and Financial Technology	3.0
7	BUS 0412 4416	Insurance and Risk Management	3.0
8	BUS 0412 4417	Legal Aspects of Financial Institutions	3.0
9	BUS 0412 4418	Islamic Finance and Banking	3.0
10	BUS 0412 4419	Management of Microfinance Program	3.0

Management

Sl. No.	Course Code	Course Title	Credits
1	BUS 0413 4410	History of Management Thought	3.0
2	BUS 0413 4411	Industrial Relations	3.0
3	BUS 0413 4412	Total Quality Management	3.0
4	BUS 0413 4413	Logistics and Materials Management	3.0
5	BUS 0413 4414	International Business Management	3.0
6	BUS 0413 4415	International Comparative Management	3.0
7	BUS 0413 4416	Labor Management Relations	3.0
8	BUS 0413 4417	Management of Technology and Innovation	3.0
9	BUS 0413 4418	Bank Management	3.0
10	BUS 0413 4419	Contemporary Management Practices in Bangladesh	3.0

Human Resource Management

Sl. No.	Course Code	Course Title	Credits
1	BUS 0413 4610	Career Management	3.0
2	BUS 0413 4611	Compensation Management	3.0
3	BUS 0413 4612	Strategic Human Resource Management	3.0
4	BUS 0413 4613	International Human Resource Management	3.0
5	BUS 0413 4614	Training and Development Management	3.0
6	BUS 0413 4615	Leadership and Group Dynamics	3.0
7	BUS 0413 4616	Labor Management Relations	3.0
8	BUS 0413 4617	Organizational Change and Effectiveness	3.0
9	BUS 0413 4618	Human Resource Information Systems	3.0
10	BUS 0413 4619	Contemporary Human Resource Practices in Bangladesh	3.0

Marketing

Sl. No.	Course Code	Course Title	Credits
1	BUS 0414 4410	Consumer Behavior	3.0
2	BUS 0414 4411	Strategic Marketing	3.0
3	BUS 0414 4412	Brand Management	3.0
4	BUS 0414 4413	E-Marketing	3.0
5	BUS 0414 4414	Relationship Marketing	3.0
6	BUS 0414 4415	Service Marketing	3.0
7	BUS 0414 4416	International Marketing	3.0
8	BUS 0414 4417	Sales Management	3.0
9	BUS 0414 4418	Integrated Marketing Communication	3.0
10	BUS 0414 4419	Product and Pricing Policy	3.0

18.7.4 Viva-Voce: On completion of the First Year (1st Semester, 2nd Semester), the students must face a Viva-Voce on courses which are taught around the year. After the completion of the Second Year (3rd Semester, 4th Semester)

and Third Year (5th Semester, 6th Semester), the students will prepare a seminar report and face a viva-voce and after completion of the Fourth Year (7th Semester, 8th Semester), the students will face a Comprehensive Viva-Voce.

Sl. No.	Course Code	Course Title	Credits
1	BUS 0419 1200	Viva Voce on Taught Courses	2.0
2	BUS 0419 2200	Seminar and Viva Voce	2.0
3	BUS 0419 3200	Seminar and Viva Voce	2.0
4	BUS 0419 4200	Comprehensive Viva Voce	2.0

18.7.5 Internship

On completion of the course work, the students must carry out the internship program as part of the BBA degree requirement. The internship is a capstone experience that allows students to incorporate knowledge and skills developed in the classroom and apply them in a professional setting. The internship program for BBA is for 4.0 academic credits. It will be undertaken after the final semester and must be completed before graduation. The student will have to prepare, submit, and defend an internship report in order to complete the program successfully.

Sl. No.	Course Code	Course Title	Credits
1	BUS 0419 4300	Internship	4.0

19. Semester-Wise Distribution of Courses

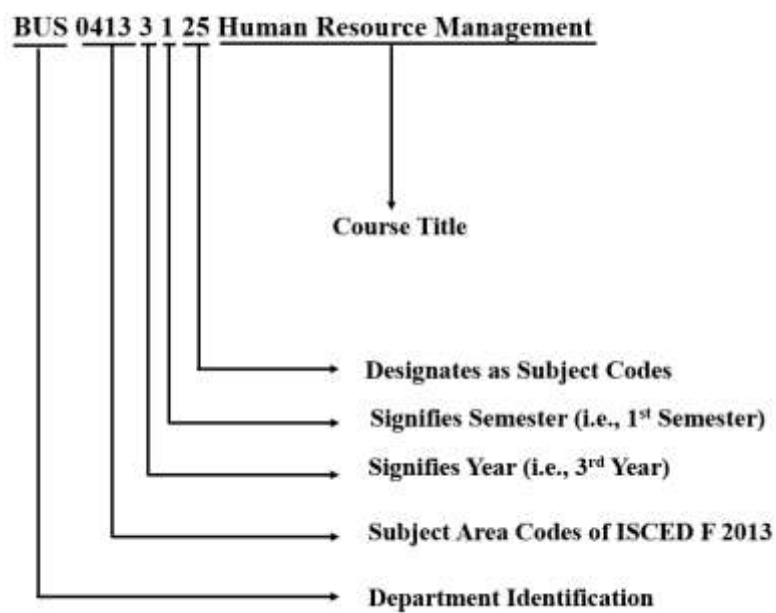
	Semester	Course Code	Course Title	Credit	Prerequisites
Year 1	1 st	BUS 0419 1111	Introduction to Business	3.0	
		BUS 0413 1112	Principles of Management	3.0	
		BUS 0411 1113	Principles of Accounting	3.0	
		CSE 0613 1101	Introduction to Computer Application	3.0	
		ENG 0232 1101	Advanced Functional English	3.0	
	Total			15.0	
	2 nd	BUS 0412 1214	Principles of Finance	3.0	
		BUS 0414 1215	Principles of Marketing	3.0	
		BUS 0411 1216	Intermediate Accounting	3.0	BUS 0411 1113
		MAT 0541 1202	Introduction to Mathematics	3.0	
		SSW 0314 1201	History and Emergence of Bangladesh	3.0	
BUS 0419 1200		Viva Voce on Taught Courses	2.0		
Total			17.0		
Year 2	1 st	BUS 0412 2117	Banking and Insurance	3.0	
		BUS 0414 2118	Marketing Management	3.0	BUS 0414 1215
		BUS 0541 2119	Mathematics for Business Decisions	3.0	MAT 0541 1202
		SSW 0314 2102	Bangladesh Studies	3.0	
		ECO 0311 2101	Microeconomics	3.0	
		GED 0031 2101	Communication and Media Management	3.0	
	Total			18.0	
	2 nd	BUS 0499 2220	Business Law	3.0	
		BUS 0413 2221	Management Information Systems	3.0	
		BUS 0411 2222	Cost and Management Accounting	3.0	
		SSW 0314 2203	Introduction to Sociology	3.0	
		ECO 0311 2202	Macroeconomics	3.0	ECO 0311 2101
BUS 0419 2200		Seminar and Viva Voce	2.0		
Total			17.0		
		BUS 0412 3123	Financial Management	3.0	BUS 0412 1214

Year 3	1 st	BUS 0419 3124	E-Commerce, Digital Business and Data Analytics	3.0	
		BUS 0413 3125	Human Resource Management	3.0	
		BUS 0413 3126	Organizational Behavior	3.0	
		STA 0599 3101	Introduction to Statistics	3.0	
		SSW 0314 3105	Environmental Geography	3.0	
	Total			18.0	
	2 nd	BUS 0599 3227	Applied Business Statistics	3.0	STA 0599 3101
		BUS 0413 3228	Operations and Supply Chain Management	3.0	
		BUS 0411 3229	Auditing and Taxation	3.0	
		BUS 0419 3230	Entrepreneurship Development and SME Management	3.0	
		GED 0031 3202	Leadership, Ethics and Organization Sustainability	3.0	
		BUS 0419 3200	Seminar and Viva Voce	2.0	
Total			17.0		
Year 4	1 st	BUS 0419 4131	Business Research Methods	3.0	
		BUS 0413 4132	Strategic Management	3.0	
		BUS 0419 4133	International Business	3.0	
		Elective	Major/Concentration I	3.0	
		Elective	Major/Concentration II	3.0	
		Elective	Major/Concentration III	3.0	
	Total			18.0	
	2 nd	BUS 0419 4234	Project Management	3.0	
		BUS 0419 4235	Tourism and Hospitality Management	3.0	
		Elective	Major/Concentration IV	3.0	
		Elective	Major/Concentration V	3.0	
		Elective	Major/Concentration VI	3.0	
BUS 0419 4200		Comprehensive Viva Voce	2.0		
Total			17.0		
		BUS 0419 4300	Internship	4.0	
Gross Total			141.0		

20. Course Designation: Each course is designated by a maximum of three letter code identifying the department offering the course followed by eight-digit number having the following interpretation:

- The first four digit signify the Subject Area Codes of ISCED F 2013.
- The fifth digit corresponds to the Year in which the course is normally taken by the students.
- The sixth digit corresponds to the Semester in which the course is normally taken by the students.
- For major/concentration courses, sixth and seventh digit is reserved as 44 and 46. These majors/concentration courses are elective courses and as a result special codes are assigned.
- The last two digit signify the Subject Codes.

The course designation system is illustrated as follows:



PART-C

DETAILS OF COURSES

21.1 General Education Courses

Course Title	: Introduction to Computer Application	Credit Hours	: 3.0
Course Code	: CSE 0613 1101	Course Type	: GED
Year/Semester	: 1st Year, 1st Semester		

Rationale of the Course: This introductory course in computer science is designed to impart to students with the basic knowledge of computers, applications software, hardware, and computer information systems. This course will also provide hands-on knowledge of common application software like a word processor, spreadsheet, presentation, and database tools.

Course Objectives: This course, using both lecture and laboratory practice, introduces students to basic computer concepts in hardware, software, networking, computer security, programming, database, e-commerce, decision support systems, and other emerging technologies of computer. Additional lectures examine social, legal, and ethical issues including privacy, intellectual property, health concerns, green computing, and accessibility. Students will learn techniques to search, evaluate, validate, and cite information found online. Widely used applications including word processing, spreadsheets, databases, presentation, and web development software are studied.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	recognize and define basic concepts of computers including hardware and software.
CLO 2	identify advantages and disadvantages of modern tools like computers, the internet, etc.
CLO 3	use application software like a word processor, spreadsheet, presentation, and database tools to manage educational and professional data, papers, presentations, etc.
CLO 4	produce electronic documents using various software applications.
CLO 5	illustrate the role of the computer for personal and professional uses.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Computers and Computer Hardware: Major components of a computer, Basic architecture of a computer; Processor, memory, and I/O devices.	6	CLO 1
2	Memory & Storage: Definition, Bit, Byte, Word, Storage Capacity. Types of Memory, classification of memory and storage, Types of Main Memory, Semiconductor Memory, Read/Write in memory/storage.	3	CLO 1
3	Numbering systems and computer's internal data representation: Binary, octal, hexadecimal, decimal number system. Data representation systems in the computer.	3	CLO 3
4	Operating System: Definition, functions of the operating system, types of operating systems, user interface, Resource Management, Task Management, File Management, Security, Utilities.	3	CLO 4
5	Application software: Types of application software, acquisition of software, closed-source vs open-source software.	3	CLO 3
6	Word processing software: System environment, features, and functions, editing, formatting, printing options, search/replace and block commands.	6	CLO 2
7	Presentation software: System environment, features and functions, editing, formatting, and printing options.	4.5	CLO 3

8	Spreadsheet software: Worksheet environment, entering data/formulas, editing, cell references, recalculating formulas, designing templates, "what if" analysis, graphics.	6	CLO 5
9	Database software: System environment, creating structure, displaying records, sorting records, manipulating records, report generation, query facility.	3	CLO 4
10	Computer network and Internet: Computer networks, types of networks, network topologies, intranet and internet, communication media: twisted pair, coaxial cable, optical fiber, Networking devices, internet terminology, use of a web browser, usage of e-mail, online business.	4.5	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					3
CLO 3			3				
CLO 4				3		2	
CLO 5					3	3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Computer Lab Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Computer Lab Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Computer Lab Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Computer Lab Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Computer Lab Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Introduction to Computer - Peter Norton; McGraw-Hill Education, 7/E, 2010.
2. Introduction to Computers - Muhammad Alamgir; Adhuna Prakashan, 11/E, 2019.

Reference Books:

1. Computer Fundamentals - Mohammad Asif Jan, Ab Mohsin Bhat & Ismail Thamarasseri; Independently Published, 1/E, 2018.
2. Introduction To Computers - Shikha Nutiyal; V&S Publishers, 1/E, 2012.
3. Computers - Stephen Bennington; Anness Publishing, Revised Edition, 2001.
4. Peter Norton's Inside the PC - Peter Norton & John Goodman; Sams Pub., 7/E, 1997.

Course Title	: Advanced Functional English	Credit Hours	: 3.0
Course Code	: ENG 0232 1101	Course Type	: GED
Year/Semester	: 1st Year, 1st Semester		

Rationale of the Course: This course provides the students with a fundamental idea about academic learning of the four skills of the English language by engaging them in listening, speaking, reading, and writing activities. This also includes grammar learning to use them in the four skills.

Course Objectives: This course establishes the skills of listening for gist and specific information, understanding lectures, taking notes, relating to different talks and announcements, etc. Students are also able to demonstrate the essence of brainstorming, outlining, logical construction of different types of paragraphs and essays in writing and apply techniques of skimming, scanning, making predictions and inferences, summarizing, realizing the author's standpoint, guessing word meaning from contextual clues.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the accuracy of grammar to use in the four skills.
CLO 2	apply the listening skill to relate to and analyze different ideas effectively.
CLO 3	distinguish between different sound systems and tones of the English language worldwide.
CLO 4	implicate fruitful presentation skills and operate with communicative competence for professional purposes.
CLO 5	design formal and academic writings, documentation and reports, etc.
CLO 6	demonstrate the ability to acquire knowledge and interrelate with different compositions in research areas.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Main Verbs / Auxiliary Verbs: Introduction, Types of verbs, Different use of verbs, Structuring sentences using verbs.	3	CLO 1
2	Tense and Its Structure: Types, Formation of sentences based on their tenses, Structure of different tenses.	3	CLO 2
3	Modals and Modal Related Patterns: Modals and their functions, Exercising examples.	3	CLO 1
4	Causatives: Use of causatives and their active/passive forms.	3	CLO 1
5	Conditionals: Different types of conditional sentences based on tenses.	3	CLO 1
6	Parts of Speech: Recognition of different types of parts of speech, Use of different parts of speech.	3	CLO 1
7	Degrees of Adjectives: Positive, comparative, and superlative adjectives and their uses.	3	CLO 1
8	Prepositions and Prepositional Idioms: Use of appropriate prepositions and formation of prepositional idioms.	3	CLO 2
9	Agreement of Verbs: Identifying subjects and their agreements with verbs according to their person and number.	3	CLO 1
10	Sentences and Clauses: Different types of sentences and different types of clauses.	3	CLO 4
11	Word Choice/Vocabulary: Antonym, Synonym, Homonym, Homophone, Homograph.	3	CLO 3

12	Wh-words/Punctuation: Use of wh-words, Insertion, and use of different punctuation marks.	3	CLO 1
13	Reading Comprehensions: Summarizing, paraphrasing, skimming, scanning, etc.	3	CLO 6
14	Paragraphs and Compositions: Different types of paragraphs and compositions and writing practices.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					2
CLO 3			3				
CLO 4				3			3
CLO 5					3		
CLO 6						3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Dialogue Practice, Recitation, Debate, Extempore Speech, and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Functional English for Communication - Ujjwala Kakarla, Tanu Gupta & Leena Pundir; SAGE Publications, 3/E, 2019.
2. A practical English grammar - Audrey Jean Thomson & Agnes V. Martinet; Oxford University Press, 3/E, 2007.

Reference Books:

1. Grammar in Use Intermediate Student's Book with Answers and CD-ROM - Raymond Murphy; Cambridge University Press, 3/E, 2009.
2. ToeflCbt 2005 (W/2Cd) - Michael A.Pyle; Wiley India Pvt. Limited, Revised edition, 2000.
3. Barron's TOEFL IBT: Internet-based Test - Pamela J. Sharpe; Barron's Educational Series, 11/E, 2016.
4. Cliffs TOEFL Preparation Guide - Michael A. Pyle; John Wiley & Sons, Revised edition, 1993.

Course Title : History and Emergence of Bangladesh	Credit Hours : 3.0
Course Code : SSW 0314 1201	Course Type : GED
Year/Semester : 1st Year, 2nd Semester	

Rationale of the Course: Bangladesh has a wonderful history, and this course is aimed to assist undergrad students in understanding the present state of Bangladesh in the context of the past. Taking this course will enhance students' comprehension of the complex interconnections of historical events and will offer students a grasp of the historical origins of Bangladesh as an independent state, among other benefits.

Course Objectives: This course will trace the historical root of Bangladesh as an independent state focusing on the social, economic, and political developments that have taken place since its independence. It will also identify the major socio-economic, political, environmental, and developmental issues that have arisen during this period, before assessing the progress over time. In this course, the students will also learn about the background of the establishment of Bangladesh. Specifically, they will learn about the language movement, causes & consequences of six points programs, the general election of 1970, and the brief history liberation war. They will also learn about the seven most valiant heroes of our liberation war.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	recognize the areas of exploitation and oppression during the Pakistan regime.
CLO 2	understand the inner significance of the emergence of Bangladesh as a nation.
CLO 3	value the importance of language movement.
CLO 4	apply critical skills to analyze the importance of the Six Point Program.
CLO 5	understand the role of the 7 th March speech.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Partition of Bengal in 1947 and Rise of Nationalism: Indian Nationalism-Muslim Nationalism-Partition of India and Bengal, Historical background, events, significance and its impacts, Initial differences between East Bengal and West Pakistan.	4.5	CLO 1
2	Peasant Movement of Bengal in 1946-47: East Pakistan State Acquisition and Tenancy Act of 1950, Impacts of this Act Social Structure, Consequences of the act.	4.5	CLO 2
3	The Language Movement 1952: Background of Language Movement, Events of Language Movement, Impact of Language Movement.	4.5	CLO 2
4	Movement for Autonomy: Emergence of Political Parties, United Front, the election of the Provincial Assembly of East Bengal, United Front ministries, Rise and development of Awami League, United Front Election and its Aftermath.	4.5	CLO 3
5	Six-Point Program and Backgrounds: Constitution of Pakistan, 1956, Military Takeover, 1958, The Basic Democracies Order, 1959, Constitution of Pakistan, 1962., Education movement, 1962, 14-Point program of National Awami Party, Six Points Movement.	4.5	CLO 3
6	The mass upsurge of 1969: Agartala conspiracy case, 11 points of the student, Legal Framework Order, Reactions of LFO, Election Manifesto, Election Result Non-Cooperation Movement, 7th March 1971, Importance of 7 th March speech.	3	CLO 4
7	Emergence of Bangladesh: Liberation War of 1971: Operation searchlight, Military crackdown, Teliapara Documents, War Strategies, War Sectors, Training of Freedom Fighters	4.5	CLO 5

8	Role of Major Countries: Role of USA, USSR, and China to the Liberation War of Bangladesh.	4.5	CLO 3
9	11 Sectors in Liberation War: The important aspects of 11 sectors of the liberation war of Bangladesh.	4.5	CLO 3
10	Constitution of Independent Bangladesh: History of Bangladesh's Constitutional Development, Salient Features of Bangladesh Constitution, Major Amendments.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				
CLO 4				3	3		
CLO 5					2	3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. History of Bangladesh, 1704-1941: Social and cultural history - Sirajul Islam; Asiatic Society of Bangladesh, 3/E, 1992.
2. Bangladesh: Past and Present - Salahuddin Ahmed; APH Publishing, 1/E, 2004.

Reference Books:

1. Bangladesh, Emergence of a Nation - A. M. A. Muhith; University Press, 2/E, 1992.
2. A History of Bangladesh - Willem van Schendel; Cambridge University Press, 2/E, 2020.
3. Bangladesh: History and culture - S. R. Chakravarti, Virendra Narain; South Asian Publishers, 2/E, 1986.
4. The Permanent Settlement in Bengal: A Study of Its Operation 1790-1819 - Sirajul Islam; Bangla Academy, 2/E, 1979.

Course Title	: Bangladesh Studies	Credit Hours	: 3.0
Course Code	: SSW 0314 2102	Course Type	: GED
Year/Semester	: 2ndYear, 1st Semester		

Rationale of the Course: This course is designed to introduce students to the knowledge of the historical, socio-economic, and political background of Bangladesh in order to encourage critical thinking, knowledge development, and problem-solving ideas for contemporary Bangladesh society and culture. Moreover, this course also provides a general idea of contemporary issues and problems in Bangladesh.

Course Objectives: This course aims to disseminate ideas on the geography, history, social history, society and culture, economy, and politics of Bangladesh. It also provides insights into the major studies on development agents of Bangladesh. Students will get the knowledge of govt. systems, constitution, and legislation system with abiding laws.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the idea of every aspect of our rich culture.
CLO 2	describe the nature and pattern of Bangladesh society.
CLO 3	explain and evaluate the socio-economic, political, administrative, and constitutional features of Bangladesh.
CLO 4	provide overall knowledge about socio-economic prospects and the potentiality of our nation.
CLO 5	generalize our govt. system and adapt various social problems in the broad social spectrum and oblige the laws to be a good citizen.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Social Background of Bangladesh Society: Ecological Context; Religion, Education, Culture and Ethnicity; Ethnic Groups of Bangladesh	4.5	CLO 3
2	Economy of Bangladesh: Rural Economy; Urban Economy; Informal Economy; Migration and Bangladesh Economy.	4.5	CLO 4
3	Culture: Pattern of Religious Beliefs and Rituals in Bangladesh; Pattern of Social Change; Modernization and Counter-modernization, types, material and non-material culture, cultural lag.	4.5	CLO 1
4	NGO and Development: NGO, Types, Reason of growth, positive and negative aspects, evolution, contribution to development.	4.5	CLO 3
5	Population, Ethnicity, and Health: Population Composition; Population Change, Theoretical Approaches; Changing Pattern of Health and Morbidity.	4.5	CLO 3
6	Social Inequality, Social Stratification, and Poverty: Nature of Social Inequality in Bangladesh; Occupational Structure of Bangladesh; Poverty Trends.	3	CLO 2
7	Urbanization: Trends of Urbanization in Bangladesh; Problems and Issues of Urbanization- Urban Poor, Crime; Urban Planning.	4.5	CLO 3
8	Migration: Meaning, Types, theories of migration, factors affecting migration, pros and cons.	4.5	CLO 3
9	Major organ of Government: Executive, judiciary, and legislature, their role, functions, and limitations.	4.5	CLO 5
10	Governance and Good Governance: Meaning of governance and good governance, elements of good governance, barriers to ensure good governance in Bangladesh.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3	3		3				
CLO 4				3			2
CLO 5					2	3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Bangladesh: Politics, Economics, and Civil Society - David Lewis; Cambridge University Press, 4/E, 2011.
2. Bangladesh Studies - Dewan Md. Nur A. Yazdani, Rubaiyet Hasan Khan & M. Ershad Ali; Global Study Research and Publications, 3/E, 2011.

Reference Books:

1. Bangladesh: Past and Present - Salahuddin Ahmed; APH Publishing, 1/E, 2004.
2. Bangladesh, Emergence of a Nation - A. M. A. Muhith; University Press, 2/E, 1992.
3. A History of Bangladesh - Willem van Schendel; Cambridge University Press, 2/E, 2020.
4. Bangladesh: History and culture - S. R. Chakravarti, Virendra Narain; South Asian Publishers, 2/E, 1986.

Course Title	: Introduction to Sociology	Credit Hours	: 3.0
Course Code	: SSW 0314 2203	Course Type	: GED
Year/Semester	: 2ndYear, 2nd Semester		

Rationale of the Course: This course introduces students to the historical development and analyzes socialization as well as other substantive societal issues. Attempts are made to relate these issues citing examples from various societies of the world including Bangladesh.

Course Objectives: This course aims to introduce students to the origin and development of Sociology and understand the basic concepts and techniques of studying Sociology. This course also provides insight into the relationship among social, political, economic, religious, and others institutions in societies.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	outline the origin and development of sociology as a distinct discipline.
CLO 2	comprehend the primary concepts used in sociology.

CLO 3	establish an idea on self and socialization.
CLO 4	analyze the elements of culture and socialization of human beings.
CLO 5	explain major institutions of society, such as social, economic, political, education, religious, and so on.
CLO 6	understand the social processes.
CLO 7	gain overall knowledge about rights, duties, and responsibility.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introducing Sociology: Socio-cultural Context of the Emergence of Sociology, Industrial Revolution (the 1760s), Anti-colonial Revolution in North America (1776), and French Revolution (1789).	4.5	CLO 1
2	The Perspective of Sociology: Functionalist Perspective, Interactionist perspective, and Conflict Perspective.	4.5	CLO 2
3	Basic concepts of Sociology: Society, Community, Institutions Social systems, Social action, Social mobility, Social Stratification, etc.	4.5	CLO 2
4	Methods and Measures in Sociology: Scientific Method, Experiment, Survey, Case Study, Observation, Content Analysis, Focus Group Discussion, Interview, Questionnaire, and Participatory Techniques.	4.5	CLO 3
5	Family, Marriage and Intimate Relationships: Types and Functions of Family and Marriage, the Development of Family Life, Changes in Family Patterns Worldwide, Extension of Children's Rights, Same-Sex Partnership, Divorce and Separation, Remarriage, Reconstituted Families, Transformation of Intimacy and Post Modernity.	4.5	CLO 7
6	Social Change: Definition, and Types of Social Change, Nature and Characteristics of social change, Causes and sources of social change, and resistance to social change.	3	CLO 4
7	Industry and the Community: Industry and family, Industry and social change, shifting values, the influence of convictions, religion and industrial developments, industry and social stratification, industrial conflict, collective bargaining.	4.5	CLO 5
8	Social Conformity and deviance: Meaning and causes of conformity, social control, and conformity, Meaning and types of social deviance, factors facilitating social deviance, and social significance and deviant behavior.	4.5	CLO 3
9	Economic Institutions: Economic History- Agricultural, Feudal, Capitalist and Socialistic Modes of Production, Economic Factors Associated with Society Production, Distribution, Exchange and Consumption, Market, Division of Labor, Property, Economic and Social Development, Consumerism, MNCs, TNCs.	4.5	CLO 6
10	Social Problems: Meaning of social Problems. Poverty, Unemployment, child labor, gender discrimination, and environmental degradation.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2							
CLO 3		3	3			3	
CLO 4				3			
CLO 5					2		

CLO 6						3	
CLO 7							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.

Textbooks:

1. Sociology: A Brief Introduction - Richard T. Schaefer; McGraw-Hill, 7/E, 2006.
2. The Sociology Book: Big Ideas Simply Explained - Sarah Tomley, Mitchell Hobbs, Megan Todd & Marcus Weeks; DK Publishing, 6/E, 2019.

Reference Books:

1. Introduction to Sociology - Heather Griffiths, Susan Cody-Rydzewski & Eric Strayer; 12th Media Services, 2/E, 2017.
2. Fundamentals of Sociology - Rajendra Kumar Sharma; Atlantic Publishers & Dist, 2/E, 1996.
3. Industrial Sociology - Ivar E. Berg; Prentice-Hall, Revised Edition, 1979.
4. Fundamentals of Sociology - Gisbert, P. S. J.; Orient Blackswan, 3/E, 1973.

Course Title	: Introduction to Mathematics	Credit Hours	: 3.0
Course Code	: MAT 0541 1202	Course Type	: GED
Year/Semester	: 1stYear, 2ndSemester		

Rationale of the Course: This course provides students with access to important mathematical ideas to develop the mathematical knowledge and skills that they will draw on in their personal and work lives and also provides students, as lifelong learners, with the basis on which further study in many other fields are built.

Course Objectives: The goal of this course is to introduce students' mathematics permeate the world around us. Students should appreciate the usefulness, power, and beauty of mathematics as well as enjoy mathematics and develop patience and persistence when solving problems. In addition to the subject matter, students are expected to develop mathematical curiosity and use inductive and deductive reasoning when solving problems and become confident in using mathematics to analyze and solve problems in real-life situations.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate a working knowledge of selected topics from set theory, number systems, solve equations and inequalities both algebraically and graphically.
CLO 2	understand to calculate accurately and efficiently surd and indices.
CLO 3	get an understanding of the nature of equations.
CLO 4	demonstrate the ability to solve problems, including applications outside of mathematics, by means of intuition, creativity, guessing and the experience gained through the study of particular examples and mathematical models.
CLO 5	have the ability to communicate mathematical ideas clearly.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Sets: Idea of Set, Methods of Describing a Set, Types of Sets, Subset, Power Sets, Product Sets, Basic Set Operations, and Related Theorems, Laws of the Algebra of Sets, Venn Diagram, and De Morgan's Laws and Exercises.	6	CLO 1
2	Number Systems: Sets of Natural, Rational, Irrational and Real Numbers with their Geometrical Representations, Intervals, Absolute Value of Real Numbers, Axioms of Real Number System and their Applications in Solving Algebraic Equations, Divisibility, Division Algorithm, GCD and LCM in R with Related Problems.	6	CLO 1
3	Surd and Indices: Definition of Indices, Fundamental Laws of Exponent, Meaning of Surds, Types of Surds, and General Rules of Surds and Exercises.	6	CLO 2
4	Equations: Nature of Equations, Identities and Inequalities, Nature of Degree of an Equations, Linear Equations, Quadratic Equations, and Graphical Equations and Exercises.	6	CLO 3
5	Progression: Definition of Progression, Arithmetic Progression, Geometric Progression, and Exercises.	6	CLO 4
6	Functions, Limit, Continuity: Nature of Functions, Variables and Constant, Types of Functions, Rate of Change, Limit of a Function, Fundamental Theorem of Evaluating Limit of a Function, Continuity of a Function and Exercises.	6	CLO 5
7	Differential Calculus: Differentiation, Derivative of a Function, Some Standard Formula for Differentiation, Maxima, Minima and Exercises.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1		3					
CLO 2						1	
CLO 3			1				
CLO 4					2		
CLO 5	2						

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Theory and Problems of Set Theory and Related Topics- Seymour Lipschutz; McGraw-Hill, 2/E, 1998.
2. Business Mathematics- Dr. Md. Abu Taher; Abir Publications, 5/E, 2019.

Reference Books:

1. Contemporary Mathematics for Business and Consumers- Robert Brechner, and George Bergeman; Cengage Learning, 7/E, 2015.
2. Business Mathematics- Mariappan; Pearson Education India, 1/E, 2015.
3. A Textbook of Business Mathematics- Hazarika Padmalochan; S. Chand Publishing, 4/E, 2017.
4. Business Mathematics- Jerome, F. Ernest, and Tracy Worswick; McGraw-Hill Ryerson, 9/E, 2017.

Course Title : Microeconomics	Credit Hours : 3.0
Course Code : ECO 0311 2101	Course Type : GED
Year/Semester : 2 nd Year, 1 st Semester	

Rationale of the Course: The ideas and tools of microeconomic analysis are introduced in this course. In a free-market economy, it is concerned with the interactions between consumers and producers. The supply and demand models are discussed on how to efficiently allocate scarce resources, as well as many causes of market failure, and how individuals and businesses make consumption and production decisions.

Course Objectives: The major goal of this course is to learn the fundamental ideas of microeconomics. Supply and demand, comparative advantage, market structures, demand elasticity, and equilibrium are all fundamental microeconomics concepts that deal with the link between availability and demand for commodities and price fluctuations. The essence of economics is comparative advantage. It teaches students how to assess different market structures and the rationale behind pricing and output decisions in each type of market, as well as how to understand instances in which government intervention in a market economy may be rationalized.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	define basic microeconomic concepts such as opportunity cost, efficient resource allocation, comparative advantage, and decision-making at the margins.
CLO 2	use a demand and supply model to calculate the elasticities of demand and supply, as well as the market price determinants.
CLO 3	use marginal utility theory to predict the effects of changes in prices and incomes and to explain the budget line.
CLO 4	comprehend costs and production functions and the constituent economic variables.
CLO 5	understand different market structures and compare how pricing and output are determined as well as government intervention in different markets.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: The Economic Problem and economic systems, economic questions – What, How and For Whom to Produce, Social and Self-Interest, Opportunity Cost and Trade-Off; Production Possibilities Frontier, Comparative Advantage and Absolute Advantage, Economic Coordination, Circular flow of income.	4.5	CLO 1
2	Demand and Supply: The Law of Demand and Supply, Factors Affecting Demand and Supply, Demand and Supply Function, Market Equilibrium, Changes in Price and Quantity.	4.5	CLO 2
3	Utility and Budget Line: Total utility, Diminishing marginal utility, Ways of explaining consumer choices, Consumer Equilibrium - Consumption Possibilities, and Budget Line.	4.5	CLO 3
4	Elasticity: Types of Elasticity of Demand & Supply, Price Elasticity of Demand and Supply, Income Elasticity and Cross Elasticity, Factors Influencing the Elasticity, Degree, and Measurement of Elasticity.	3	CLO 2
5	Efficiency, Equity, and Government actions in the market: Resource allocation methods, Benefit, Cost, Consumer and producer surplus, Sources of market failure, Price ceiling and Price floor, Tax, Production quota, and subsidies.	4.5	CLO 5
6	Production, Output, and Cost: The Firm and its Economic Problem, Factors of Production, Technological and Economic Efficiency, Information and Organization, Short-Run and Long-Run Production Function, Law of Diminishing Returns, Short-Run and Long-Run Cost, Relationship Between Marginal & Average Cost, Economies and Diseconomies of Scale.	6	CLO 4
7	Perfect Competition and Monopoly: Features of Perfect Competition and Monopoly, Comparison between them, Shutdown Point of a Perfectly Competitive Firm, How Monopoly Arises, Monopoly Price-Setting Strategies - Price Discrimination, Price Skimming, Transfer Pricing, Monopoly Regulation.	4.5	CLO 5
8	Monopolistic and Oligopoly: Price and Output decision in Monopolistic and Oligopolistic Competition, Product Development and Marketing, Comparison between Perfect and Imperfect Competition.	4.5	CLO 5
9	Public Goods, Externalities and Environment: Why Governments Exist, Public Choice and the Political Marketplace and Equilibrium, Public Goods and Mixed Goods, Positive Externalities: Education and Health Care, Negative Externalities: Pollution.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	1					
CLO 2				1			
CLO 3			2				
CLO 4	2						1
CLO 5					2	1	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Assignments, Quiz, Viva-voce and Mid-Semester Examination.

CLO 2	Class Lectures, Case Study, Group Discussion and Q/A Sessions.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Case Studies and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Study.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Microeconomics – Michael Parkin; Pearson, 13/E, 2018.
2. Principles of Microeconomics – N. Gregory Mankiw; Cengage Learning, 8/E, 2017.

Reference Books:

1. Microeconomics – Roger A. Arnold; Cengage Learning, 13/E, 2018.
2. Principles of Microeconomics – Robert Frank, Ben Bernanke, Kate Antonovics and Ori Heffetz; McGraw Hill, 7/E, 2018.
3. Foundations of Microeconomics – Robin Bade and Michael Parkin; Pearson, 8/E, 2017.
4. Modern Principles: Microeconomics – Tyler Cowen and Alex Tabarrok; Worth Publishers, 4/E, 2017.

Course Title : Macroeconomics	Credit Hours : 3.0
Course Code : ECO 0311 2202	Course Type : GED
Year/Semester : 2 nd Year, 2 nd Semester	

Rationale of the Course: The course introduces the principles of macroeconomic analysis, its analytical methods with current institutional and empirical issues, and how a country's economy works while trying to discern the best choices for improving and maintaining a nation's standard of living and level of economic and societal well-being.

Course Objectives: The course aims to familiarize students with economic performance measurements, show them how to utilize these indicators to assess current economic conditions, and explain how markets function in a capitalist society. Students will have an understanding of the primary factors that influence the overall economy's performance and how to examine their effects on the economy. This will enable them to understand contemporary economic challenges and disagreements and examine policy concerns and summarize the components of international trade and economic growth using fundamental macroeconomic models.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	show knowledge and understanding of the basic analytical concepts that are essential for understanding the global macro economy.
CLO 2	define and measure national income and rates of unemployment and inflation as well as identify the phases of the business cycle and the problems caused by cyclical fluctuations in the market economy.
CLO 3	demonstrate the concepts of money supply and money creation by the banking system and the role of the Central Bank.
CLO 4	address the issues related to international trade, and contemporary economic issues and identify sources of economic growth.
CLO 5	identify the connection between the financial sector and the macro economy and use it to illustrate potential investment and government spending decisions.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Macroeconomics: Definitions of macroeconomics, Macroeconomic performance, Objectives, and instruments of macroeconomics, Explain how consumer income relates to spending and saving.	3	CLO 1
2	Measuring National Product and National Income: GNP-concept and measurement, GDP, GNP, NI And personal disposable income, Price indices, Comparing income level in different countries, The relationships Between GDP, Net Domestic Product, National Income, Personal Income, and Disposable Income.	6	CLO 2
3	Finance, Saving, and Investment: Financial capital market, Financial institutions, The demand and supply of loanable funds, Interest rate and savings, Investment, Global credit market.	3	CLO 5
4	Business Cycles and Macroeconomic Equilibrium: Concepts and stages of the business cycle, Circular flow of income, Components of aggregate demand and planned spending, Aggregate demand, Equilibrium output, Identify the sources of economic growth, Use of AS-AD model in business.	6	CLO 2
5	Money Market and Monetary Policy: Definition and functions and types of money, How commercial banks and financial institutions create money through credit, Functions of the central bank, Demand for money, Money supply, Open market operations, Interest rate, Reserve ratio, and Money multiplier and monetary policy.	3	CLO 3
6	Budget and Fiscal Policy: Principles of taxation, Types of taxation policy and its effect on corporate business, Government expenditure policy and its changes, Objectives of fiscal policy, Bangladesh fiscal and monetary policies.	3	CLO 3
7	Inflation and Unemployment: Definitions, measures of inflation, Types of inflation, Costs of inflation, Consequences of price instability on markets, Demand-pull and cost-push inflation, Remedies of inflation, Unemployment-definitions and types and how to measure unemployment. The natural rate of unemployment and full employment.	6	CLO 2
8	Exchange Rate and International Trade: Compare and contrast the absolute advantage and comparative advantage, Foreign exchange market works, Changes in the demand for or the supply of a country's currency, Tariffs and quotas in international trade and how they relate to net exports, Describe the role of international trade in the exchange of currencies, Discuss different exchange rate systems.	6	CLO 4
9	Economic growth: Basics of economic growth, Classical, Neo-classical and New growth theory, Labour productivity, Sources of economic growth, Environment, Growth and sustainability, Growth in the Bangladesh economy.	6	CLO 4 CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2		2				
CLO 2			3	2			
CLO 3	2	2					
CLO 4				1	1		1
CLO 5	3	2				2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Macroeconomics – Michael Parkin; Pearson, 13/E, 2018.
2. Principles of Macroeconomics – Karl E. Case, Ray C. Fair, Sharon E. Oster; Pearson, 13/E, 2019.

References Books:

1. Principles of Macroeconomics – N. Gregory Mankiw; Cengage Learning, 8/E, 2017.
2. Principles, Applications, and Tools – Arthur O'Sullivan, Steven Sheffrin, and Stephen Perez; Pearson, 9/E, 2016.
3. Macroeconomics: Principles & Policy – William J. Baumol, Alan S. Blinder, and John L. Solow; Cengage Learning, 14/E, 2019.
4. Macroeconomics – Roger A. Arnold; Cengage Learning, 13/E, 2018.

Course Title	: Introduction to Statistics	Credit Hours	: 3.0
Course Code	: STA 0599 3101	Course Type	: GED
Year/Semester	: 3rd Year, 1st Semester		

Rationale of the Course: This course will provide a foundation in business statistics and build experience using statistical analysis tools. Understanding the core concepts found in statistics will equip students with an incredibly powerful business tool that will support them throughout their studies. Students will get an account of statistical theory, tools, and methodologies, as well as the opportunity to work through practical issues.

Course Objectives: This course is designed to familiarize students with data and its application in real-life problems, as well as to acquire a grasp of quantitative approaches from statistics. The purpose of this course is to provide students with an understanding of statistical concepts as well as identification techniques for gathering data and generating tables and graphs to format, organize, and interpret the data. This course will assist students in investigating a few of the basic approaches used to quantify the relationships between variables and interpret the significance of index numbers in business.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	recognize the different types of data and measurement scales.
CLO 2	able to describe data with graphical, tabular, and quantitative summaries.
CLO 3	calculate and apply measures of location and measures of dispersion.
CLO 4	determine the sampling methods and investigate the role of the confidence interval.
CLO 5	estimate and interpret the relationship between variables using linear regression and correlation analysis.

CLO 6	construct price indices utilizing fundamental statistical techniques; and able to use basic statistical software.
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Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Origin and Historical Development of Statistics, Meaning of Statistics, Definition of Statistics, Scope and Importance of Statistics, Uses of Statistics, Limitation of Statistics, Types of Variables, Types of Data, and Scale of Measurement, Descriptive and Inferential Statistic.	3	CLO 1
2	Methods of Data Collection and Presentation of Data: Methods of Collecting Primary Data, Sources of Collecting Secondary Data, Selection of Appropriate Method, Processing of Data, Condensing and Summarizing Data, Diagrams for Categorical Data, Pie Diagram, The Pareto Diagram, Pictogram, Condensing and Summarizing Quantitative Data, Construction of a Frequency Distribution for Continuous Data, Histogram, Cross Tabulation of Statistical Data.	3	CLO 1 CLO 2
3	Measures of Central Tendency: Fundamental Concepts of Measure of Central Tendency, Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean.	6	CLO 3
4	Measure of Dispersion: Fundamental Concept of Measure of Dispersion, Purpose of Dispersion, Properties of a Good Measure of Dispersion, Range, Inter-Quartile Range, and Quartile Deviation, Mean Deviation, Variance and Standard Deviation, Coefficient of Variation, Measure of Relative Standing.	6	CLO 3
5	Skewness, Moments, and Kurtosis: Fundamental Concepts, Difference between Variation and Skewness, Measure of Skewness, Moments (For Ungrouped Data, For Group Data, Moments about Mean, Moments about Arbitrary Point, Finding Moments from Moments about Arbitrary Point) Measure of Kurtosis.	3	CLO 3
6	Simple Correlation: Fundamental Concept of Correlation Analysis and Simple Correlation, Simple Correlation Coefficient, Properties of Correlation Coefficient, Probable Error of Correlation Coefficient, Rank Correlation, Scatter Diagram.	3	CLO 5
7	Simple Regression Analysis: Population Regression Line and Model, Simple Regression Equation and Model, Relationship Between Correlation Coefficient and Regression Coefficient, Properties of Regression Coefficient, Difference between Simple Correlation and Simple Regression, The Coefficient of Determination r^2 .	6	CLO 6
8	Index Number: Fundamental Concepts and Applications, Uses of Index Numbers, Methods of Constructing Index Numbers, Tests for Perfection, The Chain Index Numbers, Base Shifting, Splicing and Deflating the Index Numbers, Consumer Price Index Numbers, Index Number Industrial Production.	6	CLO 3
9	Sampling and Sampling Distribution: Purpose of Sampling, Principles of Sampling, Principle of Statistical Regularity, Principles of Inertia of Large Numbers, Random Sampling Methods, Non-random Sampling Methods, Sampling Distribution.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2					3		
CLO 3	2					1	
CLO 4		2					

CLO 5						1
CLO 6			3			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and IBM SPSS Statistics.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and IBM SPSS Statistics.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and IBM SPSS Statistics.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Business Statistics Volume 1 – Manindra Kumar Roy, Jiban Chandra Paul, and Dulala Chandra Roy, Mrs. Olga Roy, 02/E, 2017.
2. Business Statistics - S.P. Gupta, M.P. Gupta; Sultan Chand and Son, 18/E, 2015.

Reference Books:

1. Basic Statistics in Business and Economics – Douglas A. Lind, William G. Marchal, and Samuel A. Wathen; McGraw-Hill Education, 10/E, 2021.
2. Business Statistics for Contemporary Decision Making – Ken Black; John Wiley & Sons Inc, 10/E, 2019.
3. Statistics for Business: Decision Making and Analysis - Robert Stine and Dean Foster; Pearson, 3/E, 2017.
4. Practical Business Statistics – Andrew Siegel; Academic Press, 7/E, 2016.

Course Title	: Leadership, Ethics and Organizational Sustainability	Credit Hours	: 3.0
Course Code	: GED 0031 3202	Course Type	: GED
Year/Semester	: 3rd Year, 2nd Semester		

Rationale of the Course: This course provides a comprehensive discussion of bridging the gap between the often-simplistic popular approaches to leadership and the more abstract theoretical approaches. This course reviews and analyzes a good number of leadership theories, giving special attention to how each theoretical approach can be applied in real-world organizations.

Course Objectives: The aim of this course is to review and analyze a selected number of leadership theories, giving special attention to how each theoretical approach can be applied in real-world organizations. This course examines the nature of different leadership, its underpinnings, and how they work. This course presents various models and the latest research and applications of this emerging approach to leadership. This course also includes the expanded discussion of the dark side of leadership and pseudo-transformational leadership and the negative uses and abuses of leadership. In essence, the purpose of this course is to explore how leadership theory can inform and direct the way leadership is practiced.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the history of leadership, current leadership theories, and how leadership models are put into practice personally, locally, and globally.
CLO 2	analyze the diverse cultures, cross-cultural communication, the dynamics of privilege and oppression, and the uses of power between groups.
CLO 3	understand how ethics, morals, and values relate to leadership dilemmas.
CLO 4	integrate learning experiences into the leadership development process.
CLO 5	recognize the nature of conflict and its impact on interpersonal relationships and organizations.
CLO 6	integrate and appropriately apply a broad range of theoretical concepts, processes, and methodologies in analyzing managing conflicts, and sustainability.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Definition and Components, Ways of Conceptualizing Leadership, Trait Versus Process Leadership, Assigned Versus Emergent Leadership, Leadership, and Power, Leadership and Power, Leadership and Management.	3	CLO 1
2	Trait and Skills Approach: Intelligence, Self-Confidence, Determination, Integrity, Five-Factor Personality Model and Leadership, Emotional Intelligence, Leadership Trait Questionnaire (LTQ), Three-Skill Approach, Individual Attributes, Skills Model of Leadership.	6	CLO 2
3	Behavioral and Situational Approach: The Ohio State Studies, The University of Michigan Studies, Blake and Mouton's Managerial Grid, Leadership Behavior Questionnaire, Situational Approach Leadership Styles, Development Levels, Situational Leadership, Questionnaire.	3	CLO 3
4	Transformational Leadership: Transformational Leadership Defined, Transformational vs. Transactional Leadership, Pseudo transformational Leadership, Transformational Leadership and Charisma, A Model of Transformational Leadership, Transformational Leadership Factors, Transactional Leadership Factors.	3	CLO 4
5	Psychodynamic Approach: The Clinical Paradigm, History of The Psychodynamic Approach, Key Concepts and Dynamics Within the Psychodynamic Approach, Application of Psychodynamic Approach, The Leadership Archetype Questionnaire.	3	CLO 5
6	Leadership Ethics: Definition of Ethics, Kohlberg's Stages of Moral Development, Ethical Theories, Ethical Theories, Heifetz's Perspective on Ethical Leadership, Burns's Perspective on Ethical Leadership, The Dark Side of Leadership, The Toxic Triangle, Principles of Ethical Leadership, Perceived Leader Integrity Scale (PLIS).	6	CLO 4
7	Team Leadership: Definition of Team Leadership, Team Leadership Model, The Hill Model for Team Leadership, McGrath's Critical Leadership Functions.	3	CLO 4
8	Culture and Leadership: Definition of Culture, Related Concepts, Dimensions of Culture, Uncertainty Avoidance, Country Clusters According to GLOBE, Characteristics of Clusters, Leadership Behavior and Culture Clusters.	3	CLO 5
9	Introduction to Conflict Management: Contributions from Various Disciplines, Organizational Conflict, Defining Conflict, Threshold of Conflict, Conflict, and Competition, Classifying Conflict, Styles of Handling Interpersonal Conflict.	3	CLO 5
10	Organizational Learning and Effectiveness: Defining Organizational Learning, Types of Learning, Organizational Effectiveness, Characteristics of the Old Paradigm, Conflict Management in the New Paradigm.	3	CLO 6

11	Ethics and Morality: Definition of Ethics and Morality, Behavioral Perspectives for Conflict Management, Ethical Evaluation of Conflict Management, Ethics and Leadership Structure, Four Methods of Discourse, Practical Methods and Conflict Management Styles, Stages of Moral Development.	3	CLO 6
12	Sustainability and Emerging Business Model: Old Thinking and New Thinking, Green Growth, Shared Social Value, Decoupled Growth, The Circular Economy Model, The Benefit Corporation, B Certified Corporation, The Link between Business Models and Talent Development, Reader Reflection.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			2	3			
CLO 4					3		
CLO 5						3	
CLO 6							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Exam and Semester Final Exam
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam

Textbooks:

1. Leadership Theory and Practice - Peter G. Northouse; Sage, 7/E, 2016.
2. Leadership: Theory, Application, & Skill Development - Robert N. Lussier and Christopher F. Achua; Cengage Learning, 4/E, 2017.

Reference Books:

1. Leadership - James M. Burns; Harper Perennial Modern Classics, 1/E, 2012.
2. Leadership in Organizations - Gary A. Yukl; Prentice-Hall, 7/E, 2016.
3. Leadership: Enhancing the Lessons of Experience - Richard L. Hughes, Robert C. Ginnett, and Gordon J. Curphy; McGraw-Hill Education, 9/E, 2015.
4. Introduction to Leadership: Concepts and Practice; Sage, 4/E, 2014.

Course Title : Communication and Media Management	Credit Hours : 3.0
Course Code : GED 0031 2101	Course Type : GED
Year/Semester : 2nd Year, 1st Semester	

Rationale of the Course: The goal of this course is to teach students how to evaluate frequent corporate communication problems through the use of problem-solving techniques and critical thinking skills. The written and oral applications will address a variety of business and management topics, including legal and ethical challenges, global viewpoints, modern technology, and media management issues.

Course Objectives: The primary objective of this course is to help the students develop their personal business communication abilities, which are essential both within the organization and with external stakeholders, as well as different processes and considerations involved in writing in business along with verbal communication. The course aims to provide the foundation of media analysis and to gain a better understanding of the role of information technology in the business communication environment and the efficiency that these channels bring to modern businesses. This will help students be more productive in group discussions by focusing on listening, critical and reflective thinking, and responding to others.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamental principles of communication and make effort for establishing successful and effective communication by ensuring the minimum possible communication gap.
CLO 2	analyze the complexities of internal and external communications in order to gain a leadership perspective of a professionally and socially diverse workplace.
CLO 3	produce reports, policy briefs, and other works that positively promote a safer, more equitable, and ethical working environment.
CLO 4	demonstrate effective interpersonal communication and oral communication ability.
CLO 5	establish media strategies to productively engage with external stakeholders, and the public, and utilize social media management skills.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Business Communication: Concept of business communication, Objectives, Importance of Communication in business, Main forms of communication, Communication cycle, Communication networks of the organization, Nature of business and communication needs, Developing communication skills, Communication model, Media, Principles, barriers of communication.	6	CLO 1
2	Fundamentals of Business Writings: 6 Cs of Ideal writing, Adaptation, Selection of proper words, Writing process, Principles of business writings, Non-Discriminatory writing, Common jargon and acronyms in business, Ways of bringing right effect to business writing.	6	CLO 1
3	Major Business Correspondences: Traditional business letters, Office memos, Major parts of business letters, Letter formatting & composition, E-mail: Advantages & disadvantages, Adaptation to different business letter situations, Characteristics of advertisement, Effective advertisement writing.	3	CLO 2

4	Communication across Cultures and Internal: Intercultural and international communication, Cultural differences, Challenges in intercultural communication, Ways to overcome challenges, Teleconferencing and videoconferencing. Upward communication, Downward communication, and Lateral communication media are used in internal communication.	3	CLO 3
5	Oral Communication & Public Speaking: Importance, Use, Preparation of a presentation, Methods of a good presentation, Style of Delivery, Speech, Characteristics of a good speech, Profile of a good speaker, Importance and major forms of nonverbal communication, Listening, Ways to develop listening skills.	6	CLO 4
6	Interpersonal Communication: Team, Characteristics of an effective team, Committee, Types, Characteristics of the committee, Effective versus ineffective groups, Small group communication, Pre-requisites of a successful meeting, Preparation- Conduction- Strategy and Follow up-agenda and minutes, Participate in a meeting, Leading a meeting.	3	CLO 4
7	Employment Communication: CV & Résumé Writing, Cover letters, Strategy in job applications, Types of job interviews, Tips for Facing Interviews.	3	CLO 2
8	Business Reports Writing: Concepts and types of report, Characteristics of a good report, Report proposals, Structure, and Format; Writing style; Use of tables, figures, and references.	3	CLO 3
9	Media management: Theoretical approaches in media management: Brief overview of strategic management theories, Transnational media management theories, and technology, Innovation and Creativity. Press conferences, Media interviews seminars, Workshops, and conferences.	3	CLO 5
10	Social Media Management in Companies. Integrated approach for a social media strategy: Social Network Analysis, Information exchange in social networks, Communication in e-Businesses.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1			3				
CLO 2		2		2			3
CLO 3			2				
CLO 4	2				2		
CLO 5						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Business Communication Today - Courtland L. Bovee and John V. Thill; Pearson, 14/E, 2017.
2. Essentials of Business Communication - Rajendra Pal & Korlahalli; Sultan Chand and Sons, 13/E, 2011.

Reference Books:

1. Business Communication for Success – Scott McLean; Flat World Knowledge, Inc. 2/E, 2016.
2. Essentials of Business Communication - Mary Ellen Guffey and Dana Loewy; Cengage Learning, 10/E, 2016.
3. Handbook of Social Media Management: Value Chain and Business Models in Changing Media Markets - Mike Friedrichsen and Wolfgang Mühl-Benninghaus; Springer, 1/E, 2016.
4. Media Management: Strategy, Business Models and Case Studies - Bernd W. Wirtz; Springer, 2/E, 2020.

Course Title : Environmental Geography	Credit Hours : 3.0
Course Code : SSW 0314 3105	Course Type : GED
Year/Semester : 3 rd Year, 1 st Semester	

Rationale of the Course: This course is designed to understand the sociological context of the environment. It offers some basic concepts and theoretical approaches to the environment and strategies to manage environmental hazards.

Course Objectives: This course aims to provide knowledge on the basic concepts and approaches to Environmental Sociology and disseminate ideas on the key issues in environmental hazards and disasters in the contemporary world. It also offers insights into the process of environmental management to provide an illustration of policy issues and planning processes regarding environmental preservations.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	comprehend the concepts and theoretical approaches to the environment.
CLO 2	understand the basic concept of geography and geographical issues.
CLO 3	analyze how the environment and social structure influence each other in an interactive way.
CLO 4	analyze the elements of culture and socialization of human beings.
CLO 5	explain major environmental problems in Bangladesh and other countries.
CLO 6	understand how to cope and adapt strategies against environmental events.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Meaning, Definition, and Types of Environments; ecology and environment, ecosphere and ecosystem species and population habitual a niche food web, Relationship between social and environmental science.	4.5	CLO 1
2	Environmental Theories and Debates: Development of environmentalism, the development of ideas, ecocentrism versus techno centrism, the tragedy of commons, doctrine, the blueprint for survival, limits of growth, global 2000 report, bright global future, Stockholm to Rio.	4.5	CLO 2
3	Major Environmental Issues: Industrialization, Urbanization, Land use and agriculture, energy consumption.	4.5	CLO 2

4	Environmental Hazards and Disaster: Greenhouse effect, nuclear proliferation, population issues, deforestation, floods and cyclones, earthquakes, and rise of riverbeds poverty.	4.5	CLO 2
5	Disaster Management: Poverty alleviation, Flood control, and drainage program, cyclone management, relief and rehabilitation, afforestation and community and social forestry, national and international efforts.	4.5	CLO 3
6	Human Species, Social Structure, and Environment: Population Growth and Stages of Cultural Development; North-South Differences of Population Dynamics and Ecological Balance; Population, Social Stratification, and Resources Allocation; Overpopulation and Population Control.	3	CLO 2
7	Major Areas of Environmental Management: Land Soil and Landscape; River, Water, and Wetland; Agriculture, Forest and Coastal Environment; Fisheries and Shrimp Cultivation; Biodiversity; Health, Industrialization, and Urbanization.	4.5	CLO 3
8	Gender and Environmentalism: Eco-feminism and Impact of Environmental Problems on Men, Women, and Children; Gender-Based Response to Environmental Problems.	4.5	CLO 4
9	Government Policy and Planning: Environmental Planning; Government Policies and Programs; Impact Evaluation; Environmental Education.	4.5	CLO 5
10	Politics of Environmentalism: The political culture of environmentalism, environmental pressure groups, the role of pro-governmental and non-governmental actors in the environmental movement, rich world, poor world, trade, debt and aid.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			2		2		
CLO 4				3			3
CLO 5					3		
CLO 6						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. A Companion to Environmental Geography - Noel Castree, David Demeritt, Diana Liverman & Bruce Rhoads; John Wiley & Sons, 3/E, 2016.
2. Environmental Geography: People and the Environment - Leslie A. Duram; University of Nebraska Press, 1/E, 2021.

Reference Books:

1. Bangladesh I: Climate Change Impacts, Mitigation, and Adaptation in Developing Countries - Md. Nazrul Islam & André van Amstel; Springer, 2/E, 2019.
2. Living in the Environment: An Introduction to Environmental Science - George Tyler Miller; Wadsworth, 1/E, 1992.
3. Environment and Development in Bangladesh - A. Atiq Rahman; University Press, 2/E, 1994.
4. The Balance of Nature and Human Impact - Klaus Rohde; Cambridge University Press, 4/E, 2013.

21.2 Core Courses

Course Title	: Introduction to Business	Credit Hours	: 3.0
Course Code	: BUS 0419 1111	Course Type	: Core
Year/Semester	: 1st Year, 1st Semester		

Rationale of the Course: Management of business enterprises involves some basic functions to achieve the objectives of the organizations through well-planned decisions on cost. The goal of this course is to provide students with a conceptual framework for identifying and resolving accounting issues faced by managers.

Course Objectives: This course aims to provide students understanding necessary factors of business in the global environment. It helps the students to analyze various concepts of human resource planning and outline the major steps involved in the process. It examines various aspects of business ownership and helps students to apply various management, marketing, accounting, and financing strategies to solve real-life business.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the various factors necessary for cultivating a business in a diverse global environment, including the free enterprise system, economics and globalization, ethics, and social responsibility.
CLO 2	analyze concepts including the development of customer-oriented strategies focusing on having the right product available, where and when the customer wants it.
CLO 3	evaluate understanding by solving business-related case studies.
CLO 4	apply key aspects of managing a business, including leadership, management, and employee empowerment.
CLO 5	analyze diverse business problems and their solutions.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Foundation of Business and Economics: Introduction, Reasons of Study Business, Free Enterprise, People from the Core of Business, Business Objectives, Economics: Foundation of Business, Types of Resources, Economic Systems, Historical Review of Business, Business Challenges.	3	CLO 1
2	Selecting a Form of Business Ownership: Introduction, Types of Business, Sole Proprietorships- Advantages and Disadvantages, Partnership- Types of Partnerships, Partnership Contract, Advantages and Disadvantages of Partnership, Other Incorporated Forms of Business, Corporations- Forming and Types of Corporations, Advantages and Disadvantages of corporations, Mergers, Other Incorporated Forms of Business.	4.5	CLO 4
3	Entrepreneurship, Franchising, and Small Business: Introduction, Entrepreneurship - Entrepreneur, Enterprise, Intrapreneur, Characteristics of Entrepreneur, Risk of Entrepreneurship, Franchising- Franchisee, Franchisor, Franchising Agreement, Advantages and Disadvantages of Owning a Franchise, Franchisor Disclosure, Small Business- Characteristics, Advantages and Disadvantages, The Small business Administration, Small Business Opportunities, Small Business Start-Up.	4.5	CLO 4
4	Social Responsibility and Business Ethics: Introduction, Social Responsibility - Responsibility to Consumers, Responsibility to employees, Responsibility to Environment, Responsibility to Investors, Advancing Social Responsibility, Business Ethics, Factors Influencing Ethical Behavior, Encouraging Ethical Behavior.	3	CLO 1
5	International Business: Introduction, Why Firms Conduct International Business, Basic Concepts of International Business, Barriers to International Business, Regulation of International Business, International Organizations- GATT, Economic Communities, IMF and World Bank, Approaches to International Business, Adapting to Foreign Markets.	4.5	CLO 5
6	Assessing Economic Conditions in Business: Introduction, Impact of Economic Growth on Business Performance, Impact of Inflation, Impact of Interest Rates, How Market Prices are Determined, Factors that Influence Market Prices, Government Influence on Economic Conditions, Cross-Functional Teamwork: Economic Effects across Business Functions.	4.5	CLO 1
7	Fundamentals of Management and Organizing: Introduction, Management, A Variety of Objectives - Organizational, Departmental, Subunit, Individual, Management Functions, Levels of Management, Management Roles, Core Management Skills, Why Organize, Organizing Decisions, Formal and Informal Organizations.	4.5	CLO 1
8	Motivating Employees: Introduction, the Value of Motivation, Theories on Motivation - Hawthorne Studies, Maslow's Hierarchy of Needs, Herzberg's Job Satisfaction Study, McGregor's Theory X and Theory, Theory Z, Expectancy Theory, Self-Scoring Exercise: The Frazzle Factor, Equity Theory, Reinforcement Theory, Motivational Guidelines Offered by Theories, Motivating Disgruntled Employees, How Firms can Enhance Job Satisfaction and Motivation.	3	CLO 1

9	Marketing Strategy: Introduction, Marketing - Activities, Types of Utility, Marketing Adds Value, How Marketing Evolved, Developing a Marketing Strategy- Selecting a Target Market, Designing a Marketing Mix, Marketing Environment, Understanding Buyer Behavior- Types of Consumer Decision Making, Consumer Buying Process, Need for Marketing Research, The Research Process, Marketing in the Future.	4.5	CLO 2
10	Financial Management and Accounting Fundamentals: Introduction, Finance- Planning for Cash Flow, Generating Revenue From Excess Funds, Finding Efficient Sources of Funds, Managing the Finances of the Firm, Accounting- Types of Accountant, The Accounting Cycle, The Accounting Equation, Financial Statements.	3	CLO 3
11	Expanding the Business: Introduction, Investment Decisions, Capital Budgeting Tasks, Global Business: Global Investing, Mergers and Other Forms of Restructuring, Short-Term Investment Decisions.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2	3	3					
CLO 3			2				
CLO 4				3		3	
CLO 5					3		3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.

Textbooks:

1. Business for the 21st Century – Steven J. Skinner and John M. Ivancevich; R.D. Irwin, 1/E, 1992.
2. Business Foundations: A Changing World – O. C. Ferrell, Geoffrey Hirt and Linda Ferrell; McGraw-Hill Education, 12/E, 2019.

Reference Books:

1. Global Business Today – Charles W. L. Hill and G. Tomas M. Hult; McGraw-Hill Education, 11/E, 2019.

2. Understanding Business with Connect Access Card – William Nickels and James McHugh; McGraw-Hill Education 12/E, 2018.
3. Foundations of Business – William M. Pride, Robert J. Hughes, and Jack R. Kapoor, Cengage Learning; 6/E, 2018.
4. Introduction to Business – Jeff Madura; Thompson/South-Western, 1/E 2006.

Course Title	: Principles of Management	Credit Hours	: 3.0
Course Code	: BUS 0413 1112	Course Type	: Core
Year/Semester	: 1st Year, 1st Semester		

Rationale of the Course: This course is an introductory course in management exploring the different types of management structures and behavior in the business world today. This course enables students to develop an understanding of the basic functions of management and insight related to managing diversity, communication, and business ethics.

Course Objectives: This course helps the students understand the critical work skills that employers are looking for and include information about the skill. This course has retained the skill exercises that provide a thorough discussion of additional skills and give students opportunities to “practice” these skills. This course provides a sneak-peek into the work world students are likely to be encountering and the basics of managing in today’s workplace.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the different types of managers and their roles and skills.
CLO 2	analyze the external environment and organizational culture.
CLO 3	realize the global environment and manage diversity.
CLO 4	recognize the managing strategy, change, and innovation.
CLO 5	design the organizational structure and its role in modern business operations.
CLO 6	evaluate the managing human resources, communication, behavior, motivation, leadership, and social responsibility.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Managers in the Workplace: Importance of Managers in an organization, Definitions of Manager, Various Roles and Functions of Managers, Management Functions, Mintzberg’s Managerial Roles and a Contemporary Model of Managing, Management Skills, Manager’s job changing, Importance of Customers to the Manager’s Job, Importance of Social Media to the Manager’s Job, Importance of Innovation to the Manager’s Job, Importance of Sustainability to the Manager’s Job, Importance of studying management, The Universality of Management, The Reality of Work, Rewards and Challenges of Being a Manager, Management History, Historical background of management, Classical approach, Scientific management, General administrative theory, Quantitative approach, Total quality of management, Behavioral approach, Early advocates of organizational behavior, The Hawthorne studies, Contemporary approach, System theory.	6	CLO 1
2	Making Decisions: The decision making process, Managers making decisions, Making Decisions: Rationality, Making Decisions: Bounded Rationality, Making Decisions: The Role of Intuition, Making Decisions: The Role of Evidence-Based	3	CLO 1

	Management, Types of Decisions and Decision-Making Conditions, Types of Decisions, Decision-Making Conditions, Decision-Making Styles, Linear–Nonlinear Thinking Style Profile, Decision-Making Biases and Errors, Overview of Managerial Decision Making, Effective Decision Making in Today’s World, Guidelines for Effective Decision Making, Design Thinking and Decision Making, Big Data and Decision Making.		
3	Managing the External Environment and Organizational Culture: The Manager: Omnipotent or Symbolic, The Omnipotent View, The Symbolic View, The External Environment: Constraints and Challenges, The Economic Environment, The Demographic Environment, Effect of External Environment on Managers, Organizational Culture: Constraints and Challenges, Concept of Organizational Culture, Strong Cultures, Source of Culture, The Way Employees Learn Culture, Effect of Culture on Managers, Current Issues in Organizational Culture, Creating an Innovative Culture, Creating a Customer-Responsive Culture, Spirituality and Organizational Culture.	6	CLO 2
4	Managing in a Global Environment: Understanding the Global environment, Regional Trading Alliances, Global Trade Mechanisms, Doing Business Globally, Different Types of International Organizations, The Way Organizations Go International, Managing in a Global Environment, The Political/Legal Environment, The Economic Environment, The Cultural Environment, Global Management in Today’s World, Challenges of Managing a Global Workforce.	3	CLO 3
5	Managing Diversity: Definition of Diversity and Workplace Diversity, Importance of Managing Workforce Diversity, The Changing Workplace, Characteristics of the U.S. Population, Types of Workplace Diversity, Age, Gender, Race and Ethnicity, Disability/Abilities, Religion, LGBT: Sexual Orientation and Gender Identity, Other Types of Diversity, Challenges in Managing Diversity.	3	CLO 4
6	Managing Social Responsibility and Ethics: Concept of Social Responsibility, From Obligations to Responsiveness to Responsibility, Green Management and Sustainability, How Organizations Go Green, Evaluating Green Management Actions, Managers and Ethical Behavior, Factors that Determine Ethical and Unethical Behavior, Ethics in an International Context, Encouraging Ethical Behavior, Employee Selection, Codes of Ethics and Decision Rules, Leadership at the Top, Job Goals and Performance Appraisal, Ethics Training, Social Responsibility and Ethics Issues in Today’s World, Managing Ethical Lapses and Social Irresponsibility, Social Entrepreneurship, Businesses Promoting Positive Social Change.	6	CLO 6
7	Managing Change and Innovation: Concept of Organizational Change, The Change Process, Two Views of the Change Process, Types of Organizational Change, Managing Resistance to Change, Reasons of Resisting Change, Techniques for Reducing Resistance to Change, Contemporary Issues in Managing Change, Changing Organizational Culture, Employee Stress, Creativity Versus Innovation, Stimulating and Nurturing Innovation, Structural Variables, Innovation and Design Thinking.	3	CLO 4
8	Managing Human Resources: The Human Resource Management Process, Importance of HRM, External Factors That Affect the HRM Process, Identifying and Selecting Competent Employees, Human Resource Planning, Recruitment and Recruitment, Selection, Providing Employees with Needed Skills and Knowledge, Orientation, Employee Training, Retaining Competent, High-Performing Employees, Employee Performance Management, Compensation and Benefits, Contemporary Issues in Managing Human Resources, Managing Downsizing,	3	CLO 6

	Managing Sexual Harassment, Managing Work-Life Balance, Controlling HR Costs.		
9	Managing Communication: Definition of Communication, The Nature and Function of Communication, Functions of Communication, Methods of Interpersonal Communication, Effective Interpersonal Communication, Barriers to Communication, Overcoming the Barriers, Organizational Communication, Formal Versus Informal Communication, Direction of Communication Flow, Organizational Communication Networks, Workplace Design and Communication, Information Technology and Communication, The way Technology Affects Managerial Communication, The Way Information Technology Affects Organizations, Communication Issues in Today's Organizations, Managing Communication in an Internet World, Managing the Organization's Knowledge Resources, The Role of Communication in Customer Service, Getting Employee Input, Communicating Ethically.	6	CLO 1
10	Motivating Employees: Definition of Motivation, Early Theories of Motivation, McGregor's Theory X and Theory Y, Herzberg's Two-Factor Theory, Three-Needs Theory, Contemporary Theories of Motivation, Goal-Setting Theory, Reinforcement Theory, Designing Motivating Jobs, Equity Theory, Expectancy Theory, Integrating Contemporary Theories of Motivation, Current Issues in Motivation, Motivating in Challenging Economic Circumstances, Managing Cross-Cultural Motivational Challenges, Designing Appropriate Rewards Programs.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			3				
CLO 4				3			
CLO 5					2	3	
CLO 6							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Exam and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Exam and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.

Textbooks:

1. Management - S. P. Robbins and M. Coulter; Pearson, 13/E, 2018.
2. Management Principles and Practices – Ricky W. Griffin; Cengage Learning, 8/E, 2016.

Reference Books:

1. Management 101 - Stephen Soundering; Adams Media, 3/E, 2014.
2. Management: Tasks, Responsibilities, Practices - Peter F. Drucker; Transaction Publishers, 2/E, 2013.
3. Principles of Management - Charles W. L. Hill; McGraw-Hill/Irwin, 1/E, 2010.
4. Principles of Management: Text and Cases - Dipak Kumar Bhattacharyya; Pearson Education, 1/E, 2015.

Course Title	: Principles of Accounting	Credit Hours	: 3.0
Course Code	: BUS 0411 1113	Course Type	: Core
Year/Semester	: 1st Year, 1st Semester		

Rationale of the Course: The course provides students with a foundation of accounting at a breadth. The purpose of this course is to familiarize students with basic accounting principles as applied to business concerns, with emphasis on the structure of corporate financial statements.

Course Objectives: The aim of this course is to help students to develop skills in applying accounting principles and procedures to business situations. Also, appreciate the importance of accountability in both public and private organizations. It helps to grasp the significance of accounting as a tool for effecting control. Students will have the ability to identify and interpret financial data that will facilitate proper decision-making by users of accounting information and also develop an awareness of the role and impact of technology in accounting.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics.
CLO 2	use the information to support business processes and practices, such as problem analysis and decision making.
CLO 3	apply quantitative skills to help analyze and solve business problems and to take advantage of business opportunities.
CLO 4	understand and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information.
CLO 5	understand the internal control issues and the effects of the regulatory environment on financial reporting by applying communication skills.
CLO 6	apply knowledge of Generally Accepted Accounting Principles (GAAP) and managerial accounting theories to business organizations.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introducing Accounting in Business: Introduction, Definition of accounting, Roles and functions, Images of accounting, Users of accounting information, History of accounting, The Building Blocks of Accounting & Conceptual Framework- Ethical Issues, GAAP, Assumptions, Principles, Constraints, Using the Building Blocks, Financial Statement, The Accounting Profession.	4.5	CLO 1
2	Analyzing and Recording Business Transactions: Introduction, Definition of Account, Debits and Credits, Double Entry Systems, Basic Accounting Equation, The Steps in Recording Process, Journal, Ledger: Posting, Chart of Accounts, Trial Balance: Steps, Limitations, Locating Errors, Balance Sheet.	4.5	CLO 2
3	Accounting for Adjusting Entries: Introduction, Accounting Time-Period, Recognition Revenues and Expenses, Accrual Vs Cash-basis Accounting, Basics of Adjusting Entries, Types of Adjusting Entries, Adjusted Journal, Adjusted Trial Balance, Financial Statements.	4.5	CLO 2

4	Completion of the Accounting Cycle: Introduction, Worksheet, Steps in Preparing a Worksheet, Using a Worksheet, Closing the Books, Preparing Closing Entries, Posting Closing Entries, Preparing a Post-closing Trial Balance, Summary of the Accounting Cycle, Classified Balance Sheet.	4.5	CLO 3
5	Accounting for Merchandising Operations: Introduction, Merchandising Operation, Operating Cycles, Inventory Systems-Periodic Inventory Systems, Perpetual Inventory Systems: Perpetual versus Periodic Inventory Method, Multiple and Single-step Income Statement, Reporting and Analyzing Inventory, Inventory Cost Flow Method in Perpetual Inventory System.	4.5	CLO 3
6	Accounting Information Systems: Introduction, Systems Principles - Control, Relevance, Compatibility, Flexibility, Cost-benefit, System Components - Source Documents, Input Devices, Processors, Storage, Output Devices.	3	CLO 4
7	Reporting and Analyzing Cash and Internal Controls: Introduction, Internal Control, Principles of Internal Control, Cash Controls, Use of a Bank, Bank Reconciliation Statement- Definition, Causes, Need for Reconciliation, Reporting Cash.	4.5	CLO 5
8	Valuing Accounts Receivables: Introduction, Types of Receivables, Accounts Receivable: Recognizing Accounts Receivable, Valuing Accounts Receivable, Disposing of Accounts Receivable, Notes Receivable: Determining the Maturity Date, Computing Interest, Recognizing Notes Receivable, Valuing Notes Receivable, Disposing of Notes Receivable, Statement, Presentation, and Analysis.	4.5	CLO 3
9	Inventories: Introduction, Classifying Inventory, Determining Inventory Quantities, Inventory Costing, Inventory Errors, Statement, Presentation and Analysis, Inventory Cost flow Methods in Perpetual Inventory Systems: FIFO and LIFO.	4.5	CLO 3
10	Current Liabilities and Payroll Accounting: Introduction, Accounting for Current Liabilities: Notes Payable, Sales Taxes Payable, Unearned Revenues, Current Maturities of Long-term Debt, Statement, Presentation and Analysis, Contingent Liabilities: Recording a Contingent Liability, Disclosure of Contingent Liabilities, Payroll Accounting: Determining the Payroll, Recording the Payroll, Employer Payroll Taxes, Filing and Remitting Payroll Taxes, Internal Control for Payroll.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3		2	3				
CLO 4				3			2
CLO 5					3		
CLO 6						3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, Problem-Based Learning, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.

CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.

Textbooks:

1. Accounting Principles - Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso; John Wiley & Sons, 13/E, 2019.
2. Principles of Accounting - Belverd E. Needles, Marian Powers, and Susan V. Crosson; Cengage Learning, 12/E, 2018.

Reference Books:

1. Principles of Accounting, Volume 1: Financial Accounting - Mitchell Franklin, Patty Graybeal, and Dixon Cooper; OpenStax, 1/E, 2019.
2. Accounting Principles: The Ultimate Beginner's Guide to Accounting - Gregory Becker; Independently published, 1/E, 2019.
3. Financial Accounting: Information for Decisions - John Wild; McGraw-Hill Education, 9/E, 2018.
4. Financial and Managerial Accounting - John Wild, Ken Shaw, and Barbara Chiappetta; McGraw-Hill Education, 7/E, 2017.

Course Title : Principles of Finance	Credit Hours : 3.0
Course Code : BUS 0412 1214	Course Type : Core
Year/Semester : 1 st Year, 2 nd Semester	

Rationale of the Course: This course is designed to introduce students to key financial concepts and how companies apply financial analysis to make sound business decisions. The course has a quantitative slant and is designed to give a theoretical introduction to financial markets and company finance policies.

Course Objectives: The course aims to develop an understanding of the key concepts of finance. Students will gain an understanding of the role and scope of finance, provides integrated coverage of all aspects of finance, types of financial decisions and financing available to organizations, and the effect on key financial statements. Students will be able to apply different methods for project analysis. Also, students will be able to review commonly used cash management techniques and understand how financial decisions differ in an international context.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand basic financial concepts to evaluate the financial implications.
CLO 2	apply time value of money principles to evaluate investment opportunities.
CLO 3	identify the sources of long, medium- and short-term finance available and how it is obtained.
CLO 4	use financial mathematics to solve basic financial problems.
CLO 5	evaluate and justify investment decisions.
CLO 6	understand a company's working capital.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to finance: Concept, Objectives, Fields/Scope of finance, financial decisions, Finance Vs. Accounting, Forms of business organization, Career Opportunities in Finance, Goals of the firm, criticisms of profit maximization, ways of wealth maximization, Agency issue, Financial institution & markets.	3	CLO 1
2	Time Value of Money: Time value of money concept, Present Value, Future Value, Financial tables, Patterns of cash flow, Single amount (present value, future value), Annuities (present value, future value), Types of annuities, Mixed Stream (present value, future value), and Compounding interest.	9	CLO 2
3	Sources of Fund: Concept, Characteristics of short-term financing, Goals of short-term financing, Sources of short-term Fund, Interest-free sources, Interest bearing sources, Secured and unsecured sources, Intermediate-term financing, Sources of the intermediate-term fund, Long term financing, Sources of long term Fund.	3	CLO 3
4	Cost of Capital: Concept, Sources of capital, Cost of long-term debt, Net proceeds, Flotation cost, Cost of preferred stock, Cost of common stock, Cost of retained earnings, Cost of new issue common stock, Factors affecting the cost of capital, problem areas of cost of capital, the weighted average cost of capital (WACC), the weighted marginal cost of capital (WMCC).	7.5	CLO 4
5	Capital Budgeting: Capital budgeting concept, Importance of capital budgeting, Process of capital budgeting, capital expenditure, Motives for capital expenditures, Project classifications, Independent and mutually exclusive project, Accept-reject and ranking approach, Sunk costs, Opportunity cost, Techniques of capital budgeting (PBP, NPV, IRR), Decision criteria and pros and cons of the techniques, comparison of techniques, conflicting ranking.	7.5	CLO 5
6	Capital Structure: Capital Structure concept, Importance, features, Types of Capital Structure, Determinants of Capital Structure, Sound Capital Structure, Asymmetric information, Capital structure theory, Optimal capital structure, EBIT-EPS approach of capital structure, Considerable factors in Capital Structure decisions.	3	CLO 1
7	Stock Valuation: Common stock, Types of common stock, Preemptive rights, voting rights, authorized, outstanding, and issued shares, preferred stock, rights of preferred stockholders, features of preferred stock, Types of stock market transaction, Terms used in stock valuation, constant growth model, non-constant growth model, Common stock valuation, Efficient market hypothesis, levels of market efficiency.	6	CLO 4
8	Theoretical concept of Working capital Management: Working capital concept, Net working capital, Importance, Types of working capital, Factors affecting the need for working capital, policies/Approaches of working capital, Goals of working capital policies, Management of working capital, Cash	3	CLO 6

	Conversion Cycle, Techniques for Managing Inventory, Accounts Receivables Management, 5 C's of credit.		
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Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			1			
CLO 2		3	1				
CLO 3						1	
CLO 4		3			2		
CLO 5		3					
CLO 6							2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Problem solution, and Textbook.	Class Tests, and Mid-semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Assignments, Presentation, Viva-voce, Mid-semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Mid-semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Problem solution, Textbook and Online Resources.	Viva-voce and Semester Final Examination.

Textbooks:

1. Principles of Managerial Finance - Lawrence J. Gitman and Chad J. Zutter, Pearson, 14/E, 2019.
2. Fundamentals of Financial Management – Eugene F. Brigham and Joel F. Houston, Cengage Learning, 15/E, 2018.

Reference Books:

1. Financial Decision Making: Concepts, Problems and Cases - John J. Hampton, Prentice-Hall, 4/E, 2001.
2. Essentials of Managerial Finance – Scott Besley and Eugene F. Brigham, Thomson, 14/E, 2012.
3. Foundation of Financial Management - Stanley B. Bloke and Geoffrey A Hirt, Richard D Irwin, 6/E, 1992.
4. Financial Management – I. M. Pandey, Vikas Publication House, 10/E, 2010.

Course Title	: Principles of Marketing	Credit Hours	: 3.0
Course Code	: BUS 0414 1215	Course Type	: Core
Year/Semester	: 1st Year, 2nd Semester		

Rationale of the Course: This course is designed to serve as an introduction to the basic principles of marketing, practices, and the application of these practices. This course examines our present-day marketing system from a managerial point of view and has a current events component to help emphasize the marketing principles in today's business world.

Course Objectives: This course will help students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large. Specific objectives include: To enhance students' knowledge about marketing theories, principles, strategies, and concepts and how they are applied.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand marketing and the marketing process.
CLO 2	analyze marketplace and consumers.
CLO 3	evaluate customer-driven marketing strategies.
CLO 4	apply case studies regarding different marketplace problems.
CLO 5	create the details of a solution to a marketing problem.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Marketing: creating and capturing customer value: Definition of marketing, Understanding the marketplace and customer needs, designing a customer-driven marketing strategy, preparing an integrated marketing plan and program, building customer relationships, capturing value from customers, and the changing marketing landscape.	3	CLO 1
2	Company and marketing strategy: Partnering to build customer relationships Companywide strategic planning, partnering to build customer relationships, marketing strategy, and the marketing mix, managing the marketing effort, measuring and managing return on marketing investment.	3	CLO 1
3	Analyzing the marketing environment: The company's microenvironment, the company's macroenvironment, responding to the marketing environment.	3	CLO 2
4	Consumer markets and Business markets: Model of consumer behavior, characteristics affecting consumer behavior, types of buying decision behavior, the buyer-decision process, the buyer decision process for new products, Business markets, business buyer behavior, institutional and government markets.	3	CLO 3
5	Customer-driven marketing strategy and mix: Market segmentation, Market targeting, differentiation and positioning.	3	CLO 3
6	Products, services, and brands- building customer value: Definition of product, Product and service decisions, branding strategy, service marketing, New product- development and product life-cycle strategies: New product development strategy, process, managing new product development, product life-cycle strategies.	6	CLO 5
7	Pricing strategies: Definition of price, Factors to consider when setting price, New-product pricing strategies, product mix pricing strategies, price adjustment, and price changes.	6	CLO 4

8	Marketing channels: Supply chains and the value delivery network, the nature and importance of marketing channels, channel behavior, and organization, channel design decisions, channel management decisions.	6	CLO 5
9	Communicating customer value- integrated marketing communications strategy: The promotion mix, integrated marketing communications, a view of the communication process, setting the total promotion budget and mix, and socially responsible marketing communications.	6	CLO 4
10	Creating competitive advantage: Competitor analysis, competitive strategies, balancing customer and competitor orientations.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2	2				
CLO 3				3			
CLO 4					3		
CLO 5						1	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Principles of Marketing: A South Asian Perspectives; Philip Kotler, Gary Armstrong, Prafulla Y Agnihotri, Ehsan Ul Haque; Pearson, 13/E, 2010.
2. Principles of Marketing, Philip Kotler, Gary Armstrong; Pearson, 17/E, 2017.

Reference Books:

1. Principles of Marketing- A B Iliano; REX publishers,3/E, 2016.
2. Principles of Marketing- Gary Armstrong, Stewart Adam, Sara Denize, Michael Volkov, Philip Kotler; Pearson Education Australia, 7/E, 2017.
3. Principles of Marketing- Jeff Tanner, Mary Anne Raymond; Flat World Knowledge, Inc; 3/E, 2010.
4. Principles of Marketing- C N Sontakki, Neeti Gupta, Anju Gupta; Kalyani Publishers,7/E, 2019.

Course Title	: Intermediate Accounting	Credit Hours	: 3.0
Course Code	: BUS 0411 1216	Course Type	: Core
Year/Semester	: 1st Year, 2nd Semester		

Rationale of the Course: Intermediate Accounting is the study of accounting principles and procedures essential to the preparation of financial statements with particular emphasis on the corporate form. This course will prepare students for their understanding of the ethical issues in accounting.

Course Objectives: The aim of the course is to provide students with the fundamental concepts and techniques for preparing and interpreting corporate financial reports. A particular emphasis is placed on developing the ability to integrate and apply their knowledge in decision-making scenarios.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	identify policy-setting bodies and describe their role in the standard-setting process and sound conceptual framework for financial reporting.
CLO 2	examine the many different types of revenues, expenses, gains, and losses that affect the income statement and related information.
CLO 3	evaluate the many different types of assets, liabilities, and equity items that affect the statement of financial position.
CLO 4	understand the main components of a statement of cash flows and the types of information it provides.
CLO 5	analyze the depreciation process and the methods of writing off the cost of property, plant, equipment, and mineral resources.
CLO 6	interpret presentation of income taxes in financial statements for financial income and taxable income.
CLO 7	explain the major issues in accounting for partnerships.

Course contents:

Sl. No.	Course contents	Hours	CLOs
1	Accounting Standards and the Conceptual Framework for Financial Reporting: Financial Statements and Financial Reporting, Accounting and Capital Allocation, Objective of Financial Reporting, The Need to Develop Standards, Parties involved In Standard-Setting, Generally Accepted Accounting Principles, Financial Reporting Challenges, International Accounting Standards, Need for a Conceptual Framework, Development of a Conceptual Framework, Objective of Financial Reporting, Qualitative Characteristics of Accounting Information, Basic Elements of Financial Statements, Basic Assumptions of Accounting, Basic Principles of Accounting.	3	CLO 1
2	The Income Statement: Introduction, Usefulness and Limitations of the Income statement, Elements of the Income Statement, Intermediate Components of the Income Statement: Multiple-step income statement, Condensed income statement, Single-step income statement, Reporting Various Income Items-Summary of various income items, Earning per Share, Other Reporting Issues, Retained Earnings Statement, Statement of Stockholders' Equity.	3	CLO 2
3	Balance Sheet: Introduction, Usefulness and Limitation of Balance Sheet, Classification and Elements of Balance Sheet, Balance Sheet Format, Additional Information.	4.5	CLO 3
4	Statement of Cash Flows: Purpose of the Statement of Cash Flows, Usefulness of the Statement of Cash Flows, Major Classifications of Cash Flows, Statement of Cash Flows, Difference between Net Income and net Cash Flow From Operating Activities, Sources of Information for the Statement of Cash Flows,	6	CLO 4

	Contrast the Direct and Indirect Methods of Calculating Net Cash Flow From Operating Activities, Special Problems In Statement Preparation, Use of a Worksheet in Preparing a statement of Cash Flows.		
5	Depreciation, Impairments, and Depletion: Concept of Depreciation, Factors Involved in the Depreciation Process, Methods of Depreciation, Explain Special Depreciation Methods, Accounting Issues Related To Asset Impairment, Accounting Procedures For Depletion of Natural Resources, Report and Analyze Property, Plant, Equipment, and Natural resources.	6	CLO 5
6	Intangible assets: Characteristics of Intangible Assets, Initial valuation of Intangible Assets, Amortization of Intangible Assets, Types of Intangible Assets, Accounting Issues for Recording Goodwill, Impairment of Intangible Assets, Research and Development Costs, Accounting for Research and Development and Similar Costs, Presentation of Intangible Assets.	4.5	CLO 6
7	Accounting for Income Tax: Fundamentals of accounting for income taxes, Future taxable amounts and deferred taxes, Deferred tax liability, Summary of income tax accounting objectives, Future deductible amounts and deferred taxes, Deferred tax asset (Non-Recognition), Income statement presentation, Specific differences, Tax rate considerations, Accounting for net operating losses, Financial statement presentation, Asset-liability method.	6	CLO 6
8	Accounting for Partnership: Forming a partnership, Characteristics of partnerships, Organizations of partnership characteristics, Advantages and disadvantages, Partnership Agreement, Accounting for partnership formation, Accounting for net income or net loss, Liquidation of a partnership.	4.5	CLO 7
9	Accounting Changes and Error Analysis: Types of Accounting Changes, Changes in Accounting Principles, Retrospective Accounting Change Approach, How to Account for Impracticable Changes, Changes in Accounting Estimates, Changes in Reporting Entity, Accounting for Correction of Errors, Motivation for Change of Accounting Method, Error Analysis.	4.5	CLO 2

Mapping of Course Learning Outcomes to Program Learning Outcomes

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1						3	
CLO 2	3				3		
CLO 3		2	3				
CLO 4				3			
CLO 5					2	3	
CLO 6							3
CLO 7		3					

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Intermediate Accounting - Kieso, Donald E., Weygand, Jerry J., and Warfield, Terry D; John Wiley & Sons; IFRS Edition 15/E, 2019.
2. Intermediate Accounting (Comprehensive Volume) - Jay M. Smith, K. Fred Skousen; John Wiley & Sons, 8/E, 2017.

Reference Books:

1. Accounting Principles- Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel; John Wiley & Sons, Inc, 9/13 E, 2019.
2. Advanced Accounting: Volume II - Md. Muinuddin Khan; Dhaka Ideal Library, 1/E, 2000.
3. Modern Accountancy: Volume II - Amitabha Mukherjee and Mohammad Hanif; McGraw Hill Education, 3/E, 2019.
4. Advanced Financial Accounting: An IFRS Standards Approach – Parl Tan, Lim Chu Yeong, and KuahEe Wen; McGraw-Hill Education, 4/E, 2019.

Course Title : Banking and Insurance	Credit Hours : 3.0
Course Code : BUS 0412 2117	Course Type : Core
Year/Semester : 2 nd Year, 1 st Semester	

Rationale of the Course: The main aim of this course is to familiarize the students with the aspects of banks and their role in the economy. This course also introduces students to insurance practices and procedures. It also enables the learners to understand the various types of insurance and different insurance companies operating in our country.

Course Objectives: This course is organized to make the students understand the various services offered and various risks faced by banks. It will make them aware of various banking innovations after nationalization. This course will give them an overview of the insurance industry and make the students understand various principles, and provisions that govern the general insurance contracts.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	define bank and banking and understand the important role bank plays in all facets of the business world.
CLO 2	introduce some products and services of commercial banking, feature of cheque, bill of exchange, demand draft, pay order, etc.
CLO 3	define and describe the central bank, Islamic banking system, and their role in economic development.
CLO 4	elucidate banking, understand the benefits of e-banking, and find out the limitations of e-banking and solutions of it.
CLO 5	identify the elements of insurance, and explain the importance of life insurance, fire insurance and marine insurance in the business world.

Course contents:

Sl. No.	Course contents	Hours	CLOs
1	Introduction to Banking: Definition of bank, Bankrupt, Qualities of bank, Bank Vs. Banking, Schedule Vs. Non schedule bank, Types of banks.	3	CLO 1
2	Commercial Bank: Definition, Principles, Functions, Importance of Commercial Banks, Mechanism of Credit Creation, Safeguard of Commercial Banks, Source of income, Balance sheet items of Commercial banks. Commercial Banking Services and Products: Bank account, Types of bank account, Cheque, Features, Types and Parties of Cheque, Cheque vs. bill of exchange, Demand draft, Pay order, Sources of Bank's Fund, Security of credit, Types of Security, Types of Bank Advances, L/C, types of L/C.	9	CLO 2
3	Central Bank: Definition, Features, Functions of Central Bank, Central bank vs. Commercial bank, Clearing house, Credit control, Methods of Credit Control of Central bank.	6	CLO 3
4	Islamic Banking: Definition of Islamic banking, Products and Services of Islamic banking, role of Islamic banking in the economic development in BD.	3	CLO 3
5	E- Banking: E-banking definition, Benefits of E-banking, Limitations of E-banking, recommendation some solutions, Anytime banking, Mobile banking, ATM, SWIFT, CAMEL rating.	3	CLO 4
6	Introduction to insurance: Definition, Elements, importance of insurance, principles of insurance, Insurance vs. wagering contract, Reinsurance, Double insurance, Types of insurance.	3	CLO 5
7	Life Insurance: Life insurance, Features of life insurance, Formation of life insurance contract, Payment procedure, Types of life insurance policies, Mortality table, join life endowment policy.	6	CLO 5
8	Fire Insurance: Fire Insurance Contracts, Fire Insurance Proposals, Fire Insurance Coverage, Special Coverage, Fire Underwriting and Rating, Fire Insurance Claims, Progress of Fire Insurance.	6	CLO 5
9	Marine Insurance: Introduction, History of Marine Insurance, Marine Insurance – Definition and Types, Nature of Marine Insurance Contract, Marine Insurance Policies, Marine Insurance Policy Conditions, Special Marine Covers, Cargo Underwriting.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			3			
CLO 2	3	3					
CLO 3			2				
CLO 4					3		1
CLO 5						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.

CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Banking & Insurance – Dr. Mohammad Shahidul Hoque & Md. Zillur Rahman; H&C Publication, 7/E, 2017.
2. Insurance Principles and Practice – M.N. Mishra & S B Mishra; S. Chand Publishing, 22/E, 2016.

Reference Books:

1. Business of Banking – Dr. R M Debnath; Nobojug Prokashoni, 3/E, 2013.
2. Risk and Insurance – Azizul Huq Chaudhuri; Brother's Publication, 2/E, 2008.
3. Introduction to Banking – Vijayaragavan Iyengar; Excel Books, 1/E, 2014.
4. Insurance Theory and Practice – Nalini Prava Tripathy and Prabir Pal; Prentice-Hall of India. 2/E, 2005.

Course Title	: Marketing Management	Credit Hours	: 3.0
Course Code	: BUS 0414 2118	Course Type	: Core
Year/Semester	: 2nd Year, 1st Semester		

Rationale of the Course: This is a comprehensive course for students through which, they can develop their ability to make effective marketing decisions, strategies, and implementation plans. It examines the role and importance of marketing in the firm and other organizations. Studying this course is appropriate for majors in all functional areas of business.

Course Objectives: This course will help students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large. Through a combination of interactive discussions, cases, practical examples, individual assignments, and a group project, the course applies marketing topics to consumer and business-to-business products, services, and nonprofit organizations.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	recognize the importance of marketing theories, principles, and strategies in an organization's performance.
CLO 2	select, analyze and define a target market for a selected product or service.
CLO 3	create an effective marketing plan or program for a firm.
CLO 4	evaluate/analyze the marketing strategy for an existing product, service, or portfolio.
CLO 5	assess market opportunities by analyzing customers, competitors, collaborators, and the strengths and weaknesses of a company.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Defining Marketing for the 21st Century: Definitions of Marketing and Marketing Management, Objects or Entities that can be offered to market, Core Marketing Concepts: Customer needs, wants & demand, Target markets,	6	CLO 1

	Positioning & Segmentation, Marketing offers: Products, Services and Experiences, Customer value & satisfaction, Marketing channels and Supply chain, Updating the 4P's into 7P's, Major marketing management orientations: Production Concept, Product Concept, Selling Concept, Marketing Concept & Holistic Marketing Concept.		
2	Developing Marketing Strategy and Plans: Concept of Value Chain and Core competency, The Role of Strategic Planning, The process of Corporate and Division Strategic planning in an organization, Designing the Strategic Business Units (SBUs), Assigning Resources to Each SBU and Assessing growth opportunities, SWOT analysis of a firm, The Nature and Contents of a Marketing Plan, Program Formulation and Implementation, Feedback and Control.	6	CLO 2
3	Scanning the Marketing Environment, Forecasting Demand & Conducting Research: Concept of Marketing environment, Components of Marketing Information Systems (MIS), Developing marketing information- Internal data, Marketing intelligence and Marketing research, Communicating and Acting on Marketing Intelligence, Steps of a Marketing research process, Types of research approaches: Survey, Observation, Experiments and Focus group research, Measuring Marketing Productivity, Forecasting and Demand Measurement, The Measures of Market Demand, Estimating Current Demand and Future Demand.	3	CLO 3
4	Creating Customer Value and Customer Relationships: Building Customer Value, Customer Satisfaction and Loyalty, Three stages of customer satisfaction, Concept of CPV (Customer Perceived Value), Customer Profitability, Measuring and calculating CLV (Customer Lifetime Value), Concept of CRM (Customer Relationship Management), Attracting and Retaining Customers, Customer Databases and use of Database Marketing.	6	CLO 4
5	Analyzing Consumer Markets: Definitions of Consumers, Consumer buyer behavior & Consumer market, Characteristics affecting consumer behavior, Types of buying decision behavior, Motivation theories for motivating consumers' purchase decisions: Freud's Theory, Maslow's Needs Hierarchy & Herzberg's Two Factor Theory, Concept of Perception, Learning, Emotions and Memory, The Five Stage Model of consumer buyer process, New product adoption process.	3	CLO 5
6	Analyzing Business Markets: Concept of Organizational buying, Differences between Business markets and Consumer Markets, Model of business buyer behavior, Major types of business buying situations, Systems buying and Systems selling, Participants in the business buying process and Buying Center, Stages of a Business buying process, The Institutional & Government Markets, Establishing Corporate Trust, Credibility, and Reputation.	3	CLO 3
7	Identifying Market Segments and Targets: Concept of Market segmentation, Bases for segmenting consumer markets, Bases for segmenting business markets, Requirements for effective segmentation, Selecting target market segments and Choosing a target marketing strategy: Mass marketing, Segmented marketing, Concentrated marketing and Micromarketing (Local or Individual marketing).	3	CLO 2
8	Realizing Competitive Dynamics: Competitive positions in a hypothetical market structure, Competitive strategies for Market Leader, Market challenger, Market Follower and Market Nicher, Analyzing the industry through Michael Porter's Competitive Forces Model, Marketing strategies for Product Lifecycle: Introduction, Growth, Maturity and Decline, Critique of the Product Life-Cycle Concept.	3	CLO 5

9	Creating Brand Equity: Concept of Branding, Brand equity, Brand positioning and Brand development, Role and Importance of Brands: Benefits for buyers and sellers, Building Brand Equity: Choosing brand elements, Leveraging secondary associations and Internal branding, Measuring Brand Equity, Brand Reinforcement, Brand Revitalization, Brand portfolios, Devising a branding strategy' Opportunities for Brand Extensions.	3	CLO 3
10	Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix: Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, The Changing Marketing Communications Environment, The Communications Process Models, Concept of IMC (Integrated Marketing Communications), Use of IMC tools in marketing, Deciding on the Marketing Communications Mix, Characteristics of the Marketing Communications Mix, Measuring Communication Results.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						2
CLO 2		1					
CLO 3			3				
CLO 4					2		
CLO 5				3		1	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Marketing Management - Philip Kotler and Kevin Lane Keller; Pearson Education Limited, 16/E, 2021.
2. Marketing Management - Arun Kumar & N Meenakshi; S. Chand Publishing, 3/E, 2016.

Reference Books:

1. Basic Marketing Management - Douglas J. Dalrymple and Leonard J. Parsons; Wiley, 2/E, 2000.
2. Competitive Strategy: Techniques for Analyzing Industries and Competitors - Michael E. Porter; Free Press, Illustrated Edition, 2008.
3. Advanced Marketing Management: Principles, Skills and Tools – Dr. Nikolaos D., Neda Jovanovic D. & Dr. Jillian Ney; Kogan Page, 1/E, 2018.
4. Strategic Marketing Management: Theory and Practice - Alexander Chernev - Cerebellum Press, 8/E, 2019.

Course Title	: Mathematics for Business Decisions	Credit Hours	: 3.0
Course Code	: BUS 0541 2119	Course Type	: Core
Year/Semester	: 2nd Year, 1st Semester		

Rationale of the Course: Mathematics is one of the basic and most important tools which managers employ in their routine problem solving and in their major and minor decisions. The purpose of this course is to increase the mathematical knowledge and skill of the students as it applies to many aspects of business and to help make students more valuable players in the business arena.

Course Objectives: The aim of the course is to help students to understand mathematical concepts and to enable them to apply those mathematical concepts in a meaningful way. The course will focus on presenting the usual business and finance topics in a more rigorous mathematical way than standard core business courses, and on those techniques that will be of use to students in solving business mathematics problems more accurately. The course will provide the students with an informal, non-intimidating presentation of the mathematical principles, techniques, and applications most useful for business students.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.
CLO 2	understand how to process and interpret information to arrive at logical conclusions to common business math applications.
CLO 3	explore various applications to solve business math problems.
CLO 4	understand the important role of mathematics plays in all facets of the business world.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Circular Functions and Trigonometry: Introduction, Measurement of Angles, Trigonometric Functions, Trigonometric Ratios, Relations between Trigonometric Functions, Signs of Trigonometric Functions, Trigonometric Functions of Standard Angles, T-Ratios of Allied Angles.	3	CLO 1
2	Coordinate Geometry: Introduction, Directed Line, Quadrants, Coordinates, Coordinates of Mid-Points, The Straight Line, Slope or Gradient of a Straight Line, Different Forms of Equations of the Straight Line, General Equation of a Straight Line, Intersecting Lines, Concurrent Lines.	6	CLO 2
3	Vector Algebra: Vectors, Types of Vectors, Operations on Vectors, Multiplication by a Scalar, Scalar Product of Two Vectors, Properties of Scalar Product, Vector Product or Cross Product, Properties of Vector Product.	3	CLO 3
4	Matrix Algebra: Introduction, Types of Matrix, Scalar Multiplication of a Matrix, Equality of Matrix, Matrix Operation, Transpose of a Matrix, Determinants of Square Matrix, Properties of Determinants, Adjoint of Square Matrix, Inverse of a Matrix, Rank of Matrix.	6	CLO 3
5	Differential Calculus: Introduction, Differentiation, Derivative of a Function of One Variable, Derivative of a Power Function, Logarithmic Differentiation, Successive Differentiation, Points of Inflexion, Maxima and Minima, Partial Differentiation, Total Differentiation.	6	CLO 3
6	Integral Calculus: Introduction, Indefinite Integral, Rules of Integration, Integration by Partial Substitutions, Integration of Trigonometric Functions, Integration by Partial Fractions, Definite Integrals.	6	CLO 3

7	Permutations and Combinations: Introduction, Fundamental Rules of Counting, Permutations, Factorial Notations, Permutation of Different Things, Circular Permutation, Permutation of Things Not All Different, Restricted Permutations, Combinations, Complementary Theorems, Restricted Combinations.	3	CLO 1
8	Mathematics of Finance: Introduction, Simple Interest and the Future Value, The Yield on The Common Stock of a Company, Bank Discount, Compound Interest and the Future Value, Ordinary Annuity.	3	CLO 4
9	Mathematics of Buying: Invoices and Trade Discounts, Series Discounts and Single Discount Equivalents, Cash Discounts: Ordinary Dating Methods, Cash Discounts: Other Dating Methods.	3	CLO 4
10	Mathematics of Selling: Markup on Cost, Markup on Selling Price, Supplementary Application Exercises on Markup, Markdown, Turnover and Valuation of Inventory.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1		1					
CLO 2	3						
CLO 3					2		
CLO 4			2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

Textbooks:

1. Business Mathematics- D.C. Sancheti, and V.K. Kapoor; Sultan Chand & Sons, 11/E, 2020.
2. Business Mathematics- Gary Clendenen, Stanley A. Salzman, and Charles David Miller; Prentice-Hall, 12/E, 2012.

Reference Books:

1. Contemporary Mathematics for Business and Consumers- Robert Brechner, and George Bergeman; Cengage Learning, 7/E, 2015.
2. Business Mathematics- Mariappan; Pearson Education India, 1/E, 2015.
3. A Textbook of Business Mathematics- Hazarika Padmalochan; S. Chand Publishing, 4/E, 2017.
4. Business Mathematics- Jerome, F. Ernest, and Tracy Worswick; McGraw-Hill Ryerson, 9/E, 2017.

Course Title	: Business Law	Credit Hours	: 3.0
Course Code	: BUS 0499 2220	Course Type	: Core
Year/Semester	: 2nd Year, 2nd Semester		

Rationale of the Course: This introductory course is not designed to convert students into lawyers. It is designed to help students deal with legal concepts in the context of modern business. Ideally, students can learn to avoid lawsuits and expand their awareness of their rights and responsibilities in business situations.

Course Objectives: The course seeks to provide a basic understanding of important areas falling under the sphere of Commercial Law. It is designed to provide enthusiastic knowledge-seeking personnel with the legal background of the areas that they normally engage in without the knowledge of the relevant legal framework. This course is designed to provide an overview of the issues involved in conducting business in the international arena including the business environment, global public relations strategies, organizational behavior, research, human resources, ethics, social responsibility, law, and information technology.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	identify the legal constraints faced by the business professional as well as the legal options available to the business professional in responding to and resolving legal issues.
CLO 2	recognize and analyze the laws that affect contemporary businesses, including the laws relating to agency and employment, securities regulation, the organization of a business, and the legal liability of accountants.
CLO 3	describe the ways in which various effect governmental regulations affect contemporary business practices.
CLO 4	explain basic principles of law that apply to business and business transactions.
CLO 5	balance the concepts of ethics and the law with financial reality in implementing business decisions.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Law, Rule of Law, Criticism of Rule of Law, Commercial Law/Mercantile Law, Sources of Commercial Law, Society and Law.	3	CLO 1
2	The Legal System: Introduction, Sources of Law, Legislation, Rules of Statutory Interpretation, Judicial Precedent, The Hierarchy of the Courts, The Binding Part of a Case, The Human Rights Act 1998, Civil law and Criminal law, Common Law and Equity, Features of the English Legal System, Antiquity and Continuity, The Adversarial System of Trial, Absence of a Legal Code, The Law-making Role of the Judges, Importance of Procedure, The Legal Profession, Reform of the Legal Profession, The Judiciary, Judicial Review, Juries.	6	CLO 1
3	Law of Contract: Contract, Agreement, Elements, Classification of Contract, Offer and Acceptance, Consideration, Rules regarding Offer, Revocation of an Offer and Acceptance, Proposal, Minor's agreement, Free consent, Coercion, Fraud, Misrepresentation, Void agreement, Contingent contract, Quasi contract, Performance of a contract.	3	CLO 2
4	Laws Relating to the Sale of Goods: Sale and Agreement to Sell, Elements of Contract for the Sale of Goods, Hire Purchase Agreements, Conditions, Warranties, Duties of the Seller of Goods, The Buyer of Goods, Rights of the Seller of Goods, The Buyer of Goods, Types of Good, Price of Goods, Transfer of Ownership.	3	CLO 4

5	The Resolution of Business Disputes: Jurisdiction of the County Court, Jurisdiction of the High Court, Civil Procedure, Making a Claim, Responses to a Claim, Allocation to a Track, Tribunals, Alternative Dispute Resolution, Ombudsmen.	3	CLO 1
6	Partnership, Limited Liability Partnership and Choice of Legal Status: Partnership, Characteristics of Partnership, Agency, Partnership Agreements, The Partnership Deed, Management of Partnerships, The Partnership Name, Fiduciary Duties, Partnership Property, Winding up of Partnerships.	3	CLO 3
7	Law of Negotiable Instruments: Negotiable Instruments, Promissory Note, Bill of Exchange, Cheque, Holder, and Holder in Due Course, Essential Features of Negotiable Instruments and Cheque, The Crossing of Cheque, Hundi, Types of Hundi, Negotiation, Indorsement, Dishonor of a Negotiable Instrument.	3	CLO 4
8	Law of Insurance: The Insurance Act, Rights of Insurer, Duties, and Rights of the Policyholders, Assignment of Life Policies, The Life Insurance Corporation Act, Features and Requisites of a Marine Policy, Assignment of Policy, Types of Fire Policies, Miscellaneous Insurance.	3	CLO 2
9	Credit Transactions and Intellectual Property Rights: Credit Transactions, Loans, Hire-Purchase, Conditional Sales, Credit Sales, Hire and Rental Agreements, Pledge, The Consumer Credit Acts 1974 and 2006, Business Property, Legal Concepts of Property, Copyright, Patents, Trademarks, Breach of Confidence, Suing for Breach of Privacy.	3	CLO 4
10	Company Law: Company, Features of a Company, Public Company, Private Company, Conversion of a Company, Government Company, Foreign Company, Memorandum of Association, Alteration of the Memorandum, Articles of Association, Contents of Articles of Association, Share Capital, Rights, Liabilities, and Duties of Shareholder, Qualification, and Duties of directors, Winding up.	3	CLO 4
11	Employment: The Contract of Employment, Employment Rights, and Dismissal: The Contract of Employment, Written Statement of Employment Particulars, Itemized Pay Statements, Implied Obligations of the Parties, Variation of the terms of the Contract, Statutory Rights of the Employee, Maternity Rights, Paternity Leave and Pay, Adoption Leave and Pay, Parental Leave and Time Off for Dependents, Flexible Working for Parents, Transfer of Employees, National Minimum Wage, The Working Time Regulations 1998.	6	CLO 2
12	Regulation of Business by the Criminal Law: The Nature of Criminal Liability, The Trade Descriptions Act 1968, False Trade Descriptions of Goods, The Offense: Applying a False Trade Description to any Goods, The Offense: Supplying or Offering to Supply Goods to which a False Trade Description is Applied, Disclaimers, The Computer Misuse Act 1990, Competition law.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1						2	
CLO 2			2				
CLO 3							2
CLO 4	2						
CLO 5						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

Textbooks:

1. Business Law- Nickolas James, and Timothy Thomas; John Wiley & Sons, 5/E, 2020.
2. Commercial and Industrial Law- Arun Kumar Sen, and Jitendra Kumar Mitra; World Press, 7/E, 1966.

Reference Books:

1. Business Law- David Kelly, Ruth Hayward, Ruby Hammer, and John Hendy; Taylor & Francis, 3/E, 2011.
2. Business Law: Principles for Today's Commercial Environment- David P. Twomey, and Marianne M. Jennings; Cengage Learning, 5/E, 2013.
3. Business Law: Legal, E-commerce, Ethical, and International Environments- Henry R. Cheeseman; Prentice-Hall, 5/E, 2004.
4. Legal Environment of Business: Online Commerce, Ethics, and Global Issues- Henry R. Cheeseman; Pearson Education, 8/E, 2015.

Course Title	: Management Information Systems	Credit Hours	: 3.0
Course Code	: BUS 0413 2221	Course Type	: Core
Year/Semester	: 2nd Year, 2nd Semester		

Rationale of the Course: This course will provide a managerial perspective of information systems and what role they play in an organization. Students will learn about modern technologies and how organizations can use these technologies for their growth.

Course Objectives: The objective of the course is to provide in-depth knowledge of applying advanced approaches of management information tools such as the transformation of global business using IT tools; business process automation; the changing trends in e-commerce; ERP implications in enterprises; web-based learning and resource sharing; cloud computing and global workforce; IT project management. It also aims to help students understand transformational changes within and across industries. These changes have strategic implications for many businesses.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the role of information systems in today's competitive business environment.
CLO 2	identify and describe important features of organizations in order to build and use information systems successfully.
CLO 3	demonstrate systems analysis, design, and decision-making in a business setting.
CLO 4	explain the fundamentals of hardware, software, database management, data communications and systems related to the management activities of an organization.
CLO 5	analyze the principal management challenges posed by the ethical and social impact of information systems and management solutions.
CLO 6	evaluate how information systems support the activities of managers and end-users in organizations.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Foundations of Information Systems in Business: Meaning of IS, IS framework, Dimensions of IS, Contemporary approaches to IS, IS concepts, IS resources, Major roles of IS, Types of IS, Computer literacy and system literacy, IT and the changing contemporary business environment, Ethical dimensions of IS, Risk of IS, Impact of IS on organizations, Porter's Competitive Forces Model, Value chain model, IS Strategies for Competitive Forces, IS and competitive advantages.	3	CLO 1
2	Competing with IT: SIS, Competitive forces, Basic competitive strategies, IT to implement those strategies, The Value chain and Strategic IS, Reengineering business processes, improving business quality, becoming an agile company, creating virtual company, building a knowledge creating company.	3	CLO 2
3	Data Resource Management and SQL: Meaning, Foundation data concept/Database vocabulary, Database Management System (DBMS), Types of databases, Database Structure, Database Development, Challenges of Database. Introduction to SQL, Data Types, SQL Queries, The Database Model, Arithmetic Operators, Logical Operators, Subquery Operators.	6	CLO 4
4	Network and wireless Revolution: Contemporary networking infrastructure, the internet, Business value of wireless network, wireless networks and internet access, Wireless technology in the enterprise.	3	CLO 4
5	E-commerce: Meaning, E-commerce vs. e-business, Categories of e-commerce, E-commerce technology, E-commerce process, E-commerce success factors, Developing a successful e-commerce business.	3	CLO 3
6	Decision Support System: Meaning of decision, Stages of decision, Structure of decision, Meaning of DSS, Features of DSS, MIS, and Why DSS fail, OLAP and its operation, Components of DSS, Using Decision Support System.	3	CLO 4
7	Enterprise Applications: Enterprise systems, Enterprise software, Business value of enterprise systems, Information systems and supply chain management, Supply chain management software, Global supply chains and the internet, Business value of supply chain management systems, Customer relationship management software, Operational and analytical CRM, Enterprise Application challenges, Next-generation enterprise applications.	6	CLO 4
8	Artificial Intelligence: Meaning, Attributes of AI, Major Domains of AI, Applications of AI, and Limitations of AI.	3	CLO 4
9	Developing Business/IT Solutions: Developing business system, SDLC and implementing business system.	3	CLO 2

10	Security and Ethical Challenges: Ethical responsibility of business professionals, Computer crime, Privacy issues, Health issues, Tools of security management and System Control and Audit.	3	CLO 5
11	Managing Projects: Project management objectives, Management structure for IS projects, Projects to the business plan, information requirements and key, Performance indicators, Portfolio analysis, Scoring models, IS costs and benefits, Capital budgeting for IS, Dimensions of project risk, Change management and the concept of implementation.	3	CLO 6
12	Managing Global Systems: Developing an International IS architecture, The Global Environment, State of the Art, Global strategies and business organization, Global systems to fit the strategy, Computing platforms and systems integration.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					2
CLO 3		3			2		
CLO 4		3		2			
CLO 5						3	
CLO 6			2				1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Management Information Systems: Managing the Digital Firm – Kenneth C. Laudon and Jane P. Laudon; Pearson, 16/E, 2019.
2. Managing and Using Information Systems: A Strategic Approach – Keri E. Pearlson, Carol S. Saunders, and Dennis F. Galletta; Wiley, 7/E, 2019.

Reference Books:

1. Management Information Systems – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 4/E, 2017.
2. Managing and Using Information Systems: A Strategic Approach – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 3/E, 2015.
3. Management Information Systems – Ken J. Sousa and Effy Oz; Cengage Learning, 7/E, 2014.
4. Management Information Systems: Managerial Perspectives – D.P. Goyal; Vikas, 4/E, 2014.

Course Title	: Cost and Management Accounting	Credit Hours	: 3.0
Course Code	: BUS 0411 2222	Course Type	: Core
Year/Semester	: 2nd Year, 2nd Semester		

Rationale of the Course: Management of business enterprises involves some basic functions to achieve the objectives of the organizations through well-planned decisions on cost. The goal of this course is to provide students with a conceptual framework for identifying and resolving accounting issues faced by managers.

Course Objectives: This course aims to give an understanding of how management accountants provide information to facilitate decision-making in an organization. Upon completion of this course, students will be able to determine product costs and formulate budgets and standards for planning and control. It also helps to appreciate the responsibility of accounting and performance measurement and explain contemporary thinking in cost and management accounting.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the nature, scope, and utility of cost accounting and management accounting.
CLO 2	analyze the relationship between the cost-volume and profit.
CLO 3	explain traditional and contemporary approaches to cost allocation.
CLO 4	identify relevant information for decision-making purposes in order to produce financial analyses for a range of decisions such as product mix, pricing, outsourcing, and special orders.
CLO 5	use standard costing techniques to prepare budgets for planning and control purposes.
CLO 6	demonstrate the role of management accountants in preparing different costing reports for effective communication of financial information in an organization.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Overview of Cost and Management Accounting: Introduction, Definition, Scope and Functions of Management Accounting, Comparison of Financial and Management accounting, Relationships Between Cost and Management Accounting, Strategic Decisions and the Management Accountant, Decision Making, Planning and Control, Cost-Benefit Approach, The Chief Financial Officer and The Controller.	3	CLO 1
2	An Introduction to Cost Terms and Classifications: Introduction, Costing, Cost Center, Cost Unit, Need for Costing, Methods of Cost Accounting, Comparison of Financial and Cost Accounting, General Cost Classifications, Product Costs and Period Costs, Cost Classifications on Financial Statements, Schedule of Goods Manufactured, Cost Classification for Predicting Cost Behavior, Assigning Costs to Cost Object, Cost Classifications for Decision Making.	4.5	CLO 3
3	Cost Behavior Analysis and Use: Introduction, Cost Behavior and Its Pattern, Types of Variable and Fixed Costs, Fixed Costs and Relevant Range, Mixed	3	CLO 3

	Cost - Segregation of Mixed Costs into Variable and Fixed Portion, Contribution Format Income Statement, High-low Method, The Least-square Regression Methods.		
4	Cost-Volume-Profit Analysis: Introduction, Contribution Margin Ratio, CVP Analysis, Application of CVP Concepts, Break-Even Analysis, The Contribution Method, The Equation Method, The Margin of Safety, Degree of Operating Leverage.	6	CLO 2
5	Material Costs: Introduction, Material Control, Control on Purchase of Material, Purchase Procedures, Comparison of Centralized and Decentralized Purchase, Constituents of Material cost, Levels of Stock, Economic Order Quantity (EOQ) and Graphical Presentations, Danger Level, Comparison of Bin Card and Store Ledger, LIFO and FIFO method.	4.5	CLO 3
6	Labor Costs: Introduction, Recruitment and Retrenchment of Workers, Time Keeping and Its Mechanisms, Features of Good Time Keeping, Idle Time and Its Causes, Types of Idle Time, Labor Turnover and Its Causes, Differences Between Preventive Costs and Replacement Costs, Job Evaluation, Workers Remuneration and Its Factor, Differences Between High Wage Rates and Low Wage Rates, Methods of Remuneration.	3	CLO 3
7	Variable Costing: Introduction, Meaning of Absorption and Variable Costing, Income Comparison of Absorption and Variable Costing, Extended Comparison of Income Data, Effect of Changes in Production on Net Operating Income: Variable Costing, Absorption Costing, choosing a Costing Method: CVP Analysis and Absorption Costing, Decision Making, External Reporting and Income Taxes, Advantages of Variable Costing and the Contribution Approach.	4.5	CLO 4
8	Relevant Costs for Decision Making: Introduction, Identifying Relevant Costs & Benefit, Reconciling the Total and Differential Approaches, Adding or Dropping Product Lines, The Make or Buy Decision.	3	CLO 4
9	Profit Planning: Introduction, The Basic Framework of Budgeting, The Self-imposed Budget, The Budget Committee, Steps in Preparing Budget, Production Budget, Purchase Budget, Direct Material Budget, Sales Budget, Cash Budget, Master Budget, Zero-based Budget.	4.5	CLO 5
10	Measurement of Overhead: Introduction, Different Names of Overhead, Classification of Overhead, Factory Overhead, Distribution of Factory Overhead to Production and Service Departments, Distinguish Between Allocation and Apportionment, Redistribution of Service Department Costs, Bases of Primary Distribution, Features of Selling and Distribution Overhead.	3	CLO 6
11	Standard Costing: Introduction, Setting Standard Costs, Advantages & Disadvantages of Using Standard Costs, Balanced Scorecard, Ideal Standard, Direct Material Standards, Direct Labor Standards, Variable Manufacturing Overhead Standards, Variance Analysis.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				2
CLO 4				3			
CLO 5					3		
CLO 6					2	3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.

Textbooks:

1. Managerial Accounting - Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; McGraw-Hill Education, 15/E, 2015.
2. Cost Accounting: A Managerial Emphasis - Horngren, Datar, and Rajan; Pearson Higher Education Global Edition, 17/E, 2017.

Reference Books:

1. Management and Cost Accounting – Colin Drury; Cengage Learning, 11/E, 2020.
2. Theory and practice of Costing: Volume-1 - S.P. Basu, and M. Das; Rabindra Library, 16/E, 2019.
3. Introduction to Managerial Accounting - Peter Brewer, Ray Garrison, and Eric Noreen; McGraw-Hill Education, 8/E, 2018.
4. Accounting for Decision Making and Control - Jerold Zimmerman; McGraw-Hill Education, 8/E, 2013.

Course Title : Financial Management	Credit Hours : 3.0
Course Code : BUS 0412 3123	Course Type : Core
Year/Semester : 3rd Year, 1st Semester	

Rationale of the Course: Financial management deals with multi-dimensional business problems in the competitive corporate environment. A firm's profitability depends on how they make decisions in investment and financial context. Financial management deals with in-depth insights and analysis of key decision areas of finance. The contents of this course will enable students to understand the financial operations and various financial policy dynamics of the firms.

Course Objectives: The primary goal of this course is to introduce students to the basic principles and analytical techniques of financial management. The main objectives here are to familiarize students with basic financial concepts, methods and techniques managers use to successfully run the financial affairs of a firm.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the financial management background and its scope and objectives.
CLO 2	gain knowledge about the sources of finance, capital structure decision.
CLO 3	understand the working of risk and return, and bond market and valuation.
CLO 4	understand the dividend policies.
CLO 5	analyze the working capital, financial statement, and cash flow and financial planning.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Financial Management: Meaning and scope of financial management, Goals/ objectives of financial management, finance functions.	3	CLO 1
2	Sources of finance: Financial Needs and Sources of Finance of a Business, Long- term sources of finance, Sources of short- term finance.	3	CLO 2
3	Risk and return analysis: Risk and return characterization, risk measurement, Portfolio theory and risk diversification, Portfolio Risk and Correlation, Capital Asset Pricing Model (CAPM), Security Market Line (SML).	5	CLO 3
4	Capital Structure Decision: Meaning of Capital Structure, Major Considerations in Capital Structure Planning, Value of the Firm and Capital Structure, Capital Structure Theories, Effects of a Financing Decision on Earnings Per Share.	3	CLO 2
5	Financial Statement Analysis: Stockholders' report, key financial statements, liquidity, activity, debt, profitability and market ratio analysis, DuPont analysis.	6	CLO 5
6	Cash flow and financial planning: Financial planning process, Cash budget, Preparation and evaluation of pro forma statements.	5	CLO 5
7	Working Capital Management: Meaning and Concept of Working Capital, Factors Affecting Working Capital, Importance of Adequate Working Capital and Optimum Working Capital, Managing Working Capital, Working Capital Cycle (Operating Cycle), Estimate of Future Working Capital based on Current Assets and Current Liabilities, Working Capital Requirement based on Cash Cost, Working Capital Policy, Financing of Working Capital.	6	CLO 5
8	Bond Valuation: Interest rate fundamentals, Types of bonds, Fundamentals of valuation and process of bond valuation.	5	CLO 3
9	Management of Surplus & Dividend Policy: Introduction, Management of Profits, Dividend Policy, Theories of Dividend Decisions, Forms of Dividend, Corporate Dividend Behavior, Legal and Procedural Aspects in Connection with Payment of Dividend.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2	2						
CLO 3		3					
CLO 4		3					
CLO 5					3		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, and Online Resources.	Tutorials, Assignments, Viva-voce and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session, and Online Resources.	Tutorials, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Fundamentals of Financial Management- Eugene Brigham & Joel Houston, Cengage Learning, 13/E, 2013.
2. Fundamentals of Financial Management- James C. Van Horne & John M. Warwicz, Jr, Pearson Education, 12/E, 2009.

Reference Books:

1. Essentials of Financial Managerial Finance- J. Fred Weston, Eugene F. Brigham & Scott Besley, Dryden Press, Int./E, 1995.
2. Principles of Managerial Finance- Lawrence J. Gitman & Chad Zutter, Prentice Hall, 14/E, 2014.
3. Foundations of Financial Management- Stanley Block, Geoffrey Hirt, et al; McGraw-Hill Education, 17/E, 2018.
4. Financial Management: Theory and Practice- Eugene F. Brigham & Michael C. Ehrhardt; Cengage Learning, 16/E, 2019.

Course Title	: E-Commerce, Digital Business and Data Analytics	Credit Hours	: 3.0
Course Code	: BUS 0419 3124	Course Type	: Core
Year/Semester	: 3rd Year, 1st Semester		

Rationale of the Course: This course will help students examine how the internet and data analytics is rapidly becoming one of the primary communication, marketing, and commercial medium for businesses in almost every industry, and how managers can effectively use these tools to execute their organization's strategic plans.

Course Objectives: The objective of the course is to enhance the competitiveness of an organization by adopting innovative information and communications technology throughout an organization and beyond, through links to partners and customers. Managers and decision-makers need to know not only how to use the new techniques to automate existing business processes, but also how to redesign and transform processes by taking advantage of e-business. The course introduces the fundamentals and infrastructure of e-commerce, digital business and data analytics to familiarize students with related new technology development. It also discusses how e-commerce, digital business and data analytics differs from traditional business in terms of business processes and activities. How to implement e-commerce, digital business, and data analytics in the current business environment will also be discussed. The tentative topics include but are not limited to the introductory-level knowledge of Internet business models, e-commerce infrastructure, e-procurement, and e-environment.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the meaning and scope of digital business and e-commerce and their different elements and evaluate the ongoing business challenges of managing the digital business in an organization.
CLO 2	identify the main business and marketplace models for electronic communications and trading and the effectiveness of business and revenue models for online businesses, particularly online start-up businesses.
CLO 3	outline the range of hardware and software technologies used to build a digital business infrastructure within an organization and with its partners.
CLO 4	analyze procurement methods to evaluate cost savings, procurement methods to evaluate cost savings and assess different options for integration of organizations' information systems with e-procurement suppliers.
CLO 5	identify relevant digital analytics strategies to measure the performance of products and services in businesses and organizations.
CLO 6	implement appropriate deep dive quantitative and qualitative data analysis methods to evaluate customer activities and behaviors across all digital platforms.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to digital business and e-commerce: Inbound marketing, Social media marketing, Mobile commerce, E-commerce, Digital business, Intranets and extranets, Different types of sell-side e-commerce, Options for companies to reach their audience online, E-government, Digital business opportunities, Risks and barriers to digital business adoption, Risks and barriers to digital business adoption.	3	CLO 1
2	Business and revenue models for e-commerce: Business and revenue models for e-commerce, Online marketplace analysis, Review of marketplace channel structures, Location of trading in the marketplace, The importance of multichannel marketplace models, Commercial arrangement for transactions, Different types of online intermediary and influencers, Business models for e-commerce.	6	CLO 1
3	Managing digital business infrastructure: Desktop-laptop and notebook platforms, Mobile phone and tablet platforms, Augmented reality, Digital business infrastructure components, Internet technology, Domain name selection, Uniform resource locators (URLs), Domain name registration, Layer II – Systems software, Benefits and challenges of web services or SaaS, Cloud computing, IPTV, Voice over IP, The World Wide Web Consortium, Telecommunications Information Networking Architecture Consortium.	6	CLO 3
4	E-environment: Factors governing e-commerce service adoption, Privacy and trust in e-commerce, Protecting intellectual property, Advertising on the Internet, Data protection, Environmental and green issues related to Internet usage, E-government.	3	CLO 2
5	Digital business strategy: Development of the social business, Digital business strategy, Strategic analysis, Competitive environment analysis, Assessing competitive threats, Strategic objectives, Strategy implementation, Aligning and impacting digital business strategies, The productivity paradox.	3	CLO 1
6	E-procurement: Understanding the e-procurement process, Types of procurement, Participants in different types of e-procurement, Drivers of e-procurement, Estimating e-procurement costs, Barriers and risks of e-procurement adoption, Implementing e-procurement, B2B marketplaces, The future of e-procurement.	3	CLO 4

7	Digital marketing: Digital marketing concept, Digital marketing planning, Situation analysis, Market and product positioning, Target market strategies, Characteristics of digital media communications, Online branding.	3	CLO 2
8	Digital business service implementation and optimization: Optimization of digital business services, Alternatives for acquiring digital business systems, Testing, Database creation and data migration, Deployment planning, Content management and maintenance, Web analytics: measuring and improving performance of digital business services, Measuring social media marketing, Budgeting	6	CLO 2
9	Data-analytic thinking: The ubiquity of data opportunities, Data science and data-driven decision making, Data processing and big data, From big data 1.0 to big data 2.0, Data and data science capability as a strategic asset, Data mining and data science.	3	CLO 5
10	Business problems and data science solutions: Fundamental concepts: a set of canonical data mining tasks; the data mining process; supervised versus unsupervised data mining, From business problems to data mining tasks, Supervised versus unsupervised methods, The data mining process, Implications for managing the data science team, Database querying, Data warehousing, Machine learning and data mining.	3	CLO 6
11	Data science and business strategy: Fundamental concepts: principles as the basis of success for a data-driven business; acquiring and sustaining competitive advantage via data science; The importance of careful curation of data science capability, Achieving competitive advantage with data science, Sustaining competitive advantage with data science, Attracting and nurturing data scientists and their teams, Data mining proposal, Flaws in the big red proposal.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					2
CLO 3	2			1			
CLO 4				3			2
CLO 5			2			2	
CLO 6		3			2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. E-Business & E-Commerce Management: Strategy, Implementation and Practice - Dave Chaffey; Pearson; 6/E, 2015.
2. Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking - Foster Provost and Tom Fawcett; O'Reilly Media; 1/E, 2013.

Reference Books:

1. Digital Marketing Strategy: An Integrated Approach to Online Marketing - Simon Kingsnorth; Kogan Page, 3/E, 2022.
2. Digital Analytics for Marketing (Mastering Business Analytics) - Marshall Sponder and Gohar F. Khan; Routledge; 1/E, 2017.
3. Social Media Marketing for Business: Scaling an Integrated Social Media Strategy Across Your Organization - Andrew Jenkins; Kogan Page, 1/E, 2022.
4. Agile Marketing: Unlock Adaptive and Data-driven Marketing for Long-term Success - Neil Perkin; Kogan Page, 1/E, 2022.

Course Title	: Human Resource Management	Credit Hours	: 3.0
Course Code	: BUS 0413 3125	Course Type	: Core
Year/Semester	: 3rd Year, 1st Semester		

Rationale of the Course: Human Resource Management links people-related activities to business strategy. The course develops a critical understanding of the role and functions of the various human resource activities in an organization, providing students with a comprehensive review of key HRM concepts, techniques, and issues.

Course Objectives: The objective of this course is to introduce students to the principles and practices of contemporary human resource management with a specific focus on the strategic role that it plays in helping organizations build and maintain competitive advantage. The course will explore the theory and practice of human resource management across the following areas: workforce planning; ethical and legal frameworks for HRM; employee selection; training and development; performance management; compensation; employee relations; diversity management; health, safety, and wellbeing; employee separation; and HRM in a global environment.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the importance of human resources and their effective management in organizations.
CLO 2	demonstrate competence in development and problem-solving in the area of HR management.
CLO 3	apply HRM knowledge in designing and formulation of various HRM processes such as recruitment, selection, training, development, performance appraisals and reward systems, and compensation plans.
CLO 4	identify ways in which human resources management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy.
CLO 5	evaluate and appreciate the significance of the ethical issues in HR.
CLO 6	provide innovative solutions to problems in the fields of HRM.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Human Resource Management: Understanding Cultural Environments, The Impact of Technology, Workforce Diversity, The Labor Supply, Continuous Improvement Programs, Employee Involvement, Other HRM Challenges, Importance of HRM to an Organization, HRM Functions, External Influences affect HRM, Structure of the HR Department, HR Trends and Opportunities, HRM in a Small Business, HRM in a Global Environment, HR and Corporate Ethics.	6	CLO 1
2	The Legal and Ethical Context of HRM: Race and Color Discrimination, Religious Discrimination, National Origin Discrimination, Gender Discrimination, EEOA/EEOC, The 4/5ths Rule, Responding to an EEO Charge, Enforcing EEOC, Current Issues Regarding Employee Rights, The Employment-at-Will Doctrine.	3	CLO 5
3	Human Resource Planning and Job Analysis: Assessing Current Human Resources, Determining the Demand for Labor, Job Analysis Methods, Structured Job Analysis Techniques, Purpose of Job Analysis, The Multifaceted Nature of Job Analysis, Job Design, Job Enrichment, Flexible Work Schedules, Job Design and Teams.	6	CLO 3
4	Recruiting and Selection: Factors that Affect Recruiting Efforts, Constraints on Recruiting Efforts, Recruiting Sources, Recruitment Alternatives, The Selection Process, Selection for Self-Managed Teams, Key Elements for Successful Predictors, Selection from a Global Perspective.	3	CLO 3
5	Training and Development: Concept of Socialization, Assumptions of Employee Socialization, The Socialization Process, The Purpose of New-Employee Orientation, The Employee Handbook, Concept of Employee Training, Training Methods, Concept of Employee Development, Employee Development Methods, Organization Development, Evaluating Training and Development Effectiveness, International Training and Development Issues.	6	CLO 3
6	Performance Management System: Performance Management Systems, Purposes of a Performance Management System, Difficulties in Performance Management Systems, Performance Management and EEO, The Appraisal Process, Appraisal Methods, Factors that Can Distort Appraisals, Effective Performance Management Systems, International Performance Appraisal.	3	CLO 3
7	Rewards and Pay Plans: Intrinsic versus Extrinsic Rewards, Financial versus Nonfinancial Rewards, Performance-Based versus Membership-Based Rewards, Government Influence on Compensation Administration, Job Evaluation, Isolating Job Evaluation Criteria, Job Evaluation Methods, Establishing the Pay Structure, Incentive Compensation Plans, Paying for Performance, Team-Based Compensation, Executive Compensation Programs, International Compensation.	6	CLO 4
8	Employee Benefits: Employee Benefits, Costs of Providing Employee Benefits, Legally Required Benefits, Voluntary Benefits, Retirement Benefits, Paid Time Off, Survivor Benefits, Employee Services and Family-Friendly Benefits, Integrative Perspective on Employee Benefits.	3	CLO 2
9	Safe and Healthy Work Environment: The Occupational Safety and Health Act, OSHA: A Resource for Employers, Contemporary Health and Safety Issues, Stress, Employee Assistance Programs, International Safety and Health.	3	CLO 2

10	Labor Relations and Collective Bargaining: Definition, Reasons of Employees Join Unions, Labor Legislation, Unionizing Employees, Collective Bargaining, Critical Issues for Unions Today, International Labor Relations.	3	CLO 6
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Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3		2			
CLO 3		3	2			1	
CLO 4		2			2		
CLO 5			1			2	
CLO 6		2			2		1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Human Resource Management – Raymond Noe, John Hollenbeck, Barry Gerhart, and Patrick Wright; McGraw-Hill Education; 12/E, 2020.
2. Human Resource Management – Gary Dessler; Pearson, 15/E, 2016.

Reference Books:

1. Fundamentals of Human Resource Management – by Susan L. Verhulst and David A. DeCenzo; 13/E, Wiley, 2018.
2. Human Resource Management and Industrial Relations – Dr. Abdul Awal Khan and Dr. M A Taher; Abir Publications, 5/E, 2018.
3. Human Resource Management – Robert L. Mathis, John H. Jackson, Sean R. Valentine, and Patricia Meglich; Cengage Learning; 15/E, 2016.
4. Human Resource Management – Joseph Martocchio; Pearson, 15/E, 2018.

Course Title	: Organizational Behavior	Credit Hours	: 3.0
Course Code	: BUS 0413 3126	Course Type	: Core
Year/Semester	: 3rd Year, 1st Semester		

Rationale of the Course: The study of organizational behavior gives insight into how employees behave and perform in the workplace. It helps us develop an understanding of the aspects that can motivate employees, increase their performance, and help organizations establish a strong and trusting relationship with their employees.

Course Objectives: This course aims to improve students' understanding of human behavior in organizations and the ability to lead people to achieve more effectively toward increased organizational performance. Most of the examples are drawn from a variety of business applications. This course will help students in understanding individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, motivational theories, leadership, power and politics, conflict, and negotiations. Students also will be able to demonstrate knowledge of the interconnectedness of global dynamics such as issues, trends, processes, and systems.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the basic concept of organization and organizational behavior.
CLO 2	understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations.
CLO 3	analyze the organizational system in the area of organizational structures, culture, human resources, and change.
CLO 4	apply knowledge on why organizational behavior study is necessary for achieving business goals.
CLO 5	evaluate the challenges of organizational behavior and determine when and where the theories and skills are applied.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Organizational Behavior: Organizational behavior, Manager and leader, Managerial Role and skills, Challenges and opportunities of OB, Globalization and workforce diversity, Working in the networked organization, Employees balance work-life, Creating a positive work environment, Basic OB model, Individual and organization structure.	6	CLO 1
2	Diversity in Organizations: Biographical characteristics, Job tenure, Orientation and gender identity. Diversity management, Intellectual ability, Dimension of intellectual ability.	3	CLO 1
3	Attitudes and job satisfaction: Attitudes, Components of attitudes, Job satisfaction, Job involvement, Organizational commitment, Perceived organizational support, Employee engagement, Impact of satisfied and dissatisfied employees on the workplace.	3	CLO 2
4	Personality and Value: Personality, Measure personality, Personality determinants, The Myers-Briggs type indicator, The Big Five Personality model, Machiavellianism, Narcissism, 'Type A' and 'type B' personality, Terminal and instrumental value, Hollands typology of personality and congruent occupations, Person-job fit and person-organization fit, Hofstede's framework for assessing culture.	6	CLO 3

5	Perception and Individual Decision Making: Perception, Factors influencing perception, Selective perception, Halo effect, Contrast effects, Stereotyping, Steps in the rational decision-making model, Common biases and errors in decision making.	3	CLO 4
6	Motivation Concept: Motivation, Hierarchy of need theory, Theory X and Y, Frederick Herzberg two factor theory, Comparison of satisfaction and dissatisfaction, McClelland's theory of needs, Goal setting theory, Self-efficacy theory, Social learning theory, Expectancy theory, The job characteristics model.	4.5	CLO 3
7	Foundation of Group Behavior: Group, Types of groups, Stages of group development, Group properties: roles, norms, status, size, and cohesiveness, Zimbardo's Prison Experiment, Hawthron Studies, Typology of deviant workplace behavior, Group thinking.	3	CLO 5
8	Understanding Teamwork: Team, Difference between group and team, Different types of teams, Team effectiveness model, and factors, Determinates of team success, Team Composition, Turning individuals into team players.	3	CLO 5
9	Communication and Leadership: Communication, Function of communication, Communication process, The grapevine, Barriers of effective communication, Leader, Types of leader, Trait theory, Big five personality theory, Behavioral theory- Ohio State Studies, Leadership grid, Contingency theory, Situational leadership theory, Path-goal theory.	3	CLO 3
10	Conflict and Negotiation: Traditional view of the conflict, The inter-actionist view of the conflict, Resolution-focused view of conflict, Conflict processes, Negotiation strategies, Individual differences in negotiation effectiveness, third-party negotiations.	3	CLO 2
11	Organizational Change Management: Forces for change, Planned change, Resistance to change, Overcoming resistance to change, The politics of change, Approaches to managing organizational change, Lewin's three-step model, Action research, Organizational development, Creating a culture for change, Stimulating a culture of innovation, Creating a Learning Organization.	4.5	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			2		2		
CLO 4				2		3	
CLO 5							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.

CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Quiz, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Organizational Behavior- Stephen P. Robbins and Timothy A. Judge; Pearson Education, 14/E, 2019.
2. Organizational Behavior: A Practical, Problem-Solving Approach- Angelo Kinicki; McGraw-Hill Education, 3/E, 2020.

Reference Books:

1. Organizational Behavior: A Skill-Building Approach- Dr. Christopher P. Neck, Jeffery D. Houghton, and Emma L. Murray; SAGE Publications, Inc, 2/E, 2019.
2. Organizational Behavior: Integrating Individuals, Groups, and Organizations- Joseph E. Champoux; Routledge, 5/E, 2019.
3. Organizational Behavior- An Evidence-Based Approach- Fred Luthans, 12/E, McGraw-Hill Education, 2020.
4. Management and Organizational Behavior- Laurie J. Mullins and Gill Chirsty; Pearson Education, 4/E, 2018.

Course Title	: Applied Business Statistics	Credit Hours	: 3.0
Course Code	: BUS 0599 3227	Course Type	: Core
Year/Semester	: 3rd Year, 2nd Semester		

Rationale of the Course: This course provides an opportunity to study and practice statistics as an aid of business decision-making in different business settings that students need for a successful professional career. The statistical techniques covered in this course are used in functional areas including operations, supply chain, production, marketing, economics, human resource, finance, accounting, information systems, and international business. The course will focus on real data analysis, statistical thinking, and the use of statistical software. In addition, students need to complete an assignment based on real data which helps them to better understand the use of statistical tools in a real-life situation.

Course Objectives: The objective of the course is to help students develop an understanding of the core quantitative techniques from statistics. A particular emphasis is placed on developing the ability to interpret the numerical information that forms the basis of decision-making in business. Most of the examples are drawn from a variety of business applications. This course introduces core business statistics and fundamental aspects of decision-making. It examines aspects of business and marketing with regard to basic statistical analysis. Students will be provided with the theoretical concepts, tools, and methods of statistics as well as the opportunity to work through example problems.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the basic concept of probability and solve related problems.
CLO 2	characterize and apply probability distribution concepts in real-life situations.
CLO 3	analyze, apply, and interpret various techniques of hypothesis testing.
CLO 4	apply F-distribution and ANOVA approach in testing different sample mean.

CLO 5	understand both the meaning and applicability of a dummy variable and the assumptions which underline a regression model.
CLO 6	apply sampling mechanisms in business applications and conceptualize purpose and methods of business forecasting and apply time series analysis in business.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Probability: Concept, Approaches and rules of, Complementary rule of probability, Conditional probability, Bayes theorem, Basic of Permutation and Combination.	6	CLO 1
2	Probability Distribution: Concept of probability distribution; Random variables; Mean, Standard deviation, Variance of a probability distribution; Binomial probability distribution and its application; Concept of Poisson probability distribution and its application.	6	CLO 2
3	Normal Distribution: Normal distribution and its properties, Areas under Normal Curve, Application of normal distribution.	3	CLO 2
4	Hypothesis Testing: Concept of Hypothesis, Testing of Hypothesis, One Tail & Two Tail Test, Type I & II Error, P Value, One Sample and Two Sample Test of Hypothesis (t and z Test)	3	CLO 3
5	Analysis of Variance (ANOVA): F Distribution, Application of ANOVA (One and Two Ways).	3	CLO 4
6	Non-Parametric Methods: Concept of Non-Parametric Test, Good of Fit Test, Chi-Square and its Application with Contingency Table, The Sign Test, Wilcoxon Rank-Sum Test.	3	CLO 4
7	Sampling: Concept, reasons and methods of Sampling, Sampling Distribution and its Mathematical Application, Central Limit Theorem, Sampling and Non-Sampling Error.	3	CLO 6
8	Estimation of Parameter: Statistical Estimation and Point Estimation, Properties of Estimator, Method of Maximum Likelihood, Confidence Limit and its various Mathematical Applications.	3	CLO 4
9	Multiple Regression and Building Multiple Regression Models: The Multiple Regression Model, Significance Tests of the Regression Model and Its Coefficients, Residuals, Standard Error of the Estimate, and R^2 , Indicator (Dummy) Variables, Model-Building: Search Procedures, Multicollinearity.	6	CLO 5
10	Business Forecasting and Time Series Analysis: Concept, Forecasting Steps and Methods, Components of Time Series, Methods of Time Series Analysis, Mathematical Applications.	6	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	3					
CLO 2							
CLO 3		2			3		
CLO 4		2					
CLO 5	3		1		2		
CLO 6						2	1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Business Statistics for Contemporary Decision Making – Ken Black; John Wiley & Sons Inc, 10/E, 2019.
2. Statistics for Business: Decision Making and Analysis – Robert Stine and Dean Foster; Pearson, 3/E, 2017.

Reference Books:

1. Statistical Thinking: Improving Business Performance – Roger W. Hoerl and Ronald D. Snee, Wiley, 3/E, 2020.
2. Business Statistics: A Decision-Making Approach – David F. Groebner Patrick W Shannon, and Phillip C. Fry, Pearson, 10/E, 2018.
3. Practical Business Statistics – Andrew Siegel, Academic Press, 7/E, 2016.
4. Statistics, Data Analysis, and Decision Modeling – James Evans; Pearson, 5/E, 2012.

Course Title	: Operations and Supply Chain Management	Credit Hours	: 3.0
Course Code	: BUS 0413 3228	Course Type	: Core
Year/Semester	: 3rd Year, 2nd Semester		

Rationale of the Course: Operations are the most critical and complex functional area of business composed of a diverse set of activities. The study of operations management is inevitable to get the proper understanding and build proficiency in operations and supply chain management. Thus, the course is designed to meet the ongoing requirement of operational excellence so that the graduates can perform adequately in the given field.

Course Objectives: The main objective of the course is to give students a comprehensive idea about operations and supply chain management, including various quantitative analyses for effective operations decisions.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the various aspects of operations management such as process design, capacity planning, quality management etc.
CLO 2	analyze the critical problems associated with the operations management.
CLO 3	demonstrate their learning to take appropriate decisions under critical circumstances.

CLO 4	apply analytical skills and problem-solving tools to resolve operational issues.
CLO 5	understand fundamental supply chain management concepts.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Operations Management: Meaning and concept of operations management, Conversion process, Difference between production of goods and delivery of services. Scope of operations management, History of operations management, Operations today.	3	CLO 1
2	Productivity: Defining productivity, Calculating partial and multifactor productivity, Factors affecting productivity.	3	CLO 2
3	Product and Service Design: Meaning and concept of product and service design, Reasons for product and service design and redesign, Idea generation. Legal and ethical considerations, Human factors, Cultural factors, Environmental factors, Other design considerations. Phases in product design and development, Service design, Difference between product design and service design, Well designed service system.	3	CLO 2
4	Forecasting: Meaning and concept of forecasting, Elements of good forecast, Steps in the forecasting process, Approaches to forecasting, Forecasting Techniques: Simple linear regression. Forecasting techniques: Averaging-Moving average, Weighted average, Exponential smoothing average.	6	CLO 4
5	Process Selection and Layout: Meaning and concept, Types of process. Technology. Different types of layouts: Product layout, Process layout, Fixed position layout, Group technology layout, Cellular layout.	3	CLO 1
6	Location Planning and Analysis: Objectives of location decisions, Global locations, Factors affecting location decisions, Methods of analyzing locations: break even analysis, factor rating methods, Cost benefit analysis.	3	CLO 3
7	Capacity Planning: Concept of capacity planning, Determinants of effective capacity, Steps in capacity planning, Forecasting capacity requirements.	3	CLO 1
8	Total Quality Management: Meaning and concept of quality, Dimensions of product quality and service quality, Determinants of quality. Costs of quality, consequence of poor quality, Concept of TQM, Elements of TQM. Six Sigma, Obstacles to implement TQM, Quality awards, Quality tools.	3	CLO 1
9	Inventory Management: Meaning of inventory, Functions of inventory, Requirements of effective inventory systems, Inventory counting systems. Inventory cost, Economic order quantity, Quantity discounts.	3	CLO 4
10	JIT and Lean Operations: Supporting Goals, Building Blocks, Lean Tool, Transitioning to a Lean System, Lean Service, JIT II, Operations Strategy.	3	CLO 2
11	Scheduling: Scheduling in High-Volume System, Scheduling in Intermediate-Volume Systems, Loading, Sequencing, Sequencing Jobs through Two Work Centers, Sequencing Jobs When Setup Times Are Sequence-Dependent, Minimizing Scheduling Difficulties, The Theory of Constraints, Scheduling Services: Appointment Systems, Reservation Systems, Yield Management, Scheduling the Workforce, Cyclical Scheduling, Scheduling Multiple Resources.	6	CLO 3
12	Supply Chain Management: Meaning and concepts of supply chain management. Procurement, Purchasing cycle, Supplier management-Choosing supplier, Supplier audit, Supplier relationship management, Logistics, Distribution, Creating an effective supply chain.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	2		1			
CLO 2		3		2			
CLO 3		3	1	2			
CLO 4					2		1
CLO 5	1				2	1	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Operations Management: Processes and Supply Chains – Lee Krajewski, Manoj Malhotra and Larry Ritzman; Pearson, 12/E, 2018.
2. Operations Management – William Stevenson; McGraw-Hill Education, 14/E, 2020.

Reference Books:

1. Operations and Supply Chain Management – F. Robert Jacobs, Richard Chase, McGraw Hill, 16/E, 2020.
2. Operations and Supply Chain Management – Roberta S. Russell, Bernard W. Taylor, Wiley, 10/E, 2021.
3. Supply Chain Management: Strategy, Planning, and Operation – Sunil Chopra, Pearson, 7/E, 2019.
4. Introduction to Operations and Supply Chain Management – Cecil Bozarth and Robert Handfield; Pearson, 5/E, 2018.

Course Title : Auditing and Taxation	Credit Hours : 3.0
Course Code : BUS 0411 3229	Course Type : Core
Year/Semester : 3 rd Year, 2 nd Semester	

Rationale of the Course: This is a consolidated course. 50% weight will be given to auditing and the rest 50% will be given to taxation in Bangladesh. This course will make students familiar with the types of taxes, and principles of taxation. This course builds on the knowledge base from introductory auditing, to provide students with an in-depth understanding of publicly issued financial statements.

Course Objectives: The aim of the course is to provide an understanding of the systems and techniques of the auditing process in Bangladesh. A particular emphasis is placed on developing the ability to interpret the procedures

of preparing audit reports. It examines ideas about the principles of personal and business taxation. This course introduces the assessment procedures of individuals. It examines the VAT determination process.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand audit and assurance services and describe the relationships among audits, attestation services, and assurance services.
CLO 2	identify the role of ethics in society and the unique ethical responsibilities of CPAs.
CLO 3	understand the environment in which auditors are operated by highlighting the significance of the legal liability facing the audit profession.
CLO 4	analyze the objectives of the audit and the way the auditor performs audit responsibility to result in specific audit objectives.
CLO 5	identify the audit evidence decisions that are needed to create an audit program.
CLO 6	understand the meaning of tax, canons of taxation, objectives of tax, and the role of tax in the economic development of a country.
CLO 7	compare and contrast the receipts, expenditures, and losses of revenue and capital nature.
CLO 8	identify the residential status and incidence of tax for the computation of taxable income from the perspective of individuals, and company of residential status only, income year, assessment year, and tax rate.
CLO 9	compute income from salary, income from agriculture, and income from house property of an individual assessee, create tax liability for the income of the individual assessee.
CLO 10	examine the provisions for tax evasion and tax avoidance.

Course Contents:

Sl. No.	Course Contents	HRs	CLOs
1	Introduction to Auditing: Origin of auditing, Nature, and definition of auditing, Scope, needs, and objectives of an audit, Kinds of audit, External audit: continuous, final interim, cost, government, management and propriety audit, Auditing VS Accounting, Usefulness of auditing, Types of auditors, Certified public accountants.	3	CLO 1
2	Professional Ethics: Ethics, Ethical dilemmas, Special need for ethical conduct in professions, Code of professional conduct, Independence, Other rules of conduct, Enforcement, Chartered accountant-integrity and objectivity, resolutions of ethical conflicts, professional competence, confidentiality, tax practice.	3	CLO 2
3	The Legal Liability of Auditor: Changed legal environment, Distinction between business failure, audit failure, and audit risk, Legal concept affecting liability, Liability to clients, Liability to third parties under common law, Civil liability under the federal securities laws, Criminal liability, The profession's response to legal liability, Protecting individual CPAs from legal liability.	3	CLO 3
4	Audit Responsibilities and Objectives: Objectives of conducting an audit of financial statements, Management's responsibilities, Auditor responsibilities, Financial statement cycles, Setting audit objectives, Transaction related audit objectives, Balance related audit objectives.	3	CLO 4
5	Audit Evidence: Nature of evidence, Audit evidence decisions, Persuasiveness of evidence, Types of audit evidence, Analytical procedures, Five types of analytical procedures, Using statistical techniques and computer software, Common financial ratios, Short-term debt-paying ability, Short-term liquidity, Ability to meet long-term debt obligations and preferred dividends.	3	CLO 5

6	Audit Planning and Documentation: Planning, pre-plan the audit, Obtaining background information, Obtaining information about the client's legal obligation, Performing preliminary analytical procedures, Summary of the purposes of audit planning, Working papers, Summary of Working papers.	3	CLO 5
7	Audit Reports: Standard unqualified audit report, Unqualified audit report with an explanatory paragraph or modified wording, Departures from an unqualified audit report, Materiality, Discussion of conditions requiring a departure; Auditor's decision process for audit reports.	3	CLO 4
8	Introduction to taxation: Definition, characteristics, objectives of tax, Canons of taxation, Classification of tax, Role of tax in the economic development of a country, Definition of income tax, Characteristics of income tax, Arguments for and against of income tax, Adverse impact of income tax, Role of income tax in the economic development of Bangladesh.	3	CLO 6
9	Income, Capital, and Revenue Receipt: Definition and characteristics of income, Definition of capital and revenue receipts, Difference and examples of capital and revenue expenditures, Total income and total world income, Definition of the assessee, Residential status of an assessee, Methods of determining residential status, Effects of residential status, Rights and obligations of assessee and tax authority.	3	CLO 7
10	Income Year and Tax rate: Meaning of assessment year and income year, Importance of income year and assessment year, Procedure for determining income and assessment year, Tax rates, Taxpayer's Identification Number (TIN).	3	CLO 8
11	Income from Salary: Definition of salary under income tax, Elements of salary, Exclusion from salary income, Computation of tax liability of an individual for salary income.	3	CLO 9
12	Income from House Property: Pay tax for income from house property, Conditions for assessment, Annual value of the house, Allowable expenditures, non-allowable expenses, House property exempted from tax, Computation of income from house property.	3	CLO 9
13	Income from Agriculture: Definition of agricultural income, Partly agricultural and partly business income, Some typical agricultural and nonagricultural income, non-assessable agricultural income, Computation of income from agriculture.	3	CLO 10
14	Assessment of Individual: Steps of assessment, List of non-assessable income, List of tax-credit income, Computation of total income and tax liability under different heads.	3	CLO 10

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3			2		
CLO 3				3			
CLO 4							3
CLO 5		2	3				
CLO 6	3						
CLO 7						3	
CLO 8			3				
CLO 9				3		3	
CLO 10					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session. and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 8	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 9	Class Lectures, Open Discussion, Q/A Session. and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 10	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Contemporary Auditing and Assurance- Mahmud M.M. & Uddin S. M.; Padma Prokashoni, 2/E, 2020.
2. Taxation in Bangladesh: Theory and Practice – Dr.Monjur Morshed Mahmud, Dr. Kanchan Kumar Purohit, Dr. Milan Kumar Battacharjee, and Dr. Md. Abdur Rahman; Padma Prokashani,8/E, 2021.

Reference Books:

1. Advanced Auditing -Prof. Dr. Khawaja Amjad Saeed,5/E. 2019.
2. Practical Auditing-B.N.Tandon, S. Sudharsanam, and S. Sundharabahu, 14/E. 2019.
3. Auditing: An Integrated Approach - Alvin A. Arens, James K. Loebbecke, Randal J. Elder & Mark S. Beasley, 8/E. 2020.
4. Bangladesh Income Tax- Shill C. Nikhil, Masud Z. M., Alam M. F, 15/E, 2021.

Course Title	: Entrepreneurship Development and SME Management	Credit Hours	: 3.0
Course Code	: BUS 0419 3230	Course Type	: Core
Year/Semester	: 3rd Year, 2nd Semester		

Rationale of the Course: This course focuses on the key management issues that will be faced by future entrepreneurs as well as the founders of SMEs in general. The importance of SMEs and entrepreneurship is undisputed, as they constitute the majority of businesses in the global markets, contribute to economic growth and prosperity on a national level, and are key drivers of employment and innovation.

Course Objectives: This course is designed to acquaint the students with the knowledge of principles, procedures, and opportunities in entrepreneurship and Small and Medium-sized Enterprises (SMEs). Throughout the course, students will study the vital concepts, theoretical models, current development ideas, academic debate, and research analysis that are central to understanding the nature, management, and workings of Small and Medium-sized Enterprises (SMEs) in Bangladesh.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	build on personal as well as external resources with a view to successfully launching and subsequently managing their enterprises.
CLO 2	display creative thoughts and improve creativity for taking future entrepreneurial initiatives.
CLO 3	analyze the entrepreneurial process through which business ideas, opportunities, and challenges are evaluated.
CLO 4	identify the abilities, characteristics, and strategies of successful entrepreneurs and also the motivators and rewards of entrepreneurial careers.
CLO 5	acquire the financial, managerial, and administrative capabilities needed to organize small and medium-sized enterprises.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Foundations of Entrepreneurship: Meaning and Importance, Factors influencing entrepreneurship: Nature and Development of Entrepreneurship, Definition of Entrepreneur today, The Entrepreneurial Decision Process, Desirability and Possibility of New Venture Formation, Role of Entrepreneurship in Economic Development, The potential drawbacks of entrepreneurship, The cultural diversity of entrepreneurship, Ethics and Social Responsibility of Entrepreneurs, The Future of Entrepreneurship.	6	CLO 1
2	Inside the Entrepreneurial Mind (From Ideas to Reality): Skills and Characteristics of an entrepreneur, Relation among creativity, innovation & entrepreneurship, Techniques for improving the creative process, Barriers to creativity, Types of entrepreneurs, Entrepreneurial Careers and Education, Entrepreneurs versus Inventors, New generations of entrepreneurship: Social entrepreneurship, Edupreneurship, Health entrepreneurship, Tourism entrepreneurship and Women entrepreneurship.	3	CLO 4
3	The Entrepreneurial Process: Stages of an Entrepreneurial Process, Managerial versus Entrepreneurial Decision Making, Strategic Orientation, Commitment to Opportunity and Resources, Control of Resources, Causes for Interest in Intrapreneurship, Corporate versus Intrapreneurial Culture, Establishing Intrapreneurship in the Organization, Motivating the creative process, Intellectual property rights: Patent, trademark & copyright, Problems and Successful Efforts.	3	CLO 1
4	Understanding Small & Medium-sized Enterprises: Meaning and Definition of Small & Medium-sized Enterprises (SMEs), Features of SMEs, Objectives of SMEs, SMEs as a Seedbed of Entrepreneurship, Relationship and differences between Small and Large Industries, Qualitative Aspects: Ownership, Management Technology adoption and Localization, Rationale of engaging in SME Industries: The Factor Price Argument: Employment Argument, Equality Argument, Decentralization Argument, Latent Resources Argument, Importance of Small Scale Industries in Bangladesh.	6	CLO 2
5	Planning in Small Businesses: Introduction, Idea Selection, Conducting a feasibility analysis, Selection of the Product / Service, Evaluating the industry through Five Forces Model of competition, Developing a business plan, Guidelines for Writing a Business Plan, Business plan format, Aspects of a Business Project, Phases of a Project, Contents of a Project Report, Proforma of a Suggested Project Report for a manufacturing Organization, Marketing	6	CLO 5

	Research and Evaluation, Environmental Analysis, Social and Ethical Responsibilities of Small Businesses.		
6	Possible Forms of Business Ownership: Types of Start-Ups, The advantages and disadvantages of sole proprietorship business, Partnership business, Mutual agencies and Small & medium-sized enterprises, Elements of the Partnership agreement, Types of partners, The procedure of incorporation, Required documents for incorporating, Advantages and Disadvantages of Licensing and Franchising.	3	CLO 3
7	Organizational Assistance: Meaning, features and examples Industrial Park and Special Economic Zone, Financial assistance by different agencies, Environmental Clearance, National Small Industries Corporation (NSIC), Government Stores Purchase scheme (e-tender process), Excise exemptions and concession, Exemption from income tax, Quality Standards with special reference to ISO, Incentives and facilities to exports entrepreneurs, Support for Industries Scheme, Financing of Industrial Estates.	3	CLO 2
8	Financing the New Venture: Developing the Financial Plan, Profit and Loss Statements, Standardizing Financial Statements, Projections: Finance and Forecasting, Break-Even Analysis, Investment/Lending Segments: Sources of Financing, Equity capital Vs Debt capital, Advantages and disadvantages of Initial public offering (IPO), Types of Lenders, The Advantages of a Business Loan, Government Funding: Facts about Government Grants.	3	CLO 3
9	Prospects and Challenges of SMEs in Bangladesh: Present Scenario of SMEs in Bangladesh, Impact of National Industrial Policy, Volume and Growth Rate of Manufacturing Sector, Prospects of SME Financing, Suggestions and Recommendations for the development of SMEs, Development of SME Infrastructure, Quality of SME Products, Training Facilities for SME workers and Entrepreneur, Organizing Trade Fairs, Symposiums, Workshops on SMEs, Use of modern technology, Proper implementation of SME policy and Role of NGO.	6	CLO 5
10	Small and Medium Enterprise (SME) Credit Policies & Programs: Steps/Measures taken by Bangladesh Bank for SME Development, Target for SME Credit, Area Approach Method, Cluster Development Policy, Priority to Refinance in Industry (Manufacturing) and Service Sector, Special arrangement for Women Entrepreneurs, Concept of Collateral, Acceptance and Consideration of Application, Eligibility of the Borrower, Interest Rate on SME Credit, Outsourcing of Credit Disbursement, Methods of Monitoring of SME Credit, SME Service Centre, Potential Sectors/Clusters of SME.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2							3
CLO 3		2		3			
CLO 4						3	2
CLO 5			1		2		

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Study, Group Discussion and Q/A Session.	Class Tests, Assignments, Classroom Opinion Polls, and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Reciprocal Questioning and Case Study.	Tutorials, Assignments, Presentation and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Essentials of Entrepreneurship and Small Business Management - Norman Scarborough and Jeffrey Cornwall; Pearson, 9/E, 2018.
2. Entrepreneurship – Starting and Operating a Small Business - Steve Mariotti and Caroline Glackin; Pearson Education, 3/E, 2012.

Reference Books:

1. Small Business Management Entrepreneurship and Beyond – Timothy S. Hatten, South-Western Cengage Learning, 5/E, 2012.
2. Entrepreneurial Development - Dr. S. S. Khanka; S. Chand Publishing, 1/E, 2020.
3. Entrepreneurship Development and Small Business Enterprises - Poornima M. Charantimath; Pearson, 5/E, 2009.
4. Entrepreneurship: The Practice and Mindset - Heidi M. Neck, Christopher P. Neck, and Emma L. Murray; SAGE Publications, 2/E, 2020.

Course Title	: Business Research Methods	Credit Hours	: 3.0
Course Code	: BUS 0419 4131	Course Type	: Core
Year/Semester	: 4th Year, 1st Semester		

Rationale of the Course: This course provides students with skills and knowledge which are necessary in the research process and the application of qualitative and quantitative research methods in order to analyze the business problems. The course provides opportunities for students to plan, carry out and communicate research projects both for in-company project work and for their dissertation. It also aims to assist students in understanding how to evaluate research.

Course Objectives: The objective of the course is to provide students with a firm foundation and understanding of business research methods and the research process. Instruction will be provided which will enable students to perform effective literature reviews. Students will be instructed in various research methodologies, the importance of ethical research conduct, and considerations of sampling and fieldwork to assist them with designing an appropriate method for their research. Students will be trained in the presentation of results, exposition of processes and methods used and conclusions drawn.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	apply an understanding of business research design options, methodologies, and analysis methods (both qualitative and quantitative), including respective terms, definitions and applications to the research design.
CLO 2	extract an identified business problem into a succinct research problem (or problems) and articulate this into a comprehensive research brief for investigation by a research team locally or internationally.
CLO 3	complete, from the brief created a research proposal for implementation at either a local or international level.
CLO 4	apply a broad understanding of issues specific to undertaking business research across international boundaries, including cultural, geographical, language and cost related challenges and respective strategies and approaches that may be employed to solve them to the design, implementation, and evaluation of a research project.
CLO 5	use computer-based statistical software for quantitative data (e.g., using SPSS) and qualitative data (e.g., using NVivo) analysis and presentation for a research project.
CLO 6	recognize, and take account of, the importance of ethical conduct in undertaking research, including potential implications for business relationships, effects on potential respondents and sensitivity to cultural differences and honesty and integrity in analysis and reporting in the design, implementation and evaluation of a research project.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Research, Business Research, Objectives of Research, Types of Research, Conditions of Good Research, Scientific Methods, Language of Research.	3	CLO 1
2	Ethics in Business Research: Research Ethics, Ethical Treatment of Participants, Ethics and the Sponsor, Researchers and Team Members, Professional Standards, Resources for Ethical Awareness.	3	CLO 6
3	Research Questions and Reviewing the Literature: Concept of Research Question, Sources of Research Questions, Steps in Selecting Research Questions, Framework for Crafting Research, Systematic Review, Meta-Analysis, Meta-Ethnography, Narrative Review, Source of Existing Literature, Reference Style, Plagiarism.	3	CLO 2
4	Research Process: Research Process, Research Problem, Definition of Problem and its Comprehensive Framework.	6	CLO 3
5	Research Design: Concept and Classification, Qualitative vs. Quantitative Research – Their Procedure and Applications; Descriptive Research and its Use, Methods of Descriptive Research, Observation, Causal Research, Concept of Causality, Degree of Causality, Conditions for Causality, Experimental Design and its Classification.	3	CLO 4
6	Measurement and Measurement Scales: The Nature of Measurement, Measurement Scales, Sources of Measurement Differences, The Characteristics of Good Measurement, The Nature of Attitudes, Selecting a Measurement Scale, Rating Scales, Ranking Scales, Sorting, Cumulative Scales.	6	CLO 4
7	Hypothesis Testing: Hypothesis- Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing, Parametric and Nonparametric Test: T-test, Z-Test, F-test, U-Test, Rank-Sum Test, K-W Test.	3	CLO 5

8	Questionnaires and Instruments: Concept, Types, Relevancy and Accuracy, Phrasing Questions, Art of Asking, Question Sequence, Questionnaire Layout, Reliability and Validity, Pretesting.	3	CLO 3
9	Sampling: Concept, Necessity, Features of Good sampling, The Nature of Sampling, Probability Sampling, Non-probability Sampling, Comparison of Sampling Methods, Selecting best method.	3	CLO 4
10	Analysis and Presentation of Data: Editing, Coding, Data Entry, Exploratory Data Analysis, Cross-Tabulation, Statistical Significance, The Logic of Hypothesis Testing, Tests of Significance, Bivariate Correlation Analysis, Simple Linear Regression, Nonparametric Measures of Association.	6	CLO 4
11	Report Writing: The Written Research Report, Research Report Components, Writing the Report, Presentation of Statistics.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2				2	3		
CLO 3				2		3	
CLO 4		2	1				
CLO 5	1	3					
CLO 6					3		1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, NVivo, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, NVivo, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, NVivo, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, IBM SPSS Statistics, NVivo, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Business Research Methods – Emma Bell, Alan Bryman, and Bill Harley; Oxford University Press, 5/E, 2019.
2. Business Research: A Guide to Planning, Conducting, and Reporting Your Study – Donald R. Cooper; SAGE Publications Inc, 1/E, 2018.

Reference Books:

1. Business Research Methods – Pamela S. Schindler; McGraw Hill Education (UK), 13/E, 2018.
2. Business Research Methods – William G. Zikmund, Barry J. Babin, Jon C. Carr, and Mitch Griffin; Cengage Learning, 9/E, 2012.

3. Business Research Methods and Statistics Using SPSS – Robert B. Burns and Richard A. Burns; SAGE Publications Ltd., 1/E, 2008.
4. Essentials of Business Research: A Guide to Doing Your Research Project – Jonathan Wilson; SAGE Publications Ltd., 2/E, 2014.

Course Title : Strategic Management	Credit Hours : 3.0
Course Code : BUS 0413 4132	Course Type : Core
Year/Semester : 4 th Year, 1 st Semester	

Rationale of the Course: The business world today is considerably different and more complex than it was in the previous years. Both the challenges and opportunities facing organizations of all sizes today are greater than ever. Organizations are required to continuously find better ways to compete in the rapidly changing global business environment. Survival and competition have become imperative for organizations in the current global scenario. In this context, the course develops the strategic thinking and decision-making abilities of students, especially in relation to understanding the employability of various strategies in different situations.

Course Objectives: The objective of the course is focused on the concept of strategy formulation and implementation by exploring the functions and nature of general management. The course serves as an opportunity to develop skills for strategic thinking and analysis, leadership, communication, teamwork, and cross-functional integration.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand major theories, background work, concepts, and research output in the field of strategic management.
CLO 2	demonstrate a clear understanding of tools and techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.
CLO 3	effective application of concepts, tools, and techniques to practical situations for diagnosing and solving organizational problems.
CLO 4	implement chosen strategies and identify the areas requiring change.
CLO 5	evaluate the alternative strategic solutions and analyzing the impact of potential outcomes on the various stakeholder groups.
CLO 6	create the capacity to think and execute strategically in a dynamic business landscape.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Strategic Management: Strategic Leadership, Competitive Advantage, and Superior Performance, Strategic Managers, The Strategy-Making Process, Major Goals, Strategy as an Emergent Process, Strategic Planning in Practice, Strategic Decision Making, Strategic Leadership.	3	CLO 1
2	External Analysis: Defining an Industry, Competitive Forces Model, Strategic Groups Within Industries, Industry Life-Cycle Analysis, Limitations of Models for Industry Analysis, The Macroenvironment.	3	CLO 2
3	Internal Analysis: The Roots of Competitive Advantage, The Value Chain, The Building Blocks of Competitive Advantage, Business Models, the Value Chain, and Generic Distinctive Competencies, Analyzing Competitive Advantage and Profitability, The Durability of Competitive Advantage, Avoiding Failure and Sustaining Competitive Advantage.	6	CLO 2
4	Functional-Level Strategies: Achieving Superior Efficiency, Materials Management, Just-in-Time Systems, and Efficiency, Achieving Superior	6	CLO 4

	Quality, Achieving Superior Innovation, Achieving Superior Responsiveness to Customers.		
5	Business-Level Strategy: Low Cost and Differentiation, Market Segmentation, Business-Level Strategy Choices, Industry and Competitive Advantage, Strategy in a Fragmented Industry, Strategies in Embryonic and Growth Industries, Strategy in Mature Industries, Strategies in Declining Industries.	6	CLO 4
6	Strategy and Technology: Technical Standards and Format Wars, Technical Standards and Format Wars, Costs in High-Technology Industries, Capturing First-Mover Advantages, Technological Paradigm Shifts.	3	CLO 3
7	Strategy in the Global Environment: The Global and National Environments, Increasing Profitability and Profit Growth through Global Expansion, Cost Pressures and Pressures for Local Responsiveness, Choosing a Global Strategy, The Choice of Entry Mode, Global Strategic Alliances.	3	CLO 5
8	Corporate-Level Strategy: Corporate-Level Strategy and the Multi-business Model, Horizontal Integration, Vertical Integration, Alternatives to Vertical Integration, Strategic Outsourcing, Increasing Profitability Through Diversification, Two Types of Diversification, The Limits and Disadvantages of Diversification, Choosing a Strategy, Internal New Ventures, Acquisitions, Joint Ventures.	6	CLO 4
9	Corporate Performance, Governance, and Business Ethics: Stakeholders and Corporate Performance, Agency Theory, Governance Mechanisms, Ethical Issues in Strategy, The Roots of Unethical Behavior, Behaving Ethically.	3	CLO 6
10	Implementing Strategy in Companies that Compete Across Industries and Countries: Corporate Strategy and the Multidivisional Structure, Corporate Strategy and the Multidivisional Structure, Entry Mode and Implementation.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3	2				
CLO 3		3		2			
CLO 4		2			2		
CLO 5				1	2		
CLO 6		3				1	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Case Studies, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
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Textbooks:

1. Strategic Management: Theory & Cases: An Integrated Approach - Charles W. L. Hill, Melissa A. Schilling, and Gareth R. Jones; Cengage Learning; 13/E, 2019.
2. Strategic Management - Allen Amason; Routledge; 2/E, 2020.

Reference Books:

1. Strategic Management - Frank Rothaermel; McGraw-Hill Education, 5/E, 2020.
2. Strategic Management: Text and Cases - Gregory Dess, Gerry McNamara, Alan Eisner, Seung-Hyun Lee; McGraw-Hill Education; 9/E, 2018.
3. Strategic Management: Concepts: Competitiveness and Globalization - Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson; Cengage Learning, 12/E, 2016.
4. Strategic Management: A Competitive Advantage Approach, Concepts - Fred David and Forest David; Pearson, 16/E, 2016.

Course Title : International Business	Credit Hours : 3.0
Course Code : BUS 0419 4133	Course Type : Core
Year/Semester : 4 th Year, 1 st Semester	

Rationale of the Course: International business concerns all the commercial transactions that take place between two or more countries. The course addresses several major business components and concepts that are critical to managing an organization in the international marketplace. Upon completion of the course, students should feel comfortable considering careers in both small and large multi-national corporations.

Course Objectives: The goal of this course is to introduce students to the field of international business. Students should become familiar with three basic areas: underlying theories of international business, environmental factors affecting international activities, and the management of business functional operations in an international context. In addition to the subject matter, students are expected to learn how to analyze international situations and evaluate contemporary issues in international business. These goals will be accomplished through the following activities: Case analysis will elaborate on basic issues in the field to ensure a breadth of understanding in the class.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	assess and advise on business operations and relationships in complex international business environments.
CLO 2	understand real-world examples of situations in which these issues manifest themselves, and how organizations (can/should) deal with them when they do.
CLO 3	speak knowledgeably on the important role played by multinational economic and social aid organizations such as the UN, EU, IMF, and World Bank in facilitating international trade and business.
CLO 4	apply strategies of international business in assessing company examples.
CLO 5	act ethically, diplomatically, and with emotional sensitivity in international business environments.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to International Business: Concept of International Business and Global Business, Origin of International Business, Need for IB, Factors	3	CLO 1

	contributing to the rapid growth of IB, Trends in IB Challenges in Globalization, Types of International Organizations.		
2	Cultural Environment: Cultures, Values and Norms, Determinants of IB, Culture, and Workplace, Forms of cultures, Issues in Social Stratification, Work Motivation, Relationship Differences, Risk-taking Behavior, Communications, Dealing with Cultural Differences, Company and Management Orientations, Implications for Managers.	6	CLO 2
3	Political & Legal Environment: Individualism vs Collectivism, Political Ideology, Democracy & its Categories, Fundamental features of Democratic Political Systems, Collectivism Socialism, Communism & Social Democrats, Totalitarianism, Political Risks, Legal Systems, Economic Integration.	3	CLO 5
4	The Strategy of International Business: Role of strategy in IB, Five force model Global, Multi domestic, Transnational & International Strategy, Location Decision Process, factors to consider in analyzing risk, Sources of information, Country comparison tools.	3	CLO 3
5	International Trade and Investment: International Trade and the World Economy, Classical Country-Based Trade & Modern Theories: Mercantilism, Absolute Advantage, Comparative Advantage, Comparative Advantage with Money, Relative Factor Endowments, Modern Firm-Based Trade Theories, Product Life Cycle Theory, Country Similarity Theory, New Trade Theory, Porter's Theory of National Competitive Advantage, An Overview of International Investment, Types of International Investments, The Growth of FDI, International Investment Theories: Internalization Theory, Dunning's Eclectic Theory, Factors Influencing FDI.	6	CLO 3
6	The International Monetary System and the Balance of Payments: History of the International Monetary System, The Gold Standard, The Collapse of the Gold Standard, The Bretton Woods Era, The End of the Bretton Woods System, Performance of the International Monetary System Since 1971, Fixed versus Flexible Exchange Rates, The BOP Accounting System, The Major Components of the BOP Accounting System, Defining BOP Surpluses and Deficits.	6	CLO 4
7	Formulation of National Trade Policies: Rationales for Trade Intervention, Industry-Level Arguments, National Trade Policies, Barriers to International Trade, Tariffs, Nontariff Barriers, Promotion of International Trade, Subsidies, Foreign Trade Zones, Export Financing Programs, Controlling Unfair Trade Practices, Countervailing Duties, Antidumping Regulations, and Safeguards.	3	CLO 4
8	International Strategic Alliances: The European Cereal Wars, International Corporate Cooperation, Benefits of Strategic Alliances, Ease of Market Entry, Shared Risk, Shared Knowledge and Expertise, Synergy and Competitive Advantage, Scope of Strategic Alliances, Comprehensive Alliances, Functional Alliances, Implementation of Strategic Alliances, Selection of Partners, Form of Ownership, Joint Management Considerations, Pitfalls of Strategic Alliances, Incompatibility of Partners.	3	CLO 2
9	International Operations Management: The Nature of International Operations Management, The Strategic Context of International Operations Management, Complexities of International Operations Management, Production Management, Supply Chain Management, and Vertical Integration, Location Decisions, International Logistics and Materials Management, International Service Operations, Characteristics of International Services, The Role of Government in International Services Trade, Managing Service Operations, Managing	6	CLO 2

	Productivity in International Business, Managing Quality in International Business, Managing Information in International Business.		
10	International Financial Management: Financial Issues in International Trade, Choice of Currency, Credit Checking, Method of Payment, Financing Trade, Managing Foreign Exchange Risk, Transaction Exposure, Management of Working Capital, Minimizing Working Capital Balances, Minimizing Currency Conversion Costs.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1				3			
CLO 2	2						
CLO 3		1					
CLO 4							2
CLO 5						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.

Textbooks:

1. International Business: A Managerial Perspective- Ricky W. Griffin, and Michael W. Pustay; Pearson Education Limited, 8/E, 2015.
2. International Business- J. Buckley, Peter Enderwick, and Adam R. Cross; Oxford University Press, 1/E, 2018.

Reference Books:

1. International Business- Gupta C.B.; S. Chand Publishing, 1/E, 2017.
2. International Business- K Aswathappa; McGraw-Hill Education, 5/E, 2019.
3. International Business-Oded Shenkar, andYadong Luo; SAGE Publications, 2/E, 2007.
4. International Business: Emerging Issues and Emerging Markets-C. Millar, R. Grant, and Chong Choi; Palgrave Macmillan UK, 1/E, 2000.

Course Title : Project Management	Credit Hours : 3.0
Course Code : BUS 0419 4234	Course Type : Core
Year/Semester : 4 th Year, 2 nd Semester	

Rationale of the Course: This course provides students with an understanding of the modern Project Management method and the opportunity to develop Project Management and Project Leadership skills by applying that knowledge in planning and executing a real-life project.

Course Objectives: This intensive course provides the practical knowledge and hands-on exercises that are required to prepare for starting and completing a project successfully. The success of the project manager depends on his/her understanding of the competencies and structure of project management. Through discussion, facilitation, and practical exercises, the course participants will understand the basic concepts of the nine areas of the project management body of knowledge during a project's lifecycle (concept, development, implementation, and termination).

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the project life cycle and can skillfully map each stage in the cycle.
CLO 2	identify and analyze the resources needed for each stage, including involved stakeholders, tools, and supplementary materials.
CLO 3	analyze the time needed to successfully complete a project, considering factors such as task dependencies and task lengths.
CLO 4	provide internal stakeholders with information regarding project costs by considering factors such as estimated cost, variances, and profits.
CLO 5	apply a project scope while considering factors such as customer requirements and internal/external goals.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Defining the Project: Defining the Project Scope, Establishing Project Priorities, Creating the Work Breakdown Structure, Integrating the WBS with the Organization, Coding the WBS for the Information System, Process Breakdown Structure, Responsibility Matrices.	3	CLO 1
2	Organization Strategy, Structure, and Project Selection: Project Priority System, Project Classification, Phase Gate Model, Selection Criteria, Project Management Structures, Project Management Office (PMO), Right Project Management Structure.	3	CLO 2
3	Estimating Project Times and Costs: Factors Influencing the Quality of Estimates, Estimating Guidelines (for Times, Costs, and Resources), Top-Down versus Bottom-Up Estimating, Methods for Estimating Project Times and Costs, Types of Costs, Refining Estimates.	4	CLO 4
4	Developing a Project Schedule: Developing the Project Network, From Work Package to Network, Constructing a Project Network, Activity-on-Node (AON) Fundamentals, Network Computation Process, Using the Forward and Backward Pass Information,	3	CLO 3
5	Managing Risk: Risk Management Process, Risk Identification, Risk Assessment, Risk Response Development, Contingency Planning, Opportunity Management, Risk Response Control.	3	CLO 2
6	Scheduling Resources and Costs: Overview of the Resource Scheduling Problem, Types of Resource Constraints, Classification of a Scheduling Problem, Resource Allocation Methods, Computer Demonstration of	6	CLO 4

	Resource-Constrained Scheduling, Splitting Activities, Benefits of Scheduling Resources, Assigning Project Work.		
7	Reducing Project Duration: Rationale for Reducing Project Duration, Rationale for Reducing Project Duration, Project Cost-Duration Graph, Constructing a Project Cost-Duration Graph.	4	CLO 5
8	Being an Effective Project Manager: Managing versus Leading a Project, Engaging Project Stakeholders, Influence as Exchange, Social Network Building, Ethics and Project Management.	3	CLO 2
9	Managing Project Teams: The Five-Stage Team Development Model, Situational Factors Affecting Team Development, Building High-Performance Project Teams, Managing Virtual Project Teams, Project Team Pitfalls.	3	CLO 3
10	Outsourcing: Outsourcing Project Work, Request for Proposal (RFP), Best Practices in Outsourcing Project Work, The Art of Negotiating.	3	CLO 4
11	Progress and Performance Measurement and Evaluation: Structure of a Project Monitoring Information System, The Project Control Process, Monitoring Time Performance, Earned Value Management (EVM), Developing a Status Report, Indexes to Monitor Progress, Forecasting Final Project Cost.	4	CLO 5
12	Project Closure: Types of Project Closure, Wrap-up Closure Activities, Project Audits, Project Audits: The Big Picture, Post-implementation Evaluation.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	1					
CLO 2		3				1	
CLO 3		3			2		
CLO 4			2				
CLO 5			1	2			2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Project Management: The Managerial Process – Erik W. Larson & Clifford F. Gray; McGraw-Hill Education, 8/E, 2021.
2. Project Management Achieving Competitive Advantage – Jeffrey K. Pinto; Pearson Education Limited, 5/E, 2020.

Reference Books:

1. Project Management: A Systems Approach to Planning, Scheduling, and Controlling – Harold Kerzner; Wiley, 13/E, 2022.
2. Project Management (DK Essential Managers) – DK, DK, 1/E, 2022.
3. Project Management: A Strategic Managerial Approach – Jack R. Meredith, Scott M. Shafer, Samuel J. Mantel Jr.; Wiley, 10/E, 2017.
4. Fundamentals of Project Management – Joseph Heagney; AMACOM, 1/E, 2016.

Course Title	: Tourism and Hospitality Management	Credit Hours	: 3.0
Course Code	: BUS 0419 4235	Course Type	: Core
Year/Semester	: 4th Year, 2nd Semester		

Rationale of the Course: This course examines the application of tourism and hospitality management concepts and practices to the operation of key organizations in various tourism and hospitality sectors. It aims to provide students with advanced skills and knowledge necessary for swift critical analysis and sound managerial decision-making in the context of the challenges in these exciting, rapidly expanding industries.

Course Objectives: This course will introduce students to the key hospitality issues, the development, and management of tourist locations, event planning, marketing, and environmental issues related to leisure and travel. The course also examines some current and future trends in the field of hospitality.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	analyze and evaluate solutions for hospitality and tourism problems.
CLO 2	apply knowledge and skills to design and deliver sustainable hospitality and tourism services.
CLO 3	collaborate and communicate with key stakeholders to acquire and convey knowledge and ideas to achieve shared goals in hospitality and tourism contexts.
CLO 4	integrate interdisciplinary knowledge within hospitality and tourism contexts.
CLO 5	critically reflect on ethical hospitality and tourism practices to improve interpersonal and operational skills and knowledge.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Tourism Management: Introduction, tourism management, definition, tourism as an academic field of study.	3	CLO 1
2	The Tourism System: Introduction, a systems approach to tourism, the tourists, origin region, transit region, destination region, and the tourism industry.	6	CLO 1
3	The Evolution and Growth of Tourism: Introduction, premodern tourism, early modern tourism, contemporary tourism, factors associated with the growth of tourism, and future growth prospects.	6	CLO 2

4	Destinations: Introduction, global destination pattern, pull factors influencing a destination, regional destination pattern, internal destination pattern.	3	CLO 3
5	The Tourism Products: Tourist's attractions, the tourism industry.	6	CLO 4
6	Tourist markets: Introduction, tourist market trends, the destination selection process, tourist market segmentation.	3	CLO 4
7	Economic Impact of tourism: Introduction, economic benefits, economic costs.	3	CLO 4
8	Sociocultural and environmental impacts of tourism: Introduction, socio-cultural benefits, sociocultural costs, environmental benefits, environmental costs.	3	CLO 4
9	Destination development: Introduction, destination cycle, factors that change the destination cycle, national tourism development.	3	CLO 5
10	Sustainable tourism: Introduction, a paradigm shift, sustainable tourism, sustainable and mass tourism, sustainable and small-scale tourism, ecotourism, destination sustainability.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				
CLO 4				2	3		
CLO 5						3	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Tourism and Hospitality Management - Metin Kozak & Nazmi Kozak; Emerald Group Publishing, 1/E, 2016.
2. Basics of Tourism Management – Suddhendu Mishra & Sapan Kumar, Excel Books India, 2/E, 2009.

Reference Books:

1. Hospitality & Tourism Management - Gupta Rajat, Singh Nishant, Kirar Ishita, Bairwa & Mahesh Kumar - Vikas Publishing House, 2/E, 2018.
2. Marketing for Hospitality and Tourism - Philip Kotler, John T. Bowen, James C. Makens & Seyhmus Baloglu, Pearson Education, 7/E, 2016.
3. International Tourism Management - Arjun Kumar Bhatia; Sterling Publishers Pvt. Ltd, 3/E, 2006.
4. Tourism Management - Stephen Page; Routledge, 4/E, 2012.

21.3 Major/Concentration Courses

21.3.1 Major/Concentration in Accounting and Information Systems Courses

Course Title	: Accounting Theory	Credit Hours	: 3.0
Course Code	: BUS 0411 4410	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Accounting is basically an arithmetical subject. Most of its areas are covered by mathematical calculations and students are intended to solve the mathematical problems. But these mathematical workouts have a strong theoretical background. This course is designed to introduce students to the different theoretical aspects of accounting.

Course Objectives: The course will enable the students to recognize the different issues regarding the theoretical aspects of accounting including the historical development of accounting theory, criteria for choices among income-determination and asset-valuation rules and to obtain a sound knowledge of normative, positive, and critical theories of accounting.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the differences between capital and income, different types of assets, income measurement, and reporting.
CLO 2	identify the rules and procedures that are internally consistent with cash, capital, and income reporting.
CLO 3	analyze the classification of current liability, long-term liability, current assets, and fixed assets.
CLO 4	realize the basic idea about various accounting policies and standards.
CLO 5	describe the accounting principles, concepts, and conventions for decision-making.
CLO 6	explain the different accounting theories given by different researchers and their application in the accounting recording and reporting process.
CLO 7	evaluate the various depreciation and maintenance allocation methods of assets.

Course Contents:

Sl. No	Course Contents	Hours	CLOs
1	Introduction and Methodology of Accounting Theory: Concepts of accounting theory, Levels of accounting theory, Theories relating to the accounting structure, Deductive reasoning, Inductive reasoning, Theories of investment valuation, Definition of accounting, The building blocks of accounting, Conceptual framework of accounting, Using the building blocks, Financial statements.	3	CLO 6
2	Origin and Evolution of Accounting Theory: Concepts of accounting theory, Levels of accounting theory, Theories relating to the accounting structure, Deductive reasoning, Inductive reasoning, Theories of investment valuation, Definition of accounting, The building blocks of accounting, Conceptual framework of accounting, Using the building blocks, Financial statements.	3	CLO 1
3	Setting Accounting Policy: Accounting policy, Social and economic consequences of accounting policy, Compare the arguments in favor of regulation of accounting policy with those against, Effect of accounting policies on different users of financial reports, Role of government in setting accounting standards, Contrast accounting regulations of different countries, Accounting regulation: Pros and cons, Managing accounting policy.	3	CLO 4
4	Cash, Capital, and Income: Cash flow from a cash flow statement, Objectives of cash flow information, Liquidity, solvency, and financial flexibility, Presentation and prediction of cash flow information, Prediction of future cash flows, Income	4.5	CLO 2

	measurement, and Wealth maintenance concepts of income, Current cash equivalents, Capitalizations.		
5	Income Concepts for Financial Reporting: Income concepts, Contrast the level of income concepts, Compare the terms comprehensive income, net income, and earnings, Approaches of income concepts, Accounting Vs economic income, Multi-person Income, Recurring and non-recurring income, Some of the criticisms of accounting income and suggestions regarding problem of income measurement, Income as predictive device, Net income to whom, The value-added concept of income, Enterprise net income, Net income to investors, shareholders, etc.	6	CLO 1
6	Concepts of Revenues and Expenses: Nature of revenue, Income statement preparation, Effect of changes in production in net income, Definition of revenue, Types of revenue, Classification of revenue on different bases, Revenue versus income, Who should receive the revenue, Contents of revenue, Nature of expenses, Contents of expense.	6	CLO 5
7	Concepts of Assets and Liabilities: The nature of assets, The objective of asset measurement, Classification of asset, Cost determination of plant asset, natural resources, Accounting for intangible assets, Accounting for current liabilities, Statement presentation and analysis, Contingent liabilities, Accounting for long term liabilities, Statement presentation and analysis.	4.5	CLO 3
8	Concepts of Inventories: The nature of inventories; The objective of inventory measurement; Summary of valuation bases; The objective of cost allocation; Specific identification, Average cost methods, FIFO and LIFO.	6	CLO 5
9	Concepts of Depreciation and Maintenance: Nature of depreciation, Decline in service potential and physical services, Rational and systematic allocation of accounting depreciation, Repairs and maintenance, Accounting for collections of Assets- Assets lives, Budgeting for repairs, Capital maintenance, return on investments, Method of deprecation, Advantages of neutral allocation systems.	6	CLO 7

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						3
CLO 2		3					
CLO 3			3				
CLO 4						3	
CLO 5	2				3		
CLO 6			3			2	
CLO 7		2		3			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

CLO 6	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Accounting Theory - Eldon S. Hendriksen, and Michael F. van Breda; Khosla Publishing House, 1/E, 1992.
2. Accounting theory- An Introduction - L. S. Porwal; Tata McGraw- hill publishing. 3/E, 2019.

Reference Books:

1. Accounting Principles-Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel; John Wiley & Sons, Inc. 13/E, 2019.
2. Modern Accountancy: Volume II - Amitabha Mukherjee and Mohammad Hanif; McGraw Hill Education, 3/E, 2019.
3. Advanced Accounting: Volume II - Md. Muinuddin Khan; Dhaka Ideal Library, 1/E, 2000.
4. Advanced Financial Accounting: An IFRS Standards Approach – Parl Tan, Lim Chu Yeong, and KuahEe Wen; McGraw-Hill Education, 4/E, 2019.

Course Title : Advanced Financial Accounting	Credit Hours : 3.0
Course Code : BUS 0411 4411	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course covers advanced financial reporting issues and accounting methods for company accounting. Students will learn how to prepare, read, analyze and evaluate the financial statements based on the guidelines provided under the relevant accounting standard.

Course Objectives: This course aims to prepare students to analyze, interpret, and use financial statements effectively, both from a general manager and from an investment perspective. The course appreciates students' reviews and extends the topics introduced in Accounting and Financial Reporting, with an emphasis on value creation.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge, and ethical professional judgment.
CLO 2	describe and evaluate methods for assessing financial reporting quality of business combination and intercompany transactions.
CLO 3	apply conceptual principles when selecting appropriate accounting policies to effectively analyze, interpret, and use financial statements.
CLO 4	classify and account for various financial instruments using international financial accounting standards.
CLO 5	use financial analysis tools, methods, and techniques to analyze a company's profitability, and risk including changes in commodity prices, exchange rates, and interest rates.
CLO 6	identify and apply appropriate accounting classification, measurement, and reporting for equity investment.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Accounting for Department and Branch: Introduction, Definition of departmental accounting, Advantages of departmental accounting, Methods of departmental accounts, Allocation of departmental expenses, Technique of departmental accounts, Inter-Departmental transfer, Cost-based transfer price, Need for Branch accounting, Type of branches, Distinction between departmental accounts & Branch accounts, Accounting methods for Branch transaction- debtors system, stock & debtors system, final accounts system, Cost price method & some typical items, Invoice price method.	6	CLO 2
2	Hire-Purchase Accounts: Introduction, Nature of hire purchase agreement, Legal position, Accounting arrangements of hire purchase transactions, Books of the hire purchaser, Books of the hire vendor, Ascertainment of the total cash price, Stock and debtor systems, Installment payment systems.	4.5	CLO 5
3	Holding Companies: Introduction, Types of control, Rights of holding company's representative & members, Advantages of consolidation of financial statements, Disadvantages of consolidation of financial statements, Basic rules for preparing a consolidated balance sheet, Forms & techniques, Some special adjustments in preparation of holding companies account.	4.5	CLO 6
4	Accounting for Banking and Financial Institution: Introduction, Definition of Banking, Functions or business of banks, Demand liabilities & secured loan or advance: Liabilities & assets of the bank, Principal books of the bank, Important items of the balance sheet, Other Financial Institution, Statement for Other Financial Institution.	3	CLO 3
5	Accounting for Insurance Companies: Introduction, Definition of insurance, Insurance method, life assurance, premium, Form of insurance companies, Indemnity, Life assurance accounts, Books of account, Items for preparation of revenue account & balance sheet, Types of insurance claims, Loss of stock policy, Loss of profit policy and accounting entries in the books of the insured.	4.5	CLO 5
6	Valuation of Goodwill and Share: Introduction, Features and elements of goodwill, Types of goodwill, Positive and negative goodwill, Accounting for goodwill: purchased and non-purchased goodwill, Valuation for purchased goodwill, Need for valuation, Factors affecting the valuation of shares.	3	CLO 6
7	Accounting for Investments: Introduction, Why corporation invests, Accounting for debt investments, Accounting for stock investments, Reporting investments in financial statements: Debt securities, Equity securities, Presentation in the financial statement.	3	CLO 6
8	Company Final Accounts: Introduction, Issues of shares & debentures in company accounts, Books of accounts to be kept by the company, Statutory books & statistical books, Form & contents of Balance Sheet and Profit & Loss Account, Share capital, Calls in arrear & calls in advance, Share premium & share discount, Reserve capital, Capital reserve, Dividend, retained Earnings, Items for preparation of Balance sheet and Profit & loss account of companies.	4.5	CLO 1
9	Earnings Per Share: Introduction, Basic and Diluted Earnings per Share, Numerator in Basic Earnings per Share, Adjusting for Preference Dividends, Computation of a Weighted Average Number of Shares, Consolidation of Existing Shares through a Reverse Split, Rights Issue, New Issue of Shares from the Conversion of Debt, Contingently Issuable Shares, Diluted Earnings Per Share, Adjustments to the Computation of Diluted Earnings per Share.	3	CLO 5

10	Ratio Analysis: Introduction, Meaning of Ratio, Meaning of Ratio Analysis, Objectives of Ratio Analysis, Advantages of Ratio Analysis, Limitations of Ratio Analysis, Standards of Comparison, Users of Ratios, Classification of Ratio - Liquidity Ratios, Solvency Ratios, Activity (Assets Utilization) Ratios, Profitability Ratios, Gearing Ratio, Market Value/Investor's Ratios.	6	CLO 4
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Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					2
CLO 3			3				
CLO 4				3	2		
CLO 5					3		
CLO 6						3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.

Textbooks:

1. Advanced Financial Accounting – Theodore E. Christensen, David M. Cottrell, and Cassy JH Budd; McGraw-Hill Education, 11/E, 2016.
2. Modern Accountancy: Volume II - Amitabha Mukherjee and Mohammad Hanif; McGraw Hill Education, 3/E, 2019.

Reference Books:

1. Advanced Financial Accounting: An IFRS Standards Approach – ParlTan, Lim Chu Yeong, and KuahEe Wen; McGraw-Hill Education, 4/E, 2019.
2. Intermediate Accounting - Kieso, Donald E., Weygand, Jerry J., and Warfield, Terry D; John Wiley & Sons, 7/E, 2019.
3. Advanced Financial Accounting - Ricard Lewis and David Pendrill; Pearson Education Canada, 7/E, 2003.
4. Advanced Accounting: Volume II - Md. Muinuddin Khan; Dhaka Ideal Library, 1/E, 2000.

Course Title	: Advanced Management Accounting	Credit Hours	: 3.0
Course Code	: BUS 0411 4412	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides a range of management accounting concepts to examine the implementation of management accounting techniques. This course will help to encourage interplay between accounting and management to inform managerial decision-making.

Course Objectives: This course aims to provide students with teaching concepts, techniques, and practices in the principal discipline within the financial control function, that of Management Accounting in the management of a business within a competitive environment. Advanced Management Accounting fulfills a highly significant strategic role and so this course is designed to teach students about the principles of management accounting within the strategic context.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the organizational, social, and environmental context of management accounting.
CLO 2	use costing and pricing techniques for effective communication of complex solutions to business-related decisions.
CLO 3	appraise management accounting control systems design and implementation in organizations' profitability.
CLO 4	evaluate the effectiveness of advanced management accounting techniques and practices and apply them to organizational cost management practices.
CLO 5	demonstrate financial and non-financial indicators to measure organizational performance.
CLO 6	show personal effectiveness, applying critical self-awareness and personal resource management in the context of the diverse business environment.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Managerial Accounting and the Business Environment: Introduction, Meaning of Management Accounting, Need for Management Accounting Information, Comparison of Financial and Management Accounting, Theory of Constraints, Six Sigma, The Importance of Ethics in Business, Generally Accepted Accounting Principles (GAAP), Corporate Governance.	3	CLO 1
2	Activity-Based Costing: Introduction, Manufacturing Cost and Non-manufacturing Cost with Activity-Based Costing, Cost Pools, Allocation Bases and ABC, Designing an ABC System, Steps for Implementing ABC System, Mechanics for ABC system, Traditional and ABC Product Costs, Targeting Process Improvements, ABC System and External Reports, The Limitation of ABC System.	4.5	CLO 2
3	Standard Costing and Balanced Scorecard: Introduction, Setting Standard Costs, Advantages & Disadvantages of Using Standard Costs, Balanced Scorecard, Ideal Standard, Direct Material Standards, Direct Labor Standards, Variable Manufacturing Overhead Standards, Variance Analysis, Balanced Scorecard, Throughput (Manufacturing Cycle) Time, Manufacturing Cycle Efficiency (MCE).	4.5	CLO 2
4	Cash and Master Budget: Introduction, Cash budget, Component of Cash Budget, Budgeted Income Statement, Budgeted Balance Sheet, Master Budget, Parts of Master Budget, Zero-Based Budget.	4.5	CLO 3

5	Segment Reporting and Decentralization: Introduction, Decentralization in Organization, Advantages and Disadvantages of Decentralization, Responsibility Accounting - Cost, Profit and Investment Centers, Decentralization and Segment Reporting, Hindrances to Proper Cost Assignment, Evaluating Investment Centers Performance, ROI, Residual Income.	6	CLO 4
6	Capital Budgeting Decisions: Introduction, Capital Budgeting Decisions, Time Value of Money, Discounted Cash Flows- Net Present Value Method, Internal Rate of Return Method, Expanding Net Present Value Method, Uncertain Cash Flows, Preference Decisions - Ranking of Investment Decision, Other Approaches, Income Taxes in Capital Budgeting.	4.5	CLO 6
7	Profitability Analysis: Introduction, Absolute Profitability, Relative Profitability, Volume Trade-off Decisions, Managerial Implications.	3	CLO 5
8	Transfer Pricing: Introduction, Range of Acceptable Transfer Price, Negotiated Transfer Pricing, Idle Capacity, Transfer at Market Price, Sub-optimization, International Aspects of Transfer Pricing.	3	CLO 2
9	Flexible Budgeting: Introduction, Flexible and Static Budget, Characteristics of Flexible Budget, Flexible Budget in Performance Evaluation, Purposes of Flexible Budget, Fixed Overhead Analysis, Fixed Budget and Flexible Budget.	4.5	CLO 3
10	Costing for Joint Products and By-Products: Introduction, Meaning of Joint Products and By-Products, Allocating Joint Costs, Approaches to Joint Costs, Irrelevance of Joint Cost for Decision Making, Accounting for By-Products.	4.5	CLO 2

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					2
CLO 3			3				
CLO 4				3			
CLO 5					3		
CLO 6						3	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.

CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Semester Final Examination.
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Textbooks:

1. Managerial Accounting - Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; McGraw-Hill Education, 15/E, 2015.
2. Accounting for Decision Making and Control - Jerold Zimmerman; McGraw-Hill Education, 8/E, 2013.

Reference Books:

1. Management Accounting Information for Decision Making - Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young; Cambridge Business Publisher, 5/E, 2019.
2. Introduction to Managerial Accounting - Peter Brewer, Ray Garrison, and Eric Noreen; McGraw-Hill Education, 8/E, 2018.
3. Managerial Accounting - Carl S. Warren, James M. Reeve, and Jonathan Duchac; Cengage Learning, 14/E, 2017.
4. Introduction to Management Accounting - C. T. Horngren, G. L. Sundem, and W. O. Stratton; PHI Learning, 12/E, 2001.

Course Title : Advanced Cost Accounting	Credit Hours : 3.0
Course Code : BUS 0411 4413	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: Cost accounting provides key data to managers for planning and controlling, as well as data on costing products, services, and customers. This course is designed for advanced accounting students and gives both a technical view of cost accounting and increased interaction with current research on advanced topics.

Course Objectives: The course aims to equip students with skills and knowledge to identify and calculate different types of costs (direct, indirect, variable, and fixed costs). The course also helps students to examine the role that cost accounting plays in measuring, analyzing, and reporting information that relates to the cost of obtaining and using an entity’s resources. Students will learn ways of assigning various costs such as direct costs, indirect costs, fixed costs, variable costs, inventorial costs, and period costs. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, students will be able to recognize cost accounting as a managerial tool to ascertain the cost and minimize the cost as well.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	critically assess the importance and role of cost accounting systems in the business world.
CLO 2	demonstrate knowledge of the nature of process costing and the role of spoilage/scrap and rework and apply these concepts in practice.
CLO 3	demonstrate basic differences among process costing, job-order costing, and batch costing as well as identify companies that would use each costing method in business decisions.
CLO 4	examine the financial statements as an auditor to meet the truth and fairness of the financial position and operating results of the enterprise.
CLO 5	identify all the documents and books involved in the preparation of financial statements or records relevant to audits and financial reviews.
CLO 6	explain how a productive enterprise can quote prices by ascertaining cost data.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Cost Accounting: Introduction, Comparison of Financial, Management, and Cost Accounting, Financial Accounting, Management Accounting, Cost Accounting, Cost Accounting Standards, Professional Ethics, Competing in a Global Environment, Organizational Strategy, Organizational Structure, Value Chain, Balanced Scorecard, Ethics in Multinational Corporations.	3	CLO 1
2	Elements of Cost: Manufacturing Overhead, Classification of Overhead, Direct Materials, Direct Labor, Direct Expense, Fixed Cost, Variable Cost, and Semi-Variable Cost.	6	CLO 2
3	Accounting for Wages: Bonus for Indirect Workers, Indirect Monetary Incentive Schemes & Nonmonetary Incentive Schemes, Preparation of Payroll, Procedure for Payment of Wages, Treatment of Idle Time and Overtime Wages.	3	CLO 5
4	Cost Accounting Standards: Introduction, Policies, and Procedures to be Followed by CASB, Scope and Applicability of Cost Accounting, Standards, and Authorities Attached to Cost Accounting, Cost Accounting Standard -1 (CAS-1).	3	CLO 2
5	Cost Management Systems: Introduction, Introduction to Management Information and Control Systems, Defining a Cost Management System, The Roles of a Cost Management System, Designing a Cost Management System, Organizational Form, Structure, and Culture, Organizational Mission and Core Competencies, Operations and Competitive Environment and Strategies, Determine Desired Components of CMS, Motivational Elements, Informational Elements, Reporting Elements, Perform Gap Analysis and Assess Improvements.	6	CLO 4
6	Job-Order Costing: Introduction, Features of Job Costing, Sub-Division of Job Costing, Advantages and Disadvantages of Job Costing, Job Costing Vs. Process Costing, Factory Job Costing, A Collection of Costs, Accounting Procedures for Control Accounts, Overhead Application.	3	CLO 3
7	Contract and Batch Costing: Introduction, Laws of Contract Costing, Profit on a Cash Basis, Cost-Plus Contract Costing, Batch Costing, Features, and Methods of Batch Costing, Economic Batch Quantity.	6	CLO 3
8	Process Costing: Introduction, Types of Process Costing, Types of The Process Plant, Industries of Process Costing, Differences and Similarities of Job and Process Costing, Process Loss, Valuation of Work-In-Process, Weighted Average Method, By-Products and Joint Products, Defectives, Scraps, Spoilage, And Wastes.	3	CLO 3
9	Cost Audit: Introduction, Cost Vs Financial Audit, Appointment of Cost Auditor, Eligibility for Statutory Cost Auditor U/S 233B, Powers and Duties of Auditors, Penalty Provision for a Company, Cost Accounting Record Rules, Cost Audit Report.	3	CLO 5
10	Managing Costs and Uncertainty: Introduction, Cost Control Systems, Understanding Cost Changes, Cost Changes Because of Volume Changes, Cost Changes Because of Inflation/Deflation, Cost Changes Because of Supply/Supplier Cost Adjustments, Cost Changes Because of Quantity Purchased, Cost Containment, Cost Avoidance, and Cost Reduction, Committed Fixed Costs, Discretionary Costs, Controlling Discretionary Costs, Cash Management, Banking Relationships, Supply-Chain Management,	6	CLO 6

	Information Technology and Purchasing, Advances in Authorizing and Empowering Purchases, Coping with Uncertainty, The Nature and Causes of Uncertainty, Four Strategies for Dealing with Uncertainty.		
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Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2			2				
CLO 3		2					
CLO 4				1			
CLO 5						2	
CLO 6			1				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Theory and Practice of Costing: Volume-1- Basu, S.P., and Das, M.; Rabindra Library, 13/E, 2016.
2. Fundamentals of Cost Accounting- Shannon Anderson, Michael W. Maher, and William N. Lanen; McGraw-Hill Education, 5/E, 2016.

Reference Books:

1. Cost Accounting: Foundations and Evolutions- Michael R. Kinney, and Cecily A. Raiborn; South-Western Cengage Learning, 8/E, 2011.
2. Cost Accounting in Government: Theory and Applications- Zachary Mohr; Taylor & Francis, 2/E, 2017.
3. Cost Accounting: A Managerial Emphasis- Charles T. Horngren, George Foster, and Srikant M. Datar; Prentice-Hall, 1/E, 2000.
4. Principles of Cost Accounting- Edward J. Vanderbeck, and Maria R. Mitchell; Cengage Learning, 17/E, 2015.

Course Title : Advanced Auditing	Credit Hours : 3.0
Course Code : BUS 0411 4414	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course builds on the knowledge base from advanced auditing and the auditor's role in ensuring that publicly issued financial statements are fairly presented. The course will also cover advanced topics concerning complex auditing judgments, and the use of audit software tools.

Course Objectives: The aim of the course is to provide an understanding of contemporary auditing and advanced auditing standards and assurance as accepted in Bangladesh. A particular emphasis is placed on developing the ability to interpret the techniques available for gathering, summarizing, analyzing, and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Most of the examples are drawn from a variety of business applications. It examines ideas about ethical and legal aspects and considerations regarding the advanced audit.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand audit and assurance services and described the relationships among audits, attestation services, and assurance services.
CLO 2	describe the internal auditor's roles and responsibilities to governmental financial auditing and operational auditing.
CLO 3	understand the impact of the public and other organizations on the audit process.
CLO 4	identify the materiality and set preliminary judgment about the audit report.
CLO 5	demonstrate how effective internal controls can reduce planned audit evidence.
CLO 6	discuss the nature and purposes of preliminary analytical procedures for audit planning and documentation.
CLO 7	interpret the auditor's decision process in choosing the appropriate audit report to an issue.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Demand for Audit and Other Assurance Services: Origin of auditing, Nature, and definition of auditing, Scope, need, and objectives of an audit, Kinds of audit, External audit: continuous, final interim, cost, government, management and propriety audit, Auditing VS accounting, Usefulness of auditing, Types of auditors, International auditing standards, Certified public accountants.	3	CLO 1
2	Audit Evidence: Nature of evidence, Audit evidence decisions, Persuasiveness of evidence, Types of audit evidence, Analytical procedures, Five types of analytical procedures, Using statistical techniques and computer software, Common financial ratios, Short-term debt-paying ability, Short-term liquidity, Ability to meet long-term debt obligations and preferred dividends.	3	CLO 5
3	Planning and Documentation of Audit: Planning, pre-plan the audit, Obtain background information, Obtain information about client's legal obligation, Perform preliminary analytical procedures, Summary of the purposes of audit planning, Working papers, Summary of working papers.	4.5	CLO 6
4	Audit Reports: Standard unqualified audit report, Unqualified audit report with explanatory paragraph or modified wording, Departures from an unqualified audit report, Materiality, Discussion of conditions requiring a departure, Auditor's decision process for audit reports.	4.5	CLO 7
5	Internal Control and Control Risk: Client and auditor concerns, Components of internal control, Procedures to obtain an understanding of internal control, Assess control risk, Test of controls, Decide planned detection risk and design substantive tests.	6	CLO 5
6	Impact of Materiality and Risk: Materiality, Set preliminary judgment about materiality, Allocate preliminary judgment about materiality to segments, Estimate misstatement and compare with preliminary judgment, Risks, Types of risks, Factors affecting acceptable audit risks, Factors affecting inherent risks, Other materiality and risk consideration, Evaluating results.	6	CLO 4

7	Other Assurance Services: Review and compilation services, Review of interim financial information for public companies, Attestation engagements, Web-trust and sys-trust Services, Reports on controls at service organizations, Prospective financial statements, Agreed-upon procedures engagements, Other audits or limited assurance engagements.	4.5	CLO 7
8	Relation of Internal and Governmental Financial Auditing and Operational Auditing: Internal financial auditing, Relationship of internal and financial auditors, Governmental financial auditing, Operational auditing, Difference between operational and financial auditing, Effectiveness versus efficiency, Relationship between operational auditing and internal controls, Types of operational audit.	4.5	CLO 2
9	Audit of Banks and Insurance: Internal control system in banks, steps in bank audit, specimen audit report of a bank, audit report of insurance companies, steps in insurance business audit, important laws to which auditor give attention	3	CLO 3
10	Cost Audit and Management Audit: Definition of cost audit, purpose of cost audit, importance of cost audit, planning and structuring, techniques and approaches of cost audit, definition of management audit, features and objectives of management audit, importance and advantages of management audit, techniques of management audit, and criticisms of management audit.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2		3				
CLO 2				3			
CLO 3		3					
CLO 4					2		
CLO 5		3					2
CLO 6					3		
CLO 7			3				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

Textbooks:

1. Contemporary Auditing and Assurance- Mahmud M.M., Uddin S. M.; Padma Prokashoni, L/E, 2019.
2. Advanced Auditing - Prof. Dr. Khawaja Amjad Saeed; Pakistan and Gulf Economist; L/E, 2013.

Reference Books:

1. Auditing & Assurance Services - Timothy Louwers, Allen Blay, David Sinason, Jerry Strawser, and Jay Thibodeau; McGraw-Hill Education, 7/E, 2017.
2. Contemporary Auditing - Michael C. Knapp; Cengage Learning, 11/E, 2017.
3. Practical Auditing - B.N.Tandon, S. Sudharsanam, and S. Sundharabahu; New Delhi: S. Chand, 14/E, 2007.
4. Auditing: An Integrated Approach - Alvin A. Arens, James K. Loebbecke, Randal J. Elder, and Mark S. Beasley; Prentice-Hall, 8/E, 2000.

Course Title	: Corporate Taxation	Credit Hours	: 3.0
Course Code	: BUS 0411 4415	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course is designed to give the students an insight into the tax structure of Bangladesh. The course has been designed to formulate tax policy and determination of a tax for corporate organizations. A particular emphasis is placed on developing the ability to determine the tax liability of an organization. It examines ideas about the principles to formulate corporate tax policy.

Course Objectives: The course has been designed to formulate tax policy and determination of a tax for a corporate organization. The aim of the course is to provide knowledge on the systems approach to tax planning in Bangladesh. A particular emphasis is placed on developing the ability to determine the tax liability of an organization. It examines ideas about the principles to formulate corporate tax policy.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the meaning of tax, canons of taxation, objectives of tax, the role of tax, VAT, and customs duty in the economic development of a country.
CLO 2	compare and contrast the receipts, expenditures, and losses of revenue and capital nature.
CLO 3	identify the residential status and incidence of tax for the computation of taxable income from the perspective of individual, HUF, and the company of residential status only, income year, assessment year and tax rate.
CLO 4	compute income from salary, income from agriculture, and income from house property of an individual assessee.
CLO 5	create tax liability for the income of the corporate assessee.
CLO 6	examine the provisions of tax evasion and tax avoidance.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Definition, characteristics, objectives of tax, Canons of taxation, Classification of tax, Role of tax in the economic development of a country.	3	CLO 1
2	Tax Administration Control and Performance: Tax compliance, Tax laws, Tax authority, Socio-political scenario, Control mechanisms, Survey, Intelligence and investigation, Inspection and audit, Transparency, Independence and Commitment.	3	CLO 6
3	Income Tax of Partnerships: Slab rates or flat rates, Differences with India, Transport business, Exemptions inconsistent, Tea and rubber industry, Export	4.5	CLO 5

	processing zones, EPZ and non- EPZ firms, Association of firms, body of individuals, All to pay tax, Pass-through entities and small business.		
4	Tax Evasion and Tax Avoidance: Black money and tax evasion, Definition of tax evasion and tax avoidance, Difference between tax evasion and tax avoidance, Socio-economic effects of tax evasion and tax avoidance, Reasons for tax evasion and tax avoidance, Common methods of tax evasion and tax avoidance, Preventive measures adopted in Bangladesh.	6	CLO 6
5	Corporate Tax: So many tax rates, General rule for admissible expenses, Inconsistencies inadmissible expenses, Tax planning is important, Tax formula, Some faulty provisions, Carry forward and setoff of losses, Depreciation, Encouraging investment and accelerated depreciation, Block assets, Unabsorbed depreciation, Share ownership benefits, Fringe benefits, Provident fund and gratuity fund.	6	CLO 5
6	Value Added Tax: VAT, excise and customs organizations, VAT Act 2012, Value on which VAT is charged, Tax credit, Variations in VAT, Duty drawback, Supplementary duty, VAT deduction at source, Debates on other goods and services, Vat compliance, VAT efficiency.	4.5	CLO 4
7	Customs Duties: Types of tariffs, Tariffs around the world, Export duties, Government subsidy, Tariffs on ad valorem and units, Assessable value, Duty drawback, Bonded warehouse, Dealing with smuggled items, Exemptions from customs duties, Transfer pricing, Price control mechanisms, Corporate tax rate difference and transfer price, Chartered accountant's report on transfer price, world customs organization.	4.5	CLO 1
8	Capital Gain Tax: Transactions not considered the transfer of capital assets, Computation of capital gains, Exemptions, Capital gain tax in India, Percentage of deed value, Capital gain on shares, Short-term and long-term capital gains, capital gain tax, Rich and wealthy pay less at low capital gain tax, Common trends across the world, Earnings management.	4.5	CLO 3
9	Gift and Inheritance Tax: Valuation, Tax rates, UK gift and inheritance tax, USA gift tax, Gift and inheritance tax in Asia, gift tax collection.	3	CLO 2
10	Taxation in Banks: Higher tax rate in banks, Banks earn monopoly profit, Provision for doubtful debt in an international standard, Excess provision, Rationalization of tax laws, Code of practice in taxation in UK, Bangladesh Bank regulation for loan classification and provisioning.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1						3	
CLO 2		3			2		
CLO 3	2		3				
CLO 4				2		3	
CLO 5							3
CLO 6		2			3		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

CLO 2	Class Lectures, Open Discussion, Q/A Session	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.

Textbooks:

1. Advanced Issues in Taxation: Theory and practice – Dr.Dhiman Chowdhury; GranthaKutir publishers; 1/E, 2019.
2. Bangladesh Income Tax- Shill C. Nikhil, Masud Z. M., Alam M. F; L/E, 2021.

Reference Books:

1. Taxation in Bangladesh: Theory and Practice – Dr. Monjur Morshed Mahmud, Dr. Kanchan Kumar Purohit, Dr. Milan Kumar Battacharjee, and Dr. Md. Abdur Rahman; Padma Prokashani; L/E, 2021.
2. Taxation in Bangladesh – Md. Touhidur Rahman, Md. Nazrul Islam Pervez, S M Rokibuzzaman, Md. Serajul Islam, and Salahuddin Kader Pervez; L/E, 2020.
3. Taxation in Bangladesh: For Accounting Students – Shopon Kumar Gush; GranthaKutir, L/E, 2020.
4. Corporate Income Taxes under Pressure: Why Reform Is Needed and How It Could Be Designed- Ruud A. de Mooij, Mr.Alexander D Klemm, Ms.Victoria J Perry; International Monetary Fund, 4/E, 2021.

Course Title	: Financial Statement Analysis and Control	Credit Hours	: 3.0
Course Code	: BUS 0411 4416	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: The crux of financial analysis and control lies with its purpose. It may be the company's focus on short-term liquidity or its long-term planning. This course helps students to understand how financial statements provide a picture of the company's financial condition as well as how forecasting involves analyzing these statements to project calculated scenarios and probabilities.

Course Objectives: The goal of this course is to provide comprehensive information on financial analysis in areas of planning and control suited to anyone on any level desiring this information for either professional or personal use. The course aims at providing a framework for business analysis and valuation using financial statement data. The course focuses on business analysis and valuation tools and explains how financial analysis can create value in well-functioning markets. The course illustrates contemporary forecasting and valuation techniques used by practitioners as well as evidence from academic research on the effectiveness of these techniques. Students planning a career in accounting, the financial industry, consulting, or general management, will find the knowledge acquired in this course relevant.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	process reported financial statements to obtain an appropriate basis for analysis and valuation.
CLO 2	recognize the impact of operating, investing, and financing decisions on financial statements and how financial analysts interpret results.
CLO 3	identify the drivers of firm value, interpret financial statements, make judgments about earnings quality, and uncover hidden assets and liabilities.
CLO 4	use analysis and valuation to challenge the assumptions inherent in the market price.
CLO 5	proficient at calculating and interpreting financial ratios and understanding how to use ratios to compare a firm to its competitors and to evaluate changes in ratios over time.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Financial Statements and Accounting Concepts: Income Statement, Balance Sheet, Statement of Cash Flows, Accounting Definitions, Generally Accepted Accounting Principles.	3	CLO 1
2	Financial Ratios and Other Measures of Performance: Measurement of Operating Performance, Measures of Financial Performance, Risk Measurement, Cautions on Ratios.	3	CLO 3
3	The Basic Financial Statements: The Balance Sheet, The Value Problem, Issues of Comparability, “Instantaneous” Wipeout of Value, Losing Value the Old-Fashioned Way, True Equity Is Elusive, Pros and Cons of a Market-Based Equity Figure, The Income Statement, Making the Numbers Talk, The Statement of Cash Flows, The Cash Flow Statement and the LBO, Analytical Applications, Cash Flow and the Company Life Cycle, The Concept of Financial Flexibility, In Defense of Slack.	6	CLO 4
4	Factors Determining Interest Rates and Required Debt Yields: Components of Interest: Risk-Free Rate of Return, Default, Liquidity, and Maturity Risk Premiums, Effect of Supply and Demand on Interest Rates.	3	CLO 2
5	Forecasting Yield and Risk: Forecasting with A Priori Probabilities, Forecasting with Historical Data, Using Expected Values and Standard Deviations to Make Decisions, Portfolio Theory, How to Use Required Rate of Return.	3	CLO 4
6	Revenue and Gross Margins: Revenue Growth: Key Drivers, Key Performance Measures: Revenue Growth, Revenue Dashboard, Gross Margins, and Relative Pricing Strength, Measures of Relative Pricing Strength.	6	CLO 3
7	Long-Term Assets: Capital Intensity, Tools for Improving the Management of Long-Term Capital, Projecting Capital Investments and Depreciation, Key Performance Indicators for Capital Intensity, Intangible Assets, Key Performance Indicators: Goodwill and Intangible Assets, Excess Cash Balances, Long-Term Capital Dashboard.	6	CLO 5
8	The Management-Auditor Relationship: Auditing Motivations, Independence and Objectivity, Auditing Motivations, Earnings Management, The Neutrality Concept, Management-Auditor Negotiations, Audit Committees, Auditors and Fraud.	3	CLO 2
9	Operating Expenses and Effectiveness: Drivers of Operating Effectiveness, Key Performance Indicators, Operating Effectiveness, Tools for Assessing and Improving Operating Effectiveness.	3	CLO 5
10	Forecasting Financial Statements: A Typical One-Year Projection, Sensitivity Analysis with Projected Financial Statements, Projecting Financial Flexibility, Pro Forma Financial Statements, Multiyear Projections.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2		3					
CLO 3			2				
CLO 4						2	
CLO 5		2					

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Financial Analysis and Control: Financial Awareness for Students and Managers- Alan Birchall; Elsevier Science, 2/E, 2014.
2. Financial Analysis and Decision Making- David E. Vance; McGraw Hill Professional, 1/E, 2002.

Reference Books:

1. Financial Planning & Analysis and Performance Management- Jack Alexander; John Wiley & Sons, 1/E, 2018.
2. The Essentials of Financial Analysis- Samuel Weaver; McGraw Hill Professional, 2/E, 2011.
3. Financial Accounting and Management Control- Fredrik Nilsson, and Anna-Karin Stockenstrand; Springer International Publishing, 4/E, 2016.
4. Analysis of Financial Statements- Leopold Bernstein, and John J. Wild; McGraw-Hill Education, 5/E, 2004.

Course Title	: Accounting Systems Analysis and Design		
Course Code	: BUS 0411 4417	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course tries to introduce the students to the concepts and skills of accounting system analysis and design. This course provides students with analytical tools necessary to evaluate users' accounting information needs, and to design, implement, and maintain an accounting information system to support business processes and cycles.

Course Objectives: The course seeks to examine the linkages between information systems and accounting and to prepare students to be trusted business advisors. The course provides an overview of how to store, retrieve, analyze, and control data using information systems. Additionally, this course aims to provide insights into how to analyze internal control in accounting information systems, and design data analytics to mitigate the business risks associated with the very large data sets stored in information systems.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the life cycle of a systems development project.
CLO 2	understand the professional and ethical responsibilities of practicing the computer to analyze the accounting system.
CLO 3	solve a wide range of problems related to the accounting system analysis, design, and construction of information systems.
CLO 4	analysis and design of accounting systems for SMEs.
CLO 5	analyze the principles and tools of systems analysis and design.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Systems Analyst and Information Systems Development: Introduction, The Systems Analyst, Systems Analyst Skills, Systems Analyst Role, The Systems Development Life Cycle, Project Identification and Initiation, System Request, Feasibility Analysis: Technical Feasibility, Economic Feasibility, Organizational Feasibility, Applying the Concepts at Tune Source.	3	CLO 1
2	Systems, Roles, and Development Methodologies: Introduction, Transaction Processing Systems, Office Automation Systems and Knowledge Work Systems, Management Information Systems, Decision Support Systems, Artificial Intelligence and Expert Systems, Group Decision Support Systems and Computer-Supported Collaborative Work Systems, Executive Support Systems, Integrating Technologies for Systems, Ecommerce Applications and Web Systems, Enterprise Systems, Systems for Wireless and Mobile Devices, Open-Source Software, Need for Systems Analysis and Design, Roles of the Systems Analyst, Systems Analyst as Consultant, Systems Analyst as Supporting Expert, Systems Analyst as Agent of Change, Qualities of the Systems Analyst, The Systems Development Life Cycle.	6	CLO 2
3	Accounting System Insights: Crossroads of Accounting and IT, Relationship between Accounting System and the Enterprise System, Business Processes, Transaction Cycle, Three keys to solving the crossroads of Accounting and IT, People, Processes, and Technology, System Development Life Cycle (SDLC).	3	CLO 4
4	Accounting Databases: Accounting Databases, Role of the Database in an Enterprise, Internal Databases, External Databases, Database Structures, Database Essentials Revisited, Accounting Databases: People, Things, and Transactions, Accounting Databases, Database Integrity, Database Anomalies, Database Normalization, Database Integrity Rules, Differences between a Manual Accounting System and a Database Accounting System.	3	CLO 2
5	Accounting Interface: Database Forms, Queries, and Reports: Role of the Accounting Interface in the Accounting System, User Interface Components, User-Friendly Interface, User Interface Tools, Role of Database Forms in the Accounting Interface, Database Form Design, Accounting Data Entry Forms, Building Database Forms, Accounting Interface Forms Mapped to the Accounting Database, Accounting Reports, Accounting Database Report Design, Building Database Reports, Role of Database Queries in the Accounting Interface, Query Builder Tool, Structured Query Language (SQL).	6	CLO 3

6	Accounting Systems and Business Processes: Business Processes in a Baseline Accounting System, Customize an Accounting System Using Business Process Mapping, Friday Night Flowchart, Create Customer Invoice Flowchart, BPMN 2.0 Diagram, Five Steps to Build a Business Process Map.	3	CLO 5
7	Business Processes: Purchasing, Sales, and Payroll Cycles: Big Bang vs. Stages Customization, Make Deposits Business Process Map, Create Purchase Orders Business Process Map, Receive Items Business Process Map, Enter Bills Business Process Map, Pay Bills Business Process Map, Enter Time Business Process Map, Calculate Payroll Business Process Map, Pay Employees Business Process Map, Pay Payroll Liabilities Business Process Map, Customize the Financial Cycle.	6	CLO 4
8	Integrated Enterprise Systems and Cloud Computing: Integrated Enterprise System, Benefits and Challenges of an Integrated Enterprise System, Integrated Enterprise Systems: Three-Tier Architecture, Integrated Enterprise Systems: A Modular Approach, SAP for Small and Midsize Companies, Integrated Sales Module: Order-to-Cash, Integrated Purchasing Module: Procure-to-Pay, Integrated Employee Module, Integrated Financial Module, Integrated Reports Module, Cloud Computing, Accounting in the Cloud, Cloud Computing Benefits and Challenges.	3	CLO 4
9	Accounting and Business Intelligence: Business Intelligence Used for Decision Making in Business Environment, Decision Models, Integrated Decision Model (IDM), Decisions in Seven Steps, Intelligent System Components, Shadow Data to Create Business Intelligence (BI), Shadow Data and Intelligent Components, Shadow Data Advantages and Disadvantages, Shadow Data Global Spreadsheet Analysis, BI Technologies to create Business Intelligence, BI Technologies, and Intelligent Components, BI Technologies Advantages and Disadvantages.	3	CLO 2
10	XBRL: Intelligent Business Reporting: XBRL, Users XBRL, Asia and XBRL, Europe and XBRL, The Americas and XBRL, Reasons to Use XBRL, XBRL Bolt-on Tagging, XBRL Integrated Tagging, Designing XBRL in Workplace, XBRL Essentials, XBRL behind the Scree.	3	CLO 5
11	Accounting System Development: Three Keys to a Successful Accounting System, Technology, SDLC Phases, System Development Methodology, Waterfall Methodology, Prototyping Methodology, ABC Methodology, ABC Methodology Phases.	3	CLO 1

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1				1			
CLO 2		2					
CLO 3						2	
CLO 4	2						
CLO 5			2				

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

CLO 3	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

Textbooks:

1. Modelling and Designing Accounting Systems: Using Access to Build a Database- C. Janie Chang, and Laura R. Ingraham; Wiley & Sons Inc., 1/E, 2007.
2. Accounting Information Systems: Basic Concepts and Current Issue- Robert L Hurt; McGraw Hill, 4/E, 2016.

Reference Books:

1. Accounting Information Systems: The Crossroads of Accounting & IT- Donna Kay, and Ali Ovlia; Pearson Education Inc., 2/E, 2014.
2. Accounting Information Systems: Controls and Processes- Leslie Turner, Andrea Weickgenannt, and Mary Kay Copeland; Wiley & Sons Inc., 3/E, 2017.
3. Systems Analysis and Design- Kenneth E. Kendall, and Julie E. Kendall; Pearson Education Inc., 8/E, 2018.
4. Accounting Information System- Ulric J. Gelinas; Cengage Learning, 4/E, 2015.

Course Title : Accounting Based on IFRS	Credit Hours : 3.0
Course Code : BUS 0411 4418	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: The purpose of this course is to set out the principles and conceptual issues of International Financial Reporting Standards (IFRS). This course focuses on certain core accounting standards and disclosure requirements through the understanding of IFRS.

Course Objectives: This course aims to provide students to analyze, interpret, and use IFRS for the purpose of maintaining consistency and transparency in financial statements across the world. It will help students to have an understanding common set of rules for financial statements and contributes to economic efficiency.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	describe the setting process in International Financial Reporting Standards (IFRS) and list the currently available.
CLO 2	explain the most recent updates on existing IFRS and evaluate the effect of newly issued standards on their organization.
CLO 3	determine the correct presentation and minimum disclosure for components of statements of financial position, statements of comprehensive income, statements of owner's equity, and statements of cash flows in accordance with IFRS.
CLO 4	appraise and properly account for transactions affecting current assets and liabilities, non-current assets and liabilities, revenues, and expenses in accordance with IFRS.
CLO 5	apply professional judgment in applying IFRS to matters relating to non-recurrent business transactions.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to International Financial Reporting Standards: Introduction, Origins and Early History of the IASB, The Current Structure, Process of IFRS Standard Setting, Convergence: The IASB and Financial Reporting in the US, The IASB, and Europe, Current International Financial Reporting Standards(IAS/IFRS) and Interpretations (SIC/IFRIC), IFRS for SMEs, IFRS for SMEs is a Complete, Self- Contained Set of Requirements, Modifications of Full IFRS), Maintenance of the IFRS for SMEs, SME Implementation Group, Implications of the IFRS for SMEs, Application of the IFRS for SMEs.	3	CLO 1
2	The Conceptual Framework: Evaluation Criteria, Schematic Representation of the Conceptual Framework Background of the Purpose of the Conceptual Framework, The Objective of General Purpose Financial Reporting, Qualitative Characteristics of Useful Financial Information, Financial Statements and the Reporting Entity, Objective and Scope of Financial Statements, Going Concern Assumption, The Reporting Entity, The Elements of Financial Statements, Substance of Contractual Rights and Contractual Obligations, Recognition and De-recognition, Measurement Bases, Factors to Consider When Selecting a Measurement Basis, Presentation, and Disclosure, Classification & Aggregation, Concepts of Capital and Capital Maintenance.	3	CLO 2
3	Presentation of Financial Statements: Evaluation Criteria, Evaluation Criteria, Background, Objective and Components of Financial Statements, Fair Presentation and Compliance with IFRSs, Going Concerned, Accrual Basis, Materiality and Aggregation, Frequency of Reporting, Comparative Information, Consistency of Presentation, Identification of Financial Statements, Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Notes.	6	CLO 3
4	Statement of Financial Position: Introduction, Scope, Definitions of Terms, General Concepts, Structure and Content, General Concepts, Structure and Contents, Classification of Assets, Classification of Liabilities, Classification of Shareholders' Equity, Share Capital, Retained Earnings, Disclosure of Share Capital, Future Developments, US GAAP Comparison.	4.5	CLO 4
5	Events After the Reporting Period: Introduction; Evaluation Criteria, Schematic Representation of IAS 10, Date of Authorization of the Issue of Financial Statements, Dividends, Going Concerned, Illustrations.	3	CLO 3
6	Income Taxes: Introduction, Evaluation Criteria, Schematic Representation of IAS 12, Current Income Tax on Companies, Capital Gains Tax on Companies, Nature of Deferred Tax, Tax Base, Taxable Temporary Differences, Deductible Temporary Differences, Unused Tax Losses, Unused Tax Credits, and Deferred Tax Assets, Recognition and Measurement of Deferred Tax, Dividend Tax, Statement of Profit or Loss and Other Comprehensive Income and Notes, Statement of Financial Position and Notes.	4.5	CLO 3
7	Property, Plant, and Equipment: Introduction; Evaluation Criteria, Schematic Representation of IAS 16, Nature of PPE, Components, Spare Parts, and Servicing Equipment, Safety and Environmental Costs, Replacement of Components at Regular Intervals, Initial Cost, Dismantling, Removal and Restoration Costs, Deferred Settlement, Exchange of PPE Items, Subsequent Measurement, Allocation of Cost, Useful Life of Land and Buildings, Residual Value, Depreciation Methods, Accounting Treatment, Non-depreciable Assets: Subsequent Revaluations and Devaluations, Non-depreciable Assets:	4.5	CLO 4

	Realization of Revaluation Surplus, Impairments, and Compensation for Losses, De-recognition, Comprehensive Example of the Cost Model.		
8	Leases: Introduction; Background, Schematic Representation of IFRS 16, Identifying a Lease, Separating Components of a Contract, Lease Term, Recognition Exemptions, Initial Recognition and Measurement of the Right-of-use Asset, Initial Recognition and Measurement of Lease Liability, Subsequent Measurement of the Right-of-use Asset, Subsequent Measurement of Lease Liability, Reassessment of Lease Liability, Presentation: Lessee, Disclosure: Lessee, Classification of Leases, Finance Lease Versus Operating Lease: Land and Buildings, Finance lease: Recognition and Measurement, Operating Leases.	4.5	CLO 4
9	Revenue from Contracts with Customers: Introduction; Evaluation Criteria, Schematic Representation of IFRS 15, Scope, Five-step Revenue Model, Costs to Obtain a Contract, Costs to Fulfill a Contract, Amortization and Impairment, Trade Receivables, Contracts with Customers, Significant Judgments, and Changes in the Judgments, Assets Recognized from the Costs to Obtain or Fulfill a Contract.	3	CLO 5
10	Employee Benefits: Introduction; Evaluation criteria, Schematic Representation of IAS 19, Short-term Employee Benefits, Post-Employment Benefits, Types of Post-employment Benefit Plans, Defined Contribution Plans, Defined Benefit Plans, Classification of Post-employment Benefit Plans, Accounting for Post-employment Benefit Plans, Other Long-term Employee Benefits, Termination Benefits.	3	CLO 4
11	Financial Instruments: Introduction; Accounting Standards, Applicable Accounting Standards, Scope Exclusions, Financial Instruments, Financial Asset, Financial Liability, Equity Instrument, Derivative Instrument, Types of Financial Instruments, Interest, Dividends, Gains and Losses, Offsetting, Recognition of Financial Instruments, Classification of Financial Assets and Financial Liabilities, Initial Measurement of Financial Assets, Subsequent Measurement of Financial Assets, De-recognition of Financial Instruments, Liabilities and Equity, Financial Assets at Fair Value Through Profit or Loss, Financial Assets and Financial Liabilities at Amortized Cost, Financial Assets at Fair Value Through Other Comprehensive Income.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					3
CLO 3			3				
CLO 4				3		2	
CLO 5					3	3	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, and Mid-Semester Examination.

CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Case Study, Presentation, Attendance, Viva-voce, Mid-Semester Examination and Semester Final Examination.

Textbooks:

1. Introduction to IFRS- ZR Koppeschaar, K Papageorgiou, J Rossouw, C Smith, HA van Wyk, A Schmulian; LexisNexis (Pty) Ltd, 8/E, 2019.
2. Interpretation and Application of IFRS Standards- Salim Alibhai, Christopher Naidoo, Erwin Bakker, Edward Rands, T V Balasubramanian, Darshan Shah, Kunal Bharadva, Candice Unsworth, Asif Chaudhry, Minette van der Merwe, Danie Coetsee, Santosh Varughese, Chris Johnstone, Paul Yeung, Patrick Kuria; John Wiley & Sons Ltd, 1/E, 2018.

Reference Books:

1. Essentials of Financial Accounting: Based on IFRS- Asish K. Bhattacharyya; PHI Learning Pvt. Ltd, 3/E, 2012.
2. Understanding IFRS Fundamentals- Nandakumar Ankarath, Kalpesh J. Mehta, T. P. Ghosh, Yass A. Alkafaji; John Wiley & Sons Ltd, 1/E, 2010.
3. Financial Reporting under IFRS-Wolfgang Dick, Franck Missonier-Piera; John Wiley & Sons Ltd, 1/E, 2011.
4. Practical Implementation Guide and Workbook FOR IFRS- Abbas A. Mirza, Graham Holt, Liesel Knorr; John Wiley & Sons Ltd, 3/E, 2011.

Course Title	: Accounting for Government and Not-for-Profit Organizations		
Course Code	: BUS 0411 4419	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: In most of the courses accounting throughout the whole BBA curriculum, basically commercial accounting is taught. That is students are accustomed to the recording and reporting process of profit-oriented organizations. Hence in real life, there are numerous organizations that are not profit-oriented, say for example different government organizations and non-profit organizations.

Course Objectives: The course has been designed to introduce the students to the recording and reporting process of such not-for-profit, government-owned or semi-government and autonomous organizations. The aim of the course is to provide knowledge on various accounting concepts required in non-profit organizations in Bangladesh. A particular emphasis is placed on the accounting principles, concepts and conventions for decision-making in governmental organizations. It examines ideas about the different external reports and internal reports and their preparation for not-for-profit organizations.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the complete accounting knowledge to apply in the case of making critical economic decisions in government and not-for-profit organizations.
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CLO 2	analyze the classification of current liability, long-term liability, current assets and fixed assets in not-for-profit organizations and governmental organizations.
CLO 3	realize the basic idea about various accounting concepts required in non-profit organizations.
CLO 4	describe the accounting principles, concepts and conventions for decision-making in governmental organizations.
CLO 5	explain the different external reports and internal reports and their preparation for not-for-profit organizations.
CLO 6	explain audit activities of CPAs performed under financial audits, attestation engagements, and performance audits for governmental and not-for-profit organizations.
CLO 7	understand the policy of the government for the development of not-for-profit organizations and prepare financial statements for educational institutes and health care organizations.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Accounting and Financial Reporting for Governmental and Not-for-Profit Entities: Govt. and not-for-profit organizations, Distinguishing characteristics of govt. and not-for-profit entities, Sources of Financial reporting standards, Objectives of financial reporting, Financial reporting of state and local govt., Expanding the scope of accountability reporting, Comprehensive annual financial report, Fund and account group, Independent auditors report.	3	CLO 5
2	Principles of Accounting and for Financial Reporting for State and Local Governments: Activities of government, Governmental financial reporting entity, Integrated accounting and financial reporting model, Accounting and reporting capabilities, Major fund reporting, Fund accounting system- Account group, Modified accrual basis of accounting, Budgeting and budgetary control, Fund equity and fund balance.	3	CLO 1
3	General Fund and Special Revenue fund: Proprietary account, Budget and budgetary accounts, Recording the budget, Accounting for revenues, Accounting for encumbrances and expenditure, terminology and classification for govt. fund budgets, Classification of appropriations and expenditures- Classification by fund, Classification by function and program, Classification by organization unit, Classification by activity, Classification by character, Classification by object, Classification of estimated revenues and revenue, Taxes, license and permits, Intergovernmental revenue, Charges for services, fines and penalties, Inter-fund transaction and transfer, Reimbursement.	6	CLO 2
4	Capital Project Fund: Legal requirements, General outline of capital project fund accounting, Alternative treatment of residual equity or deficits, Bond premium, discounts and accrued interest on bond sold, Retained percentage, Claims and judgments payable, Bond anticipation notes payable and problems of interest expense, Investments, Multi-period and multi-project bond funds, Reestablishment of encumbrances, Financial reporting for capital project funds.	4.5	CLO 4
5	General Fixed Assets Account: Accounting for general fixed or capital assets, Classification of general fixed or capital assets-General fixed assets, land, buildings and improvements other than building, equipment, machinery, construction work in progress, Assets acquired under capital lease agreement, Investment in general fixed assets, Cost after acquisition, Reduction of cost, Classification of subsidiary account, Inventories of fixed assets.	6	CLO 2

6	General Long-term Debt Account: General long term debt account group, Changes in long-term debt, General long-term debt arising from capital lease agreement, Principal and interest payable in future years, Debt limit and debt margin, Overlapping debt, Debt service fund, Number of debt service funds, Use of general fund to account for debt service, Budgeting for debt service, Types of serial bonds, Debt service accounting for term bonds, Financial Reporting.	4.5	CLO 2
7	Auditing for Governmental and Not-for-Profit Organizations: Financial audits by independent CPAs, Generally accepted auditing standards, Format of the audit report, Types of opinions, The audit process, Materiality for government audits, Government auditing standards, Types of audits and engagements, GAGAS financial audits, Ethics and independence, Single audits.	4.5	CLO 6
8	Internal Service Fund: Establishment and operation of internal service fund, Acquisition of assets by contributions or grants, Depreciation of contributed assets or assets acquired from capital grants, Assets acquired under lease agreement, ISF with manufacturing activities, ISF as financing device, Dissolution of ISF.	4.5	CLO 3
9	Enterprise Fund: Water utility fund, Current and accrued assets, Restricted assets, Utility plant, Current liabilities, Liabilities payable from restricted assets, Long-term debt, Fund equity, Illustrative statements, Combining statements, Accounting for non- utility enterprises, Accounting for municipal solid waste landfills.	3	CLO 4
10	Fiduciary Fund and Agency Fund: Agency funds, Deferred compensation plans, Agency fund for special assessment debt services, Tax agency funds, Composition of total tax rates, Accounting for tax agency funds, Pass-through agency funds, Cash and investment pools, Creation of cash and investment pools, operation of CAIP, Withdrawal from CAIP.	3	CLO 7

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1							3
CLO 2					3		
CLO 3	3						
CLO 4			3		2	3	
CLO 5							3
CLO 6		3		2			
CLO 7	3			2			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.

CLO 6	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 7	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Accounting for Government and Not-for-profit Entities- Dr. Leon E hay; Irwin- McGraw Hill; L/E, 2019.
2. Accounting for Governmental and Non-profit Entities- Earl R. Wilson, Jecquelin L. Reck, Susan C. Kattelus.; McGraw-Hill, 15/E, 2019.

Reference Books:

1. Accounting Principles- Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel; John Wiley & Sons Inc., 9/E, 2019.
2. Advanced Accounting: Volume II - Md. Muinuddin Khan; Dhaka Ideal Library, 1/E, 2000.
3. Auditing: An Integrated Approach - Alvin A. Arens, James K. Loebbecke, Randal J. Elder & Mark S. Beasley; 8/E. 2020.
4. Advanced Financial Accounting: An IFRS Standards Approach – Parl Tan, Lim Chu Yeong, and KuahEe Wen; McGraw-Hill Education, 4/E, 2019.

21.3.2 Major/Concentration in Finance and Banking Courses

Course Title : Working Capital Management	Credit Hours : 3.0
Course Code : BUS 0412 4410	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course provides a comprehensive analysis of how to manage working capital, working capital financing policies, increasing profits through working capital management, and how to properly fund working capital.

Course Objectives: The main objective of this course is to acquaint students with the modern techniques and practices of short-term finance. The course will cover in detail the key components of a firm’s current assets and current liabilities, liquidity and default risk, and short-term financing and investing decisions. This course emphasizes the management of current assets and current liabilities. Besides, debtors and creditors management will be focused on. Also, compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm and formulate appropriate working capital management policies to achieve corporate objectives.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand a company’s short-term financial management and working capital structure.
CLO 2	apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the shareholders’ value.
CLO 3	analyze and apply different working capital management tools and techniques to enhance the decision-making process.
CLO 4	evaluate the choices of short-term funding available to a company and recommend a financing method.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Concept of working capital, Types of working capital, Importance of working capital, Components of working capital, Approaches of working capital-hedging approach, conservative approach, Risk-return trade-off, Determinants of working capital, the concept of working capital management, Importance of Working Capital Management, Adequate and Inadequate or Excessive working capital, Advantages of adequate working capital, Disadvantages of inadequate and excessive working capital, Changes in working capital, liquidity preference theory, Computation of working capital.	9	CLO 1
2	Management of Cash & Marketable Securities: Meaning of cash and near-cash asset, Motives for holding cash, Objectives of cash management, Factors determining cash needs, Cash management models-Baumol model, Miller-Orr model, Orgler's model, Cash conversion cycles, Cash management strategies, Cash management techniques, Float, Cash budget, Preparation of cash budget, Meaning and Characteristics of Marketable securities, selection criteria of marketable security, Alternatives of Marketable security.	9	CLO 2
3	Receivables Management: Meaning of receivables and receivables management, Costs & Benefits of receivables, Credit policies, Credit standards, Collection costs, Credit analysis, 5C's of credit, Credit terms-credit period, cash discount, cash discount period, Collection policies, Types of collection efforts, Effect of relaxation of standards, Effect of tight collection effort, the effect of increase in cash discount.	9	CLO 3
4	Inventory Management: Meaning of inventory and inventory management, types of inventory, Objectives of inventory management, techniques of inventory management- A B C system, EOQ Model, Order point problem, Safety stock, Re-order point, Costs and, Benefits of holding inventory, Limitations of stock out, Effects of Inflation on Inventory Management, Role of Financial Manager in Inventory Management.	9	CLO 2
5	Working Capital Financing: Meaning of Trade credit, Advantages and costs of trade credit, Forms of bank credit, Mode of security, Commercial papers, Features and advantages of commercial paper, Certificate of deposits (CDs), Factoring-meaning and mechanism, Functions of a factor, Advantages of factoring.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3		1			
CLO 3					3		2
CLO 4			1			1	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, Problem solution, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Viva-voce, Mid-Semester Examination, and Semester Final Examination.

CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Viva-voce, and Semester Final Examination.
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Textbooks:

1. Financial Management: Text, Problems & Cases – M Y Khan & P K Jain; McGraw-Hill, 8/E, 2018.
2. Working Capital Management: Strategies and Techniques - Hrishikes Bhattacharya; PHI Learning, 4/E, 2021.

Reference Books:

1. Working Capital Management - R.P. Rustagi; Taxmann Publication, 2/E, 2011.
2. Principles of Managerial Finance - Lawrence J. Gitman and Chad J. Zutter; Pearson, 14/E, 2019.
3. Essentials of Working Capital Management - James Sagner; Wiley, 1/E, 2010.
4. Short Term Finance & Working Capital Management – Dubos Masson; Great River, 5/E, 2017.

Course Title	: Financial Analysis and Control	
Course Code	: BUS 0412 4411	Credit Hours : 3.0
Year/Semester	: Elective	Course Type : Major/Concentration

Rationale of the Course: Financial analysis and control analyze the firm's financial statements, to achieve various milestones and planned goals. Financial statements provide a picture of the company's financial condition.

Course Objectives: The aim of this course is to provide a framework for business analysis and valuation using financial statement data. The objective of this course is to develop critical thinking and problem-solving competencies, at both the individual and group levels, in financial statement analysis, financial planning, and principles of valuation. Students will be able to develop an attitude to focus on financial statement users, their information needs, and how financial statement analysis addresses those needs. It provides knowledge of component analyses that constitute business analysis. Students who complete this course develop a more efficient and effective approach to researching, interpreting, and analyzing financial statements.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamentals of financial statements.
CLO 2	understand and apply techniques and tools of financial statement analysis.
CLO 3	apply financial statements to evaluate firm performance & make an appropriate decision.
CLO 4	analyze and interpret financial statements.
CLO 5	analyze cash flow and make financial plans.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Financial Analysis: Concept of financial statement, nature, Objectives, Components of financial statement, Relationship between income statement and balance sheet, Concept of financial statement analysis, Objectives, Users, Requisites, Techniques, Approaches, Importance & Limitations of Financial statement analysis, Comparison between traditional and modern approach.	3	CLO 1
2	Ratio Analysis: Concept of ratio, accounting ratio, and ratio analysis, steps in ratio analysis, Importance of ratio analysis, Uses of ratio analysis, Interested parties in ratio analysis, Advantages & disadvantages of ratio analysis, Cautions of ratio analysis, Types of ratio comparisons, Different types of ratio, Computation and interpretation of ratios, DuPont system of analysis.	6	CLO 2

3	Fund Flow Analysis: Meaning and concept of fund, Flow of fund and Fund flow statement, Importance/Purposes of fund flow statement, Limitations of fund flow statement, presentation of fund flow statement, sources of fund, application of fund, Fund flow operation, Approaches of computation of fund from the operation, Depreciation as a source of fund.	6	CLO 5
4	Cash Flow Analysis: Concept of cash and cash flow statement, Difference between cash and fund, Importance of cash flow statement, Uses of cash flow statement, Advantages and limitations of cash flow statement, Differences between cash book and cash flow statement, Distinction between fund flow statement and cash flow statement, Inflow and outflow of cash, Cash flow from operating activities, Cash flow from investing activities, Cash flow from financing activities, Preparation and interpretation of Cash flow statement, Operating cash flow (OCF), Free cash flow (FCF).	6	CLO 3
5	Financial Planning & Forecasting: Financial planning process, Types of financial plans, Strategic plans, Operating plans, Importance, & Problems of financial planning, Cash budget, Sales forecast, Pro-forma income statement, Percentage of sales method, Pro-forma balance sheet, Judgmental approach, Plug figure.	6	CLO 5
6	Techniques of financial statement analysis: Types of financial statement analysis, Techniques of financial statement analysis, Comparative financial statement analysis, advantages and disadvantages of comparative financial statement analysis, Common size financial statement analysis, advantages and disadvantages of Common size financial statement analysis, comparison between Comparative financial statement and common size financial statement, Trend analysis, advantages and disadvantages of trend analysis.	6	CLO4
7	Financial Distress: Meaning of corporate distress and distress analysis, Ways of identification of distress firm, Causes of corporate distress, Indicator of corporate distress, Distress prediction, Univariate Model of distress prediction, Steps followed under Univariate Model of distress prediction, Multivariate Model of distress prediction, Steps followed under Multivariate Model of distress prediction, Z-score model.	6	CLO 3
8	Limitations of Financial Statements: Limitations of Financial Statements, ways of overcoming limitations of Financial Statements, Historical cost convention, Historical cost accounting, Generally Accepted Accounting Principles(GAAP), Advantages and disadvantages of GAAP, Inadequacy of GAAP, Avoidance of GAAP, Techniques used for avoidance of GAAP, Control of avoidance of GAAP.	3	CLO 2

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			1			
CLO 2		3					
CLO 3			1			2	
CLO 4					2		
CLO 5							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Problem solution, and Textbook.	Class Tests, Viva-voce, Mid-Semester Examination, and Semester Final Examination.

CLO 3	Class Lectures, Open Discussion, Q/A Session, Problem solution, and Textbook.	Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Problem solution, and Textbook.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Problem solution, and Textbook.	Viva-voce, and Semester Final Examination.

Textbooks:

1. Financial Statement Analysis - Debarshi Bhattacharyya; Pearson, 1/E, 2011.
2. Financial Statement Analysis – Theory, Application, and Interpretation - Leopold A. Bernstein; Irwin, 5/E, 1993.

Reference Books:

1. Understanding Financial Statements - L M Fraser and Ormiston; Prentice-Hall, 6/E, 2002.
2. Financial Statement Analysis - George Foster; Prentice-Hall, 2/E, 1986.
3. Analysis of Financial Statements – Leopold Bernstein, and John J. Wild; McGraw-Hill, 5/E, 2004.
4. The Essentials of Financial Analysis – Samuel Weaver; McGraw-Hill, 2/E, 2011.

Course Title	: Financial Market and Institutions		
Course Code	: BUS 0412 4412	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course focuses on the role of financial markets and financial institutions in facilitating the flow of funds to finance investments by corporations and governments. This course systematically evaluates each market and describes the participants and types of instruments offered. Students will examine four key markets. Students will also understand the role of financial institutions such as commercial banks and mutual funds.

Course Objectives: This course is aimed at the study of the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, the practical application of financial instruments, the types of financial institutions, and their roles and functions in the financial markets.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	explain the role of each financial market and compare the differences between each market.
CLO 2	understand the interest rate movements, factors that affect the interest rate movements, how to forecast interest rates, and the structure of interest rate.
CLO 3	describe the instruments in each market and how they are valued and traded.
CLO 4	explain the role of banks and other financial institutions.
CLO 5	apply the knowledge learned to current happenings in financial markets.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Role of Financial Markets and Institutions: Overview of financial markets, Types of financial markets, Financial Markets Facilitate Corporate Finance and Investment Finance, Securities traded in financial markets, Valuation of securities in financial markets, Market efficiency, Financial market regulation, Global Financial market, Role of financial institutions in financial markets, Role of non-depository financial institution, Comparison of roles among financial institutions.	6	CLO 1

2	Determination of Interest Rate: Loanable fund theory, Economic forces that affect interest rates.	4	CLO 2
3	Structure of Interest Rates: Characteristics of debt securities, Uses of the term structure.	5	CLO 2
4	Monetary Policy: Mechanics of monetary policy, Correcting a weak economy, Correcting high inflation, Limitations of monetary policy, Monetary policy, Integrating monetary and Fiscal policies.	3	CLO 3
5	Money Markets: Money market securities, Institutional use of money market, Risk of money market securities, International money markets.	4	CLO 3
6	Bond Markets: Background on bonds, Treasury bond, savings bond, Municipal bonds, Corporate bonds, Globalization of bond markets.	4	CLO 5
7	Market Microstructure and strategies: Stock market transactions, Various orders, Circuit breaker.	6	CLO 5
8	Option Markets: Background on options, Option trader's execution.	4	CLO 5
9	Bank Management: Bank management, Board of directors, Managing liquidity, managing Interest rate risk, Managing credit risk, Trade- off between credit risk and expected return, Measuring credit risk, Reducing credit risk, Managing market risk, Operating risk.	6	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2	3						
CLO 3			2				
CLO 4					1		
CLO 5				3			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Financial Market & Institutions- Jeff Madura; Cengage Learning, 13/E, 2018.
2. Financial Markets & Institutions- Frederic S. Mishkin & Stanley Eakins; Pearson, 8/E, 2017.

Reference Books:

1. Principles of Managerial Finance- Lawrence J. Gitman & Chad Zutter; Prentice-Hall, 14/E, 2014.
2. Fundamentals of Financial Management- James C. Van Horne & John M. Warwicz, Jr.; Pearson Education, 12/E, 2009.
3. Essentials of Financial Managerial Finance- J. Fred Weston, Eugene F. Brigham & Scott Besley, Dryden Press Inc., 1 /E, 1995.
4. Financial Management: Theory and Practice- Eugene F. Brigham & Michael C. Ehrhardt; Cengage Learning, 16/E, 2019.

Course Title	: Security Analysis and Portfolio Management		
Course Code	: BUS 0412 4413	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course provides the theory and empirical evidence relevant to portfolio management. An emphasis is placed on understanding how an investment professional would allocate funds in a hypothetical portfolio.

Course Objectives: The aim of this course is to provide students with an advanced understanding of how financial markets function and how assets are priced and traded. This course covers fundamental concepts related to the portfolio decisions of individual and institutional investors. Using the concept of risk-return trade-off as a unifying theme, it discusses the techniques and implications of efficient portfolio diversification and the allocation of assets among different securities. The valuation of equity and fixed income securities are covered in some depth.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamentals of investments and explain the various terms regarding the portfolio.
CLO 2	apply portfolio management in different types of securities.
CLO 3	measure risk and return from various measurement tools and can make an excellent portfolio for their investment.
CLO 4	make critical security selection decisions.
CLO 5	evaluate planning, portfolio monitoring, and operational controls.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Financial securities: Types of marketable securities, Money market securities, Capital market securities, Derivative instruments	3	CLO 1
2	Investors and investment process: The Investment environment, Asset Classes and financial Instruments, Trading process and strategies, Individual and institutional investors, Investment management process, The Efficient Market Hypothesis Behavioral Finance and Technical Analysis.	3	CLO 1
3	Understanding Investments and Portfolio Management: Definition of Portfolio, Definition of Portfolio Management, Definition of Investment, Investment process, Characteristics of Investment, Objectives of Investment, Types of Investment strategy, Direct Vs Indirect Investment, Investment company definition, Types of Investment company, ETF Vs Closed end Vs Mutual Fund, Expenses associated with mutual fund, Investment constraints.	3	CLO 1
4	Portfolio theory and practice: Quantitative methods of investment analysis, Capital Allocation to Risky Assets, Optimal Risky Portfolios, Index Models, The Capital Asset Pricing Model, Arbitrage Pricing Theory and Multifactor Models of Risk and Return.	4.5	CLO 2
5	Risk & Return: Definition of risk & return, Sources of risk, Risk preferences, Probability distribution, Risk measurement (Standard deviation, Coefficient of variation), Portfolio risk, Correlation, Types of risk, CAPM, SML, Efficient Market.	4.5	CLO 3
6	Industry Analysis: Reasons of industry analysis, Industry analysis process, Factors affect on industry, Factors affect on cash flow & risk prospects of industry, Affect of industry life cycle on industry analysis, Effect of competitive environment analysis on industry analysis.	3	CLO 4

7	Buying & Selling Securities: Broker, Types of Broker, Types of brokerage firm, Order specification, Order size, Time limit of order, Types of order, Margin account, Margin purchases, Short sales.	3	CLO 4
8	Security Markets: Market definition, Market Characteristics, Market types, DSE, CSE, CDBL, SEC, Types of traders, Sources of trading cost, Underwriting function, Corporate stock issues.	3	CLO 2
9	Analysis and Management of Bonds: Bond Prices and Yields, The Term Structure of Interest Rates, Bond Portfolio Management Strategies.	4.5	CLO 4
10	Analysis and Management of Stocks: Types of common stock, Types of stock market transaction, Terms used in stock valuation, Financial Statement Analysis, Equity Valuation, Feature of common and preferred stock.	4.5	CLO 4
11	Using Financial Derivatives in Portfolio Management: An Introduction to Derivative Markets and Securities, Forward and Futures Contracts, Option Contracts, Swap Contracts, Convertible Securities, and Other Embedded Derivatives.	3	CLO 5
12	Portfolio Performance Evaluation: Measures of return (Dollar-weighted returns, Time-weighted returns), Security market indexes, Uses of security market indexes, Price-weighted index, Value-weighted index, Equal-weighted index.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			3			
CLO 2		3					
CLO 3			2	1			
CLO 4					3		1
CLO 5						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Security Analysis and Portfolio Management - S. Kevin; PHI Learning, 2/E, 2015.
2. Security Analysis, Portfolio Management, and Financial Derivatives - Cheng-Few Lee; World Scientific, 1/E, 2012.

Reference Books:

1. Security Analysis and Portfolio Management - Donald E. Fischer and Ronald J. Jordan; Pearson College Div, 5/E, 1995.
2. Financial Management - I. M. Pandey; Vikas Publishing House Pvt.Ltd, 9/E, 2005.

3. Investment Analysis and Portfolio Management - Frank K. Reilly and Keith C. Brown; Cengage Learning, 10/E, 2011.
4. Investments: Principles of Portfolio and Equity Analysis - Michael McMillan, Jerald E. Pinto, Wendy L. Pirie, Gerhard Van de Venter, and Lawrence E. Kochard; Wiley, 1/E, 2011.

Course Title : Public Finance	Credit Hours : 3.0
Course Code : BUS 0412 4414	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course examines the role of government in the allocation and distribution of society's resources. It examines several aspects of tax, and issues related to government income and expenditure.

Course Objectives: This course aims to teach current topics and methods in public finance and to advance students' development as economists by providing training in the production of high-quality research. This training may help students read, contribute to, and draw from recent progress in this literature.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	differentiate public and private finance and understand different theoretical aspects of government finance.
CLO 2	discuss the various sources of tax and non-tax revenues for the state.
CLO 3	critically examine the relevance of the theories of public expenditure in developing economies.
CLO 4	argue the theoretical basis of public expenditure and analyze their types and economic effects.
CLO 5	classify public revenue and integrate them into the tax system.
CLO 6	evaluate the public finance sector of Bangladesh.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Economic Activities and the State: Introduction, Public goods vs private goods (The product divisibility, Externalities, Marginal cost, Decreasing Average Cost, Impure Public Goods), The Scope of Government Activities: Theoretical Angle (Pure public goods, Quasi-public goods, Merit goods, Market failures, Infrastructure), Constraints; Historical angle, The concept of a mixed economy.	3	CLO 1
2	Meaning and Scope of Public Finance: What is public finance, the Distinction between public and private finances (similarities, Dissimilarities), Public finance and the economic system.	3	CLO 1
3	Principle of Maximum Social Advantage and Public Revenue- General Consideration: The principle, Limitations, Revenue receipts, Capital Receipts, Tax revenue distinguished from non-tax revenue, The base of a tax, Buoyancy, and elasticity of a tax, Principles of taxation, Characteristics of a good tax system, Objectives of taxation.	4	CLO 3
4	The Division of Tax Burden: Ability-to-Pay Theory, Objective Indices of Ability, Subjective Indices of Ability-to-Pay, Optimal Taxation.	3	CLO 2
5	Classification and Choice of Taxes: Single vs Multiple Tax System, Proportional Vs Progressive Taxes, Direct Vs Indirect Taxes, Value Added Tax (VAT), Expenditure Tax, Capital Gains Tax.	4	CLO 2
6	Public Debt: The Meaning of Public Debt, Public Debt and Private Debt, Importance of Public Debt, Limits of Raising Public Debt, Burden of Debt, Debt Redemption.	3	CLO 4

7	Public Expenditure- General Consideration: Meaning and Nature of Public Expenditure, Wagner's Law of Increasing State Activities, Wiseman-Peacock Hypothesis, Demand- Supply of Government Services, Comparison between Private and Public Expenditure, Pure Theory of Public Expenditure, Kinds of Public Expenditure, Canons of Expenditure.	4	CLO 4
8	Effects of Public Expenditure: Public Expenditure and Economic Stabilization, Public Expenditure and Production, Public Expenditure and Economic Growth, Public Expenditure and Distribution.	4	CLO 4
9	The Public Budget: Features, Characteristics, The Kinds of Budgets, Economic and Functional Classification of Budgets, Functional Classification.	4	CLO 5
10	Balanced Budget and Fiscal Policy: Balanced Budget, Arguments for and against Balanced Budgets, Fiscal Policy, Fiscal Policy and Stability.	4	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1		2					
CLO 2		2					
CLO 3		3					
CLO 4					2		
CLO 5				3			
CLO 6							2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session and Practical Examples.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, and Practical Examples.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Case Studies.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.

Textbooks:

1. Public Finance- HL Bhatia; Vikas, 29/E, 2018.
2. Public Finance- Harvey S. Rosen & Ted Gayer; McGraw-Hill, Global/E, 2014.

Reference Books:

1. The State Theory of Money- George Friedrich Knapp, 2013.
2. Economics of The Public Sector- Joseph E. Stiglitz & Jay K. Rosengard, W. W. Norton; Incorporated, 4/E, 2015.
3. Financial Management: Theory and Practice- Eugene F. Brigham & Michael C. Ehrhardt; Cengage Learning, 16/E, 2019.
4. Taxation in Bangladesh: Theory and Practice- Dr. Monjur Morshed Mahmud, Dr. Kanchan Kumar Purohit., 19/E, 2021.

Course Title	: Blockchain and Financial Technology	Credit Hours	: 3.0
Course Code	: BUS 0412 4415	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Blockchains and cryptocurrencies represent a novel application of cryptography and information technology to age-old problems such as financial record-keeping, the medium of exchange and decentralized authorities. They may lead to profound changes in the area of banking and corporate governance. Many major players in the financial industry, including regulators and central banks, have started to invest in this new technology. However, the financial models of crypto currencies and ICOs are also critical and might have far-reaching implications on corporate governance structure and the social economy.

Course Objectives: This course aims to provide a synthetic overview of crypto currencies and blockchain topics related to banking and finance. On the technical side, this course will enable students to understand the essential technical concepts related to blockchain and cryptocurrencies; on the financial side, it aims to equip the student with the capability to identify the underlying business and financial implications of various blockchain projects, and to understand the potential impact on the current framework of financial services, corporate governance structure and regulation.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	introduction to blockchain and its key components while highlighting its advantages for the financial/banking sectors.
CLO 2	theoretical introduction to cryptocurrencies including the history of digital currencies, the invention of decentralized consensus through proof-of-work.
CLO 3	practical introduction to cryptocurrencies including introductory exercises in utilizing and constructing crypto currency transactions.
CLO 4	develop newest and major worldwide successful FinTech projects.
CLO 5	analyze how cryptocurrencies and blockchain technology can be viewed through innovation frameworks and what possibilities exist for further developments.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Fundamental concepts of FinTech, Coverage of FinTech, FinTech and Silicon Valley, Difference between Traditional Financial Services and FinTech, FinTech and mobile banking, Unbundling the Bank with FinTech, Uses of FinTech, EY's CLASSIC Model, LASIC principles, Smart Nation, Types of FinTech, Telecom FinTech: M-PESA, Social Media FinTech: Fidor, E-commerce FinTech: Alibaba Group, FinTech and Digital Finance.	6	CLO 1
2	Digital Currency, Bitcoin and Cryptocurrency: Evolution of Digital Currency as Alternative Currency, eCash and Other Pioneer Cryptocurrencies, Benefits and Risks of Bitcoin, Impact of the Digital Currency Revolution, Conditions for Future Success of Bitcoin and Cryptocurrency, Bitcoin Blockchain: Challenges, Segregated Witness, Transaction Malleability.	6	CLO 2
3	Introduction to Initial Crypto-Token Offering (ICO): Fundamental Concept of Initial Crypto-Token Offering (ICO), An ICO Is a Token Swap, Function Process of ICO, Characteristics of ICOs and the Cypherpunk Philosophy, History of ICOs, Classification of ICOs, Uses of ICOs, Status of ICOs, Similarities and Differences between ICO and Other Fundraising Methods, Risks Associated with ICOs, State of ICO Regulation.	6	CLO 3

4	The Characteristics of Token Investors: Token Sales: Definition and Classification, Token Sale History, Token Sales and Investments, Coin Fund Survey Data, Blockchain Investments Analysis, Coin Fund Survey Analysis, Token Sale Participation Analysis, Investment Exposure Analysis.	6	CLO 4
5	Introduction to Blockchain: Advancement beyond Cloud Computing, Introduction to Blockchain, Features of Blockchain, Applications of Blockchain to Different Domains, Internet of Things, Blockchain in China, Enterprise Perspective of Blockchain, Developments in Blockchain, Shortcomings of Blockchain, Keeping up with Blockchain.	6	CLO 5
6	Blockchain - A Technical Introduction: Characteristics of a Blockchain, Token-based Blockchain Systems, Tokenless Blockchain Systems, Cryptography.	6	CLO 5
7	Inclusive FinTech: Fundamental Concepts of Inclusive FinTech, The LASIC Principles, Safaricom's M-PESA.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			2			
CLO 2		2		1	2		
CLO 3		3				1	
CLO 4			1	1	2	1	
CLO 5		3			2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Inclusive Fintech: Blockchain, Cryptocurrency and ICO - David Lee Kuo Chuen and Linda Low; World Scientific Publishing Co Pte Ltd; 1/E, 2018.
2. Handbook of Blockchain, Digital Finance, and Inclusion, Volume 1: Cryptocurrency, FinTech, InsurTech, and Regulation - David Lee Kuo Chuen and Robert H. Deng; Academic Pres; 1/E, 2017.

Reference Books:

1. A Guide to The Ultimate Crypto Portfolio - Justin Douglas Benjamin; Independently Published, 1/E, 2022.
2. Fintech: Hacking, Blockchain, Big Data, Cryptocurrency - P. Reznor, Eliot; Urgesta AS; 1/E, 2020.

3. *Libra Shrugged: How Facebook Tried to Take Over the Money* - David Gerard; ASIN: B08KK9SZP6, 1/E, 2020.
4. *Victory or Death?: Blockchain, Cryptocurrency & the FinTech World* - Patrick L Young and Jeffrey Sprecher; Derivatives Vision, 1/E, 2019.

Course Title	: Insurance and Risk Management		
Course Code	: BUS 0412 4416	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course provides students with a variety of tactics and techniques used to analyze and manage business risks. By using real-world scenarios in a small group setting which includes role-playing and individual work; students will learn how to apply risk management techniques to gather information needed, how to formulate questions, how to organize and map relevant facts, and how to write effective recommendations. At the end of the course, students will be able to analyze and offer recommendations for the best course of action in managing business risks.

Course Objectives: This course explores the multi-faceted world of risk management and reflects the growing interplay between insurance, risk management, and financial services. It covers the fundamentals of risk management and insurance and provides a basis for assessing risk and decision-making to enhance business and personal value.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the concept of risk and the importance of managing risks, and apply creativity for managing individual, corporate and financial risk.
CLO 2	use mathematical applications for measuring risk and utilize disaster risk management strategy in changing environments.
CLO 3	understand insurance and explain the importance of insurance in the business world; the need for globalization of insurance.
CLO 4	describe life insurance, create a life insurance policy, explain the payment procedure, and make an important decision about which policy is best for whom.
CLO 5	explain marine insurance, fire insurance, and other insurance which is important for business.
CLO 6	calculate insurance pricing, calculate insurance premium, and describe rating, types of rating, rating consideration.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Understanding Risk: The Concept of Risk, Risk vs. Uncertainty, Loss and Chance of Loss, Perils, Hazards, Types of Risks, Risk for Financial Institutions, Classifying Pure Risks, Risk Perception and Misconceptions.	3	CLO 1
2	Managing Risk: Risk Management – Definition and Process, Risk Retention, Risk Transfer, Levels of Risk Management, Hedging via Derivatives, Corporate Risk Management, Process of Risk Management by Individuals, Financial Risk and its Management, Risk Management Information Systems (RMIS), Enterprise Risk Management.	3	CLO 1
3	Measuring Risk: Measures of Risk, Mathematical Measures, Mathematical Measures, Utility Analysis in Financial Markets and Insurance Cases.	3	CLO 2
4	Disaster Risk Management: Disaster – Meaning and Types, Disaster Risk Management Strategies, Disaster Risk Transfer Strategies, Disaster Risk Management – Changing Philosophy.	3	CLO 2

5	Concept of Insurance: Definitions of Insurance, Elements of Insurable Risk, Insurance versus Gambling, Insurance as a Contingent Contract, Need and Economic Importance of Insurance.	3	CLO 3
6	Globalization of Insurance: Need for Globalization of Markets, Globalization of Insurance Markets, Motives for Foreign Ventures, Barriers and Limits to Cross-border Market Integration, Global Picture of Insurance, Global Statistics, Globalization and its Impact on Bangladesh.	3	CLO 3
7	Reinsurance: Introduction to Reinsurance, Role of the Reinsurers, Techniques of Reinsurance, Nature of Reinsurance Risks, The Reinsurance Contract, Reinsurance in BD Perspective, Issues and Challenges in Bangladeshi Reinsurance, Global Reinsurance Market, Reinsurance Trading.	3	CLO 4
8	Life Insurance: Life insurance, Features of life insurance, Formation of life insurance contract, Payment procedure, Types of life insurance policies, Mortality table, join life endowment policy.	4.5	CLO 4
9	Fire Insurance: Fire Insurance Contracts, Fire Insurance Proposals, Fire Insurance Coverage, Special Coverage, Fire Underwriting and Rating, Fire Insurance Claims, Progress of Fire Insurance.	4.5	CLO 5
10	Marine Insurance: Introduction, History of Marine Insurance, Marine Insurance – Definition and Types, Nature of Marine Insurance Contract, Marine Insurance Policies, Marine Insurance Policy Conditions, Special Marine Covers, Cargo Underwriting.	3	CLO 5
11	IDRA Framework: Formation of IDRA, IDRA Act, Constitution of the Authority, Duties, Powers, Functions, Other Provisions, IRDA Regulations.	4.5	CLO 5
12	Insurance Pricing: Fundamentals of Insurance Pricing, Pricing Objectives, Types of Rating, Other Rating Consideration, Rating in Life Insurance, Mortality Table, Calculation of Life Premium, Life Insurance vs. Non-life Insurance Pricing, Rate Making Entities, Rate Making in General Insurance.	4.5	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			3			
CLO 2	3	3					
CLO 3			2				
CLO 4					3		1
CLO 5						2	3
CLO 6							2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
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Textbooks:

1. Insurance and Risk Management - Greg Niehaus; Elgar Reference Collection, 1/E, 2008
2. Principles of Risk Management and Insurance - George E. Rejda; Pearson Education India, 10/E, 2011.

Reference Books:

1. A Guide to Insurance Management - Stephen Diacon; Springer, 1/E, 2016.
2. Risk Management & Insurance: Concepts and Practices of Life and General Insurance- Arunajatesan; Macmillan Publishers India Limited, 1/E, 2009.
3. Risk and Insurance - Azizul Huq Chaudhuri; Brother's Publication, 2/E, 2008.
4. Insurance Theory and Practice – Nalini Prava Tripathy & Prabir Pal; Prentice-Hall of India. 2/E, 2005.

Course Title	: Legal Aspects of Financial Institutions	
Course Code	: BUS 0412 4417	Credit Hours : 3.0
Year/Semester	: Elective	Course Type : Major/Concentration

Rationale of the Course: This course discusses the role of banks and financial intermediaries in the economy. It explains the special status of the banking system in the economy and why the banking industry is so prone to crises. The strengths and shortcomings of the current regulatory framework are discussed. The aim is to provide the students with a lasting conceptual framework.

Course Objectives: The main objective of this course is to familiarize the students with the aspects of banks and non-bank financial institutions. This course also introduces students to the laws associated with this. It also enables the learners to understand the laws regarding banks and other financial institutions and practice these laws in real life.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	define bank and banking system, define types of banks, understand the banking activities, differentiate good qualities vs poor qualities bank.
CLO 2	understand the feature of the negotiable instrument, its types, and so on.
CLO 3	explain laws regarding banks and non-banking FIs and can practice these laws in real life.
CLO 4	define Islamic banking, modes of Islamic financing, and overcome obstacles to Islamic banking.
CLO 5	understand policies and regulations against money laundering.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Banking: Definition of bank, Bankrupt, Qualities of bank, Role of banks, principles of bank, Bank vs. Banking, Issues and challenges in banking in Bangladesh, Types of banks.	3	CLO 1
2	Negotiable Instruments: Negotiable Instruments Act and its features, Cheque and its types, Bill of exchange and promissory notes.	3	CLO 2
3	Banker Customer Relationships: Banker customer relationships, General Relationships, Special relationships.	3	CLO 2
4	Laws on banks and banking: CRR, SLR, Banking Company, Important Business, Prohibition of Trading, Restriction on lending to bank directors, Board of directors-eligibility, Audit committee.	4.5	CLO 3

5	Money loan court act: Definitions, Main Features, Provisions relating to service of Summon, Right to sell certain securities by the Bank/FI, Auction Sale Procedure (By Court), Amendments, Important Sections.	4.5	CLO 3
6	Non-banking Financial Institutions: Introduction, The FI Act 1993, FI can do and can't do, Power of BD bank, L-T financing by NBFIs, Need for gearing up NBFIs, Steps necessary to improve NBFIs.	6	CLO 3
7	Islamic Banking: Historical perspective and principles of Islamic banking, Averse to interest-based banking, Onset of modern interest free banks, Islamic banking in BD, Modes of financing, Charges on lending, Impediment to implementing Shariah based banks, Credibility of Islami banks.	3	CLO 4
8	Micro Finance Institutions: Emerging of NGO, Development of MF sector in BD, Functions, MRA, Source of funds for MFIs, Challenges before the MFIs.	3	CLO 4
9	Insurance as Protection to Banking Risks: Introduction, Insurance, Type of insurance risks, Precautions to be taken by banks.	3	CLO 4
10	Money Laundering: Concept of Money laundering, Objectives, Stages, Scale of problem, How money is laundered, Effects of money laundering on economic development, Fighting money laundering help fight crime, Money laundering initiatives in BD, ML prevention Act 2008, Detection of suspicious transactions.	4.5	CLO 5
11	The Foreign Exchange Regulation Act: Short title, extent and commencement, Interpretation, Authorized dealers in foreign exchange, Restrictions on dealing in foreign exchange, Restrictions on payment, Restrictions on import and export of certain currency and bullion, Power to regulate the uses of imported gold and silver and so on.	4.5	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			3			
CLO 2		3					
CLO 3			2	1			
CLO 4					3		1
CLO 5						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. The Law of Financial Institutions - Richard Scott Carnell, Jonathan R. Macey, Geoffrey P. Miller & Peter Conti-Brown; Wolters Kluwer Law & Business, 7/E, 2021.
2. Legal Aspects of Financing Corporates - Tracey Gutuza; LexisNexis, 1/E, 2019.

Reference Books:

1. Financial Markets and Institutions - Anthony Saunders and Marcia Cornett; McGraw-Hill Education, 7/E, 2018.
2. Foundations of Global Financial Markets and Institutions - Frank J. Fabozzi, Frank J. Jones, Francesco A. Fabozzi, and Steven V. Mann; The MIT Press, 15/E, 2019.
3. Banking Laws and Practices - S.N. Maheshwari & S.K Maheshwari; Kalyani Publishers, 4/E, 2005.
4. Banking Laws and Practices - Syed Ashraf Ali & R A Howlader; Dhaka Mowla Brothers, 2/E, 2011.

Course Title	: Islamic Finance and Banking		
Course Code	: BUS 0412 4418	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course introduces the fundamentals of Islamic banking and finance, a new financial system based on business ethics derived from Islamic jurisprudence. The course explains different modes of Islamic financing that avoid interest and their applications by Islamic banks and other financial institutions. The implications of using these financing methods for Islamic banks as well as the central banks are analyzed. Finally, the working of Takaful (Islamic insurance), Sukuk (Islamic bonds), and Islamic Funds are explained.

Course Objectives: The objective of this course is to impart knowledge and expertise in the field of Islamic banking and finance. It enables the student to understand the basis of Islamic banking and finance; differentiate the elements between the Islamic financial system and its conventional counterpart. The course will also cover the theories and concepts of the Islamic financial instruments used in the industry.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the philosophy and principles of Islamic finance.
CLO 2	discuss the differences between conventional banking and Islamic banking.
CLO 3	analyze the modes of business and financing in use of Islamic banks to find out the Shariah related issues and suggest possible Shariah compliant solutions.
CLO 4	evaluate the operations and practices of Islamic financial institutions in the light of Shariah principles.
CLO 5	create a few products for fulfilling the needs of businesses using the basic categories of contracts discussed in Islamic law of contracts.
CLO 6	apply Islamic principles of Islamic finance to the needs of present-day businesses on the basis of modes and procedures in practice.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Islamic Finance and Islamic Economics: Creation of Money and Conventional Finance and Banking, Creation of Money and Conventional Finance and Banking, Distinctive Features of Islamic Finance, Economics and Islam, Property Ownership in Islamic Economics, Zakat and Sadaqah, Ban on Interest versus Cost of Capital in Islam, Conventional Economics versus Islamic Economics, Evolution of Islamic Finance, Rapid Growth of the Islamic Finance and Banking Industry, Current Status of Modern Islamic Finance and Banking.	3	CLO 1
2	Shariah Law and the Shariah Supervisory Board: Introduction to the Islamic Law – Shariah, Sources of Shariah, Schools of Islamic Jurisprudence, Ethics in Shariah-Compliant Business and Finance, Major Shariah Prohibitions	3	CLO 1

	and Principles and their Implications, Shariah Supervisory Board (SSB), Corporate and Shariah Governance, Shariah Governance Process.		
3	Islamic Banking versus Conventional Banking: Introduction to Islamic Banking, Islamic Banking versus Conventional Banking, Risks of Banks – Generic and Specific to Islamic Banks, Financial Intermediation, Distribution of Islamic Banking Products, Conventional versus Islamic Financial Intermediation, Balance Sheet of an Islamic Bank – Sources and Uses of Funds by an Islamic Bank, Contracts in Shariah Law, Contracts of Exchange in Shariah-Compliant Commerce and Finance, Common Islamic Banking Products, Financial Accounting in Islamic Banking, Challenges Faced by Islamic Bank, International Islamic Regulatory and Standard Setting Bodies.	4	CLO 2
4	Murabaha: Introduction to Murabaha, Introduction to Murabaha, Introduction to Murabaha, Practical Applications of Murabaha, Tawarruq - Reverse Murabaha or Commodity Murabaha, Challenges and Problems Associated with Murabaha, Comparison of Murabaha with Conventional Loans.	4	CLO 3 CLO 5
5	Mudaraba: Introduction to Mudaraba, Use of Mudaraba for Financial Intermediation of Islamic Banks, Profit Calculation in Mudaraba, Provisions and Reserves Related to Mudaraba, Mudaraba as a Limited Recourse Debt Finance, Types of Mudaraba, Shariah Conditions Related to Mudaraba, Challenges and Problems Related to Mudaraba, Practical Applications of Mudaraba, Practical Applications of Mudaraba.	4	CLO 3
6	Musharaka: Introduction to Musharaka, Types of Musharaka, Shariah Rules and General Principles Guiding Musharaka Contracts, Problems Related to Musharaka, Practical Uses of Musharaka, Comparison of Musharaka with Interest-Based Financing, Comparison of Musharaka with Mudaraba Financing.	4	CLO 4 CLO 5
7	Ijara: Introduction to Ijara, Ijara in Islamic Banks, Types of Ijara, Ijara wa Iqtina and Ijara Muntahia Bittamleek or Financial Lease, Ijara Thumma al Bay, Shariah Rules and General Principles Guiding Ijara Contracts and their Characteristics, Documentation Related to the Ijara Contract, Main Differences Between Ijara and a Conventional Lease, Differences Between Ijara and a Conventional Loan Contract, Differences and Similarities Between Ijara Wa Iqtina and Diminishing Musharaka, Practical Applications of the Ijara Contract.	3	CLO 4 CLO 5
8	Salam: Introduction to Salam, Important Characteristics of the Salam Contract, History of the Salam Contract and its Shariah Acceptability, Benefits of the Salam Contract, Role of Islamic Banks in Salam and the Parallel Salam Contract, Salam and Parallel Salam Diagram and Process, Practical Application of Salam, Problems Related to Salam Contracts, Comparison of Salam Contract with Conventional Banking.	3	CLO 4 CLO 5
9	Istisna: Introduction to Istisna, Shariah Rules and General Principles Guiding Istisna, Role of Islamic Banks in Istisna and Parallel Istisna, Problems Related to Istisna and Parallel Istisna, Comparison of Istisna with Interest-Based Finance and Salam and Ijara, Difference Between Salam and Istisna, Comparison of Istisna with Ijara, Practical Application of Istisna.	3	CLO 4 CLO 5
10	Takaful: Background of Takaful, Modern Takaful Industry as an Alternative to Conventional Insurance, Parties in Takaful, Shariah Rules and General Principles Guiding Takaful Contracts and their Characteristics, The Development of Takaful, Challenges Faced by the Modern Takaful Industry,	4	CLO 4 CLO 5

	Types of Takaful, Operational Structure of Takaful, Takaful Models, Underwriting Surplus or Deficit and Technical Provisions, Conventional Mutual Insurance and Takaful, Similarities and Difference Between Takaful and Conventional Insurance, Retakaful.		
11	Islamic Investments and Sukuks: Investment Markets and Products, Islamic Investments, Islamic Asset and Fund Management, Risks and Challenges Inherent in the Islamic Capital Markets, Shariah Governance and the Shariah Supervisory Board in Islamic Investment, Comparison of Islamic Investments with Conventional Investments, Introduction to Sukuks, Characteristics of the Islamic Investment Product – Sukuk, Types of Sukuks, Controversy Related to Sukuks, Rating of Sukuks, Trading of Sukuks on the Secondary Markets, Comparison of Sukuks with Conventional Bonds.	4	CLO 4 CLO 5
12	Global Standing of Islamic Finance and Banking: Background of Modern Islamic Finance and Banking, Conventional versus Islamic Finance, Global Growth of the Islamic Finance and Banking Industry, Islamic Finance and Banking and the Muslim Community, Banking and Islamic Banking in the Middle East and the GCC, Banking and Islamic Banking in South and South-East Asia and Beyond, Achievements and Opportunities in Global Islamic Finance and Banking, Challenges Faced by Islamic Finance and Banking, Social Responsibilities of Islamic Finance.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2				2			
CLO 3		3	1				
CLO 4		2		1	2		
CLO 5		2				3	
CLO 6		1			2		1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Fundamentals of Islamic Finance and Banking - Syeda Fahmida Habib; Wiley; 1/E, 2018.
2. Introduction To Islamic Banking and Finance: An Economic Analysis - M Kabir Hassan, Salman Ahmed Shaikh, Selim Kayhan; WSPC; 2/E, 2020.

Reference Books:

1. The Art of Islamic Banking and Finance: Tools and Techniques for Community-Based Banking - Yahia Abdul-Rahman; John Wiley & Sons, 1/E, 2010.
2. Finance in a Nutshell: A Guide for Non-Specialists - Brian Kettell; Wiley; 1/E, 2010.
3. The Palgrave Handbook of Technological Finance - Raghavendra Rau, Robert Wardrop, Luigi Zingales; Palgrave Macmillan, 1/E, 2022.
4. Islamic Banking and Finance: Definitive Texts and Cases - O. Masood; Palgrave Macmillan, 2011/E, 2011.

Course Title	: Management of Microfinance Program	Credit Hours	: 3.0
Course Code	: BUS 0412 4419	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Management of Microfinance provides financial services to the poor and has often been touted as a model example of a social entrepreneurship innovation that addresses both social and economic problems. The course will address these issues from both a philosophical and developmental perspective and provide an in-depth discussion on the emerging issues in the microfinance world.

Course Objectives: The main objective of this course is to prepare students to take on roles as policy analysts and technical advisers on microfinance and development in foundations, governments, multilateral development institutions, and international agencies. Students will have an appreciation of the broader context that underpins the microfinance field, understand how and why the formal credit market fails to meet the financial needs of the poor, be knowledgeable about the challenges and controversies facing microfinance, and be equipped with a framework to objectively examine and assess these issues.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	describe different approaches related to microfinance services and products.
CLO 2	demonstrate clarity about the institutional mechanism for microfinance services.
CLO 3	analyze the effectiveness of microfinance services for poor people.
CLO 4	understand the policy debate about whether microfinance should be encouraged in emerging markets.
CLO 5	comment from an informed position on the debate concerning the social desirability of microfinance.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Risk Management: Preparing for the Unexpected: Risk Categories, Management of the Biggest Risks, Producer Risks, Additional Risks for MFIs with Rural Portfolios, Development of a Risk Management System, Steps in Risk Management, Approaches to Managing Risks.	6	CLO 1
2	Good Governance: Managing Internal Risk: Ownership, Legal Form, and Their Impact on Governance, NGOs, Private Investors, Government, External Public Entities and Aid Agencies, Microfinance Investment Vehicles, MFIs in Transformation, The Board of Directors: Functional Responsibilities, The Board	6	CLO 2

	of Directors: Effective Structure, The Board of Directors: Effective Processes, The Board of Directors: Member Selection and Participation.		
3	Interest Rates: Paying for Risk: Introduction, Interest Rate Setting, Microfinance Interest Rates, Lowering Interest Rates at the Institutional Level, Lowering Interest Rates through Government Policy.	3	CLO 3
4	Microinsurance: Anticipating Client Risks: Insurance Products and Low-Income Clients, Design of the Product for Low-Income Markets, Microinsurance for Rural Clients, Delivery of the Product, Fare in Microinsurance Coverage, MFIs and the Barriers to Mainstreaming Microinsurance.	6	CLO 4
5	Progressive Housing Microfinance: Building One Room at a Time: The Housing Microfinance Approach, Institutional Changes, Subsidies, The Role of Government and Risk Management, Examples from Latin America, Lessons Learned, Designing a New Housing Microfinance Program.	6	CLO 5
6	Microleasing: Overcoming Equipment-Financing Barriers: The Basics of Microleasing, Advantages of Leasing for Microbusinesses, Advantages of Microleasing for the MFI, Tax and Regulatory Considerations with Microleasing, Management of Microleasing Risks, Use of Microleasing in Latin America, Recommendations for a New Microleasing Program.	6	CLO 1 CLO 5
7	Disaster Management: Preparing for the Worst: An Unfortunate but Common Story, Costs of Disasters, Proactive Approaches and Concrete Responses.	3	CLO 3
8	New Technologies: Providing a Path to Lower Costs and New Products: Introduction, Mobile Banking, Network Systems, Remote Data Processing, PDAs, POS Terminals, Biometrics, Costs, Risks, and Challenges.	6	CLO 2

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			2			2	
CLO 4				2	1		
CLO 5						1	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks, Journals, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Managing Risk and Creating Value with Microfinance- Mike Goldberg and Eric Palladini; The World Bank Publication, 1/E, 2010.
2. Making Microfinance Work- Craig Churchill, and Cheryl Frankiewicz; Brookings Institution Press, 2/E, 2012.

Reference Books:

1. Introduction to Microfinance- Todd A Watkins; World Scientific Publishing Company, 1/E, 2018.
2. Microfinance and its Impact on Entrepreneurial Development, Sustainability, and Inclusive Growth- Ramesh Chandra Das; IGI Global, 2/E, 2018.
3. The Future of Microfinance- Ira W. Lieberman, Paul DiLeo, Todd A. Watkins, Anna Kanze; Brookings Institution Press, 1/E, 2020.
4. Microfinance Handbook: An Institutional and Financial Perspective- Joanna Ledgerwood; World Bank Publications, 1/E, 1998.

21.3.3 Major/Concentration in Management Courses

Course Title	: History of Management Thought	Credit Hours	: 3.0
Course Code	: BUS 0413 4410	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: For the past three thousand years people have been thinking about the problems of management. This course shows how thinking about management has evolved and changed. It shows how changing social, political and technological forces have challenged people to think about management in new ways, and how management thinkers have responded. Sometimes their responses missed the mark and, occasionally, great ideas about management failed to be picked up and were lost along the way. Sometimes, truly original, and creative, even world-changing ideas appeared. Following key currents in management thought from the origins of civilization to the present day, this course begins in the ancient world when people were wrestling with the problems of organization and leadership. It continues through the Middle Ages, East and West, as people pondered on how to manage risk and think strategically, and on the role of business in society. It shows how the Industrial Revolution led to the emergence of scientific management, and how political and social events of the twentieth century shaped management thinking right up to the present day. From the pyramids to Facebook, from military strategy to managing for sustainability, A History of Management Thought tells the fascinating story of how management thinking has changed, shifted, evolved, and developed down through the centuries.

Course Objectives: The objective of the course is to make students understand how the solution to the age-old problems of 'allocating scarce resources to meet the needs and wants of organizations and people' have evolved over time. This course also explains the contributions of management thinkers to the discipline and acquainted with different concepts and jargon in the field of management.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand and analyze the historical development of various global management concepts and current trends regarding these concepts.
CLO 2	independently find, evaluate, and present various texts on global management concepts.
CLO 3	identify and analyze empirical examples of the production and distribution of global management trends.
CLO 4	demonstrate the ethical aspects of the application of management concepts.

CLO 5	analyze and prepare a compilation of relevant literature and empirical examples for the discussion into a small group to the seminar.
CLO 6	acquire the ability to organize and integrate the knowledge of management concepts and trends on a sustained basis using short written reports.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Management Before Industrialization: The Human Being, Organizations and Management, The Near East, The Far East, Egypt, The Hebrews, Greece, Rome, The Catholic Church, Feudalism and The Middle Ages, The Revival of Commerce, The Cultural Rebirth, The Protestant Ethic, The Liberty Ethic, The Market Ethic.	3	CLO 1
2	The Industrial Revolution: The Steam Engine, The Fourth Factor of Production, The Labor Problem, The Search for Managerial Talent, Management Functions in the Early Factory, The Condition of the Worker, Child and Female Labor.	3	CLO 2
3	Management Pioneers in the Early Factory: Charles Babbage, Andrew Ure, Charles Dupin, Daniel McCallum, Henry V. Poor.	3	CLO 2
4	The Advent of Scientific Management: Frederick Winslow Taylor, The Search for Science in Management, The Quest for Improved Incentives, The Task-Management System, The Eastern Rate Case, Watertown and the Congressional Investigation, The Mental Revolution.	3	CLO 3
5	Spreading the Gospel of Efficiency: Carl Barth, H. L. Gantt, The Gilbreths, Lillian Gilbreth, Harrington Emerson, Morris L. Cooke.	3	CLO 4
6	The Emergence of the Management Process and Organization Theory: Henri Fayol, The Need for Management Theory, The Principles of Management, The Elements of Management, A Final Note, Max Weber, Bureaucracy, The Advantages of Bureaucracy, The Disadvantages of Bureaucracy.	3	CLO 5
7	Scientific Management in Theory and Practice: The Study and Practice of Scientific Management, Education for Industrial Management, The International Scientific Management in Industrial Practice, Scientific-Management Movement, The Hoxie Report, The Thompson and Nelson Studies, The Impact of Scientific Management on Other Disciplines, Early Organization Theory.	6	CLO 5
8	The Hawthorne Studies: Illumination Study, Relay-Assembly Test Room Study, The Interviewing Program, Bank-Wiring Observation Room Study, Human Relations and Human Collaboration, Anomie and Social Disorganization, Developing the Human Relations Leader, Human Relations and Motivation.	3	CLO 5
9	Human Relations in Concept and Practice: Extending and Applying Human Relations, Organized Labor and Human Relations, The Premises of an Industrial Civilization, The Research Methods and Results.	3	CLO 5
10	The Social Person Era in Retrospect: Economic Recovery, The Grassroots and Bottom-Up Movement, Organization as The Answer, Shifting Social Values, The Confusion of Souls, The Social Ethic, The New Deal, Augmenting the Position of Labor.	3	CLO 5
11	Management Theory and Practice: Fayol's Intellectual Heirs, Management Education Challenges and Responses, The Management Theory Jungle, Management Theory and Practice, Drucker: The Guru of Management Practice, Markets and Hierarchies, Governance and Agency Issues, Management as an	6	CLO 6

	Integrating and Innovating Task, Strategy and Views of the Firm, Strategic Leadership and Evolutionary Dynamics.		
12	Organizational Behavior and Organization Theory: Human Relations and Organizational Behavior, Theories X And Y, Personnel/Human Resources Management and Industrial Relations, Work Design, Motivation, Leadership, Organizations as Open Systems, Behavioral Theories of the Firm, Economic and Business Theories of the Firm, The Paradigm Wars.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2			2		
CLO 3		2		1	2		
CLO 4						2	
CLO 5		2	1				
CLO 6			1	1			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. The Evolution of Management Thought– Daniel A. Wren and Arthur G. Bedeian, John Wiley & Sons, 8/E, 2020.
2. The History of Management Thought – Claude S George, Prentice-Hall, 1/E, 1968.

Reference Books:

1. Management Thought – Promod Batra and Vijay Batra, Think Inc, 1/E, 2019.
2. The Philosophical Foundations of Management Thought – Jean-Etienne Joullicé, and Robert Spillane, Lexington Books, 1/E, 2015.
3. Evolution of Management Thought – Arthur G. Bedeian, Routledge, 1/E, 2011.
4. Administrative Theories and Management Thought – R. K. Sapru, PHI, 3/E, 2013.

Course Title	: Industrial Relations	Credit Hours	: 3.0
Course Code	: BUS 0413 4411	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides an opportunity to study and practice labor-management and employment relations. Students will also be taught labor relations in multinational corporations and other countries along with economic, administrative issues, and workers' rights. The course will focus on how to maintain a harmonious relationship between explorers and employees.

Course Objectives: The aim of the course is to help students develop an understanding of multidisciplinary, theoretical, and practical introduction to some key concepts, processes, practices, and debates associated with industrial relationships. A particular emphasis is placed on developing the ability to identify the key participants in any industrial relations system, workers, employers, trade unions, and employer organizations, and how they interact, sometimes cooperatively and sometimes in conflict.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand and define unions and labor relations and their role in the business organization.
CLO 2	apprise key participants in the labor relations process and maintain industrial peace.
CLO 3	explain how management and unions negotiate contracts and the practice of contract administration.
CLO 4	critical thinking and problem-solving skills to act strategically when making decisions in business and life.
CLO 5	design and modify the union organizing process, its business values, and conflict resolution steps.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Employment Relationship and the Field of Industrial Relations: Industrial relations, Defining employment, unemployment and earnings, Issues in the regulation of work, Labor market participation, pay, and inequality, Analyzing the employment relationship, Industrial relations systems and globalization, Industrial relations and human resource management, Managerial approaches to labor management, Models of the emerging employment relationship.	6	CLO 1
2	Union–Management Relationships in Perspective: Phases in the labor relations process, Elements in the labor relations process, Focal point of labor relations, Work rules, Key participants in the labor relations process, Basic assumptions underlying U.S. labor relations, Constraints or influences affecting participants' negotiation and administration of work rules, Union membership.	3	CLO 1
3	Labor Law and Industrial Relations: Voluntarism and the growth of legal intervention, Individual rights on managerial prerogative and worker protection, Collective rights on collective bargaining, Employee representation, and industrial action, Compromises and Europeanization.	3	CLO 2
4	Foreign Multinationals and Industrial Relations Innovation: Foreign direct investment (FDI), Evolution of foreign direct investment, MNCs as industrial relations innovators, American MNCs and industrial relations innovation, Japanization MNCs and industrial relations innovation, The 'mediating' influence of the British context on industrial relations innovation.	3	CLO 2
5	Individualism and Collectivism in Industrial Relations: Definitions and meanings, Benefits of individualism and collectivism, Management–employee relations, Management style in employee relations, Changes of management style in employee relations, Style in practice for industrial relations, Sophisticated human relations.	3	CLO 3

6	Unions and Management: Key Participants in the Labor Relations Process: Management and unions, Company strategic planning, Union strategic planning, Company organization for labor relations activities, Union governance and structure, Local union, National and international union, Intermediate organizational units, The American Federation of Labor and Congress of Industrial Organizations (AFL-CIO), Use of information technology by unions, Union Corruption and the Landrum, Union security, Union security provisions, Impact of right-to-work laws on the union organization and employees.	6	CLO 4
7	Industrial Relations and Dispute Resolution: Factor influencing industrial relations, Objective or purpose of industrial relations, Importance of industrial relations, Causes of poor industrial relations, Industrial dispute, Forms of industrial dispute, Strike, Methods of building union-management cooperation, Procedure of settlement of industrial dispute in Bangladesh.	3	CLO 4
8	Collective Bargaining: Collective Bargaining (CB), Objective of collective bargaining, Characteristics of CB, Collective bargaining process, Bargaining approaches, Factors Affecting Management's Agreement and Disagreement Costs, Intra-organizational bargaining, Ethical and legal considerations in collective bargaining, Impact of collective bargaining, Bargaining issues, Forms of collective bargaining, Tactics to be followed in collective bargaining.	3	CLO 4 CLO 5
9	Economic Issues: Industrial wage differentials, Occupational wage differentials and the role of job evaluation and wage surveys, Evaluating jobs within the organization, Surveys to compare firms' wage structures, production standards and wage, Incentives, Arguments used by management and union officials in wage determination, Differential features of the work: job evaluation and the wage spread- Wage comparability, Ability to pay, Productivity, Duration of the labor agreement, Lump-sum pay adjustments, Employee benefits- insurance, health care cost containment, Income maintenance, overtime and other supplements, Pay for time not worked—holidays, vacations, and rest periods, pensions, family and child-care benefits.	3	CLO 5
10	Industrial Relations and Good Administrative Issues: Technological change and job protection, High-Performance Work Organization (HPWO), Partnership principles, Job security and personnel changes, Work rules, Plant closures, Downsizing, and warn, Subcontracting, Outsourcing, and work transfer, Work assignments and jurisdiction, Work-scheduling, Role of seniority in personnel changes, Legal issues involving seniority in administrative determinations, Employee training, Work restructuring, Safety and health	3	CLO 3
11	Industrial Relations in Multinational Corporations and other Countries: Multinational corporations and transnational collective bargaining, Union approaches and obstacles of multinational bargaining and employer reactions, Effects of unions on multinational corporations, Globalization and concerns about free trade, North American Agreement on Labor Cooperation (NAALC), Unions in other countries- Canada, Mexico, Central America, and South America, Western Europe, European Union (EU), Great Britain, Germany, Japan.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2			2				
CLO 3			3		2		
CLO 4		2				3	
CLO 5				3			2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Industrial Relations- Theory and Practice- Paul Edwards; Blackwell Publishing Ltd, 2/E, 2014.
2. Industrial Relations- Dr. Abdul Awal Khan and Dr. Md. Abu Taher; Abir Publications, 3/E, 2020.

Reference Books:

1. The Labour Relations Process- William H. Holley, Jr, Kenneth M. Jennings, and Roger S. Wolters, Pearson, 9/E, 2018.
2. Labour-Management Relations: Understanding and Practicing Effective Negotiations- Robert McKersie and Joel Cutcher Gershenfeld, Springer, 1/E, 2017.
3. Labour-Management Relations and Participative Decision Making: Toward a New Paradigm- Richard C. Kearney and Steven W. Hays; Wiley, 4/E, 2019.
4. Organizational Behaviour- Stephen P. Robbins and Timothy A. Judge; Pearson Education, 14/E, 2019.

Course Title	: Total Quality Management	Credit Hours	: 3.0
Course Code	: BUS 0413 4412	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Total Quality Management (TQM) is a comprehensive and fundamental rule or belief for leading and operating an organization, aimed at continually improving performance over the long term by focusing on customers while addressing the needs of all stakeholders. This course provides learners with an understanding of quality control and improvement systems.

Course Objectives: This course begins with a picture that serves as an icebreaker and narrates the key concepts of the chapter through a powerful story around a customer or company for a better understanding of the contents. The manufacturing and service sectors have been covered in greater detail by showcasing real-world practices from the global scenarios. This course introduces an integrated management system that combines all related components of a business into one system for easier management and operations and also provides information on institutions supporting the quality movement. This course helps students understand the TQM philosophy, quality planning, statistical quality control, quality improvement, and customer-driven quality.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	characterize the concepts of quality, quality control, and quality assurance.
CLO 2	examine the philosophy of total quality management.
CLO 3	analyze the leadership and strategic planning.

CLO 4	apply the statistical concepts in quality management.
CLO 5	investigate the concept of six sigma, six-sigma strategy, and six-sigma training program.
CLO 6	judge the breakthrough improvement and benchmarking.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Quality Concepts: Introduction, Definitions of Quality, Customer-driven Definitions of Quality, Garvin's Approaches to Defining Quality, Quality Management, Important Quality Terms, Quality Control vs Quality Assurance, Importance of Quality, Quality and Profit, Types of Quality, Three Levels of Quality, The Five Paradigms of Quality, Dimensions of Product Quality, Dimensions of Service Quality, Old Quality versus New Quality, Cost of Quality (COQ), Size of Four Categories of Quality Costs, Hidden Quality Costs, Total Quality Costs, Quality Costs in Service Organizations, Identifying and Using Quality Cost Information, Cost of Quality Assessment, Quality Cost Indices.	6	CLO 1
2	Quality Gurus: Introduction, Walter Shewart, W. Edwards Deming, PDCA Cycle—Description, The Ramp of Improvement, The Deming Chain Reaction, Deming's 14- Point Methodology, Joseph Juran, Juran's Quality Trilogy, Juran's Formula, Armand Feigenbaum, Key Elements of Feigenbaum's Philosophy of Quality Control, Philip Crosby, Crosby's 14 Steps, Kaoru Ishikawa, Genichi Taguchi, Design of Experiments, Taguchi's Approach.	3	CLO 1 CLO 2
3	The Philosophy of Total Quality Management: Introduction, Definitions of TQM, The Total Quality System, The Evolution of TQM—From Inspection to Total Quality Management, The Four Stages of TQM, Seven Phases in the Development of TQM, Principles of Total Quality Management, The Key Elements of TQM, Core Concepts of TQM, Total Quality Management Excellence Model (TQMEX), The Japanese 5-S Practice (5 S), Business Process Management (BPM), Quality Control Circles (QCC), The Seven Quality Control Tools, Quality Management Systems, Total Productive Maintenance, Traditional Organization versus TQM Organization, Common Barriers to the Implementation and Development of a TQM Program, Prerequisites for TQM, TQM Implementation, Benefits of TQM.	6	CLO 2
4	Leadership and Strategic Planning: Introduction, Defining Leadership, Quality Leadership, Leadership Functions, Visionary Leadership, Six Natural Levels of Leadership Competencies, Corporate Social Responsibility, CSR—A Historical Perspective, Concept of CSR, Components of Corporate Social Responsibility, Issues of Social Responsibility for Various Stakeholder Groups, Benefits of CSR, The Strategy Process, Five Phases of SQM, Balanced Scorecard, The Learning and Growth Perspective, The Business Process Perspective, The Customer Perspective, The Financial Perspective, Benefits of Balanced Scorecard, Quality Culture, Five Stages of Quality Culture, Building Quality Culture, Change Management: Leading the Change to Quality Culture, Forces of Change, Resistance to Change and Approaches to Deal with Resistance to Change, Key Strategic Principles Pertaining to the Dynamics for Strategic Change.	6	CLO 3
5	Statistical Concepts in Quality Management: Introduction, Variation, Variation Due to Natural Causes, Variation Due to Assignable Causes, Statistical Process Control (SPC), Quality Control Measurements, Probability	3	CLO 4

	Distributions, Laws of Probability, Normal Distribution, Measurement System Analysis (MSA), Precision and Accuracy of the Method of Measurement, Process Capability.		
6	Six Sigma: Introduction, Key Six Sigma Concepts, Six Sigma versus Three Sigma, Six Sigma Strategy, Implementing Six Sigma, Six Sigma Training Programs.	3	CLO 5
7	Breakthrough Improvement: Introduction, Invention and Innovation, Creativity, Styles of Creativity, The Creative Process, Creative Problem-solving Tools, The Six Thinking Hats, CREATES, Brainstorming, Brainstorming Definitions, Process of Brainstorming, Step-by-step Guide to Brainstorming, Individual Versus Group Brainstorming, Innovation, Economic Concepts of Innovation, Types of Innovation, Value Analysis/Value Engineering, Concept of Value Engineering (VE), Functions of Value Engineering, Identifying Priorities of VE, Value Analysis and Value Engineering (VAVE), The Economic Value, Way of using VAVE, Understanding Value Engineering, Benefits of VE.	6	CLO 6
8	Benchmarking: Introduction, Benchmarking, An Overview of Benchmarking, The Evolution of Benchmarking, Advantages of Benchmarking, Types of Benchmarking, Designing the Benchmarking Process, Phases in the Benchmarking Process, Prerequisites for Benchmarking, Code of Conduct for Benchmarking, Costs of Benchmarking, Guidelines for Successful Benchmarking, Limitations to Benchmarking, Common Pitfalls in Benchmarking.	3	CLO 6
9	Business Process Re-engineering (BPR): Introduction, Time of using BPR, Key Concepts of BPR, The 3 R's of Re-engineering Emergence of BPR, Requirements of the Re-engineering Process, Rules of BPR, Benefits of BPR, Business Process Re-engineering Methodologies, Consolidated Methodology, Implementation of BPR, Re-engineering in the Service and Manufacturing Industry, Re-engineering Structure, Limitations and Issues in BPR, The Relationship between BPR and TQM.	3	CLO 5
10	TQM in Services: Quality Services at Housing Development Finance Corporation Limited, Introduction, Service Industry and Quality, Value in the Service Industry, Classification of Services, Defining Service Quality, The SERVQUAL Model, Hospitality Sector, Improving the Service Quality.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2		3					
CLO 3			3				
CLO 4				3			
CLO 5					3		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.

CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Exam and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Reference book and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.

Textbooks:

1. Total Quality Management - Poornima M. Charantimath; Pearson Education, 3/E, 2015.
2. Total Quality Management - Dale H. Besterfield; Pearson, 2/E, 2012.

Reference Books:

1. Total Quality Management: Key Concepts and Case Studies- D.R. Kiran; and Butterworth-Heinemann, 2/E, 2018.
2. Total Quality Management and Operational Excellence: Text with Cases- John S. Oakland, Robert J. Oakland, and Michael A. Turner; Routledge, 5/E, 2020.
3. Total Quality Management: Principles, Methods, and Applications (Mathematical Engineering, Manufacturing, and Management Sciences) - Sunil Luthra, Dixit Garg, Ashish Agarwal, and Sachin K. Mangla; CRC Press, 1/E, 2020.
4. Quality Management for Organizational Excellence: Introduction to Total Quality - David Goetsch and Stanley Davis; Pearson, 8/E, 2016.

Course Title	: Logistics and Materials Management	Credit Hours	: 3.0
Course Code	: BUS 0413 4413	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Logistics and materials management activities have always been vital to organizations of all kinds. This management area, which federates activities as diverse as production, transportation, inventory, warehousing, purchasing, material handling, sales, and customer service, represents a synthesis of methods and techniques coming from traditional business areas of finance, accounting, management, and marketing, as well as business decision-making tools offered by operations research, statistics, and economics. The course will be valuable for students who would like to pursue a career in consulting or take a position in operations, marketing, or finance functions in a manufacturing or distribution firm.

Course Objectives: This course is designed to produce students who are well qualified, competent, responsible, and ethical logisticians and material management experts. These students would work in public, business, and private organizations. This course was designed to make students who are interested in logistics and material management know about this course and have the latest and updated news about it. Logistics and materials management course manages, plans, and coordinates the forward and backward flow of services and goods from one place to another. It helps the student learn the in-depth view of the movement of goods and services in a chain format in the company. The different kinds of jobs where the student can be placed are managers, logistic coordinators, business managers, and commercial managers.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	expand analytical skills using advancements in information technology to implement the concepts of logistics and material systems to aid decision-making.
CLO 2	understand of the primary differences between logistics and materials management.
CLO 3	understand the concept of strategic fit between the material management strategy and the competitive strategy of the firm and how to achieve it.
CLO 4	demonstrate knowledge, skills and techniques of quantitative method to improve the logistics and material management operations.
CLO 5	apply the fundamental concepts of logistics and material management related to national and international business systems.
CLO 6	improve the logistics and material management processes using the advanced operations such as quality, lean, strategy and green to ensure sustainable business practices.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Logistics, The Supply Chain and Competitive Strategy: Supply Chain Management is a Wider Concept than Logistics, Competitive Advantage, The Supply Chain Becomes the Value Chain, The Mission of Logistics Management, The Supply Chain and Competitive Performance, The Changing Competitive Environment.	6	CLO 1
2	Logistics and Customer Value: The Marketing and Logistics Interface, Delivering Customer Value, The Impact of Out-Of-Stock, Customer Service and Customer Retention, Market-Driven Supply Chains, Defining Customer Service Objectives, Setting Customer Service Priorities, Setting Service Standards.	6	CLO 1
3	Measuring Logistics Costs and Performance: Logistics and The Bottom Line, Logistics and Shareholder Value, Logistics Cost Analysis, The Concept of Total Cost Analysis, Principles of Logistics Costing, Customer Profitability Analysis, Direct Product Profitability, Cost Drivers and Activity-Based Costing.	6	CLO 4
4	Strategic Lead-Time Management: Time-Based Competition, Lead-Time Concepts, Logistics Pipeline Management.	3	CLO 4
5	The Synchronous Supply Chain: The Extended Enterprise and the Virtual Supply Chain, The Role of Information in the Virtual Supply Chain, Laying the Foundations for Synchronization, 'Quick Response' Logistics, Production Strategies for Quick Response, Logistics Systems Dynamics.	6	CLO 3
6	Introduction to Materials Management: Introduction, Operating Environment, The Supply Chain Concept, Materials Management, Difference between Logistic Management and Supply Chain Management.	3	CLO 2
7	Production Planning System: Introduction, Manufacturing Planning and Control System, Sales and Operations Planning, Manufacturing Resource Planning, Enterprise Resource Planning, Making the Production Plan.	3	CLO 5
8	Master Scheduling: Introduction, Relationship to Production Plan, Developing a Master Production Schedule, Production Planning, Master Scheduling, and Sales.	3	CLO 3
9	Material Requirements Planning: Introduction, Bills of Material, Material Requirements Planning Process, Using the Material Requirements Plan.	3	CLO 6
10	Capacity Management: Introduction, Definition of Capacity, Capacity Planning, Capacity Requirements, Planning, Capacity Available, Capacity Required (Load), Scheduling Orders, Making the Plan.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3		2				2
CLO 2		2			1	2	
CLO 3	3		2				1
CLO 4			2			3	
CLO 5				1	2		2
CLO 6				2	2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Logistics & Supply Chain Management- Martin Christopher; Pearson Education Limited, 4/E, 2011.
2. Introduction to Materials Management- Stephen N. Chapman, J. R. Tony Arnold, Ann K. Gatewood, and Lloyd M. Clive; Pearson Education Limited, 8/E, 2019.

Reference Books:

1. The Logic of Logistics: Theory, Algorithms, and Applications for Logistics and Supply Chain Management- Simchi-Levi, David, Xin Chen, and Julien Bramel; Springer, 2/E, 2004.
2. Logistics of Production and Inventory- S. C. Graves, A. H. G. Rinnooy Kan, and P. H. Zipkin. Amsterdam; North Holland Publishing, 4/E, 1993.
3. Global Logistics and Supply Chain Management- John Mangan, Chandra Lalwani, Agustina Calatayud; John Wiley & Sons, 4/E, 2020.
4. Operations, Logistics and Supply Chain Management- Henk Zijm, Matthias Klumpp, Alberto Regattieri, Sunderesh Heragu; Springer, 1/E, 2018.

Course Title	: International Business Management	Credit Hours	: 3.0
Course Code	: BUS 0413 4414	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: International business differs from domestic business in many different ways. This course provides learners with an understanding of becoming more educated consumers and more knowledgeable about

international events that have an impact on them on a daily basis. This course introduces students to the challenges in international business and international economic integration.

Course Objectives: This course provides a theoretical framework that results from primary and/or secondary data, and comprehensive cases addressing international issues ranging from human resources management, and culture, to marketing, family businesses, and national development. This course covers the reference to women's issues and their contribution to international business issues; global issues and addresses international business issues in various geographic areas of the world. This course helps the students demonstrate their skills in managing international business.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	characterize the challenges in international business.
CLO 2	examine globalization and international economic integration.
CLO 3	analyze the issues of entering the international market.
CLO 4	apply the concepts of international operations management.
CLO 5	investigate the concept of strategic human resource management of international assignments.
CLO 6	judge the way of doing business in industrialized countries, newly emerging economies, and developing countries.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Challenges in International Business: Objectives, Opening Case, Today's World of Business, Concepts of International Business, Reasons of becoming International, The Participants in International Business, The Global Perspective of International Business, Reasons of Studying International Business, Practical Tips.	3	CLO 1
2	The Culture Challenge in International Business: Objectives, Opening Case, Concepts of Culture, Culture and its Elements, The Study of Cultural Differences, Culture in the Workplace, Cross cultural Management and Training, Practical Tips, Closing Case.	3	CLO 1
3	International Economic Integration: Objectives; Opening Case, The Changing World Context, Globalization and Economic Activity, Economic Integration, Economic Integration in Europe, The European Union, Economic Integration in North America—NAFTA, Economic Integration among Developing Countries, SAFTA.	6	CLO 1 CLO 2
4	Entering the International Market: Objectives, Opening Case, Concerns and Issues of Going International, International Business Research: Determining International Business Research Objectives, Distribution and Sales Channel Identification, Foreign Market Entry Strategies, International Logistics and Transportation Issues Related to Foreign Market Entry.	3	CLO 3
5	International Marketing: Objectives, Opening Case, Sports Marketing/Advertisement Revolution by Nike, Vision and Global Strategy, Nike Constantly Strives for Innovation, Innovative Communication, Innovation through Integration Logistics and Supply Chain Management, Nike Activities in Southeast Asia: Ethical Dilemmas and Social Responsibility Policies, The Global Environment, International Market Assessment, The Global Marketing Environment, The National Marketing Environment, Market Information, International Marketing Strategy and Management, The International Marketing	6	CLO 3

	Mix: Product, Promotion, Pricing, and Placing Strategies, Cross-cultural Consumer Marketing, Industrial Marketing, Industrial International Marketing Applications, Vertical Coordination in the Retailing Sector, Chain Marketing; Supply Chain Strategy and Management, International Marketing Implementation in Challenging Areas of the Global Economy.		
6	International Operations Management: Objectives, Opening Case, Production and Operations, Concepts of Operations Management, Functions of Operations Managers Do, Operations Management in the International Arena, Operations Management at different industries, Operations Management Applications, Project Management, Closing Case.	3	CLO 4
7	Strategic Human Resource Management of International Assignments: Objectives, Opening Case, Functions of International Assignments, Fulfilling a Specific Need for Personnel and Know-how, The Development of Managers and their Implication Toward the Organization, Types of International Personnel, Strategic Planning and Job Analysis, Recruitment of international employees, Selection of International Employees, Preparation to Transfer, Pre-departure Cross-cultural Training Effectiveness, Adjustment of the Expatriate Manager: Organization Support upon Arrival and during the Assignment, The Process of Cross-cultural Adjustment, The Integrated Cross-cultural Adjustment Model, Compensation of International Employees, Repatriation and Retention, Potential Problems Faced by the Expatriates, Women in the Global Arena.	6	CLO 5
8	Doing Business in the Industrialized Countries: Objectives, Opening Case, Introduction—About the Industrialized Countries, A Changing World—The Role of the Industrialized Countries, Economic and Demographic Forces, A New World Economy, Demographic Forces, Income and Purchasing Power, Labor Forces, Nature of the Economy and other Characteristics, Political, Legal, and Regulatory Forces, International Political/Economic Agreements and Cooperation, The Technological Forces, The Natural Forces, Social and Cultural Forces, Consumer Behavior in the Industrialized Countries, The Individual Determinants of Consumer Behavior, Environmental Determinants of Consumer Behavior, Cultural and Social Factors, Business Social Responsibility and Ethics, Communication and Media, Influencing Consumer Behavior.	6	CLO 6
9	Doing Business in the Newly Emerging Economies: Objectives, Opening Case, Introduction, Business Opportunities in the Financial Markets, Foreign Direct Investments, Foreign Trade Potential of the Emerging Economies, Growing Potential of the Market of Services, Closing Case, Summary, Review and Discussion.	3	CLO 6
10	Doing Business in the Developing Countries: Objectives, Opening Case, Introduction, Classification of the Developing Countries, Cultural and Political Factors, Entry Strategies in the LDCs, Interaction with the World Market, Closing Case, Summary, Review and Discussion.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				
CLO 4				3			
CLO 5					2		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.

Textbooks:

1. International Business: A Global Perspective - Marios I. Katsioloudes and Spyros Hadjidakis; Elsevier, 5/E, 2016.
2. International Business Management - Vyuptakesh Sharan; Pearson, 2/E, 2012.

Reference Books:

1. International Business: Competing in the Global Marketplace - Charles W. L. Hill and G. Tomas M. Hult; McGraw-Hill Education, 12/E, 2019.
2. International Business: Strategy and the Multinational Company - John B. Cullen and K. Praveen Parboteeah; Routledge, 1/E, 2013.
3. International Business: Perspectives from Developed and Emerging Markets - K. Praveen Parboteeah and John B. Cullen; Routledge, 2/E, 2014.
4. International Business: A Managerial Perspective - Ricky W. Griffin and Mike W. Pustay; Pearson, 8/E, 2017.

Course Title	: International Comparative Management	Credit Hours	: 3.0
Course Code	: BUS 0413 4415	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides an opportunity to study the field of inquiry that focuses on differences in management and organization between countries. This course examines the theories of comparative management and provides a forum in which managerial practices in various environmental settings are analyzed with the objective of identifying the causes of differences and similarities in managerial behavior.

Course Objectives: The purpose of this course is to provide students with comprehensive knowledge of various management styles practiced by managers in different countries and different business contexts, with the aim of preparing them to manage different organizations successfully. The course will focus on the use of different managerial practices based on cultural aspects of the environment. This course will describe the comparison of managerial goals, structures, functions, processes, and behavior cross-nationally and MNCs strategies such as entry mode.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand international business and different types of management levels and business organizations.
CLO 2	understand the importance of business theories, leadership, cultural values, and communication.
CLO 3	analyze the business environment, ethics, and CSR in organizational decisions.
CLO 4	demonstrate the processes involved in working within a culturally diverse team of peers and the ability to work as an effective team member in a global setting.
CLO 5	evaluate improved skills in critical thinking, analysis, and problem-solving.
CLO 6	critically evaluate current thinking among some of the world's foremost management thinkers and business leaders.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to the Theoretical Debate: Contingency perspective, Efficient fit between organizational forms, and contingency factors, Organic and mechanistic organizational forms, Assumptions of Emic and Etic perspectives, Cultural approach, Institutional approach, Institutional typology, Globalization.	3	CLO 1
2	The Societal Environment and Economic Development: Culture and study of culture, Social capital and trust, Levels of trust, Functions of trust, Institutions and the societal environment, Components of societal environment, Economic growth and the societal context, Inglehart, Cultural change according to Inglehart, Cultural dimensions of Inglehart.	3	CLO 1 CLO 2
3	Theories of Comparative Management: Relevance of theory to comparative management, Overview of the evolution of management thought, Classical perspective, Behavioral perspective, Quantitative perspective, Comparative management and management perspective, Theories and models of comparative management.	6	CLO 2
4	National Cultures and Management: Boundaries of cultures, Levels of analysis, Dimensions and typologies, Etic approach, Geert Hofstede dimensions of work-related values, Levels of culture, PDI, UAI, IDV score, Shalom Schwartz bipolar dimensions of motivational values, Cultural dilemmas, Cultural clusters, Emic Approach, National cultures and cross-cultural negotiations, Influences of culture on negotiations.	3	CLO 3
5	Organizational Culture Research: Organizational culture, Multi-level Shaping of culture, Culture issues in mergers and acquisitions, Organizational and industry culture, Organizational culture and strategy, Organizational culture and economic performance, Creation and consolidation of organizational culture, Organizational culture change, Culture issues in mergers and acquisitions, Strategic fit, Culture-strategy-performance relationship, Organizational culture and economic performance, Organizational Culture Change.	6	CLO 4
6	National Diversity and Management: Institutional analysis, Features of business systems, Institutional typology, Major societal institutions, Connections between dominant institutions and business system, Business systems research applied to Taiwan and South Korea, Actor-structure relationship, Institutional interdependence, Institutional change, Causes of institutional change, Theorizing institutional change.	3	CLO 4 CLO 5

7	Managing Resources- Human Resource Management: Work relationships, Work classification, design and coordination, Functional specialization, Organizational hierarchy and spans of control, Employment relationships, Recruitment and selection methods, External recruitment versus promotion, Dismissal procedures, Reward Structure, Wage systems, Performance-related pay.	3	CLO 5
8	Comparative Corporate Governance: Corporate governance, Societal explanation of major capitalist models, Shareholder and stakeholders, The Anglo-Saxon model, Company law and the structure of top management institutions, The Rhineland model, Comparison of Anglo-Saxon and Rhineland models, The Japanese model of corporate governance, Corporate governance systems in Western Europe, Corporate governance in China.	3	CLO 3
9	Multinational Corporations- Structural Issues: The internationalization processes of MNCs, Reason for MNCs exist, Foreign market entry modes, Stages of development of MNC organization structures, Coordination and control within MNCs, Knowledge management in the MNC, The costs of transnational management, The MNC and cultural and institutional differences, MNCs respond to cultural and institutional diversity.	6	CLO 6
10	Western European & American Management: Western European macro-environment, Western European managers, European management perspective, process, and practices, The US macro-environment, US managers, US managerial tendencies.	3	CLO 6
11	Multinational Corporations- Comparative Corporate Strategy: Corporate strategy, Strategy universalistic explanations of corporate strategy, Particularistic explanations of corporate strategy, Comparative empirical studies, Influence of institutional factors on the direction of diversification, Model of corporate strategy development.	3	CLO 4

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2			3			2	
CLO 3		2		3			
CLO 4					2		
CLO 5		3				3	
CLO 6							2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.
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Textbooks:

1. Comparative International Management- Carla I. Koen; McGraw-Hill Education, 5/E, 2017.
2. Global Comparative Management: A Functional Approach- Ralph B. Edfelt; SAGE publication, 3/E, 2012.

Reference Books:

1. Comparative Management and Administration- O. J. K. Ogundele; Concet publications, 2/E, 2010.
2. International and Comparative Employment Relations: National Regulation, Global Changes- Greg J Bamber, Russell Lansbury, Nick Wailes, Chris F. Wright; SAGE Publications Ltd., 6/E, 2015.
3. International Human Resource Management: A Cross-Cultural and Comparative Approach- Paul Iles and Crystal L Zhang; CIPD - Kogan Page, 2/E, 2017.
4. Labor–Management Relations: Understanding and Practicing Effective Negotiations- Robert McKersie and Joel CutcherGershenfeld, Springer, 1/E, 2017.

Course Title	: Labor Management Relations	Credit Hours	: 3.0
Course Code	: BUS 0413 4416	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course examine legislation concerning labor-management relations and focus special attention on contract negotiations, contract administration, and the creative resolution of employee-management differences in the context of a formal contract. The course focus is on employee relations characterized as being outside of a negotiated agreement.

Course Objectives: The objective of the course is to focus on collective bargaining and the functions of management, unions, and labor agreements. An in-depth study will be made of the Labor Management Relations Act as amended, the National Labor Relations Board, and the Landrum-Griffin Act. Special attention is given to grievance procedures and arbitration cases. Negotiations of a collective bargaining agreement will be simulated.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamental concept related to the relationship between labor and management.
CLO 2	discuss the collective bargaining process, including negotiations, outcomes, and memorandums of understanding.
CLO 3	describe how labor relations units, supervisors, and union representatives administer a collective bargaining agreement
CLO 4	describe various alternative dispute resolution techniques and the appeals process.
CLO 5	explain how a grievance is generated and processed.
CLO 6	compare performance-related, conduct-related, unfair labor practices, and miscellaneous grievances.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Labor Relations: Labor Relations and Reasons of Study, Labor Unions Today, Union Membership, Employee Free Choice Act, Opportunities for Growth, Labor–Management Cooperation, Types of Unions, National Labor Relations Board.	3	CLO 1
2	Establishing a Bargaining Unit and the Organizing Campaign: Bargaining Unit Determination, Bargaining Unit, Appropriate Unit, Types of Units, Union Structure, Types of Unions, Levels of Unions, Bargaining Unit Determination	4	CLO 3

	in the Public-Sector, Public-Sector Union, Union Avoidance Strategies by Management, Representation Election Procedures, Decertification Elections.		
3	Negotiation Models, Strategies, and Tactics: Negotiating Sessions: “At the Table”, Recognizing Common Bargaining Tactics, Critical Elements in a Negotiation, Ethics in Negotiations, Bargaining Strategies, Distributive Bargaining, Integrative Bargaining, Interest-Based Bargaining, Reaching Agreement.	4	CLO 4
4	Negotiating a Collective Bargaining Agreement: The Bargaining Process, The People Who Bargain, Preparation Stage, Bargaining Stage, Pressure Bargaining: Possible Strikes, Reaching Impasse, Permanent Striker Replacement, Resolution Stage: Beyond Impasse, Reducing an Agreement to Writing, Key Provisions of a CBA.	6	CLO 2
5	Wage and Salary Issues: Union Wage Concerns, Management Wage Concerns, Negotiated Wage Adjustments, Concession Bargaining, Wage Negotiation Issues, Wage Surveys, Costing Wage Proposals.	3	CLO 6
6	Employee Benefits: Required Benefits, Negotiated Benefits, Income Maintenance Plans, Health Care, Pay for Time Not Worked, Premium Pay, Employee Services, Child Care, Elder Care Programs.	3	CLO 6
7	Job Security and Seniority: Job Security, Seniority, Calculation of Seniority, Promotions, Layoff and Recall Rights, Advanced Notice of Shutdown, Employee Teams, Successorship, Employee Alcohol and Drug Testing, Social Media Usage.	5	CLO 6
8	Unfair Labor Practices and Contract Enforcement: Unfair Labor Practices and Contract Enforcement, Discrimination Against Union Members, Protected Concerted Activities, Duty to Bargain in Good Faith, Rights and Prohibited Conduct During the Term of a Contract, Public Sector Unfair Labor Practices and Contract Enforcement, Individual Rights Within Unions.	6	CLO 6
9	Grievance and Disciplinary Procedures: Steps in a Grievance Procedure, Functions of Grievance Procedures, Employee Misconduct, Disciplinary Procedures, Grievance Mediation.	3	CLO 5
10	The Arbitration Process: Types of Arbitration, History and Legal State of Arbitration, Arbitration of Statutory Rights in Union and Nonunion Cases, Selecting the Arbitrator, Determining Arbitrability, Hearing Procedures, Arbitration Issues in the Public Sector.	5	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	2		2		2	
CLO 2					1	3	1
CLO 3		3	3	2			
CLO 4		2			2		2
CLO 5			2		1	2	
CLO 6			3	2			1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.

CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Labor Relations: Development, Structure, Process – John A. Fossum; McGraw Hill, 12/E, 2014.
2. Labor-Management Relations: A Handbook for Labor Relations Professionals – Charlene MacMillan; PublishDrive, 1/E, 2021.

Reference Books:

1. The Labor Relations Process – William H. Holley, William H. Ross, Roger S. Wolters; Cengage Learning; 11/E, 2016.
2. An Introduction to U.S. Collective Bargaining and Labor Relations – Harry C. Katz, Thomas A. Kochan and Alexander J. S. Colvin; ILR Press; 5/E, 2017.
3. Labor Relations: Striking a Balance – John Budd; McGraw-Hill/Irwin; 3/E, 2009.
4. Employee Relations: A Practical Introduction – Elizabeth Aylott; Kogan Page; 3/E, 2022.

Course Title	: Management of Technology and Innovation	Credit Hours	: 3.0
Course Code	: BUS 0413 4417	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides an opportunity to study in-depth knowledge of applying advanced approaches of management information tools such as the transformation of global business using IT tools, business process automation, the changing trends in e-commerce, ERP implications in enterprises, web-based learning and resource sharing, cloud computing and global workforce, and IT project management.

Course Objectives: The course aims to develop students' conceptual knowledge and practical skills regarding managing technological innovation through various phases of the innovation process. This course will analyze both how small and large firms can compete in competitive markets through the management of technology and innovation. A particular emphasis is placed on developing the ability to interpret the information that forms the basis of decision-making in business. Most of the examples are drawn from a variety of business applications. The course will mainly focus on the micro issues, but it will extend the discussion to cover macro issues of technology in business. In short, students will develop a better understanding of the complex issues surrounding managerial tasks with respect to technology.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the role of information systems in today's competitive business environment.
CLO 2	identify and describe important features of organizations in order to build and use information systems successfully.
CLO 3	demonstrate systems analysis, design, and decision-making in a business setting.
CLO 4	explain the fundamentals of hardware, software, database management, data communications, and systems related to the management activities of an organization.
CLO 5	analyze the principal management challenges posed by the ethical and social impact of information systems and management solutions.
CLO 6	evaluate how information systems support the activities of managers and end-users in organizations.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Foundations of Information Systems (IS) in Business: Meaning of IS, IS framework, Dimensions of IS, Contemporary approaches to IS, IS concepts, IS resources, Major roles of IS, Types of IS, Computer literacy and system literacy, IT and the changing contemporary business environment, Ethical dimensions of IS, Risk of IS, Impact of IS on organizations, Porter's competitive forces model, value chain model, IS Strategies for Competitive Forces, IS and competitive advantages.	6	CLO 1
2	The Role of Information and Communication Technology (ICT) Today: Data and information, the relevance of information in the modern organization, need for data protection legislation, understanding of ICT in the modern society, Computer-related crime, e-commerce & e-business, e-government, e-learning, ICT in Science and engineering.	3	CLO 1
3	Data Resource Management and SQL: Meaning, Foundation data concept/Database vocabulary, Database Management Systems (DBMS), Types of database, Database structure, Database development, Challenges of database. Introduction to SQL, Data Types, SQL Queries, The Database Model, Arithmetic Operators, Logical Operators, Subquery Operators.	3	CLO 2
4	Information Systems in Organizations: Basic understanding of Information Systems (IS), Role of information systems in organizations, Information systems life cycles, Implementation issues of IS in organizations, Business intelligence software, Data validation and verification in IS, ICT related legislation in organizations, Project management,	6	CLO 2 CLO 3
5	E-commerce: Meaning, E-commerce vs. e-business, Categories of e-commerce, Ecommerce technology, E-commerce process, E-commerce success factors, Developing a successful e-commerce business.	3	CLO 5
6	Decision Support and Expert Systems: Decision, Decision Support Systems (DSS), Decision-making process, Structured and unstructured problems, Data management module, Model management module, Sensitivity analysis, Decision support systems in action, Group decision support systems, Geographic information systems.	3	CLO 4
7	Enterprise Applications: Enterprise systems, Enterprise software, Business value of enterprise systems, Information systems and supply chain management, Supply chain management software, Global supply chains and the internet, Business value of supply chain management systems, Customer relationship management software, Operational and analytical CRM, Enterprise Application challenges, Next-generation enterprise applications.	6	CLO 4

8	Artificial Intelligence: Meaning, Attributes of AI, Major Domains of AI, Applications of AI, and Limitations of AI.	3	CLO 5
10	Security and Ethical Challenges: Ethical responsibility of business professional, Computer crime, Privacy issues, Health issues, Tools of security management and system control and audit.	3	CLO 5
11	Managing Projects: Project management objectives, Management structure for IS projects, Projects to the business plan, information requirements and key, Performance indicators, Portfolio analysis, Scoring models, IS costs and benefits, Capital budgeting for IS, Dimensions of project risk, Change management and the concept of implementation.	3	CLO 6
12	Challenges of Global Information Systems: Concepts of multinational organizations, Web and international commerce, Challenges of global information systems, Regulations and tariffs, Differences in payment mechanisms, Cultural difference, Conflicting economic, Scientific, and security interests, Different standards, Legal barriers.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2			2				
CLO 3		3	3				
CLO 4				2			
CLO 5					2		
CLO 6						3	1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks

1. Management Information Systems Managing the Digital Firm – Kenneth C. Laudon and Jane P. Laudon; Pearson, 16/E, 2019.
2. Management Information Systems- Effy Oz; Thomson Course Technology, 6/E, 2019.

Reference Books

1. Management Information Systems – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 4/E, 2017.
2. Managing and Using Information Systems: A Strategic Approach – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 3/E, 2015.

3. Managing and Using Information Systems: A Strategic Approach – Keri E. Pearlson, Carol S. Saunders, and Dennis F. Galletta; Wiley, 7/E, 2019.
4. Management Information Systems: Managerial Perspectives – D.P. Goyal and Vikas, 4/E, 2014.

Course Title : Bank Management	Credit Hours : 3.0
Course Code : BUS 0413 4418	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course unlocks the door to many of the major changes and events that are remaking the banking and financial services fields today. This course provides a comprehensive discussion of the banking sector, and other important financial institutions-credit unions, mutual and hedge funds, pension plans, insurance companies, finance companies, security brokers and dealers, and thousands of other financial-service providers.

Course Objectives: This course helps students explore the concept and possible presence of systemic risk in our financial system with several nations working to develop new methods of measuring and controlling this financial-system-wide threat to the welfare of consumers and jobs in the economy. This course provides a description of the worldwide fight for the proper design of international capital standards for banks under the terms of the developing Basel III Agreement in an effort to head off further disruptions in the banking system. This course provides a close look at branchless banking and mobile financial services delivery, emphasizing the swing from expensive brick-and-mortar expansion toward electronic networks so that consumers, rather than financial institutions, get to decide the time and place when they need to trade with a financial-service provider.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	characterize the changing financial services sector and the impact of government policy and regulation on the financial services industry.
CLO 2	examine the organization and structure of banking and the financial services industry, and establish new banks, branches, ATMs, telephone services, and websites.
CLO 3	apply the financial statements of banks and their principal competitors.
CLO 4	analyze the measuring and evaluating the performance of banks and their principal competitors.
CLO 5	judge the lending policies and procedures including managing credit risk, and lending to business firms and pricing business loans.
CLO 6	investigate consumer loans, credit cards, and real estate lending, and acquisitions and mergers in financial-services management.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	An Overview of the Changing Financial Services Sector: Powerful Forces Reshaping the Industry, Concepts of Bank, The Financial System and Competing Financial-Service Institutions, Old and New Services Offered to the Public, Key Trends Affecting All Financial-Service Firms.	3	CLO 1
2	The Impact of Government Policy and Regulation on the Financial-Services Industry: The Principal Reasons for Banking and Financial-Services Regulation, Major Financial-Services Regulators and Laws, The Riegle-Neal and Gramm-Leach-Bliley (GLB) Acts, The Check 21, FACT, Patriot, Sarbanes-Oxley, Bankruptcy Abuse, Federal Deposit Insurance Reform, and Financial-Services Regulatory Relief Acts, Emergency Economic Stabilization Act and the Global Credit Crisis, FIN REG is passed into law to avoid severe disruption in the financial system and deal with systemic risk, Some Key Regulatory Issues Left Unresolved, The Central Banking System, Organization and Structure of	6	CLO 1

	the Federal Reserve System and Leading Central Banks of Europe and Asia, Financial-Services Industry Impact of Central Bank Policy Tools.		
3	The Organization and Structure of Banking and the Financial Services Industry: The Organization and Structure of Banks and the Banking Industry, The Array of Organizational Structures in Banking, Interstate Banking and the Riegle-Neal Act, The Financial Holding Company (FHC), Mergers and Acquisitions, Banking Structure and Organization in Europe and Asia, The Changing Organization and Structure of Banking's Principal Competitors, Economies of Scale and Scope and Expense Preference Behavior.	6	CLO 2
4	Establishing New Banks, Branches, ATMs, Telephone Services, and Websites: Chartering New Financial-Service Institutions, The Performance of New Banks; Establishing Full-Service Branches and In-Store Branching, Establishing Limited-Service Facilities, ATMs and Telephone Centers, The Internet and Online Banking.	3	CLO 2
5	The Financial Statements of Banks and Their Principal Competitors: An Overview of the Balance Sheets and Income Statements of Banks and Other Financial Firms, The Balance Sheet or Report of Condition, Asset Items, Liability Items, Recent Expansion of Off-Balance-Sheet Items, The Problem of Book-Value Accounting and "Window Dressing", Components of the Income Statement: Revenues and Expenses.	6	CLO 3
6	Measuring and Evaluating the Performance of Banks and Their Principal Competitors: Stock Values and Profitability Ratios, Measuring Credit and Other Risks, Measuring Operating Efficiency, Performance of Competing Financial Firms, Size and Location Effects.	3	CLO 4
7	Lending Policies and Procedures- Managing Credit Risk: Types of Loans and Competing Lenders Make, Factors Affecting the Mix of Loans Made, Regulation of Lending, Creating a Written Loan Policy, Steps in the Lending Process, Loan Review and Loan Workouts.	3	CLO 5
8	Lending to Business Firms and Pricing Business Loans- Types of Business Loans: Short Term and Long-Term Loan, Analyzing Business Loan Requests, Collateral and Contingent Liabilities, Sources and Uses of Business Funds, Pricing Business Loans, Customer Profitability Analysis.	3	CLO 5
9	Consumer Loans, Credit Cards, and Real Estate Lending: Types of Loans for Individuals and Families, Unique Characteristics of Consumer Loans, Dodd-Frank and CARO, Evaluating a Consumer Loan Request, Credit Cards and Credit Scoring, Disclosure Rules and Discrimination, Consumer Loan Pricing and Refinancing.	6	CLO 6
10	Acquisitions and Mergers in Financial-Services Management: Merger Trends in the United States and Abroad, Motives for Merger, Selecting a Suitable Merger Partner, U.S. and European Merger Rules, Making a Merger Successful, Research on Merger Motives and Outcomes.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			3				
CLO 4				3			
CLO 5					3		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.

Textbooks:

1. Bank Management and Financial Services; Peter S. Rose and Sylvia C. Hudgins; McGraw Hill, 11/E, 2018.
2. Bank Management; Timothy W. Koch and S. Scott MacDonald Bank Management: Text and Cases- George H. Hempel and Donald G. Simonson; Wiley, 7/E, 2006.

Reference Books:

1. Bank Valuation and Value-Based Management: Deposit and Loan Pricing, Performance Evaluation, and Risk- Jean Dermine; McGraw Hill, 2/E, 1015.
2. Asset-Liability and Liquidity Management- PooyaFarahvash; Wiley, 1/E, 2020.
3. Asset Management at Central Banks and Monetary Authorities: New Practices in Managing International Foreign Exchange Reserves- Jacob BJORHEIM; Springer, 2/E, 2021.
4. An Introduction to Banking: Principles, Strategy and Risk Management - Moorad Choudhry; Wiley & Sons, 1/E, 2016.

Course Title	: Contemporary Management Practice in Bangladesh		
Course Code	: BUS 0413 4419	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course provides an opportunity to study and practice of changing organizational structures, globalization, technological advancements, and various workforce characteristics. The course will highlight various theories and concepts relevant to understanding and predicting human behavior in organizations at the individual level, the work team/group level, and the organizational level.

Course Objectives: The aim of the course is to help students develop an understanding of the core elements of effective management practice in Bangladesh and create the link between management and leadership. A particular emphasis is placed on developing and identifying issues involved in management styles in Bangladesh and managing a diverse workforce and their effective uses. Most of the examples are drawn from a variety of business applications. This course introduces various theories related to the development of leadership skills, motivation techniques, teamwork, and effective communication. Students will be provided with the theoretical concepts, tools, and methods so that they will be able to use a variety of theories to identify, analyze and evaluate key issues.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand different types of management levels, functions, and decision-making processes.
CLO 2	analyze the business environment and its influences on the organizational decision.
CLO 3	realize the ethical concerns and social responsibility of business.

CLO 4	describe the major forms of business leadership, communication, and conflict resolution.
CLO 5	evaluate the different functional areas of business and their role in successful business operations.
CLO 6	critically evaluate current thinking among some of the world's foremost management thinkers and business leaders.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Level and Types of Management in Bangladesh: Management and management functions, Corporate-level management, Pros and cons of vertical thinking, Core characteristics and responsibilities, Business level management, Roles and functions of business-level management, Reasons for using differentiate management, Functional management, Skill sets for front line management, Management in different types of business: profit, non- profit, and mutual- benefit.	6	CLO 1
2	Managerial Decision-Making Process of Bangladeshi Company: Decision making process, Identify decision criteria, Develop alternatives and analyze alternatives, Select an alternative, Evaluate decision effectiveness, Making decisions rationality, Bounded rationality, Role of evidence-based management, Types of decisions, Decision-making conditions, Decision-making biases and errors, Guidelines for effective decision making.	3	CLO 2
3	Corporate Governance, Social Responsibility, and Ethics: Stakeholders and corporate performance, Stakeholder impact analysis, Unique role of stockholders, Profitability, Profit growth, and stakeholder claims, Agency theory, Principal-agent relationships, Governance mechanisms, The board of directors, Takeover constraint, Governance mechanisms inside a company, Ethics and strategy, Ethical issues in strategy, Roots of unethical behavior.	3	CLO 3
4	Labor Relations in the Public and Private Sectors: Significance of public sector labor relations, Labor legislation in the public sector, Privatization of the public sector, Appropriate bargaining units and union, Unfair labor practices, Similarities between private and public sector bargaining, Differences between private and public sector bargaining, Employee rights and obligations, Collective bargaining structures and decision-making processes, Negotiable issues and bargaining tactics, Right to strike controversy.	6	CLO 4
6	Understanding Work Team: Group, Team, Difference between group and team, Problem solving teams, Social loafing, Self-managed work team, Cross functional teams, Virtual teams, Team effectiveness model, Factors determine whether teams are successful, Team composition, Team processes, Turning individuals into team players.	3	CLO 4
7	Leadership: Leader, Difference between leader and manager, Roles and skills of leader, Nature of Bangladeshi companies leaders, Types of leader, Trait theory, Big five personality theory, Behavioral theory- Ohio State studies, Leadership grid, Contingency theory, Situational leadership theory, Path-goal theory, LMX theory.	3	CLO 4
8	Conflict and Negotiation: The traditional view of conflict, The inter-actionist view of conflict, Resolution-focused view of conflict, the conflict process- stage i: potential opposition or incompatibility, stage ii: cognition and personalization, stage iii: intentions, stage iv: behavior, stage v: outcomes, Negotiation and bargaining strategies in Bangladeshi organization, Individual differences in negotiation effectiveness, Third-party negotiations, Conflict negotiation practices in Bangladesh.	6	CLO 3 CLO 5
9	Managing Global Environment: Understanding the global environment, Regional trading alliances, Global trade mechanisms, Different types of international	3	CLO 5 CLO 6

	organizations, How organizations go international, Managing in a global environment, Political and legal environment, Economic environment, Cultural environment, Challenges of managing a global workforce.		
10	Assessing the Environment: Political, Legal, Economical, and Technological: Globalization, Global trends, Globality and emerging market, Effects of institution on global trade, Effects of globalization on corporation, The Globalization and human capital, The globalization and technology, Regional trade blocks- EU, NAFTA, SAARC, BIMSTEC, The political and economic environment.	6	CLO 6
11	Cross-cultural Negotiation and Decision Making: Negotiation, negotiation process, Variables of negotiation process, Relationship building, Exchanging task-related information, Concession and agreement, Knowledge on successful negotiation around the world and Bangladesh, Managing conflict resolution, Context in negotiation, Influences of culture in decision making, Approaches to decision making.	3	CLO 3 CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2			3				
CLO 3		2					
CLO 4			3			2	
CLO 5				2	3		
CLO 6							3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Fundamentals of Management- Dr. Abdul Awal Khan, Dr. Md. Manul Islam; Abir Publications, 5/E, 2018.
2. Compensation Management Practices in Bangladesh: A Case Study on Robi Axiata Limited- Md Arman; Lap Lambert Academic Publishing, 1/E, 2016.

Reference Books:

1. Industrial Relations- Dr. Abdul Awal Khan and Dr. Md. Abu Taher; Abir Publications, 2/E, 2019.
2. International Management Managing: Across Borders and Cultures- Text and Cases - Helen Deresky; Pearson, 9/E, 2016.
3. Understanding Human Resource Management: Cases from Bangladesh- Dr. Mohammad Abu Yusuf, AK Nazmul, Anisa Sultana, and Lamia Farha; ICB Publishing, 3/E, 2017.

4. Bangladesh Economy in the 21st Century- Farida Chowdhury Khan and Munir Quddus; The University Press Limited, 2/E, 2018.

21.3.4 Major/Concentration in Human Resource Management Courses

Course Title : Career Management	Credit Hours : 3.0
Course Code : BUS 0413 4610	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course provides a comprehensive discussion of established and emerging career theories, concepts, and organizational practices. Each chapter concludes with a realistic case study and active learning assignment designed to encourage readers to reflect upon their own career experiences, values, or goals. It is a powerful resource to understand and successfully manage their careers in today's turbulent work environment.

Course Objectives: This course provides students and employees with an integrative approach to managing their careers on an ongoing basis to achieve a satisfying balance between their work and their family responsibilities, community involvement, and personal interests. This course guides individuals through the different phases of their career from figuring out what their first job should be right to navigating the road to retirement. Material on technology and social media, now integrated throughout the course, to reflect the growing importance of these tools in career management and development. This course helps individuals understand themselves better, which in turn allows them to understand what they want out of their careers.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	characterize the changing landscape of work and model of career management.
CLO 2	examine the applications of the career management model.
CLO 3	analyze the various aspects of job stress.
CLO 4	apply the intersection of work and family roles.
CLO 5	investigate managing workforce diversity in a multicultural organization.
CLO 6	judge the different views of entrepreneurship and managing the entrepreneur's career.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Career Management, changing landscape of work, Need to understand career management, Summary of the contemporary workplace.	3	CLO 1
2	Model of Career Management: Model of career management, Types of career exploration, Seven broad types of career strategies, Career appraisal, Career appraisal process, Career management as an ongoing process, and the indications of effective career management.	3	CLO 1
3	Applications of the Career Management Model: A Guide to Career Exploration: Career exploration, Illustrations of work values, interest and talents, Organization-sponsored self-exploration programs, Informal self-exploration, Overcoming obstacles to career exploration, Types of work tasks, Work talents Freedom and independence work place, Types of working relationship with other people, Type of physical work setting, Role of money and security in life, Balanced relationship between work and life, Relationship between suitable occupations and preferred life style.	6	CLO 2

4	Applications of the Career Management Model: Goals, Strategies, and Appraisal: Components of career goals, Necessity of long term career goals, Seven sources of indecision, Selected items for the seven sources of career indecision, Implications of goal setting for organizations and their employees, Major career strategies, Guidelines for the development of career strategies, Five step process for developing a set of career strategies, Guidelines for effective career appraisal, Periodic career management activities.	6	CLO 3
5	Job Stress: Job stress process, Illustration of environmental stressors, Career transitions and stress, Causes and consequences of employees' burnout, the coping behaviors to change a stressful work environment, Various types of support, Role of organization to reduce employee stress, Career oriented HR system, Various type of career management practices, 'Career management is a problem solving process'-Explain.	6	CLO 3
6	Intersection of Work and Family Roles: Implications for Career Management: Organizational response to work family issues, Comprehensive corporate program regarding work family issues, Relationship between career management and quality of life.	3	CLO 4
7	Managing Diversity: Model of organizational fairness, Element of multicultural organization, Component of comprehensive diversity management program, Strategy for minority group member, Concepts and meaning of workforce diversity, Levels of diversity, Discrimination and forms of discrimination, Biographical characteristics, Ability including intellectual and physical ability, Dimensions of intellectual ability and physical ability, managing diversity in organization.	6	CLO 5
8	Entrepreneurial Careers: Different views of entrepreneurship, How to choose an entrepreneurship, Personal characteristics of entrepreneurship, Characteristics of female and minorities entrepreneurs, Managing the entrepreneur's career.	3	CLO 6
9	International Careers: Definition of an International Career, Types of International Careers, Career Issues Related to Expatriation, Organizational Issues and Actions Related to Expatriation, Career Issues and Actions Related to Repatriation, Applying the Career Management Model to International Careers, Organizational Actions and Responsibilities with International Assignments.	3	CLO 5
10	The Role of Strategic Human Resource Management Systems in Career Management: Integration of Career Management within Strategic HRM Systems, Strategic Human Resource Processes, Workforce Planning and Staffing, Learning and Development, Employee Development, Succession Planning, Performance Management and Rewards, Human Resource Information Systems (HRIS), Employee Relations, Work-Life Programs.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				
CLO 4				3			
CLO 5					3		
CLO 6						3	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, and Mid-Semester Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.

Textbooks:

1. Career Management - Jeffrey H. Greenhaus; Routledge, 5/E, 2016.
2. Encyclopedia of Career Development - Jeffrey H. Greenhaus and Dr. Gerard A. Callanan; Sage, 1/E, 2012.

Reference Books:

1. Career Development and Counseling: Putting Theory and Research to Work -Steven D. Brown and Robert W. Lent; Wiley, 1/E, 2014.
2. Career Choice and Development - Duane Brown; Jossey-Bass, 4/E, 2016.
3. Strategic Career Management - Jane Yarnall; Kenton and Penn, 2/E, 2013.
4. Career Paths: Charting Courses to Success for Organizations and Their Employees - Gary W. Carter, Kevin W. Cook, and David W. Dorsey; Wiley-Blackwell, 1/E, 2012.

Course Title	: Compensation Management		
Course Code	: BUS 0413 4611	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: The course is designed to provide the student with a thorough knowledge of various methods and practices of Compensation Management. It enables students to understand and perform job evaluation for various job positions of different fields. It also serves to develop and strengthen the overall analytical skills of students related to various HR functions.

Course Objectives: This course objective is to clarify the principles and basic concepts of compensation management in organizations, including the role of human resources management in dealing with employees, and methods used to provide compensation. It also highlights the importance of maintaining the capable education qualification, the value of developing their skills, and the significance of providing the appropriate atmosphere for them. Several important topics will be addressed in the class such as: Compensation professionals' goals within a human resource department. Ways to strengthen the pay-for-performance link. Ways to strengthen the pay-for-performance link.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamental compensation philosophies of different organizations as to why they value, what they value, and how they value the contributions of employees from different functions and levels across the organizations.
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CLO 2	recognize the significance of the basic issues of compensating human resources by creating equitable pay systems in organizations.
CLO 3	apply the principles, methods, and techniques of designing and implementing market competitive compensation systems through benchmarking surveys and the advantages and limitations of benchmarking best practices.
CLO 4	demonstrate an understanding of how to apply knowledge necessary for effective work performance.
CLO 5	demonstrate an ability to interact with and professionally influence others, and to effectively present ideas and recommendations.
CLO 6	create a pay structure for different occupational groups by defining pay levels and pay forms taking into consideration of internal equity and external competitiveness.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to the Pay Model and Compensation Strategies: Definition, Forms of pay, Pay model, Caveat Emptor, Strategic choices, Support business strategy, Support HR strategy, Strategic pay decisions, Total compensation strategy, Source of competitive Advantage, Virtuous and Vicious circles.	3	CLO 1
2	Internal Alignment: Pay structure, Factor that shapes internal structures. The internal labor market, Strategic choices in designing internal structures, Consequences of structures.	3	CLO 2
3	Job Analysis: Job analysis, Job-based approach, Job analysis procedures, Information collection methods, Job descriptions summarize the data, Bedrock or bureaucracy, Job analysis, and globalization, Judging job analysis.	6	CLO 3
4	Job-Based Structures: Content, value, and external market links Determining an internally aligned job structure, Job evaluation methods, Balancing chaos and control.	3	CLO 3
5	Person-Based Structures: Skill plans, Types of skill plans, Purpose of the skill-based structure, Skill analysis, Defining competencies, Purpose of the competency-based structure, Top competencies, Bias in internal structures, Perfect structure.	3	CLO 3
6	Competitiveness: External competitiveness, Labor market factors, Labor supply theories and implications, Product market factors and ability to pay, Organization factors, Relevant markets, Competitive pay policy alternatives, Consequences of pay-level and -mix decisions.	3	CLO 4
7	Designing Pay Levels, Mix, and Pay Structures: Survey, Purpose of a survey, Fuzzy markets, Design the survey, interpret survey results and construct a market line, Pay-policy line, Grades and ranges, Broad banding, Adjusting the pay structure, Market pricing.	6	CLO 6
8	Pay-for-Performance: The cascading link between organization strategy and employee behavior, Flexible compensation, Motivation theories, Components of a total reward system, Wage components, Compensation and motivation, Pay-for-performance plan, Short Term-Pay-for-performance plans, Types of team incentive plans, Explosive interest in long-term incentive plans.	3	CLO 6
9	The Benefit Determination Process: Growth in employee benefits, Value of employee benefits, Key issues in benefits planning, design and administration, Components of a benefit plan, Administering the benefits program, legally required benefits, Retirement and savings plan payments, Life insurance, Medical and medically related payments, Miscellaneous benefits.	3	CLO 5

10	Performance Appraisals: Performance metrics, Balanced scorecard approach, Performance evaluation process, Equal employment opportunity, and performance evaluation, Tying pay to subjectively appraised performance.	3	CLO 6
11	International Pay Systems: Global context, social contract, Culture, comparing costs, comparing systems, National systems: comparative mindset, Expatriate pay.	3	CLO 2
12	Government and Legal Issues in Compensation: Government as Part of the Employment Relationship, Living Wage, Pay Discrimination, The Equal Pay Act, Pay Discrimination and Dissimilar Jobs, Earnings Gap, Bangladesh Government PayScale, The Bangladesh Labour Act, 2006.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3		1				
CLO 2				3			1
CLO 3		1		2			2
CLO 4	2	2				2	
CLO 5		2			3	2	3
CLO 6	1	3	3				3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Compensation- Barry Gerhart and Jerry Newman, McGraw-Hill Education, 13/E, 2019.
2. Compensation Management in a Knowledge-Based World- Richard Henderson, Pearson, 10/E, 2005.

Reference Books:

1. Compensation Management – Mousumi S. Bhattacharya and Nilanjan Sengupta, Excel Books, 1/E, 2012.
2. Compensation Management – ER Sonia Shyam Singh, Excel Books, 1/E, 2012.
3. Compensation: Theory, Evidence, and Strategic Implications – Barry Gerhart and Jerry Newman, SAGE Publications Inc, 1/E, 2003.
4. Compensation Management: Rewarding Performance – Richard L. Henderson, Prentice Hall, 5/E, 1989.

Course Title	: Strategic Human Resource Management		
Course Code	: BUS 0413 4612	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course integrates concepts and foundations from the functional areas of human resource (HR) management within a strategic human resources framework. Emphasis is placed on development of analytical and problem-solving abilities to formulate and apply HR solutions to real-life organizational problems. The guiding premise for the course is that HR strategies are most effective when internally consistent and aligned with the strategic objectives of the organization.

Course Objectives: The objective of the course is to develop students' abilities to analyze modern organizations' human resource systems from a strategic perspective. At the completion of the course, students should be familiar with key human resource theories and practices and should be able to examine the fit between these practices so as to influence strategic decision making within an organization.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate an understanding of key terms, theories/concepts, and practices within the field of strategic HRM.
CLO 2	undusted the complex relationships between business strategy and human resource management.
CLO 3	identify the linkages between HRM functions and operations and organizational strategies, structures, and culture.
CLO 4	apply critical thinking skills in analyzing theoretical and applied perspectives of strategic HRM.
CLO 5	analyze the contribution that strategic human resource management can make to promoting and achieving the organization's strategic intent.
CLO 6	exhibit behavior and performance that demonstrates enhanced competence in decision-making, group leadership, oral and written communication, critical thinking, problem-solving, planning, and teamwork.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Context of Strategic Human Resource Management: Adopting an Investment Perspective, Valuation of Assets, Understanding and Measuring Human Capital, HR Metrics, Factors Influencing How Investment Oriented.	3	CLO 1
2	Social Responsibility and Human Resource Management: Workforce Demographic Changes and Diversity, Generational Diversity, Sexual Orientation, Individuals with Disabilities, Other Dimensions of Diversity, Ethical Behavior, Corporate Social Responsibility/Sustainability.	3	CLO 2
3	Strategic Management: Models of Strategy, The Process of Strategic Management, Corporate Strategies, Business Unit Strategies.	3	CLO 3
4	The Evolving/Strategic Role of Human Resource Management: Strategic HR Versus Traditional HR, Barriers to Strategic HR, Outsourcing and Revamping HR.	3	CLO3
5	Strategic Workforce Planning: Objectives of Strategic Workforce Planning, Types of Planning, Aggregate Planning, Succession Planning, CEO Succession, Mentoring.	3	CLO 3
6	Design and Redesign of Work Systems: Design of Work Systems, Strategic Redesign of Work Systems, Mergers, and Acquisitions. Impact of Technology, HR Issues, and Challenges Related to Technology, Understanding Change, Managing Change.	6	CLO 4

7	Staffing: Temporary Versus Permanent Employees, Internal Versus External Recruiting, When and How Extensively to Recruit, Methods of Recruiting, Selection, Interviewing, Testing, References and Background Checks, International Assignments, Documentation of Employment Eligibility, New Trends in Staffing.	3	CLO 5
8	Training and Development: Benefits of Training and Development, Planning and Strategizing Training, Organizational Development, Integrating Training with Performance Management Systems and Compensation.	6	CLO 5
9	Performance Management and Feedback: Use of the System, Who Evaluates, What to Evaluate, How to Evaluate, Measures of Evaluation, Other Considerations.	3	CLO 4
10	Compensation and Labor Relations: Equity, Legal Issues in Compensation, Executive Compensation, Why Employees Unionize, Behavior During Organizing Campaigns, Collective Bargaining, Failure to Reach Agreement, Unions Today.	3	CLO 6
11	Employee Separation and Retention Management: Reductions in Force, Turnover, Retirement, Alumni Relations.	3	CLO 6
12	Global Human Resource Management: How Global HRM Differs from Domestic HRM, Assessing Culture, Strategic HR Issues in Global Assignments, Repatriation, The European Union, Mexico and Canada, China, India.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	2				1	
CLO 2	3	3			2	2	
CLO 3		2	2	1			
CLO 4			3	2			2
CLO 5	2			2	3		
CLO 6		2	2			1	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Strategic Human Resource Management – Jeffrey A. Mello, Cengage Learning, 4/E, 2014.
2. Strategic Human Resource Management: Formulating and Implementing HR Strategies for a Competitive Advantage- Ananda Das Gupta, Taylor & Francis Group, 1/E, 2020.

Reference Books:

1. Strategic Human Resource Management – Catherine Bailey, David Mankin, Clare Kelliher, and Thomas Garavan, Oxford University Press, 2/E, 2018.
2. Strategic Human Resource Management – Randall S. Schuler, and Susan E. Jackson, Wiley-Blackwell, 2/E, 2007.
3. Strategic Human Resource Management – Anuradha Sharma and Aradhana Khandekar, SAGE Publications Pvt. Ltd, 1/E, 2006.
4. Strategic Human Resource Management: Theory and Practice – Graeme Salaman, John Storey, and Jon Billsberry, SAGE Publications Ltd, 2/E, 2005.

Course Title	: International Human Resource Management		
Course Code	: BUS 0413 4613	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course examines both applied and theoretical perspectives of the effect of national differences on the processes and systems associated with managing human resources across national boundaries, as in the case of multinational corporations. This course also looks at the diverse ways to conceptualize cross-national differences and challenges facing people management in multinational firms.

Course Objectives: The objective of the course is to develop a critical understanding of the role and functions of the various human resource activities within multinational corporations (MNC). It provides an overview of the impact of globalization and varieties of capitalism in shaping international human resource management practices in MNCs. In doing so, the course addresses the literature in International Human Resource Management and the strategic management of human resources in MNCs. The field of International HRM is a relatively new area of academic/professional interest and the course will draw on case studies and selected readings. Case studies will be used to expose students to the various human resource management issues in the management of people in MNCs in an international context.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate an understanding of key terms, theories/concepts, and practices within the field of IHRM.
CLO 2	understand the strategic and functional roles of IHRM in various international contexts, especially in areas such as recruitment and selection, performance management, training, learning and development, career management, compensation, motivation, and repatriation.
CLO 3	appreciate the implications of increasing globalization for the management of human resources, with particular reference to IHRM in multinational corporations.
CLO 4	critically appraise the impact of cultural and contextual factors in shaping human resource practices in MNCs.
CLO 5	identify and appreciate the significance of ethical issues in IHRM practices and the management of people in the workplace.
CLO 6	improve generic and transferable skills-especially in diagnosing international HRM issues critically and analytically, researching to discuss specific cases relating to international HRM, evaluating alternative approaches and defending the recommendations with evidence, and developing confidence in conducting training workshops.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Defining International HRM, Differences between Domestic and International HRM, Variables that Moderate Differences between Domestic and International HRM, The Cultural Environment, Industry Type, Extent of Reliance of the Multinational on its Home-Country Domestic Market, Attitudes of Senior Management to International Operations, Applying a Strategic View of IHRM, The Changing Context of IHRM.	6	CLO 1
2	The Cultural Context of IHRM: Definition of Culture, Cross-cultural Management Studies, The GLOBE study, The Development of Cultures.	3	CLO 5
3	The Organizational Context: Standardization and Localization of HRM Practices, Factors Driving Standardization, Factors Driving Localization, The Path to Global Status, Control Mechanisms.	3	CLO 2
4	IHRM in Cross-Border Mergers & Acquisitions, International Alliances, and SMEs: Cross-Border Alliances, Cross-Border Mergers, and Acquisitions, International Equity Joint Ventures, International SMEs.	3	CLO 3
5	Sourcing Human Resources for Global Markets – Staffing, Recruitment, and Selection: Approaches to Staffing, Transferring Staff for International Business Activities, The Roles of an Expatriate, The Roles of Non-Expatriates, The Roles of Inpatriates, Recruitment and Selection of International Managers, Expatriate Failure and Success, Selection Criteria, Expatriate Selection Processes in Practice, Dual Career Couples.	6	CLO 4
6	International Performance Management: Multinational Performance Management, Control and Performance Management, Performance Management of International Employees, Performance Appraisal of International Employees.	3	CLO 4
7	International Training, Development and Careers: Components of Effective Pre-Departure Training Programs, The Effectiveness of Pre-Departure Training, Developing Staff Through International Assignments, Trends in International Training and Development, Re-Entry and Career Issues, The Repatriation Process, Individual Reactions to Re-Entry, Responses by the MNE, Designing a Repatriation Program.	6	CLO 4
8	International Compensation: Key Components of an International Compensation Program for Expatriates, Approaches to International Compensation of Expatriates, Tentative Conclusions: Patterns in Complexity, Challenges, and Choices.	4	CLO 2
9	International Industrial Relations and the Global Institutional Context: Key Issues in International Industrial Relations, Trade Unions and International Industrial Relations, The Response of Trade Unions to MNEs, Regional Integration: The European Union (EU), Codes of Conduct – Monitoring HRM Practices Around the World, Managing Human Resources in ‘Offshoring Countries’.	4	CLO 6
10	IHRM Trends and Future Challenges: Model of Strategic HRM in Multinational Enterprises, International Business Ethics, and HRM, New Global Developments on the Criminalization of Bribery, Ethics-related Challenges for the HR Function of the Multinational Enterprise, Non-government organizations (NGOs), Challenges in an Uncertain World: Safety, Security and Counterterrorism, The Evolving Field of IHRM.	4	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2	3		1	2	1
CLO 3		3		3	2		
CLO 4	2	1					3
CLO 5	1	2	2			3	
CLO 6					3	2	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. International Human Resource Management- Peter J Dowling, Marion Festing, and Allen Engle, Cengage Learning EMEA, 6/E, 2013.
2. Fundamentals of International Human Resource Management: The Basic Strategy of Optimizing Multinational Organization Performance – Eny Lestari Widarni and Suryaning Bawono, BookRix, 1/E, 2013.

Reference Books:

1. Introduction to International Human Resource Management – Eileen Crawley, Stephen Swailes, and David Walsh, OUP Oxford, 1/E, 2013.
2. International Human Resource Management – B. Sebastian Reiche, Anne-Wil Harzing, and Helene Tenzer, SAGE Publications Ltd, 5/E, 2019.
3. International Human Resource Management – Nilanjan Sengupta, Excel Books India, 1/E, 2007.
4. International Human Resource Management – Ibraiz Tarique, Routledge, 5/E, 2015.

Course Title	: Training and Development Management	Credit Hours	: 3.0
Course Code	: BUS 0413 4614	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides a comprehensive discussion of employee training and development, strategic training with E-learning, and the use of technology in training. Each content of this course concludes with a briefcase that illustrates a training, development, or learning issue faced by a company, and with application assignments, including new and updated Web-based exercises.

Course Objectives: This course helps students gain a better understanding of needs assessment, learning theories and program design, transfer of training, and training evaluation. This course provides knowledge about training and development methods and includes content devoted to traditional training methods, e-learning and the use of technology in training, employee development, and special issues in employee development, such as managing diversity, succession planning, and cross-cultural preparation. This course covers career issues and how companies manage careers as well as challenges in career management, such as dealing with work-life conflict, retirement, and socialization. This course provides a look at the future of training and development. Students can critically evaluate each problem and apply what they have learned through this course.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	characterize the strategic training and needs assessment.
CLO 2	apply the learning theories and program design.
CLO 3	analyze the transfer of training and training evaluation.
CLO 4	examine the traditional training methods in the workplace.
CLO 5	investigate the e-learning and use of technology in training and employee development.
CLO 6	judge the future trends that will affect the training and development.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to employee training and development: Training, Difference between training and development, Contribute training to achieve companies' competitiveness, High-leverage and continuous training, Different views of training, Training design process, ISD, Forces that influence training and development, Examples of intangible assets, Managing cultural diversity, Cultural diversity competitive advantage, Talent management, TQM, Core values of TQM, International Organization for Standardization (ISO), Six sigma process, Lean thinking, Difference types of training provided by companies, American Society for Training and Development (ASTD) model.	6	CLO 1
2	Strategic Training: Business strategy, Strategic training, Explicit and tacit knowledge, Recognizing the value of training and development and view them as part of a broader learning strategy, Strategic training and development process, Identify the company's business strategy, Strategic training and development initiatives and implications, Organizational characteristics and training influences, Training need in different business strategies, Implications of business strategy for training.	6	CLO 1
3	Needs Assessment: Need assessment, Importance of needs assessment, Causes and outcomes of need assessment, Concerns of upper and mid-level managers and training needs assessment, Advantage and disadvantage of needs assessment technique, Needs assessment process, Person analysis, Tools for person analysis, Cognitive ability, Self-efficacy, Task analysis, Steps of task analysis, Competency model.	3	CLO 1

4	Learning Theories and Program Design: Learning, Learning outcomes, Reinforcement theory, Social learning theory, Process of social learning theory, Goal setting theory, Need theories, Expectancy theory, Implications of adult learning theory for training, Consideration in designing effective training programs.	3	CLO 2
5	Transfer of Training: Transfer of training, Model of the transfer of training, Transfer of training theories, Stimulus generalization approach, Self-management, Obstacles of the work environment that inhibit transfer of training, Work environment characteristics that influence transfer, Climate for transfer, Characteristics of a positive climate for transfer of training, Organizational environment that encourage transfer, Learning organization, Key features of learning organization, effective knowledge management.	3	CLO 3
6	Training Evaluation: Training evaluation, Reason for evaluating training, Formative evaluation, Summative evaluation, Evaluation process, Kirkpatrick's four level framework of evaluation criteria, Jack J Phillips Training Evaluation Model, COMA Model, Input Process Output outcome (IPO) Model, Training evaluation design, Determining return on investment.	3	CLO 3
7	Traditional Training Methods: Presentation methods- Lecture, Variation of the lecture methods, Audiovisual technique, Hands on methods- On the job training, Principles of on the job training, Self-directed learning, Steps to develop effective self-directed learning, Apprenticeship, Simulation, Case study, Process of case development, Role play, Behavior modeling, Modeling display, Group building methods- Experimental learning, Adventure learning, Team training, Elements of the structure of team training, Action learning.	6	CLO 4
8	E-learning and Use of Technology in Training: Use of new technology in training (history), Technology and collaboration, Multimedia training, Advantage and disadvantage of multimedia training, e-Learning, Computer based training, Potential features of e- learning, Advantage of e-learning, Common ways of collaboration in online learning.	3	CLO 5
9	Employee Development: Employee development, Approaches to employee development, Formal development, Example of leadership development programs and general electric, Assessment, Myers Biggers type indicator, Personality type used in Myers Biggers type indicator assessment, Benefits of mentoring relationships, Purpose of mentoring programs, Coaching relationships, Responsibilities in the development planning process, Company strategies for providing development.	3	CLO 5
10	The Future of Training and Development: Future trends that will affect training, Increased demand for training for virtual work arrangements, Increased emphasis on speed in design, Focus in content and use of multiple delivery methods, Example of Rapid Instructional Design (RID), Functional areas and applications of real-time extended business, Uses of training partnerships and outsourcing training, Skills for future trainers, Change model, Steps in a change process, Methods to determine whether change is necessary, The reengineering process, . Key issues in implementing change.	6	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			3				

CLO 4				3			
CLO 5					2		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Reference Book and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Exam.

Textbooks:

1. Employee Training and Development - Raymond A. Noe; McGraw Hill publication, 5/E, 2017.
2. Effective Training Systems, Strategies and Practices - P. Nick Blanchard and James Thacker; Pearson, 6/E, 2019.

Reference Books:

1. Training and Development: Concept and Practice - Author- S K Bhatia; Pearson, 4/E, 2015.
2. Beyond Training and Development: The Groundbreaking Classic on Human Performance Enhancement - William J. Rothwell; AMACOM, 2/E, 2014.
3. Training and Development in Organizations: An Essential Guide for Trainers - Stanley C. Ross; McGraw Hill, 1/E, 2012.
4. The Art and Science of Training - Elaine Biech; Association for Talent Development, 1/E, 2016.

Course Title	: Leadership and Group Dynamics	Credit Hours	: 3.0
Course Code	: BUS 0413 4615	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides a comprehensive discussion of bridging the gap between the often-simplistic popular approaches to leadership and the more abstract theoretical approaches. This course reviews and analyzes a good number of leadership theories, giving special attention to how each theoretical approach can be applied in real-world organizations.

Course Objectives: The aim of this course is to review and analyze a selected number of leadership theories, giving special attention to how each theoretical approach can be applied in real-world organizations. This course examines the nature of different leadership, its underpinnings, and how they work. This course presents various models and the latest research and applications of this emerging approach to leadership. This course also includes the expanded discussion of the dark side of leadership and pseudo-transformational leadership and the negative uses and abuses of leadership. In essence, the purpose of this course is to explore how leadership theory can inform and direct the way leadership is practiced.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the history of leadership, current leadership theories, and how leadership models are put into practice personally, locally, and globally.
CLO 2	analyze the diverse cultures, cross-cultural communication, the dynamics of privilege and oppression, and the uses of power between groups.
CLO 3	understand how ethics, morals, and values relate to leadership dilemmas.
CLO 4	integrate learning experiences into the leadership development process.
CLO 5	recognize the nature of conflict and its impact on interpersonal relationships and organizations.
CLO 6	integrate and appropriately apply a broad range of theoretical concepts, processes and methodologies in analyzing, managing and resolving conflicts.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction: Definition and Components, Ways of Conceptualizing Leadership, Trait Versus Process Leadership, Assigned Versus Emergent Leadership, Leadership and Power, Leadership and Power, Leadership and Management.	3	CLO 1
2	Trait and Skills Approach: Intelligence, Self-Confidence, Determination, Integrity, Five-Factor Personality Model and Leadership, Emotional Intelligence, Leadership Trait Questionnaire (LTQ), Three-Skill Approach, Individual Attributes, Skills Model of Leadership.	6	CLO 1
3	Behavioral and Situational Approach: The Ohio State Studies, The University of Michigan Studies, Blake and Mouton's Managerial Grid, Leadership Behavior Questionnaire, Situational Approach Leadership Styles, Development Levels, Situational Leadership Questionnaire.	3	CLO 2
4	Transformational Leadership: Transformational Leadership Defined, Transformational vs. Transactional Leadership, Pseudo transformational Leadership, Transformational Leadership and Charisma, A Model of Transformational Leadership, Transformational Leadership Factors, Transactional Leadership Factors.	3	CLO 2
5	Psychodynamic Approach: The Clinical Paradigm, History of The Psychodynamic Approach, Key Concepts and Dynamics Within the Psychodynamic Approach, Application of Psychodynamic Approach, The Leadership Archetype Questionnaire.	3	CLO 4
6	Leadership Ethics: Definition of Ethics, Kohlberg's Stages of Moral Development, Ethical Theories, Ethical Theories, Heifetz's Perspective on Ethical Leadership, Burns's Perspective on Ethical Leadership, The Dark Side of Leadership, The Toxic Triangle, Principles of Ethical Leadership, Perceived Leader Integrity Scale (PLIS).	6	CLO 4
7	Team Leadership: Definition of Team Leadership, Team Leadership Model, The Hill Model for Team Leadership, McGrath's Critical Leadership Functions.	3	CLO 4
8	Culture and Leadership: Definition of Culture, Related Concepts, Dimensions of Culture, Uncertainty Avoidance, Country Clusters According to GLOBE, Characteristics of Clusters, Leadership Behavior and Culture Clusters.	3	CLO 2
9	Introduction to Conflict Management: Contributions from Various Disciplines, Organizational Conflict, Defining Conflict, Threshold of Conflict, Conflict and Competition, Classifying Conflict, Styles of Handling Interpersonal Conflict.	3	CLO 5
10	Organizational Learning and Effectiveness: Defining Organizational Learning, Types of Learning, Organizational Effectiveness, Characteristics of the Old Paradigm, Conflict Management in the New Paradigm.	3	CLO 5

11	Conflict Management Design: Defining Conflict Management, Contingency Approach, Conflict Management Process, Major Research Challenges.	3	CLO 6
12	Ethics and Morality: Definition of Ethics and Morality, Behavioral Perspectives for Conflict Management, Ethical Evaluation of Conflict Management, Ethics and Leadership Structure, Four Methods of Discourse, Practical Methods and Conflict Management Styles, Stages of Moral Development.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			3				
CLO 4				3			
CLO 5					3		
CLO 6						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, and Textbook.	Class Tests, Assignments, Presentation, Viva-voce, and Mid-Semester Exam.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Exam and Semester Final Exam.
CLO 5	Class Lectures, Open Discussion, Q/A Session, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, Mid-Semester Exam and Semester Final Exam.

Textbooks:

1. Leadership Theory and Practice - Peter G. Northouse; Sage, 7/E, 2016.
2. Leadership: Theory, Application, & Skill Development - Robert N. Lussier and Christopher F. Achua; Cengage Learning, 4/E, 2014.

Reference Books:

1. Leadership - James M. Burns; Harper Perennial Modern Classics, 1/E, 2013.
2. Leadership in Organizations - Gary A. Yukl; Prentice Hall, 7/E, 2018.
3. Leadership: Enhancing the Lessons of Experience - Richard L. Hughes, Robert C. Ginnett, and Gordon J. Curphy; McGraw-Hill Education, 9/E, 2017.
4. Introduction to Leadership: Concepts and Practice; Sage, 4/E, 2015.

Course Title	: Labor Management Relations	Credit Hours	: 3.0
Course Code	: BUS 0413 4616	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course examine legislation concerning labor-management relations and focus special attention on contract negotiations, contract administration, and the creative resolution of employee-management

differences in the context of a formal contract. The course focus is on employee relations characterized as being outside of a negotiated agreement.

Course Objectives: The objective of the course is to focus on collective bargaining and the functions of management, unions, and labor agreements. An in-depth study will be made of the Labor Management Relations Act as amended, the National Labor Relations Board, and the Landrum-Griffin Act. Special attention is given to grievance procedures and arbitration cases. Negotiations of a collective bargaining agreement will be simulated.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the fundamental concept related to the relationship between labor and management.
CLO 2	discuss the collective bargaining process, including negotiations, outcomes, and memorandums of understanding.
CLO 3	describe how labor relations units, supervisors, and union representatives administer a collective bargaining agreement
CLO 4	describe various alternative dispute resolution techniques and the appeals process
CLO 5	explain how a grievance is generated and processed.
CLO 6	compare performance-related, conduct-related, unfair labor practices, and miscellaneous grievances.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Labor Relations: Labor Relations and Reasons of Study, Labor Unions Today, Union Membership, Employee Free Choice Act, Opportunities for Growth, Labor-Management Cooperation, Types of Unions, National Labor Relations Board.	3	CLO 1
2	Establishing a Bargaining Unit and the Organizing Campaign: Bargaining Unit Determination, Bargaining Unit, Appropriate Unit, Types of Units, Union Structure, Types of Unions, Levels of Unions, Bargaining Unit Determination in the Public-Sector, Public-Sector Union, Union Avoidance Strategies by Management, Representation Election Procedures, Decertification Elections.	4	CLO 3
3	Negotiation Models, Strategies, and Tactics: Negotiating Sessions: “At the Table”, Recognizing Common Bargaining Tactics, Critical Elements in a Negotiation, Ethics in Negotiations, Bargaining Strategies, Distributive Bargaining, Integrative Bargaining, Interest-Based Bargaining, Reaching Agreement.	4	CLO 4
4	Negotiating a Collective Bargaining Agreement: The Bargaining Process, The People Who Bargain, Preparation Stage, Bargaining Stage, Pressure Bargaining: Possible Strikes, Reaching Impasse, Permanent Striker Replacement, Resolution Stage: Beyond Impasse, Reducing an Agreement to Writing, Key Provisions of a CBA.	6	CLO 2
5	Wage and Salary Issues: Union Wage Concerns, Management Wage Concerns, Negotiated Wage Adjustments, Concession Bargaining, Wage Negotiation Issues, Wage Surveys, Costing Wage Proposals.	3	CLO 6
6	Employee Benefits: Required Benefits, Negotiated Benefits, Income Maintenance Plans, Health Care, Pay for Time Not Worked, Premium Pay, Employee Services, Child Care, Elder Care Programs.	3	CLO 6
7	Job Security and Seniority: Job Security, Seniority, Calculation of Seniority, Promotions, Layoff and Recall Rights, Advanced Notice of Shutdown, Employee Teams, Successorship, Employee Alcohol and Drug Testing, Social Media Usage.	5	CLO 6

8	Unfair Labor Practices and Contract Enforcement: Unfair Labor Practices and Contract Enforcement, Discrimination Against Union Members, Protected Concerted Activities, Duty to Bargain in Good Faith, Rights and Prohibited Conduct During the Term of a Contract, Public Sector Unfair Labor Practices and Contract Enforcement, Individual Rights Within Unions.	6	CLO 6
9	Grievance and Disciplinary Procedures: Steps in a Grievance Procedure, Functions of Grievance Procedures, Employee Misconduct, Disciplinary Procedures, Grievance Mediation.	3	CLO 5
10	The Arbitration Process: Types of Arbitration, History and Legal State of Arbitration, Arbitration of Statutory Rights in Union and Nonunion Cases, Selecting the Arbitrator, Determining Arbitrability, Hearing Procedures, Arbitration Issues in the Public Sector.	5	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3	2		2		2	
CLO 2					1	3	1
CLO 3		3	3	2			
CLO 4		2			2		2
CLO 5			2		1	2	
CLO 6			3	2			1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Group Discussion, Q/A Session, Textbooks and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Viva voce, and Semester Final Examination.

Textbooks:

1. Labor Relations: Development, Structure, Process – John A. Fossum; McGraw Hill, 12/E, 2014.
2. Labor-Management Relations: A Handbook for Labor Relations Professionals – Charlene MacMillan; PublishDrive, 1/E, 2021.

Reference Books:

1. The Labor Relations Process – William H. Holley, William H. Ross, Roger S. Wolters; Cengage Learning; 11/E, 2016.

2. An Introduction to U.S. Collective Bargaining and Labor Relations – Harry C. Katz, Thomas A. Kochan and Alexander J. S. Colvin; ILR Press; 5/E, 2017.
3. Labor Relations: Striking a Balance – John Budd; McGraw-Hill/Irwin; 3/E, 2009.
4. Employee Relations: A Practical Introduction – Elizabeth Aylott; Kogan Page; 3/E, 2022.

Course Title	: Organizational Change and Effectiveness		
Course Code	: BUS 0413 4617	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course provides an opportunity to study and address the issues, basic theories and methods associated with organizational change and effectiveness in contemporary organizations. Participants will be exposed to a number of organizational issues including, the need for change, failure to change, the legal and regulatory issues associated with change, and how change helps an organization to become more competitive.

Course Objectives: The aim of the course is to help students develop an understanding of the core changing areas and their effectiveness. It will provide an opportunity to become familiar with the basic theories of “change management,” and develop an awareness and fundamental knowledge of the need for change. A particular emphasis is placed on developing a basic understanding and appreciation for the issues and conditions creating the need for change in modern organizations and exploring some of the ethical issues associated with change and organizational development. In addition, students will learn how to apply a basic change management process in an organization.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the business environment and the significance of the change.
CLO 2	identify the fundamentals of business culture and manage change and its levels.
CLO 3	understand the various types of change that affect the organization and develop professional approaches to support the change initiative.
CLO 4	analyzes the organizational change and its effectiveness in sustained development.
CLO 5	evaluate the roles of a business leader in initiating planned change and its challenges.
CLO 6	investigate the internal and external factors that stimulate change and manage planned change.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Organizations and Environments: View of organizations, The historical context for change, Environmental triggers of change, Organizational responses to change, Types of change, Predictable change, Complexity theory, Diagnosing change situations, How change has changed	3	CLO 1
2	Organizational Design, Structure and Change: The meaning of organization structure, The dimensions of structure, Structural types, Structuration theory, actor-networks and institutional theory, Influences on structure, Organizational structure and change.	3	CLO 1
3	Culture and Change: The informal organization, The meaning of culture, The ingredients of culture, Objectivist and interpretive views of culture, Organizational culture types, The influence of national culture, Organizational culture and change, Cultural change to effect organizational change.	3	CLO 2
4	Power, Politics, Change and Leadership Style: Organizational politics, Power in organizations, The politics of powerlessness, Politics, power and conflict, Conflict in organizations, Power, conflict and change, Leadership, Management versus leadership, Leadership models, Critical approaches to leadership, Leadership and change.	6	CLO 2

5	Organization Structures- Choice and Leadership: Management structures and management in action, The dilemmas of organization, Centralization versus decentralization, Global versus local, Efficiency versus effectiveness, Professionals versus line management, Change versus stability, Strategy and structure.	3	CLO 3 CLO 4
6	Change Management: Change management and strategic change management, The need for change, Factors for change, Forces for change, Managing planned change, Change agents and types, Resistance to change, Sources to resistance to change, Techniques for overcoming resistance to change, Kurt Lewin's three step change model.	6	CLO 5
7	Theories of Change- Traditional and Critical Perspective Models: The clinical approach, Liner approach, System theory, Emergent approach to change, Emerging thinking about organizational change, Critical theory, Postmodernism, Complexity theory, Experience based design, Social movements and large scale change.	3	CLO 3 CLO 5
8	Organizations in the Twenty-first Century- the Value-Added Organization: Changing the rules of the game, Techniques for a value-added organization, Business capability profile, Value-added metric, Process design mapping the value flow, Value-added design, Estimate value-added problems of command and control mode, Value-added clusters, Value added contributions, The balanced scorecard, The workshop activity.	3	CLO 5
9	Sustaining Organizational Effectiveness: Blocks to problem solving and change, Knowledge on five different blocks, Limits of problem solving, Organization and rationality, Organization and counter rationality behavior, Organization design, resources, and complexity, Criticism of contingency approach.	3	CLO 4 CLO 6
10	Diagnosing Organizational Change: Monitoring performance and measuring effectiveness, Efficiency and effectiveness, Techniques for assessment, Assessing organizational effectiveness, Functional analysis, Organizational diagnosis, Understanding the human' dimension of change, The change equation ,Authenticity in diagnosis, Insightful organizational diagnosis, Effective change architecture.	3	CLO 6
11	Strategic convergence- a New Model for Organization Change: Ambition in change, Components of change architecture, Performance characteristics of change architecture, Ensuring appropriate structure, Resonance, Change culture, Change leadership, Accelerator effect, Framework for assessing capability to change.	3	CLO 6
12	Managing Knowledge and Change- Case Study: Process alignment, The IBM case context, Delivering knowledge throughout an organization, Identifying barriers to knowledge creation and sharing, Barriers and the IBM case, Barriers and the learning organization, Existence of barriers within IBM, Barrier impact and change.	3	CLO 5 CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2				2			
CLO 3		3					
CLO 4					2		
CLO 5		3		2			
CLO 6						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Organizational Change- Arbara Senior and Stephen Swailes; Pearson Education Limited, 5/E, 2019.
2. Change Management: A Guide to Effective Implementation- Robert A. Paton and James McCalman; SAGE Publications Ltd, 3/E, 2018.

Reference Books:

1. Managing Change in Organizations- Colin A. Carnall; Pearson Education Limited, 5/E, 2017.
2. The Effective Change Manager's Handbook: Essential Guidance to the Change Management Body of Knowledge- Richard Smith, David King, Ranjit Sidhu, Dan Skelsey; Kogan Page, 1/E, 2014.
3. Lean Change Management: Innovative practices for managing organizational change - Jason Little; Happy Melly Express, 2/E, 2016.
4. Change Management: The Essentials: The modern playbook for new and experienced practitioners- Lena Ross; Kogan Page, 1/E, 2020.

Course Title	: Human Resource Information Systems	Credit Hours	: 3.0
Course Code	: BUS 0413 4618	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course is designed to provide an introduction to the use of technology in the administration of human resources, and how new technologies can contribute significantly to the efficiencies in the management of a company's human capital. This course provides an opportunity to study and practice HRIS globally and its opportunities and challenges.

Course Objectives: The aim of the course is to help students develop an understanding of the thorough review and understand the basic concepts and principles of training HRIS and demonstrate the ability to apply learned knowledge to the real world. A particular emphasis is to demonstrate a thorough understanding of the strategic value of HRIS and how it contributes to organizational success and to review and identify the leading HRIS software available in the field. Most of the examples are drawn from a variety of business applications. This course introduces core business areas and uses of IT in decision-making. Students will be provided with the theoretical concepts, and tools, as well as the opportunity to work through example problems.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the basic concept of it and human resource information systems in business.
CLO 2	identify the role of it in human resource management functions.
CLO 3	understand the purpose of the human resources information system and how it facilitates the HR program.
CLO 4	explain the importance of human resources and their effective management in organizations.
CLO 5	demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
CLO 6	critically analyze the administrative and strategic value of human resource information systems as relevant to the local and global organization.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	A Brief History and Overview of Technology in HR: Technology and Human Resources, eHRM and HRIS, Value and risks of HRIS, Different types of HRIS, Evolution of HRM and HRIS- Pre– World War II to The cloud and mobile technologies (2010–Present), HRIS within the broader organization and environment.	3	CLO 1
2	Database Concepts and Applications in HRIS: Difference among the Data, Information, and Knowledge, Database Management Systems (DBMS), Key relational database terminology, Designing an MS Access database, HR database application using MS Access, Data Integration- database warehouses, business intelligence, and data mining, Big data and NOSQL databases.	3	CLO 2
3	The Systems Development Life Cycle and HRIS Needs Analysis: Life cycle of the systems development, Analysis and needs analysis, Planning, Observation, Exploration, Evaluation, Reporting process.	3	CLO 3
4	Change Management and Implementation: Defining change management, The change management process: science and art, Models of the change process, Overview of organizational change, Lewin’s change model, Change Equation Formula, Nadler’s Congruence Model, Kotter’s process of leading change, Important reminders regarding change models, Critical success factors in HRIS implementation.	6	CLO 3 CLO 4
5	Cost Justifying HRIS Investments: Justification strategies for HRIS investments, Evolution of HRIS justification, Approaches to investment, HRIS cost-benefit analysis, Estimating the value of indirect benefits, Estimating indirect benefit magnitude, Mapping indirect benefits to revenues and costs, Methods for estimating the value of indirect benefits, Estimating the timing of benefits and costs, Packaging the analysis for decision makers.	3	CLO 5
6	HR Administration and HRIS: Approaches and techniques for job analysis, HRIS applications, The HRIS environment and other aspects of HR administration, HRM administration and organizing approaches, Legal compliance and HR administration, HR administration and equal employment opportunity, HR strategic goal achievement and the balanced scorecard.	6	CLO 5
7	Training and Development- Issues and HRIS Applications: Defining training and development, Strategic implications and learning organizations, Systems model of training and development, Training metrics and cost-benefit analysis, HRIS applications in training, HRIS T&D implementation issues.	3	CLO 6
8	Performance Management, Compensation, Benefits, Payrolls and HRIS: Meaning of work, Performance management, Different steps of performance	3	CLO 5

	management, Compensation process and its steps, Designing benefits and its applications, Payrolls policy and competitiveness.		
9	HRIS and International HRM: Types of international business operations, Becoming global organization, Differences in HRM in MNEs, Key HR management issues in MNEs, HR programs in global organizations, Selecting global managers, Training and development of expatriates, Performance appraisal in MNEs, Managing international compensation.	3	CLO 5
10	HR Metrics and Workforce Analytics: Brief history of HR metrics and analytics, Limitations of historical metrics, Contemporary HR metrics and workforce analytics, HR metrics, Workforce analytics, and organizational effectiveness, Maximizing the impact of workforce analytics efforts, Triage in evaluating workforce analysis opportunities, Building a workforce analytics function,	3	CLO 3
11	HRIS and Social Media: Global usage of social media, Social media and HR practices, Organizational recruitment and selection, Training and development, Internal communication and engagement, Concerns over social media, Corporate social media policies, Research-based tips for the use of social media in HR.	3	CLO 4
12	The Future of HRIS: Emerging Trends in HRM and IT: Future trends in HRM, Future trends in HRIS, Web 2.0 and social networking, Open-source software, Evolving HRIS technology strategy, HRIS to small businesses, Future trends in workforce technologies.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2							
CLO 3			3				
CLO 4				2			
CLO 5		3			2		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Human Resource Information Systems- Michael J. Kavanagh and Richard D. Johnson; SAGE Publications Inc., 4/E, 2020.
2. Reframing Humans in Information Systems Development- HannakaisaIsomäki, SamuliPekkola, HannakaisaIsomäki, and SamuliPekkola; Springer, 3/E, 2018.

Reference Books:

1. Practical Guide to Human Resource Information Systems- Satish M. Badgi; Phi Learning Pvt. Ltd, 1/E, 2012.
2. Human Resource Information System- Kelvin Molly; GRIN Verlag, 1/E, 2014.
3. Human Capital Management: A Brief Review of HR, Organizational Psychology, and Economic Systems- Erik Lenderman, SAGE Publications, 2/E, 2019.
4. Human Resource Information Systems: Basics, Applications, and Future Directions- Richard D. Johnson Kevin D. Carlson, and Michael J. Kavanagh; SAGE Publications, Inc, 5/E, 2020.

Course Title	: Contemporary Human Resource Practices in Bangladesh		
Course Code	: BUS 0413 4619	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: The government, NGOs, and other private organizations are working to develop human resources to ensure that Bangladesh can compete in local and global markets. This course provides an opportunity to study and practice the HRM scenario of Bangladesh. Human Resource Management is an important strategic tool that adds value to the organization and is a necessary part of the organization's function.

Course Objectives: The aim of the course is to help students develop an understanding of the current HRM practices in Bangladesh, as well as the future challenges the country faces. Students will be able to narrate the HR and its different approaches, discussing the concept of human resources and development from a Bangladeshi perspective and evaluating its present scenario. They also will be able to explain the institutional contexts of the four main generic HRM functions: recruitment and selection, training and development, pay and performance appraisal, and industrial relations practices. Most of the examples are drawn from a variety of business applications.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the current scenario of HRM and industrial relations and its practices in Bangladesh.
CLO 2	recognize and compare the HR practices in Bangladesh and global business.
CLO 3	able to demonstrate the different use of HR policy in private and public sectors and the industrial dispute handling process.
CLO 4	relate the different types of training, compensation, and appraisal structure and their reasons.
CLO 5	reframe the new challenges, opportunities, and their application in the business organization.
CLO 6	design the future trends and current problems of HR in Bangladesh.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Industrial Relations (IR): Definition of IR, Factors influencing IR, Objectives and approaches of IR, Assumptions of industrial relations and HRD, Importance of IR, Causes of poor relations in IR, Emerging trends and issues in IR, Future challenges of industrial relations.	6	CLO 1
2	Comparative Industrial Relations: Industrial relations in Japan, Germany, United States of America, United Kingdom, Australia, China, Lessons for Bangladesh.	3	CLO 1

3	Labor Court and Workers' Rights Indicators: Labor court, Functions of labor court, EEOC, OSHA, Rights and responsibilities under OSHA law, FMLA, ERISA, Employment standards, Occupational safety and health, Welfare and social protection, Gratuity and its calculation, Labor relations and social dialogue, Enforcement.	3	CLO 2
4	Industrial Dispute (ID) Settlement of Bangladesh: Dispute and industrial dispute, Forms of industrial disputes, Causes of ID, Unfair labor practices by management and union, Methods of building union-management co-operation, Procedure of settlement of ID in Bangladesh, Challenges to management for conflict resolution.	3	CLO 2
5	HRM Practices in Bangladesh: Current Scenario and Future Challenges: Recruitment and selection practices in public and private sector organizations, Training and development in public and private sector organizations, Pay structuring and job grading in public and private sector organizations, Industrial relations scenarios in public and private sector organizations, Emerging trends of HRM practices in Bangladesh, Future challenges of HRM practices in Bangladesh.	6	CLO 3
6	Employee Training and Development Programs: Difference between training and development, Purpose of training & development programs in Bangladesh, The Strategic training and development process in Bangladesh, Steps to employee development, Training and its implication to attract and retain talent, Training and budgets, On the job and Off the job training style in Bangladesh, Seminar and workshop, Importance and participation of seminar, and workshop, Career development in Bangladesh, Potential features of online learning.	6	CLO 4
7	Employee's Compensation Practices in Bangladesh: Compensation, Intrinsic and extrinsic compensation, Types of compensation, Compensation structure of public and private organization in Bangladesh, Theories of compensation, Application of compensation theories in Bangladesh, Profit sharing payments, Fringe benefits, Adjustment of cost of living in Bangladesh, Merit and seniority pay, Setting minimum wage board.	3	CLO 4 CLO 5
8	Performance Management and its Advantage: Performance management, Process for setting goals, Components of PM, Theories of Performance Management, Setting objectives and measurements of PM in Bangladesh, Dangers of poorly implemented PM systems, Performance Management versus Performance Appraisal, Advantages of creating employees performance standard, Importance of creating benchmarking, Designing an effective reward systems, Steps of performance appraisal, Financial benefits of PA in Bangladesh.	3	CLO 4 CLO 5
9	HR Practices in Eastern (Asia) and Western (Europe, USA) Countries: Highlights the differences in national cultures, Comparison of HR practices in Eastern and Western countries, Organizational structure of eastern and western company, Motivational programs, Individual workers vs. teamwork, Communication and networking, Significance of culture, Conflict resolution, Factors affecting the HR functions in eastern and western countries, Limitations and common challenges of HRM in Bangladesh.	6	CLO 6
10	ILO and its Conventions Ratified by Bangladesh: History of ILO, Preamble of ILO, Principles and objectives of ILO, Policies of ILO, Mandate and activities of ILO, International Labor Standards (ILS), Conventions of ILO, Lists of ILO, ILO conventions ratified by the Government of Bangladesh.	3	CLO 6

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			2				
CLO 4					2		
CLO 5				3	2		
CLO 6						3	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Viva-voce, and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Assignments, Quiz, Presentation, Viva-voce, and Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Assignments, Presentation, Viva-voce, and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Quiz, Assignments, Viva-voce, and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Textbook, and Online Resources.	Class Tests, Quiz, Assignments, Presentation, Viva-voce, and Semester Final Examination.

Textbooks:

1. Industrial Relations- Dr. Abdul Awal Khan and Dr. Md. Abu Taher; Abir Publications, 2/E, 2019.
2. Human Resources Management (Text and Cases) - S.S. Khanka; S. Chand Publishers, 1/E, 2018.

Reference Books:

1. Understanding Human Resource Management: Cases from Bangladesh- Dr. Mohammad Abu Yusuf, AK Nazmul, Anisa Sultana, and Lamia Farha; ICB Publishing, 3/E, 2017.
2. Human Resource Management: Text and Cases- A. Chandramohan; Aph Publishing Corporation, 1/E, 2007.
3. Human Resource Management- Garry Dessler; PEARSON Prentice-Hall publications, 14/E, 2020.
4. Bangladesh Economy in the 21st Century- Farida Chowdhury Khan and Munir Quddus (Editor); The University Press Limited, 2/E, 2018.

21.3.5 Major/Concentration in Marketing Courses

Course Title	: Consumer Behavior	Credit Hours	: 3.0
Course Code	: BUS 0414 4410	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: Consumer behavior is one of the most interesting and important aspects of marketing management. Virtually all decisions involved in developing an effective marketing mix for a product or service rely on a thorough knowledge of the consumers who comprise the target market.

Course Objectives: This course is the study of how marketing meets consumer needs. Covers consumer behavior as it affects marketing. Topics include needs, motivation, perceptions, and attitudes of consumers, and the influence of social class, culture, and subculture on consumer behavior and behavioral research are discussed in depth. The course addresses strategies for creating customer values and trends in customer behavior.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	identify and explain factors that influence consumer behavior.
CLO 2	demonstrate how knowledge of consumer behavior can be applied to marketing.
CLO 3	display critical thinking and problem-solving skills.
CLO 4	gain, evaluate and synthesize information and existing knowledge from a number of sources and experiences.
CLO 5	work effectively to prepare a case study of consumer behavior issues within a specific context.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	An Introduction to Consumer Behavior: Consumers, Consumers' impact on marketing strategy, Marketing's impact on consumers, Marketers manipulation on consumers, Consumer behavior as a field of study, Consumer behavior challenges.	3	CLO 1
2	Perceptions, Learning and memory: Introduction, The perceptual process, Sensory systems, Sensory threshold, Perceptual selections, Behavioral learning theories, Marketing applications of learning principles, The role of learning in memory.	6	CLO 1
3	Motivation, values, and involvement: The motivation process, A psychological perspective, Motivational strength, Direction, conflict, Hidden motives: a psychological perspective, Consumer involvement, values, The means-end-chain model, Materialism-the ultimate 'Why' of consumption.	6	CLO 1
4	Attitudes: The power of attitude, The content of attitudes, Forming attitudes, attitude models, Using attitudes to predict behavior.	3	CLO 2
5	Attitude change and interactive communications: Changing attitudes through communications, The source, the message, The source vs. message: sell the steak or the sizzle.	6	CLO 1
6	Individual decision-making: Consumers as problem solvers, Consumers decision making process.	3	CLO 3
7	Shopping, Buying, evaluating, and disposing: Antecedent states, Social and physical surroundings, Shopping: motivations and experiences, E-commerce: click vs. brick, Services capes: retailing as theatre, Post purchase satisfaction, TQM.	6	CLO 4
8	Culture and consumer behavior: Culture and consumption, Myths and rituals, consumer society-material culture.	3	CLO 2
9	Cultural change process: The diffusion of innovation, the fashion system.	3	CLO 2
10	New times, new consumers: Environmentalism: saving the planet with a shopping basket, global marketing and culture, postmodernism.	3	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			2				
CLO 4				2	3		
CLO 5						2	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce, and Semester Final Examination.

Textbooks:

1. Consumer Behavior- L. G Schiffman & J Wisenblit; Pearson, 11/E, 2011.
2. Consumer Behavior- Michael Solomon, Gary Bamossy, Soren Askegaard, Margaret K Hogg; Pearson, 6/E, 2016.

Reference Books:

1. Consumer Behavior-Hoyer, Macinnis, Pieters, Chan, Northey; Cengage Learning, 1/E, 2017.
2. Consumer Behavior- Isabelle Szmigin, Maria Piacentini; Oxford University Press, 2/E, 2018.
3. Consumer Behavior- Jim Blythe, ebook-2019.
4. Consumer Behavior- Zubin Sethna & Jim Blythe; 4/E, 2020.

Course Title : Strategic Marketing	Credit Hours : 3.0
Course Code : BUS 0414 4411	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: The focus of this course is developing a strategic analysis of marketing processes for making effective marketing decisions and marketing planning. By studying this subject, students can develop analytical skills, acquire a strategic perspective of marketing and learn to comprehend it as an integral part of the overall strategy of a company.

Course Objectives: The broad goal of this course is to help students critically realize the strategic marketing management process; including the specific techniques for carrying out a thorough appraisal of a company's internal and external environments. The course will include a blend of interactive sessions so that it will enhance students' appreciation of the key challenges of marketing strategy formulation and implementation. The course assignment will also give participants the opportunity of applying key strategic marketing tools and recommend appropriate future marketing strategies and activities.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	have a clear understanding of a company's value-enhancing strategies.
CLO 2	comprehend the components and process of constructing a strategic marketing plan.
CLO 3	acquire the ability to make an assessment of an organization's relationships with its major market domains/stakeholders.
CLO 4	interpret data and become adept at drawing appropriate conclusions to allocate marketing resources most effectively.
CLO 5	realize how to analyze, develop and audit the key strategic processes necessary for marketers.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Market-Driven Strategies: Definition of Strategic Marketing, Using a Market-Driven Strategy, Characteristics of Market-Driven Strategies, Relation between Corporate, Business and Marketing Strategy, Components of a Corporate Strategy, The Marketing Strategy Process, Challenges of a New Era for Strategic Marketing, Escalating Globalization, Technology Diversity and Uncertainty, Ethical Behavior and Corporate Social Responsiveness.	3	CLO 1
2	Understanding Markets and Competitive Space: Relation between Markets and Strategies, Development of strategic vision about future, The process of Strategic planning, Use of BCG Growth-Share Matrix, Product-Market Expansion Grid Model: Market Penetration, Market Development, Product Development and Diversification Strategy, Importance of Michael Porter's Competitive strategies\Generic strategies for marketers, Analyzing the industry through Michael Porter's Competitive Forces Model, Marketing strategies for Product Lifecycle stages.	6	CLO 1
3	Strategic Market Segmentation: Defining and Analyzing Product markets, Analyzing end users, Designing the business portfolio, Market size estimation, Levels and types of Market Segmentation, Market-Driven Strategy and Segmentation, Value Opportunities, and New-Market Space, Relating Market-Driven Strategy with segmentation, Process of market segmentation, Activities and decisions of market segmentation, Requirements for effective segmentation.	3	CLO 2
4	Strategic Customer Management: Application of CRM process (Customer Relationship Management), Attracting and Retaining Customers, Creating Long-term Loyalty Relationships, Building Customer Value and Satisfaction, Concept of Customer Perceived Value, Levels of CRM, Process of Value creation, Relation between CRM and Strategic Marketing, Role of Ethics and Social responsibilities in Strategic Marketing.	6	CLO 3
5	Capabilities for Learning about Customers and Markets: Development of Market-Driven Strategy: Market Sensing and Learning Processes, Marketing Information and Knowledge Resources, Components of Marketing Information Systems (MIS), Process of Marketing Intelligence and Knowledge Management, Leveraging Customer Knowledge, Measuring Marketing Productivity, Forecasting and Demand Measurement, The Measures of Market Demand.	6	CLO 4
6	Market Targeting and Strategic Positioning: Definition of Target Marketing, Factors Influencing Targeting Decisions, Targeting in Different Market Environments: Emerging Markets, Growth Markets, Mature Markets & Global Markets, Selection/Target Marketing strategies: (Undifferentiated, Differentiated, Concentrated & Micro Marketing), Positioning strategies, Features of effective positioning, Developing the positioning strategy, Scope of Positioning Strategy.	3	CLO 5
7	Building Strategic Relationships: Importance of Inter-organizational relationships, Opportunities to enhance value, Forms of Organizational relationships, Role of strategic customers, Understanding the features of Consumer Markets and Industrial markets, Categories of consumer purchase behavior and industrial purchase behavior, Role of strategic alliances, Objectives of relationship, Global relationship among various organizations, Risks and Opportunism.	6	CLO 3

8	Strategic Brand Management Process: Concept of Strategic Brand Management, Strategic Brand Analysis, Managing the Brand portfolio, Strategy of Brand Leveraging, Customer-Based Brand Equity (CBBE) and Brand Positioning, Brand Resonance Model and the Brand Value Chain, Designing and implementing brand architecture strategies, Evaluating brand extension opportunities, Reinforcing brands, Revitalizing brands, Adjustments to the brand portfolio.	3	CLO 5
9	Maintaining Value-Chain Strategies: Strategic role of Value Chain, Concept of Channel Strategy, Concept of Marketing Channel and Value delivery network, Marketing channels for Consumer markets and Business markets, Relation between Marketing logistics and Supply Chain Management, Identifying and Evaluating Major Channel Alternatives, Integrating Multichannel Marketing Systems.	3	CLO 4
10	Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix, Developing Effective Communications, Use of IMC tools in marketing, Characteristics of the Marketing Communications Mix, Measuring Communication Results, Managing the Integrated Marketing Communications Process.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2				2			
CLO 3			2				1
CLO 4		2					
CLO 5					1	2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Study, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Study.	Tutorials, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Strategic Marketing - David W. Cravens & Nigel F. Piercy; McGraw-Hill Irwin, 9/E, 2009.
2. Strategic Marketing Problems: Cases and Comments – Roger A. Kerin & Robert Allen Peterson; Pearson, 12/E, 2010.

Reference Books:

1. Strategic Marketing Management: Theory and Practice - Alexander Chernev; Cerebellum Press, 8/E, 2019.
2. Competitive Strategy: Techniques for Analyzing Industries and Competitors - Michael E. Porter; Free Press, Illustrated Edition, 2008.

3. Marketing Strategy: A Decision- Focused Approach - John Mullins & Orville C. Walker, McGraw-Hill Education; 8/E, 2013.
4. Strategic Market Management: Global Perspectives - David A. Aaker & Damien McLoughlin, John Wiley & Sons, 1/E, 2010.

Course Title : Brand Management	Credit Hours : 3.0
Course Code : BUS 0414 4412	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: The aim of the course is to change the conception of brands as being an organization's visual identity (e.g., logo) and image (customers' brand associations) to an experience along "moments-that-matter" along the customer journey and, therefore, delivered by people across the entire organization. Brands are thus not only an external promise to customers but a means of executing business strategy via internal brand-led behavior and culture change.

Course Objectives: This course aims to develop students' understanding of the importance of brand equity as well as how to build, measure, and manage brand equity. It will cover topics in the utilities of branding, steps/process of building brands, methods of measuring brand equity, ways to leverage brand equity, strategies in managing brand portfolios, and management of brands over time, geographic boundaries, and market segments.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the brand, brand management, the process of strategic brand management, branding challenges and opportunities.
CLO 2	analyze how to build a strong brand and brand positioning, and brand value chain.
CLO 3	remember changes in brand management for diverse changes in the market situation.
CLO 4	apply case studies regarding managing brands over geographic boundaries and market segments.
CLO 5	analyze the detail of brand building blocks.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Brands and Brand Management: Brand, Brands vs. products, Brands matter, Branded, Branding challenges & opportunities, Brand equity concept, Strategic brand management process.	3	CLO 1
2	Customer-Based brand equity and Brand Positioning: Customer-based brand equity, Brand knowledge, Identifying and establishing Brand positioning, positioning guidelines, and Defining a brand mantra.	3	CLO 2
3	Brand Resonance and the Brand Value Chain: Four steps of brand building, The brand value chain.	3	CLO 2
4	Choosing brand elements to build brand equity & Designing marketing programs: Criteria for choosing brand elements, Options and tactics for brand elements, New perspectives on marketing, Integrating marketing, Product strategy, Pricing strategy, Channel strategy.	3	CLO 4
5	Integrating marketing communications & leveraging secondary brand associations to build brand equity: The new media environment, Four major marketing communication options, Brand amplifiers, developing integrated marketing communication programs, Conceptualizing the leveraging process, company, Country of origin and other geographic areas, channels of distribution, co-branding, Licensing, Celebrity endorsement, sporting, culture, and other events, Third party sources.	6	CLO 1 CLO 4

6	Developing a brand equity measurement and management system: The new accountability, Conducting brand audits, Designing brand tracking studies, Establishing a brand equity management system.	3	CLO 1 CLO 5
7	Measuring sources of brand equity, capturing customer mindset: Qualitative research techniques, Quantitative research techniques, Comprehensive models of consumer-based brand equity.	3	CLO 5
8	Designing and implementing brand architecture strategies: Developing a brand architecture strategy, Brand portfolios, Brand hierarchies, corporate branding, brand architecture guidelines.	6	CLO 3 CLO 5
9	Introducing and naming new products and brand extensions: new products and brand extensions, Advantages of extensions, Disadvantages of brand extensions, understanding how consumers evaluate brand extensions, evaluating brand extension opportunities, extension guidelines based on academic research.	6	CLO 3 CLO 5
10	Managing brands over geographic boundaries and market segments: Regional market segment, regional market segments, rationale for going international, advantages of global marketing programs, disadvantages of global marketing programs, global brand strategy, standardization versus customization.	6	CLO 1 CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3			1	3			3
CLO 4			2		2		3
CLO 5						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination, and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination, Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Strategic Brand Management-Kevin Lane Keller; Pearson, 4/E, 2013.
2. The New Strategic Brand Management: Creating and Sustaining Brand Equity Long Term-Jean-Noël Kapferer, 4/E,2008.

Reference Books:

1. Brand Management: Research, Theory, and Practice- Tilde Heding, Charlotte F. Knudtzen and MogensBjerre; Routledge, 2008.
2. Brand Management: The Indian Context- Y. L. R. Moorthi; Vikas Publishing House, 1/E, 2010.

3. Strategic Brand Management: Building, Measuring, and Managing Brand Equity- Kevin Lane Keller, Vanitha Swaminathan; Pearson, 5/E, 2019.
4. Strategic Brand Management- Alexander Chernev; Cerebellum Press, 3/E, 2020.

Course Title : E-Marketing	Credit Hours : 3.0
Course Code : BUS 0414 4413	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: The use of the Internet as a global communication medium has become a recent trend in business communications and transactions. The increasing prevalence of the Internet and the improving skills of marketers in using this new medium have made the Internet everywhere in the lives of both consumers and businesses. This course explores how the internet can be used effectively to enhance the marketing activities of corporate enterprises, non-profits, and government agencies.

Course Objectives: This course is designed to provide students with a comprehensive understanding of the impact of marketing in the digital environment. It presents different theories, points of view, and applied methodologies of online marketing. Students taking this course will have the ability to investigate globalization, adaptation, and real-time communication issues together with new forms of segmentation and an entirely new paradigm of understanding the consumer in this rapidly changing digital environment.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	analyze the importance of e-marketing and the role of e-marketing plans as a component of corporate-level plans.
CLO 2	understand the use of e-marketing tactics and their contribution to the marketing strategy.
CLO 3	acquire analytical skills to develop digital marketing strategy effectively.
CLO 4	use best practices for reviewing and improving campaign performance on each of the digital marketing tactics.
CLO 5	apply leading-edge e-marketing tools available today for effective campaign execution and optimization.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to E-marketing: Definitions of E-Marketing/Online Marketing, Importance of Online Marketing in business, 5S's objectives of E-marketing, Different techniques of E-marketing and associated risks, Concept of SOSTAC approach, Tasks of E-Marketing process, Use of Digital communications channel and technology platforms in digital marketing, Introduction to E-strategy: tactics, actions and control.	3	CLO 1
2	Application of ReMix: Introduction to ReMix, Utilizing elements of marketing mix in the digital world, Objects or Entities that can be offered to digital market, Understanding core marketing concepts for online platforms: Customer needs, wants & demand, Target markets, Positioning & Segmentation, Marketing offers: Products, Services and Experiences, Customer value & satisfaction, Online Marketing channels and Supply chain.	6	CLO 1
3	Use of Electronic Models: Introduction to E-models, Types of E-Business models: Online revenue models, Intermediary models, Value Chain models, E-procurement models, Attribution models, Communications models, Customer information processing models, Loyalty models, Distribution models, Budget	6	CLO 2

	models, Social media models, Customer Buying models, etc, Use of different models in the process of E-marketing, Product/Market Expansion Grid suitable for online activities.		
4	Analysis of E-customers: Concept of E-customers or Online customers, Motivations, Expectations, Fears and Phobias of online customers, Online information processing, Stages of the online buying process, Building Customer Value, Customer Satisfaction and Loyalty through online platforms, Characteristics affecting consumer behavior, Types of online buying behavior, Motivational theories for motivating consumers' online purchase decisions, Researching the online customer.	6	CLO 4
5	Social Media Applications: Concept of Social Media Marketing and its importance, The different forms of social media, Adding social media to own site, Benchmarking and setting objectives for social media marketing, Planning and creating strategy to manage social media, Developing the content marketing and engagement strategy for the brand, Social Media Communications Strategy, Concept of Social Media Optimization (SMO) and its approaches, Ensuring credibility for online products.	6	CLO 5
6	Structuring E-business: Introduction to E-business, E-business architecture, Types of online transactions: B2B, B2C, C2B and C2C, Relation and Differences between E-business, E-commerce and E-marketing, Types of E-business: Advantages and Disadvantages of Pure Play and Brick & Click, Developing and Establishing E-business strategy in Bangladesh, An e-business value framework, Buy-side applications, In-side applications, Sell-side applications.	3	CLO 3
7	Traffic building Strategies: Concept of Traffic building along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing, Strategies for developing online PR (Public Relations) and online partnerships, Use of interactive advertisement and Viral marketing, Integrating Online traffic building with Offline traffic building.	3	CLO 5
8	E-CRM and Reputation Management: Introduction to E-CRM (Customer Relationship Management) and its advantages, Relationship marketing and Database marketing, Use of Profiling, Personalization and E-mail marketing, Risks, control issues and security concerns related to E-CRM, Competitive strategies for E-CRM, Promoting business through online channels, Monitoring the conversation – reputation management, Customer Databases and use of Database Marketing, Data Warehouses and Data Mining.	3	CLO 3
9	Utilizing E-mail marketing: The new direct mail - a vital component of digital marketing, Process of e-mail marketing, Planning own campaign, Dos and don'ts of an e-mail marketing campaign, Components of Email Marketing, Mailing List & Organizing The Mailing List, Types of Mailing List, Measuring own success, Testing, investing, tweaking, and reinvesting, Development of E-strategy: Tactics, Action and control.	3	CLO 2
10	Affiliate marketing and Strategic partnerships: Recognizing opportunities for strategic partnership, Concept and theories of affiliate marketing, Benefits of Word of mouth (WOM) communications: Impact of Positive WOM and Negative WOM, Holistic marketing: blurring lines and integrating media, Creative application of digital media.	3	CLO 1

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					1
CLO 3			2				
CLO 4				1		1	
CLO 5					2		

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Assignments and Mid-Semester Examination.
CLO 2	Class Lectures, Case Study, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Study.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. E-Marketing Excellence: Planning and Optimizing your Digital Marketing - Dave Chaffey & PR Smith; Routledge, 4/E, 2012.
2. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation – Damian Ryan & Calvin Jones; Kogan Page, 2/E, 2012.

Reference Books:

1. E-Marketing - Judy Strauss & Raymond Frost; Prentice-Hall, 7/E, 2013.
2. E-Marketing: Applications of Information Technology and the Internet within Marketing - Cor Molenaar; Routledge, 1/E, 2013.
3. Online Marketing - Lorrie Thomas; McGraw-Hill Education, 2/E, 2011.
4. Internet Marketing - Dave Chaffey, Fiona E. Chadwick, Richard Mayer & Kevin Johnston; Pearson, 4/E, 2009.

Course Title	: Relationship Marketing	Credit Hours	: 3.0
Course Code	: BUS 0414 4414	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: The management of customer relationships is a critical activity for all enterprises today. Therefore, it has become imperative for the students (having major in Marketing) to study the concepts and terminologies. The course is aimed at creating long-lasting and profitable relationships with individual customers-in both business and consumer markets.

Course Objectives: The goal of this course is to help students fully understand the key principles of relationship marketing and develop the knowledge and skills needed for strategic customer management. The course examines the vital sectors of relationship marketing including the shift from a functional to a cross-functional orientation; the emphasis on business processes; the integration of customer service and quality with marketing; trust, commitment, satisfaction, and loyalty as building blocks of relationships.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	have a clear understanding of key elements of relationship marketing.
CLO 2	identify the best way to introduce and improve existing CRM activities in an organization.
CLO 3	acquire the ability to assess an organization's relationships with its key market domains/stakeholders.
CLO 4	gain an understanding of the key role of CRM in delivering greater value and creating a value proposition.
CLO 5	realize how to analyze, develop and audit the key strategic processes necessary for effective CRM.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Relationship Marketing: Concept of Relationship Marketing and CRM, The relational model of sales and sales management and related issues: sales, environment (external, internal), Achieving the marketing objective through creating, nurturing and maintaining strong customer relations, RM embedded in the concept and evolution of Marketing, Concept of consumer and customer, Factors of Consumer Decision Making (End-user and B2B).	3	CLO 1
2	An Applied Perspective of Relationship Marketing: Evolution of Relationship Marketing Theory, Interfirm Relationship Marketing Theory, Interpersonal Relationship Marketing Theory, Multilevel Relationships, Relationship Lifecycle Stages, Dynamic View of Relationships, Understanding Relationship Marketing's Financial Impact, Linking Relationship Marketing to Financial Outcomes, Analyzing the key related parties, Marketer's duties and responsibilities towards customers.	6	CLO 1
3	The Value of Consumers and Customers : Understanding Customer Life Time Value (CLV) - relationships pay off, The customer loyalty chain - CRM Systems and Key Account Management, Data Analysis and Data Mining/Data Warehousing, Relationships as assets for the business model, The relation between internal relations (corporate culture), Leadership and Behavioral Branding, Multi-Channel Management- building several integrated bridges to diverse customers, Creating Customer Based Brand Equity (CBBE) and benefits.	3	CLO 3
4	Use of information for understanding the sellers and buyers: The importance of information, Key factors in relational sales, The types of situations, Distribution as product/service differentiator, The management of marketing channels, Selection of strategic base for pricing, The product life cycle: its stages and determinants, Managing demand, the product mix and the marketing mix over the life cycle, Ensuring two way communications between buyers and sellers.	6	CLO 4
5	Creating value in a vendor-customer relations: Concept of Customer Perceived Value, Monitoring Customer Satisfaction and Loyalty, Communicating value (product, integrated marketing communication, sales and marketing synergy, trust, quality service, brand value, the image of the company), Managing customers' expectations, Ethical and legal issues in relational selling: ethical concerns.	6	CLO 5
6	Search for customers and planning sales calls: Search of customers, Search of customers resources (loyal customers, an endless chain of recommendations, networking, lists, Internet, telemarketing, written correspondence, fairs), planning customer sales call (goals, meet potential customers, the plan mediation real image, define their own approach, preparation of sales offer).	3	CLO 4

7	Public Relations and Sponsorship Programs: Benefits of maintaining public relations, Internal versus External Public Relations, Public Relations (PR) Tools, Public Relations Functions, Identifying Stakeholders, Assessing Corporate Reputation, Auditing Corporate Social Responsibility, Creating Positive Image-Building Activities, Sponsoring events/programs- method of social advertisements, Concept of Marketing Channel and Value delivery network.	3	CLO 2
8	Building and Maintaining Strong Relationships: Drivers of Customer Relationships, Understanding and targeting customers, Positioning strategies, Relationship Marketing Programs, Organizational Elements and Business Processes, Communication processes, Steps in developing marketing communications, Alternative types of communication, The role of Integrated Marketing Communications (IMC) and promotional mix: promotion strategies and techniques.	3	CLO 4
9	Targeting and Adapting Relationship Marketing Strategies: Customer Factors, Seller Factors, Multilevel Relationship Factors, Environmental Factors, Symptoms of customer disregard, Service marketing logic, Cycle of failure, Challenges in services marketing, Dimensions of service quality and Service management, Benefits of maintaining Partner Relationship Management, Establishing Corporate Trust, Credibility, and Reputation, Business Relationships: Risks and Opportunism.	6	CLO 5
10	Developing Brand Relationships: Branding challenges and opportunities for marketers, Brand Resonance Model and the Brand Value Chain, Developing a brand equity measurement and management system, Brand fortification strategies, Brand relationships - factors to be considered, Brand extensions, Low fit extensions and novel extension benefits, Brand schema restructuring, Advantages and Disadvantages of brand extensions, Evaluating brand extension opportunities.	3	CLO 2

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2						
CLO 2					2		2
CLO 3				2		1	
CLO 4			3				
CLO 5		3					

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Study, Group Discussion and Q/A Sessions.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Case Studies and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Study.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Relationship Marketing - Martin Christopher, Adrian Payne & David Ballantyne; Taylor & Francis, Revised Edition, 2013.
2. Customer Relationship Marketing: Theoretical and Managerial Perspectives - Naresh K Malhotra & James Agarwal, World Scientific Publishing Company, 1/E, 2020.

Reference Books:

1. The New Relationship Marketing: How to Build a Large, Loyal, Profitable Network Using the Social Web - Mari Smith; John Wiley & Sons, Revised Edition, 2011.
2. Relationship Marketing - Robert W. Palmatier; Marketing Science Institute, 1/E, 2008.
3. The Relationship Marketer: Rethinking Strategic Relationship Marketing- Soren Hougaard & Mogens Bjerre, Springer Science & Business Media, 2/E, 2010.
4. Customer Relationship Management - Peelen E. and Beltman R; Pearson Education Ltd., 2/E, 2014.

Course Title	: Services Marketing	Credit Hours	: 3.0
Course Code	: BUS 0414 4415	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: The course will help students understand services marketing from various perspectives and will also be useful if participants wish to establish a new service business or manage an existing one.

Course Objectives: This course will encompass the nature of services, marketing framework and the marketing mix for services, service encounter, human factor, and service quality. This course focuses on the key elements (culture, communications, strategy, operations, people, and technology) that marketers must integrate to establish and sustain service excellence and provide customer value. While the course examines broad issues in managing service businesses and the service component of manufacturing firms, a core theme is how customer value is created.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate an extended understanding of the similarities and differences in service-based and physical product-based marketing activities.
CLO 2	analyze marketing planning and control systems appropriate to service-based activities.
CLO 3	evaluate, analyze and select markets for specific service products.
CLO 4	apply relevant services marketing theory, research and analysis skills to contemporary case studies and communicate outcomes employing professional discourse and formats.
CLO 5	prepare, communicate and justify marketing mixes and information systems for service-based organizations.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Introduction to Services: Services, Services marketing, service and technology, Characteristics of services compared to goods, Services marketing mix, Staying focused on the customer, The customer gap, The provider gap.	6	CLO 1
2	Consumer behavior in services: Search, experience, and credence properties, Consumer choice, Consumer experience, Post experience evaluation, Global difference.	3	CLO 1
3	Customer expectations and perceptions of services: Meaning and types of service expectations, Factors that influence customer expectations of services, Customer perception, Service encounters.	3	CLO 1
4	Listening to customers through research: Using marketing research to understand customer expectations, Upward communication.	3	CLO 4

5	Building customer relationships and Service recovery: Relationship marketing, Relationship value of customers, Relationship challenges, The impact of service failure and recovery, Customers respond to service failure, Service recovery strategies, Service guarantees.	6	CLO 5
6	Service innovation and design: Challenges of service innovation and design, Types of service innovation, Service blueprint.	3	CLO 2
7	Physical evidence and the services capes: Physical evidence, Types of services capes, Strategic roles of the services capes, Framework and guideline of physical evidence.	6	CLO 3
8	Employee's roles in service delivery: Service culture, Critical role of service employees, Strategies for delivering service quality through people.	3	CLO 5
9	Customers roles in service delivery: Service concretion and delivery, Customer roles, Strategies for enhancing customer participation.	3	CLO 2
10	Integrated services marketing communications: The need for coordination in marketing communication, key service communication challenges, match service promises with delivery.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		3					
CLO 3					3		
CLO 4			3	3			
CLO 5						2	3

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination and Semester Final Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce, Mid-Semester Examination and Semester Final Examination.

Textbooks:

1. Valarie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler, Ajay Pandit; Services Marketing, Tata McGraw Hill, 6/E; 2013.
2. Essentials of Services Marketing; Jochen Wirtz, Christopher Lovelock; Pearson Education, 3/E, 2017.

Reference Books:

1. Service Marketing: People, Technology, strategy- Christopher Lovelock & Jochen Wirtz, Prentice-Hall, 9/E, 2011.
2. Service Marketing- Dr. K Karunakaran; Himalaya Publishing House, 1/E, 2014
3. Service Marketing in Asia- Jochen Wirtz; Prentice Hall, 2/E, 2004.
4. Understanding Service Consumers-Jochen Wirtz; WS Professional, 2/E, 2017.

Course Title : International Marketing	Credit Hours : 3.0
Course Code : BUS 0414 4416	Course Type : Major/Concentration
Year/Semester : Elective	

Rationale of the Course: This course is designed to introduce students to the marketing practices of companies seeking market opportunities outside their home country, and to raise their awareness about the importance of viewing marketing management strategies from a global perspective.

Course Objectives: This course will address the cultural, political, legal, technological, economic and geographic environments. Then the course will deal with strategic issues of foreign entry, marketing operations and transnational management. Finally, it will equip participants to develop and implement strategies for any organization intending to compete globally.

Course Learning Outcomes: After completing the course students will be able to-

CLO 1	understand the core meaning of marketing and international marketing.
CLO 2	understand how to manage the right balance between maximizing the similarities across cultures and customizing marketing to important local differences.
CLO 3	realize how to source or expand into other industries at home or abroad via cross-industry innovation.
CLO 4	understand the global marketing strategies, planning, and organizing for global marketing.
CLO 5	analyze how to create a feasible contingency plan for a threatening environment.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	The Scope and Challenge of International Marketing: Global perspective, international marketing defined, the international marketing task, Environmental adaptation needed, the SRC, Global awareness, Stages in international marketing involvement.	3	CLO 1
2	History and Geography: The foundation of Culture: Historical perspective in global business, geography and global market, dynamics of global population.	3	CLO 1
3	Culture, Management Style, and Business system: Required adaptation, Management styles around the world, gender bias in international business, business ethics.	3	CLO 1 CLO 3
4	The Political Environment: Stability of government, political risks of global business, political vulnerability, lessening politics.	3	CLO 4
5	Developing a Global Vision through Marketing Research: Breadth and scope of international marketing research, the research process, multicultural research.	6	CLO 3
6	Global Marketing Management: Planning and Organizing: Global marketing mgt., planning for global market, alternative market entry, organizing for global.	6	CLO 2
7	Products and Services for Consumers: Quality products and culture, product adaptation, brands in Int market,	3	CLO 5
8	Integrated Marketing Communications and International Advertising: Sales promotion, advertising and media in Int market, media planning and analysis.	6	CLO 1
9	Pricing for international market Pricing policy, approaches to international pricing, price escalation, Price management.	3	CLO 4
10	Negotiating with International Customers, Partners, and Regulators: Danger of stereotype, Implications for managers and negotiators.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2					
CLO 3			2		3		
CLO 4				1			
CLO 5						2	2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination and Semester Final Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. International Marketing- Philip R. Cateora, R. Bruce Money Fred Meyer, Mary C. Gilly, John L. Graham; McGraw-Hill Education, 18/E, 2020.
2. International Marketing Strategy- Frank Bradley; Prentice-Hall, 5/E, 2005.

Reference Books:

1. International Marketing Strategy: Analysis, Development, and Implementation- Isobel, Doole & Robin Lowe, 6/E, 2020.
2. International Marketing - Pervaiz K. Ahmed, Mohammed Rafiq; Taylor & Francis, 2/E, 2019.
3. International Marketing: Asia Pacific Edition- Kotabe; Riege; Griffith; Noble; Pecotich; Helsen; Wiley, 2/E, 2008.
4. International Marketing: Strategy, Development, and Implementation- Carl Arthur Solberg; Routledge, 1/E, 2017.

Course Title	: Sales Management	Credit Hours	: 3.0
Course Code	: BUS 0414 4417	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This is a comprehensive course featuring the allocation of priorities to the company's sales objectives and responsibilities and the role of sales management in the broader corporate environment. It will extend students' understanding of marketing's reach and potential impact in achieving its overarching sales goals.

Course Objectives: The goal of this course is to examine the elements of an effective sales management procedure as a key component of the organization's total marketing effort. This will be accomplished by providing the students with an understanding of the human dynamic in managing salespeople as well as the opportunities and challenges that sales managers face in their day-to-day work.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	understand the role of sales management functions in the corporate structure.
CLO 2	identify the various aspects of salesperson performance such as behavior, role perceptions, job satisfaction, motivation, training and compensation of the sales force.
CLO 3	realize the best way to maintain, control and improve the existing sales activities in an organization.
CLO 4	apply sales management tools in a competent manner such as sales forecasting, sales budgeting, sales reports, sales analysis and evaluation of performance by means of a team project.
CLO 5	comprehend the essential strategies, responsibilities, skills, and management techniques of a firm's sales department.

Course Contents:

Sl No.	Course Contents	Hours	CLOs
1	Introduction to Selling and Marketing: Key concepts and definitions of Sales Management, The nature and role of selling in the field of marketing, Characteristics of modern selling, Environmental Factors Impacting Success in Selling, Types of selling, Stages of a Sales Management Process, Implementing the marketing concept, Transitioning to Sales Management: New Responsibilities and Expectations, Understanding the Current Sales Culture: Opportunities and challenges.	3	CLO 1
2	Personal selling skills – Essential for sales performance: Understanding Salesperson Performance, The Role Perceptions Component, The Aptitude Component, The Skill-Level Component, The Motivation Component, The Personal, Organizational, and Environmental Variables Component, Rewards and Satisfaction, Stages in Developing the Salesperson's Role, Strategies for improving Communications and Presentation Skills, Personal Characteristics of Successful Salespeople, Job-Specific Determinants of Good Sales Performance.	6	CLO 2
3	Formulation of Sales Program: Drivers of Change in Selling and Sales Management, Essential Selling Activities, Stages in the Selling Process, Sales and marketing planning, The planning process, Establishing marketing plans, Sales Planning: Setting the Direction for the Sales Team, Characteristics of a Good Sales Plan, Aligning the Corporate Strategy with the Sales Team, The Customer-Centric Organization, Time Management, Territory Planning, and Sales Forecasting.	3	CLO 3
4	Selling techniques in Consumer Markets and Industrial Markets: Understanding the features of Consumer Markets and Industrial markets, Categories of consumer purchase behavior and industrial purchase behavior, Analyzing the stages of the consumer buying process and the business buying process, Types of consumer products, Types of Industrial Customers, Selling in Business-to-Consumer versus Business-to-Business Markets, Classifying Types of B2B Sales Jobs.	6	CLO 4
5	Linking Strategies and the Sales Role in the Era of CRM and Data Analytics: Application of CRM process (Customer Relationship Management), CRM-Driven Data Analytics for Sales Manager Decision Making, Creating Long-term Loyalty Relationships, Building Customer Value and Satisfaction, Measuring and calculating CLV (Customer Lifetime Value), Creating customer equity impact, Benefits of maintaining Partner Relationship Management, Importance of Integrating Sales with Other Business Functions, Personal Selling's Role in Marketing Strategy.	6	CLO 5

6	Organizing the Sales Effort: Purposes of Sales Organization, Division and Specialization of Labor, Stability and Continuity of Organizational Performance, Coordination and Integration, Horizontal Structure of the Sales Force, Deciding on a Company Sales Force or Independent Agents, Organizing to Service Key Accounts, Team Selling, Multilevel Selling, Co-marketing Alliances, Logistical Alliances and Computerized Ordering, Vertical Structure of the Sales Organization.	3	CLO 3
7	Managing Retailing, Wholesaling and Logistics: Mechanisms of Retailing, Types of Retailers, Role of Private Labels, Private-Label Success Factors, Mechanisms of Wholesaling, Trends in Wholesaling, Market Logistics: Integrated Logistics Systems, Market-Logistics Objectives, Market-Logistics Decisions and Organizational Lessons, Strategic Supply Chain Planning Processes, Integration of Supply Chain Processes.	3	CLO 4
8	Developing Integrated Marketing Communications: The Changing Marketing Communications Environment, The Communications Process Models, Determining the Communications Objectives and Designing the Communications, Concept of IMC (Integrated Marketing Communications), Use of IMC tools in marketing, Methods of Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, Characteristics of the Marketing Communications Mix, Measuring Communication Results.	6	CLO 1
9	Evaluation and Control of sales program: Sales Cost Analysis, Direct Selling & Advertising, Warehousing and Shipping, Order Processing & Transportation, Process of Evaluating Salesperson Performance, Performance versus Effectiveness, Setting standards of performance, Measures of performance: Objective Measures and Subjective Measures, Forms Used for Subjective Measurement, Avoiding Errors in Performance Evaluation, Appraisal interviewing.	3	CLO 5
10	Internet and IT applications in Selling and Sales Management: Key concepts of E-Marketing in business, Use of Digital communications channel and technology platforms in E-marketing, Social Media Marketing and its importance, Developing the content marketing and engagement strategy for the brand, Social Media Communications Strategy, Concept of Traffic building along with its utility, Use of interactive advertisement and Viral marketing.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						
CLO 2		2				2	
CLO 3				2			
CLO 4			3				
CLO 5					1		1

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.

CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Selling and Sales Management - David Jobber & Geoffrey Lancaster; Pearson, 10/E, 2015.
2. Sales Management – Tanner; Pearson Education India, 1/E, 2009.

Reference Books:

1. Sales Management Demystified - Robert J. Calvin; McGraw Hill Professional, 1/E, 2007.
2. Selling Today: Creating Customer Value - Gerald L. Manning & Barry L. Reece; Pearson Education, 10/E, 2007.
3. Fundamentals of Sales Management for the Newly Appointed Sales Manager - Matthew Schwartz; AMACOM, 1/E, 2006.
4. Selling: The Profession - David Lill & Jennifer Lill; DM BASS Publication, 1/E, 2020.

Course Title	: Integrated Marketing Communication		
Course Code	: BUS 0414 4418	Credit Hours	: 3.0
Year/Semester	: Elective	Course Type	: Major/Concentration

Rationale of the Course: This course is built on to give the scope to help students understand the principles and practices of marketing communications, involving tools used by marketers to inform consumers and provide a managerial framework for integrated marketing communication planning.

Course Objectives: This course provides opportunities to study the field of integrated marketing communications (IMC) and its role in the marketing mix. Emphasis is placed on understanding the role of advertising and other promotional tools in the IMC program of an organization to achieve effective marketing campaigns based on clear objectives, market segmentation, and target marketing, within established time and cost parameters. This course will examine the process by which integrated marketing communications programs are planned, developed, executed, and measured.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	analyze the role of advertising and promotion within the context of a balance of theoretical and practical perspectives through the integration of various concepts/theories and practical applications.
CLO 2	understand the overall marketing process and the role of the promotional mix in the marketing mix and strategy.
CLO 3	analyze the planning, implementation, and evaluation process of marketing communications.
CLO 4	understand the legal and social issues, and the regulatory process, concerning the promotional mix.
CLO 5	determine the role of the promotional mix in the development of strategic/ tactical marketing plans so as to understand how the marketing communication process influences consumer decision-making.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	New Marketing Communications: The revolution has started, Marketing utopia has arrived, the ladder of engagement, The race is on.	3	CLO 1
2	Customer Relationship Management: Introduction to CRM, CRM components required, CRM creation and maintenance, CRM summary and challenges.	3	CLO 1

3	Customer Communications Theory: Introduction to communications theory, Communications models, Future communications models.	6	CLO 2
4	Media Buying and Planning: Introduction – the challenge of the media mix, Which medium, Which media and which vehicle.	6	CLO 3
5	The Marketing Communication Plan: Outline marketing communications plan: the SOSTAC planning system.	6	CLO 3
6	The Changing Communication Environment: Introduction, Politics, Economics, Social change, Technology.	3	CLO 4
7	Advertising Online and Offline: Introduction, New advertising, Managing an advertising campaign.	3	CLO 1
8	Sales Promotion-Online and offline: Introduction, New sales promotions, Managing a sales promotion.	3	CLO 4
9	Packaging: Introduction, The designer's tools, The packaging design process, Advantages and disadvantages.	3	CLO 5
10	Websites and social media: Successful websites, Advantages and disadvantages.	6	CLO 5

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3					1	
CLO 2		3			1		
CLO 3			2				
CLO 4				1			
CLO 5							2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce, Mid-Semester Examination.
CLO 2	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Mid-Semester Examination.
CLO 4	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz Mid-Semester Examination and Semester Final Examination.
CLO 5	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.
CLO 6	Class Lectures, Open Discussion, Q/A Session, Case study discussion.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Marketing Communications: Integrating Offline and Online with social media- PR Smith and Ze Zook; Kogan Page Ltd., 5/E, 2011.
2. Advertising & Promotion: An Integrated Marketing Communications Perspective-Belch & Belch; McGraw-Hill/Irwin, 9/E, 2012.

Reference Books:

1. Introduction to Marketing Communication: An Integrated Approach- John Burnett, Sandra Moriarty, Sandra Ernst Moriarty; Prentice-Hall, 8/E, 2019.
2. Principles of Integrated Marketing Communications- Lawrence Ang; Cambridge University Press, 3/E, 2014.
3. Integrated Marketing Communications- Philip J Kitchen, Psychology Press, 2/E, 2004.
4. Integrated Marketing communication- Jerome M Juska; Routledge, 11/E, 2021.

Course Title	: Product and Pricing Policy	Credit Hours	: 3.0
Course Code	: BUS 0414 4419	Course Type	: Major/Concentration
Year/Semester	: Elective		

Rationale of the Course: This course provides a comprehensive examination of relevant theories, concepts, and mechanisms regarding the decisions of product and pricing strategies. Within the context of the whole marketing mix, the product is usually part of a complex portfolio. It is essential to know in depth the basic concepts of a product and be able to make the right decisions with regards to its attributes of price, quality, style, design, packaging, labeling, etc.

Course Objectives: This course is designed to provide the students with a detailed outline of integrated product management criteria and pricing methods in the field of marketing. It will be useful to those who are willing to work in a marketing environment and intend to acquire dedicated training in this essential component of the marketing mix. The theoretical framework will be enhanced with practical applications and examples in all relevant areas.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	identify strategic issues that will support product development and pricing decisions in a firm.
CLO 2	comprehend the concepts, approaches, and tools required for the successful analysis, planning, implementation, and control of strategies related to products and pricing.
CLO 3	realize the role of products and pricing decisions as to the marketing-mix elements and their importance in achieving the corporate objectives.
CLO 4	apply, develop and improve profitable product strategies in a competent manner.
CLO 5	recognize various pricing tactical options and understand the purposes, strengths, and limits of these options.

Course Contents:

Sl. No.	Course Contents	Hours	CLOs
1	Understanding the Market Offerings: Core Marketing Concepts, Objects or Entities that can be offered to market, The Customer Value Hierarchy, Understanding Product Characteristics, Product Levels and Classifications, Types of consumer products, Types of industrial products, The Product Hierarchy, Product and Brand Relationships, Product Systems and Mixes, Product Line Analysis and Product Line Length, Packaging, Labeling, Warranties, and Guarantees.	6	CLO 1
2	Product Marketing Strategies: Concept of product marketing, Theoretical foundations, Importance of product marketing, Essential steps of successful product marketing, Designing product marketing strategies, Elements of product marketing techniques & tactics, Product sampling as a part of product marketing strategy, Measuring the impact of product marketing strategy, Designing and managing Product Strategies.	6	CLO 2

3	Product Development Processes in Organizations: Characteristics of Successful Product Development, Duration and Cost of Product Development, Stages of Product Development Process, New-Product Planning, Innovation and New Product Strategy, New product development management, Customer-centered new product development, Team-based new product development, Systematic new product development, Challenges of Product Development, Industrial Examples, Organizational Realities.	6	CLO 2
4	Product Life-Cycle Strategies: Implication of PLC (Product Life-Cycle) concept for marketers, Stages of a Product Life-Cycle, Marketing strategies for the Introduction phase, Growth, Maturity and Decline phase, Style, fashion and Fad life cycles, Policies and techniques for effective PLC maintenance, Critique of the Product Life-Cycle Concept.	3	CLO 4
5	Designing and Managing Services: Differentiating Products and Services in marketing, Nature & characteristics of a service, Three types of marketing in service industries, Categories of Service Mix, The new services realities, Marketing strategies for service firms, Applying Holistic marketing for services, Recommendations for achieving excellence in Services Marketing, Best practices for Service-Quality Management.	3	CLO 3
6	Developing Pricing Strategies & Programs: Understanding products' pricing, Importance of Pricing decisions, Cross Functional strategies, Requirements for effective pricing, Pricing decisions impacting Profits, Approaches to Pricing: (Cost-based Pricing Approach, Competition-based Pricing Approach and Value-based Approach), The art and science of Pricing, The changing opportunities and challenges, Exchange Value Models, Product Mix Pricing, Product-Bundle Pricing Considerations.	6	CLO 5
7	Setting the Final Price: Selecting the pricing objectives, Determining market demand, Estimating costs, Analyzing competitors' costs, price and offers, Selecting the most suitable pricing method, Deciding the final product pricing, Pricing in Proportion to Value.	3	CLO 1
8	Adapting the Pricing Strategy: Price in the Positioning Strategy, Analyzing the Pricing Situation, Customer Price Sensitivity, Creating Price Flexibility, Price Positioning and Visibility, Illustrative Pricing Strategies, Determining Specific Prices and Policies, Establishing Pricing Policy and Structure, Legal and Ethical Considerations.	3	CLO 5
9	Customer Driven Pricing Decisions: Matching the Price-Setting Approach to the Market Stage, Pricing strategies in Revolutionary Markets, Evolutionary Markets and Mature Markets, Price discounts and allowances, Promotional pricing, Differentiated pricing, New Product Positioning, Price-Neutral Positioning, Penetration Pricing, Price Skimming.	3	CLO 5
10	Managing Price Segmentations: Value of Price Segmentation, Price Segmentation Classifications, Complete, Direct, and Indirect Price Segmentation, Geographical pricing policies, Strategic or Tactical Price Segmentation, Common Price Segmentation Hedges, Examples of Price Segmentation.	3	CLO 3

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3						1
CLO 2		3				2	
CLO 3					1		
CLO 4			2				
CLO 5				2			

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Class Discussion, Q/A Session, Practical Examples and Online Resources.	Tutorials, Reflective Writing, Quiz, Viva-voce and Mid-Semester Examination.
CLO 2	Class Lectures, Case Studies, Group Discussion and Q/A Session.	Class Tests, Assignments, Quiz, Viva-voce and Mid-Semester Examination.
CLO 3	Class Discussion, Q/A Session, Practical Examples and Group Work.	Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination.
CLO 4	Class Lectures, Open Discussion and Reciprocal Questioning.	Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination.
CLO 5	Class Lectures, Group Discussion, Q/A Session and Case Studies.	Class Tests, Assignments, Presentation, Quiz, Viva-voce and Semester Final Examination.

Textbooks:

1. Product Strategy: How to Grow Your Organization with Product Strategies Framework that Derive from Proven Industry Best Practices - Steve J. Payne; Amazon Digital Services LLC, 1/E, 2018.
2. Pricing Strategy: How to Price a Product- Bill McFarlane; CreateSpace Independent Publishing Platform, 1/E, 2012.

Reference Books:

1. Product Innovation and Technology Strategy - Robert G. Cooper and Scott J. Edgett; Stage-Gate International, 1/E, 2009.
2. Product Development: A Structured Approach to Consumer Product Development, Design, and Manufacture - Anil Mital, Anoop Desai, Anand Subramanian and AashiMital; Elsevier Science, 2/E, 2018.
3. The Strategy and Tactics of Pricing: A Guide to Growing More Profitably - Thomas T. Nagle and Georg Müller; Routledge, 6/E, 2018.
4. Pricing: Policies and Procedures - Nessim Hanna, H. Robert Dodge; Macmillan International Higher Education, 1/E, 2017.

21.4 Viva Voce:

Course Title : Viva Voce on Taught Courses	Credit Hours : 2.0
Course Code : BUS 0419 1200	Course Type : Viva Voce
Year/Semester : 1 st Year, 2 nd Semester	

Rationale of the Course: This course is designed to assess and evaluate students through face-to-face conversations in order to assess the student's overall knowledge of the relevant business subjects acquired during the study.

Course Objectives: The aim of the course is to help students develop an understanding of the core business areas and their effectiveness. It will provide an opportunity to become familiar with the basic theories of business and its environment and also develop an awareness and fundamental knowledge of the business arena.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate their views orally in different situations in diverse fields of business.
CLO 2	demonstrate of presentation skills by analyzing various business-related issues.
CLO 3	present their views cogently and precisely.
CLO 4	argue in a rational manner while defending their answer.
CLO 5	improve oral communications skills required for future career growth.

Course Contents: All the taught courses of the First and Second Semesters.

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			2			
CLO 2	3			2			
CLO 3			3				
CLO 4			1				1
CLO 5		2					2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Discussion, Q/A Session, and Online Resources.	Viva voce.
CLO 2	Discussion, Q/A Session, and Online Resources.	Viva voce.
CLO 3	Discussion, Q/A Session, and Online Resources.	Viva voce.
CLO 4	Discussion, Q/A Session, and Online Resources.	Viva voce.
CLO 5	Discussion, Q/A Session, and Online Resources.	Viva voce.

Course Title	: Seminar and Viva Voce	Credit Hours	: 2.0
Course Code	: BUS 0419 2200	Course Type	: Viva Voce
Year/Semester	: 2nd Year, 2nd Semester		

Rationale of the Course: This course is designed to assess and evaluate students through face-to-face conversations and presentations in order to assess the student's overall knowledge of the relevant business subjects acquired during the study.

Course Objectives: The goal of this course is to give students practical learning experience conducting research in a range of business contexts. The aim is to test and evaluate students through presentation and oral examination on previously learned courses and the research project work.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate their views orally in different situations in diverse fields of business.
CLO 2	demonstrate of presentation skills by analyzing various business problems through research.
CLO 3	analyze data and synthesize research findings through report writing.
CLO 4	argue in a rational manner while defending their answer.
CLO 5	improve oral communications skills required for future career growth.

Course Contents: All the taught courses from the First Year throughout the Second Year.

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			2			
CLO 2	3			2			
CLO 3					3		
CLO 4			1				1
CLO 5		2					2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 2	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 3	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 4	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 5	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.

Course Title : Seminar and Viva Voce	Credit Hours : 2.0
Course Code : BUS 0419 3200	Course Type : Viva Voce
Year/Semester : 3 rd Year, 2 nd Semester	

Rationale of the Course: This course is designed to assess and evaluate students through face-to-face conversations and presentations in order to assess the student's overall knowledge of the relevant business subjects acquired during the study.

Course Objectives: The goal of this course is to give students practical learning experience conducting research in a range of business contexts. The aim is to test and evaluate students through presentation and oral examination on previously learned courses and the research project work.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	demonstrate their views orally in different situations in diverse fields of business.
CLO 2	demonstrate of presentation skills by analyzing various business problems through research.
CLO 3	analyze data and synthesize research findings through report writing.
CLO 4	argue in a rational manner while defending their answer.
CLO 5	improve oral communications skills required for future career growth.

Course Contents: All the taught courses from the First Year throughout the Third Year.

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	3			2			
CLO 2		3			2		
CLO 3	1				3		
CLO 4			1				1
CLO 5		2					2

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 2	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.

CLO 3	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 4	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 5	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.

Course Title : Comprehensive Viva Voce	Credit Hours : 2.0
Course Code : BUS 0419 4200	Course Type : Viva Voce
Year/Semester : 4 th Year, 2 nd Semester	

Rationale of the Course: This course is designed as a form of oral assessment for students that will help them develop valuable communication skills. It is based on the theoretical knowledge, skills, and practices which the students have undergone in the period of four years of their BBA Program.

Course Objectives: It will encourage the students to examine a significant part of the curriculum of all the courses studied by them and allow students to articulate their knowledge profoundly. This will also help them to better prepare for real-life interviews in the professional arena.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	present the acquired knowledge and synthesize information in the most effective way.
CLO 2	demonstrate the ability and consistency to face an interview panel.
CLO 3	present their views cogently and precisely.
CLO 4	reflect and think critically in real-time situations.
CLO 5	improve oral communications skills required for future career growth.

Course Contents: All the taught courses from First Year throughout the Fourth Year.

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1	2				1		
CLO 2				1			
CLO 3			3				
CLO 4		3				2	
CLO 5							2

Mapping of Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Viva voce and Presentation.
CLO 2	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Viva voce and Presentation.
CLO 3	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Viva voce and Presentation.
CLO 4	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Viva voce and Presentation.
CLO 5	Group Discussion, Q/A Session, Statistical Software, and Online Resources.	Viva voce and Presentation.

21.5 Internship:

Course Title : Internship	Credit Hours : 4.0
Course Code : BUS 0419 4300	Course Type : Internship
Year/Semester : Not Applicable	

Rationale of the Course: This course represents an educational strategy that links classroom learning and students' interest with the acquisition of knowledge in an applied work setting. Through direct observation, reflection and evaluation, students gain an understanding of the internship site's work, mission, and personnel, how these potentially relate to their academic study, as well as the organization's position in the broader industry or field.

Course Objectives: The course will enable students to understand their internship experience as it relates to broader social and corporate factors, deconstruct the dynamics of organizational structures, assist students in career decision-making, gain on-the-job skills, and provide students with valuable networking opportunities.

Course Learning Outcomes: After completing the course, students will be able to-

CLO 1	describe the nature, culture, and function of the organization in which the internship experience takes place.
CLO 2	outline the skills obtained during the internship period and identify professional contributions made to the organization.
CLO 3	apply fundamental research skills to address the research question and undertake research independently.
CLO 4	demonstrate to communicate research results in the internship report clearly, comprehensively, and persuasively.
CLO 5	present the acquired knowledge and research results in the internship report as well as viva-voce.
CLO 6	evaluate the internship experience in terms of personal, educational, and career needs.

Mapping of Course Learning Outcomes to Program Learning Outcomes:

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO 1				3			
CLO 2			2				
CLO 3					3		
CLO 4					2		
CLO 5					2		
CLO 6						2	

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

CLOs	Teaching-Learning Strategy	Assessment Strategy
CLO 1	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 2	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 3	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 4	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 5	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.
CLO 6	Discussion, Q/A Session, Statistical Software, and Online Resources.	Report Writing, Viva voce and Presentation.

PART-D
GRADING & EVALUATION SYSTEMS

22.1 Grading Scale: Letter grade and corresponding Grade –points will be as follows:

Grade	Approx. Percentage	Points	Meaning
A+	80-100	4.00	Outstanding
A	75-79	3.75	Excellent
A-	70-74	3.50	Very Good
B+	65-69	3.25	Good
B	60-64	3.00	Above Average
B-	55-59	2.75	Average
C+	50-54	2.50	Below Average
C	45-49	2.25	Poor
D	40-44	2.00	Pass
F	00-39	0.00	Fail
I	Incomplete		
W	Withdrawal		

22.2 Grade Point Average (GPA): Grade Point Average (GPA) is the weighted average of the grade points obtained of all the courses passed/completed by a student. For example, if a student passes/completes n courses in a term having credits of C_1, C_2, \dots, C_n and his/her grade points in these courses are G_1, G_2, \dots, G_n respectively then

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

22.3 Cumulative Grade Point Average (CGPA): The Cumulative Grade Point Average (CGPA) is the weighted average of the GPA obtained in all the terms passed/completed by a student. For example, if a student passes/completes n terms having total credits of TC_1, TC_2, \dots, TC_n and his/her GPA in these terms are $GPA_1, GPA_2, \dots, GPA_n$ respectively then

$$\text{CGPA} = \frac{\sum_{i=1}^n TC_i GPA_i}{\sum_{i=1}^n TC_i}$$

22.4 “F” Grade: If a student obtains an “F” grade his/her grade will not be counted for GPA and he has to repeat the course. If the same course is not available, then the Head of the discipline will assign an equivalent (in credit hours) and similar (in nature) course. An “F” grade will be on his/her record permanently and he will not be eligible for distinction.

22.5 Distinction: Candidates for four years Bachelor of Business Administration (BBA) degree will be awarded the degree with distinction if their overall CGPA is 4.00 all through and s/he does not have any “F” grade.

22.6 CGPA-Class Equivalence: North East University Bangladesh (NEUB) students are graded on CGPA. Comparison of the CGPA earned by NEUB students to the classes earned by the students are as follows:

CGPA	Class
CGPA 4.00	First class with Distinction
CGPA 3.00 and above	First class
CGPA 2.50 to 2.99	Second class
GPA 2.00 to 2.49	Third class

22.7 Course Withdrawal: A student can withdraw from a course by a written application to the Head of the discipline through the course advisor in two weeks after the course registration. The Head of the discipline will inform about the change to the Registrar and Controller of Examinations. The Controller of Examinations will send the revised registration list to the disciplines before the examination.

22.8 Incomplete (I) Courses: A student needs to register his/her incomplete courses, if offered, from preceding semesters before he/ she can register courses from the current or successive semester; otherwise, he/ she takes the courses when the desired course is offered next time. An advanced student may be allowed to take 1st and 2nd years' course, which is a course of immediate next semester. There is no way he/ she will be allowed to take 3rd year skipping 2nd or 4th year skipping 3rd year's courses simultaneously.

22.9 Retake: Students will get the opportunity to improve their CGPA by taking courses in which he/ she obtained below a GPA of 2.75 or Grade B-.

22.10 Grade Improvement: Students can repeat a course in which they received an unsatisfactory grade. Some courses allow a limited number of attempts, and if that is the case, it will be stated in the course description in the catalog. All attempts will always remain on the transcript as part of the student's official record. A student can repeat a maximum of four (04) courses for improvement. However, for a course taken multiple times, the best grade will be counted in the CGPA calculation. No grade improvement is applicable for *Vivi voce* and Internship courses.

22.11 Dropout: Once the semester begins, the process of changing the student's course schedule is referred to as dropping/adding courses. A student has several opportunities within a semester to drop a course, but different consequences apply at each stage. Before dropping a course, students should consult with their academic advisors. Dropping courses not only affects a student's academic progress but also may have consequences for financial aid. There is no refund of tuition for individual courses dropped after the last day of the change of program period. Courses that are not presently offered by the department may be dropped depending on the situations of the student and the departments.

22.12 Distribution of Marks (Continuous and Summative Assessment): The marks of a given course will be as follows:

Particular	Percentage (Marks)
Class Attendance	10%
Tutorial Examination	10%
Assignment/Presentation /Viva Voce	10%
Mid-Semester Examination	30%
Semester Final Examination	40%

22.13 Class Participation: The marks for the class attendance will be as follows:

Level of Attendance	Marks	Level of Attendance	Marks
95% and above	10	70% to 74%	5
90% to 94%	9	65% to 69%	4
85% to 89%	8	60% to 64%	3
80% to 84%	7	Less than 60%	0
75% to 79%	6		

A student will not be allowed to appear at the Semester Final Examination of a course if his/her class attendance in that course is less than 50%.

22.14 Duration of the Mid-Semester and Semester Final Examination: For all semesters there should be a 2-hour final examination for every course of 3.0 credits after the 14 weeks. For courses less than 3 hours the duration should be proportional to the credit hours. The Mid-Semester Examination should be one and half an hour.

22.15 Rules for Reading Courses

A reading course is among the regular courses listed in the course catalogue. This type of course is offered only in exceptional cases. The following rules are applicable to all reading courses:

- a) Whether a course is to be floated as a reading course will be decided by the Head of the concerned department in consultation with the teacher/course coordinator concerned. Such a decision also has to be reported to the Academic Council.
- b) A reading course may be offered in a particular term only if the course is not running in that term as a regular course.
- c) The reading course is offered to a student in his/her graduating term if it helps him/her to graduate in that term.
- d) A student is allowed to register for a maximum of two theory courses on a self-study basis.
- e) Students should have 75% class attendance.

- f) The course coordinator/course teacher will assign homework and assignment, administer tutorial, presentation, viva-voce, Mid-Semester Examination, and final examination for giving assessments at the end of the term.

22.16 Examination of Reading Course: Only graduating students (4th Year) will be allowed to appear at the reading course examination. It will be taken with Mid-Semester Examination and Final Examination. No regular class will be arranged for this, but teachers will be assigned for supervising and guiding the students in study, conducting tutorials, assignments, presentations, and regular assessments for 30% marks. Maximum two theory courses may be taken as reading courses by a student. In that case, a student will be allowed to take maximum 24 credits instead of 18 in the last term of his/her graduation.

22.17 Course Waiver: A student seeking transfer from another University to North East University Bangladesh (NEUB) must apply for a course waiver to the concerned Head of the discipline. The application should be accompanied by proper academic documents. The minimum acceptable level of the course is a “B-” grade or a minimum of 50% marks for the traditional marking system in the courses intended for transfer. Transfer of credit will be considered only after a student enrolls in the program having fulfilled all admission requirements as applicable to regular students of the North East University Bangladesh (NEUB).

22.18 Equivalence Committee: The department will have an Equivalence Committee comprising of three senior teachers of the department including the Head of the Department and a member from the Office of Controller of Examination. The Head of the Department will be the Chairman of the committee.

22.19 Right to Change the Curriculum and Rules: The North East University Bangladesh (NEUB) reserves the right to make, at any time without notice, changes to programs, courses, regulations, degree requirements, fees, or any other information or statement mentioned in the policies.