

Curriculum MBA Program



**Department of Business Administration
School of Business
North East University Bangladesh
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Part-1
MBA Program (For Non-BBA Graduates)

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PART-A
GENERAL INFORMATION

1. Title of the Academic Program: Master of Business Administration (MBA)

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), graduate program MBA (For BBA Graduates), and 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, MBA (For BBA Graduates), and 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:

- a) Provide an integrated foundation of skills and knowledge in critical content areas necessary to prepare students for professional business careers.
- b) Provide students with opportunities to learn and practice, individually as well as in a team, analytical thinking skills and use of analytical tools.
- c) Provide students with learning experiences that build an understanding of business issues and practices as well as expose them to diverse cultural perspectives.
- d) Build awareness and understanding of key concepts in ethics and apply these to real phenomena.
- e) Provide students with opportunities to apply modern technologies to business data analysis, research, decision-making, presentations, and communication.
- f) 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 (For BBA Graduates), and MBA (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: Master of Business Administration

The MBA program (For Non-BBA Graduates) consists of 64 credits and offers Major in Accounting and Information Systems, Finance, Banking and Insurance, Management, Human Resource Management, and Marketing.

11. Description of the Program: The MBA Program (For Non-BBA Graduates) of the Department of Business Administration, North East University Bangladesh has been developed to sharpen the leadership skills in individuals who intend to pursue a management career. Specially, the program aims at making an individual thoughtful, analytic decision maker and excellent communicator. The MBA Program (For Non-BBA Graduates) has been specially designed for Non-BBA graduates who intend to enhance their skills further for a successful future career. Some salient features of this program are interactive learning, case-based teaching, weekend classes, small class size, experienced faculty members and comprehensive examinations. The Department has highly qualified and experienced faculty members with degrees from reputed universities, from both home and abroad. The school also has a large pool of adjunct faculty consisting of experts in the corporate sector and multinational organizations.

During the last few decades, the global business environment changed more than ever before. Globalization, increasing competition, technological advancement, service orientation and multicultural workplace made the business environment more complex. As a result, there has been a major change in the nature of managerial skills required to take up the challenge of today's business. The MBA Program (For Non-BBA Graduates) of Department of Business Administration, North East University Bangladesh aims at developing the requisite skills of successful managers in the present business environment. The program aims at empowering corporate executives by enabling them to skillfully use theoretical knowledge in practical situations and take effective decisions. The MBA Program

(For Non-BBA Graduates) of the Department of Business Administration, North East University Bangladesh has consisted of 64 credits. Core courses have 48 credits, 12 for Concentration/Major Courses, and 4 credits for Research Project.

The academic calendar has been divided into two sessions, Spring and Summer. Each semester’s duration will be six months—the spring semester from January to June and the Summer from July to December. The MBA Programs generally offer a range of concentrations or specializations that allow students to acquire expertise in a specific aspect of the business. Before going to Research Project, students should select any one area of major/concentration from the following areas:

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

12. Graduate Attributes: The Master of Business Administration (MBA) 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): The PEOs of the program are-

| | |
|--------------|---|
| PEO 1 | To develop themselves as successful business and management professionals with a sound business and entrepreneurial acumen facilitating a promising career in the various business and management domains. |
| PEO 2 | To develop the professional competence for astute decision making, organizational skills, planning and its efficient implementation, research, data analysis and interpretation and a solution finding approach. |
| PEO 3 | To be known for their team player qualities to handle diversity and communication and the leadership skills to make sound decisions while working with peers in an inter-disciplinary environment with people of cross-cultural attributes. |
| PEO 4 | To be adaptable to new technology, innovations, and changes in world economy through lifelong learning and a flexible mindset. |
| PEO 5 | To be responsible citizens with flawless ethical conduct that will empower the business organizations with their high integrity, moral values, social effectiveness and legal business intelligence. |

14. Mapping Mission of the University with PEOs:

| 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): Graduates will be able to demonstrate ability to

| | |
|--------------|--|
| PLO 1 | apply knowledge of all the functional areas of business using integrated problem-solving skills and strategic analysis to be able to accurately assess the feasibility of business propositions and develop an integrated plan for a business. |
| PLO 2 | lead efforts to develop and implement creative and comprehensive solutions to complex organizational challenges. |
| PLO 3 | lead strategically and ethically in the face of environments characterized by change, uncertainty and complexity. |
| PLO 4 | analyze the critical partnerships between information technology and the user community to assure automation, organizational learning and strategic advantage. |
| PLO 5 | apply business models and analytical tools to decision making. |
| PLO 6 | analyze the impacts of changes in the economic and global business environments on decision making. |
| PLO 7 | communicate professionally, both orally and in writing, to bridge diverse perspectives, cultures, and disciplines, with appropriate audience awareness. |

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 | | X |
| PLO 4 | | | | X | |
| PLO 5 | | X | | | |
| PLO 6 | | | | | |
| 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 0413 5111 | X | | | X | | X | X |
| BUS 0411 5112 | X | X | | | X | | |
| GED 0031 5101 | X | X | X | | | | X |
| MAT 0541 5101 | X | | | | X | | |
| BUS 0412 5213 | X | | | | X | X | |
| BUS 0414 5214 | X | | | | | X | X |
| STA 0599 5201 | X | | | | X | | |
| ECO 0311 5201 | | | | | X | X | |
| BUS 0414 6115 | X | X | X | | | | X |
| BUS 0412 6116 | X | | X | | X | | |
| BUS 0411 6117 | X | | | X | X | | |
| BUS 0413 6118 | X | X | X | X | X | X | |
| BUS 0413 6119 | X | | | X | | X | X |
| BUS 0419 6120 | X | X | | | | X | X |
| BUS 0413 6221 | X | X | | | X | | |
| BUS 0419 6222 | | X | X | | | X | X |
| BUS 0412 5511 | X | | | | | X | X |
| BUS 0412 5512 | X | | X | | | | X |
| BUS 0412 5513 | | | X | | X | | X |
| BUS 0412 5514 | | X | | X | | | |
| BUS 0412 5515 | X | X | | | | | X |
| BUS 0412 5516 | X | X | | | | | X |
| BUS 0412 5517 | | X | | X | | X | |

| | | | | | | | |
|---------------|---|---|---|---|---|---|---|
| BUS 0412 5518 | X | | X | | | X | |
| BUS 0412 5611 | X | X | | | X | | |
| BUS 0412 5612 | X | | X | | X | X | |
| BUS 0412 5613 | X | | X | | X | X | |
| BUS 0412 5614 | | X | | | X | | |
| BUS 0412 5615 | | | X | X | X | | |
| BUS 0412 5616 | | X | X | | | X | X |
| BUS 0412 5617 | X | | X | | X | | X |
| BUS 0412 5618 | X | | X | | | X | |
| BUS 0413 5511 | | X | X | | X | X | X |
| BUS 0413 5512 | | X | X | X | X | | |
| BUS 0413 5513 | | X | X | X | | X | |
| BUS 0413 5514 | | X | X | | X | | |
| BUS 0413 5515 | X | | X | | | | X |
| BUS 0413 5516 | | X | X | | X | | X |
| BUS 0413 5517 | | X | X | | X | | X |
| BUS 0413 5518 | | X | X | | X | | X |
| BUS 0413 5611 | | X | | X | | | X |
| BUS 0413 5612 | X | | X | | | X | X |
| BUS 0413 5613 | | X | X | | | | X |
| BUS 0413 5614 | X | | X | X | | | X |
| BUS 0413 5615 | | | | X | X | X | |
| BUS 0413 5616 | X | X | X | | | X | |
| BUS 0413 5617 | | X | X | | X | | |
| BUS 0413 5618 | | X | X | | | X | |
| BUS 0414 5511 | | X | X | | | | X |
| BUS 0414 5512 | | X | X | X | | | |
| BUS 0414 5513 | | X | X | | | X | X |
| BUS 0414 5514 | | X | X | X | | X | |
| BUS 0414 5515 | | | | X | X | | X |
| BUS 0414 5516 | | X | X | | | | X |
| BUS 0414 5517 | X | X | X | | | X | |
| BUS 0414 5518 | X | | | | X | | X |
| BUS 0412 5511 | | | X | | | X | X |
| BUS 0412 5512 | | X | X | X | | | |
| BUS 0412 5513 | X | X | | | | | X |
| BUS 0412 5514 | | | X | X | | X | |
| BUS 0412 5515 | | | X | X | | | X |
| BUS 0412 5516 | | X | X | | X | | X |
| BUS 0412 5517 | | | | X | | X | X |
| BUS 0412 5518 | | X | X | | X | | |
| BUS 0419 6000 | X | X | X | X | X | X | X |

PART-B
CURRICULUM FRAMEWORK

18. Structure of the MBA Program (for Non-BBA graduates)

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

MBA Program (for Non-BBA graduates)

| Sl. No. | Categories | No. of Courses | Credits | Total Credits |
|--------------|------------------------------|----------------|---------|---------------|
| A | GED Courses | 04 | 3.0 | 12 |
| B | Core Courses | 12 | 3.0 | 36 |
| C | Major/ Concentration Courses | 04 | 3.0 | 12 |
| D | Research Project | 01 | 4.0 | 04 |
| Total | | 21 | | 64 |

18.1. Duration of the Program: Years: 02 Semesters: 04

18.2. Admission Requirements:

Bangladeshi Student: The admission requirements for MBA Program (For Non-BBA Graduates) in North East University Bangladesh are as follows:

- a) A four-year Bachelor or a three-year Honors/Pass degree or a Master's degree in any discipline.
- b) At least CGPA of 2.0 or equivalent on a 4.0 point scale in Honors/Degree Pass level examination.
- c) Both in SSC and HSC or equivalent public examination there must be 2nd division or GPA 2.5 or equivalent grad in each examination. But if there is GPA 2.00 in any examination in that case GPA 6.00 for both examinations in aggregate.
- d) 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.
- e) 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 includes: (i) filled out application form (ii) six passport size photographs, certificates 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 52 credits in 4 (four) 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 Year/Semester: In a semester, the class will be held for 14 weeks.

18.5. Minimum CGPA Requirement for Graduation: At least CGPA 2.0 is required for post-graduation.

18.6. Maximum Academic Years of Completion: A student will be given 4 (four) extra semesters in addition to 4 semesters to complete his/her degree. However, his/her admission will be terminated if 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 four (4) areas which are explained below:

18.7.1 GED Courses:

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | GED 0031 5101 | Communication for Leaders | 3.0 |
| 2 | MAT 0541 5101 | Mathematics for Business Decisions | 3.0 |
| 3 | STA 0599 5201 | Statistics for Business Decisions | 3.0 |
| 4 | ECO 0311 5201 | Economic Analysis for Business Decisions | 3.0 |

18.7.2 Core Courses:

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0413 5111 | Fundamentals of Management | 3.0 |
| 2 | BUS 0411 5112 | Financial Accounting and Analysis | 3.0 |
| 3 | BUS 0412 5213 | Fundamentals of Finance | 3.0 |
| 4 | BUS 0414 5214 | Fundamentals of Marketing | 3.0 |
| 5 | BUS 0414 6115 | Marketing Management | 3.0 |
| 6 | BUS 0412 6116 | Financial Management | 3.0 |
| 7 | BUS 0411 6117 | Managerial Accounting for Decision Making | 3.0 |
| 8 | BUS 0413 6118 | Strategic Management | 3.0 |
| 9 | BUS 0413 6119 | Human Resource Management | 3.0 |
| 10 | BUS 0419 6120 | Corporate Governance and Corporate Social Responsibility | 3.0 |
| 11 | BUS 0413 6221 | Advanced Business Research Methods | 3.0 |
| 12 | BUS 0419 6222 | Organizational Development and Change | 3.0 |

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 free electives. The student can choose from six (06) areas of concentration when offered. Students will have to complete at least four courses from a specific Area of Major/Concentration. As a general rule, students will have to successfully complete all core courses of first semester 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: 4×3 = 12 Credits

Accounting and Information Systems

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0411 5511 | International Accounting | 3.0 |
| 2 | BUS 0411 5512 | Budget and Budgetary Control | 3.0 |
| 3 | BUS 0411 5513 | Corporate Financial Reporting and Analysis | 3.0 |
| 4 | BUS 0411 5514 | Accounting Information Systems | 3.0 |

| | | | |
|---|---------------|--------------------------------------|-----|
| 5 | BUS 0411 5515 | Accounting Theory and Standards | 3.0 |
| 6 | BUS 0411 5516 | Corporate Tax Practice and Procedure | 3.0 |
| 7 | BUS 0411 5517 | Human Resource Accounting | 3.0 |
| 8 | BUS 0411 5518 | Environmental Accounting | 3.0 |

Finance

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|---|---------|
| 1 | BUS 0412 5511 | Corporate Finance | 3.0 |
| 2 | BUS 0412 5512 | Financial Derivatives | 3.0 |
| 3 | BUS 0412 5513 | International Financial Management | 3.0 |
| 4 | BUS 0412 5514 | Government Finance | 3.0 |
| 5 | BUS 0412 5515 | Investment Analysis and Portfolio Management | 3.0 |
| 6 | BUS 0412 5516 | Management of Financial Institutions and Capital Market | 3.0 |
| 7 | BUS 0412 5517 | Financial Statement Analysis and Control | 3.0 |
| 8 | BUS 0412 5518 | Development Finance | 3.0 |

Banking and Insurance

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|---|---------|
| 1 | BUS 0412 5611 | Management of Central Bank | 3.0 |
| 2 | BUS 0412 5612 | Bank Fund Management | 3.0 |
| 3 | BUS 0412 5613 | Islamic Finance and Banking | 3.0 |
| 4 | BUS 0412 5614 | Digital Banking | 3.0 |
| 5 | BUS 0412 5615 | Laws and Practices of Bank and Financial Institutions | 3.0 |
| 6 | BUS 0412 5616 | Credit and Risk Management | 3.0 |
| 7 | BUS 0412 5617 | Insurance and Risk Management | 3.0 |
| 8 | BUS 0412 5618 | Claims and Premium Management | 3.0 |

Management

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0413 5511 | Quality Management for Organizations | 3.0 |
| 2 | BUS 0413 5512 | Corporate Entrepreneurship | 3.0 |
| 3 | BUS 0413 5513 | Leadership: Theory and Practice | 3.0 |
| 4 | BUS 0413 5514 | Negotiation and Workplace Dispute Resolution | 3.0 |
| 5 | BUS 0413 5515 | Information Technology for Management | 3.0 |
| 6 | BUS 0413 5516 | Real Estate Management | 3.0 |
| 7 | BUS 0413 5517 | Management of Small and Medium Enterprise | 3.0 |
| 8 | BUS 0413 5518 | Non-Governmental Organizations, Management and Development | 3.0 |

Human Resource Management

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0413 5611 | Negotiation and Conflict Management | 3.0 |
| 2 | BUS 0413 5612 | Performance Management | 3.0 |
| 3 | BUS 0413 5613 | Compensation Management | 3.0 |
| 4 | BUS 0413 5614 | Human Resource Planning | 3.0 |
| 5 | BUS 0413 5615 | Training and Development | 3.0 |
| 6 | BUS 0413 5616 | Labor Management Relations | 3.0 |
| 7 | BUS 0413 5617 | Organizational Change and Effectiveness | 3.0 |
| 8 | BUS 0413 5618 | Legal Aspects of Human Resource Management | 3.0 |

Marketing

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|------------------------------------|---------|
| 1 | BUS 0414 5511 | Brand Management | 3.0 |
| 2 | BUS 0414 5512 | Service Marketing | 3.0 |
| 3 | BUS 0414 5513 | Consumer Behavior | 3.0 |
| 4 | BUS 0414 5514 | Marketing Policies and Strategies | 3.0 |
| 5 | BUS 0414 5515 | Marketing Promotion | 3.0 |
| 6 | BUS 0414 5516 | Sales Force Management | 3.0 |
| 7 | BUS 0414 5517 | Digital Marketing | 3.0 |
| 8 | BUS 0414 5518 | Integrated Marketing Communication | 3.0 |

18.7.4 Research Project:

On completion of the course work, the student must carry out the Research Project as part of the MBA Program (For Non-BBA Graduates) degree requirement. The research project is a capstone experience that allows students to incorporate knowledge and skills developed in the classroom and apply them in a professional setting. The research project for MBA Program (For Non-BBA Graduates) is for 4.0 academic credits. It will be undertaken after the final semester and must be completed before the completion of the MBA degree. The student will have to prepare, submit, and defend a research project report in order to complete the program successfully.

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|------------------|---------|
| 1 | BUS 0419 6000 | Research Project | 4.0 |

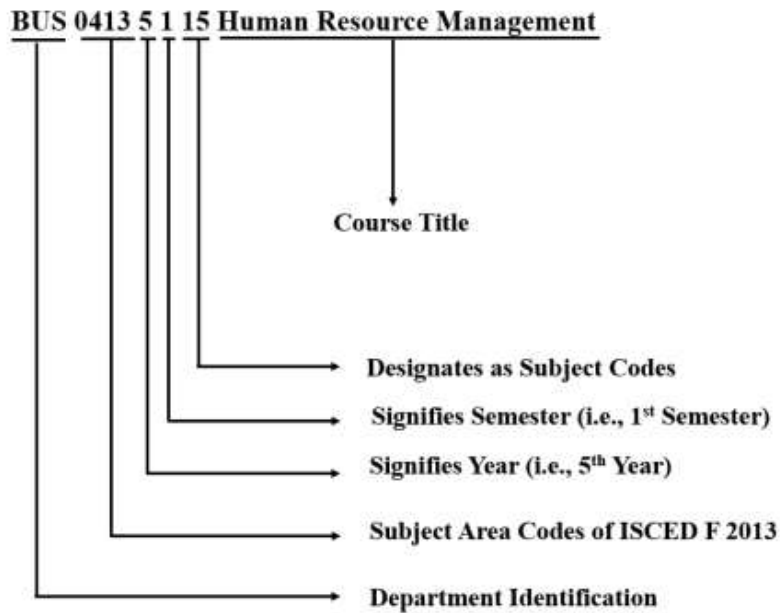
19. Semester-wise Distribution of the Courses

| Year | Semester | Course Code | Course Title | Credit |
|--------------------|--------------|---------------|--|-------------|
| Year 1 | Semester 1 | BUS 0413 5111 | Fundamentals of Management | 3.0 |
| | | BUS 0411 5112 | Financial Accounting and Analysis | 3.0 |
| | | GED 0031 5101 | Communication for Leaders | 3.0 |
| | | MAT 0541 5101 | Mathematics for Business Decisions | 3.0 |
| | Total | | | 12.0 |
| | Semester 2 | BUS 0412 5213 | Fundamentals of Finance | 3.0 |
| | | BUS 0414 5214 | Fundamentals of Marketing | 3.0 |
| | | STA 0599 5201 | Statistics for Business Decisions | 3.0 |
| | | ECO 0311 5201 | Economic Analysis for Business Decisions | 3.0 |
| | Total | | | 12.0 |
| Year 2 | Semester 1 | BUS 0414 6115 | Marketing Management | 3.0 |
| | | BUS 0412 6116 | Financial Management | 3.0 |
| | | BUS 0411 6117 | Managerial Accounting for Decision Making | 3.0 |
| | | BUS 0413 6118 | Strategic Management | 3.0 |
| | | BUS 0413 6119 | Human Resource Management | 3.0 |
| | | BUS 0419 6120 | Corporate Governance and Corporate Social Responsibility | 3.0 |
| | Total | | | 18.0 |
| | Semester 2 | BUS 0413 6221 | Advanced Business Research Methods | 3.0 |
| | | BUS 0419 6222 | Organizational Development and Change | 3.0 |
| | | Elective | Major/Concentration Courses I | 3.0 |
| | | Elective | Major/Concentration Courses II | 3.0 |
| | | Elective | Major/Concentration Courses III | 3.0 |
| | | Elective | Major/Concentration Courses IV | 3.0 |
| Total | | | 18.0 | |
| | | BUS 0419 6000 | Research Project | 4.0 |
| Gross Total | | | 64.0 | |

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:

- a. The first four digit signify the Subject Area Codes of ISCED F 2013.
- b. The fifth digit corresponds to the Year in which the course is normally taken by the students.
- c. The sixth digit corresponds to the Semester in which the course is normally taken by the students.
- d. 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.
- e. The last two digit signify the Designates as Subject Codes.

The course designation system is illustrated as follows:



PART-C
DETAILS OF COURSES

21.1 GED Courses

| | |
|---|---------------------------|
| Course Title : Communication for Leaders | Credit Hours : 3.0 |
| Course Code : GED 0031 5101 | Course Type : GED |
| Year/Semester : 1 st Year, 1 st Semester | |

Rationale of the Course: In this course, students explore leadership and communication from a theoretical as well as a practical, hands-on perspective. These interactive methods allow students to examine and improve skills in communication areas that may limit their ability to be effective in a professional setting. This course structures presentations efficiently and effectively in such a way that visuals, logic, and emotions can all be included in corporate presentations and information is delivered with confidence.

Course Learning Objectives: The primary goal of this course is to assist students in improving their leadership communication abilities through effective participation and team management, as well as to guide them in recognizing the various persuasive techniques and considerations that go into business writing when combined with verbal communication. This course will enable students to learn how to apply leadership theories and principles to personal leadership experiences, how to think critically about communication and relationship building, how to evaluate the traits and attributes of effective leaders by focusing on communication skills, how to assess organizational culture, and how strong communication can create a mutually beneficial environment.

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

| | |
|--------------|--|
| CLO 1 | apply effective leadership and communication strategies to enhance business value and adopt best practices for influencing peers, managers, subordinates, customers, and other stakeholders. |
| CLO 2 | demonstrate effective and reliable written and oral communication skills in different business situations, both internal and external. |
| CLO 3 | create effective organizational communication strategies that incorporate presentations, reports, and mass communication in leadership scenarios. |
| CLO 4 | deliver compelling messages that elicit immediate action and exert control over emotions when confronted with opposition and conflict in business. |
| CLO 5 | utilizes leadership abilities to address group dynamics, exhibits professionalism, and adheres to a good code of conduct in the workplace as necessary. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction: Leadership role and its relation to communication, Communication media, Types of communication process, Communication networks of the organization, Communication model and barriers, Ways of overcoming communication barriers. | 6 | CLO 1 |
| 2 | Basics of Written Communication: 6 Cs of Ideal Writing, Selection of Language, Writing Process, Principles of Business Writings, Purpose and forms of written communication, Common Jargons and Acronyms in Business, writing for Effect, Ways of Bringing Right effect to Business Writing. | 6 | CLO 2 |
| 3 | Business Letters: Traditional Business Letters, Office Memo, Letter formatting & composition, E-mail: Advantages & Disadvantages, Adaptation to different business letter situations, Routine request letters, Responses to letters – Refusal letters, Claims letters and cancellation letters. | 3 | CLO 2 |

| | | | |
|----|---|---|-------|
| 4 | Creating Reports: Concepts and types; Report proposals; Report structure and format; Characteristics of a good report, Organizing the content logically and according to audience. | 3 | CLO 3 |
| 5 | Presentation Skills and Audio-Visual Aids: 6 P's of Presentation, Methods of a good presentation, Elements of good presentation, Knowing the audience, Nature and purpose of audio-visual aids, Ways to present statistical information. | 6 | CLO 4 |
| 6 | Listening and Negotiation Skill: Active Listening, Ways to develop Listening Skills; Purpose of Note taking; Negotiations, nature and need for negotiation, factors affecting negotiation, stages of negotiation process and strategies. | 3 | CLO 4 |
| 7 | Non-Verbal and Public Communication: Importance of Nonverbal Communication, Major Forms Nonverbal Communication, Developing Effective Public Speeches, Persuasive Campaign, teleconferencing and videoconferencing. | 3 | CLO 1 |
| 8 | Official Correspondence and Public Relations: Distinction between Official and Business Correspondence, Classification of Official Letters, Memorandum, Endorsement, Notification, Meaning of Public Relations, Press Conference and Press Release, Advertising – Direct Mail Advertising and Advertising Letters. | 6 | CLO 5 |
| 9 | Fundamentals of Group Dynamics: Collaboration, Interpersonal Communication and Business Etiquettes; Communicating Effectively in Teams, Characteristics of Effective teams, Business Etiquettes in Workplace, Social Setting and Online, Rules of Conducting & Participating in Effective Meetings. | 3 | CLO 5 |
| 10 | Employment Correspondence: CV & Résumé Writing, Cover letters, Strategy in job applications, Types of job interviews, Tips for Facing Interviews. | 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 | 2 | | | | | |
| CLO 2 | | | 2 | | | | 3 |
| CLO 3 | 3 | | | | | | 3 |
| CLO 4 | | 2 | | | | | 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 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 Reciprocal Questioning | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Tutorials, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Business Communication for Success – Scott McLean; Flat World Knowledge, Inc. 2/E, 2016.
2. Business Communication Today - Courtland L. Bovee and John V. Thill; Pearson, 14/E, 2017.

Reference Books:

1. Business Communication: Rethinking your professional practice for the post-digital age - Peter Hartley and Peter Chatterton; Routledge. 2/E, 2015.
2. Leadership: A Communication Perspective - Craig E. Johnson; Waveland Press, Inc. 7/E, 2018.
3. Business Communication Essentials: Fundamental Skills for the Mobile-Digital-Social Workplace - Courtland L. Bovee and John V. Thill; Pearson, Global Edition, 2020.
4. Essentials of business communication - Mary Ellen Guffey, Dana Loewy and Richard Almonte; Nelson College Indigenous, 9/E, 2018.

| | | | |
|----------------------|---|---------------------|--------------|
| Course Title | : Mathematics for Business Decisions | Credit Hours | : 3.0 |
| Course Code | : MAT 0541 5101 | Course Type | : GED |
| Year/Semester | : 1st Year, 1st Semester | | |

Rationale of the Course: This course provides the complete skill to understand the basic functions of mathematics and their use in the business world. The course examines various aspects of business and marketing with regard to basic mathematical analysis. After completing the course, the students will be able to solve business and finance problems.

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 | apply the knowledge of mathematics in solving business problems. |
| CLO 3 | analyze and demonstrate mathematical skills required in mathematically intensive areas in economics and business. |
| CLO 4 | understand the important role of mathematics plays in all facets of the business world. |

Course Content:

| 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 1 |

| | | | |
|----|---|---|-------|
| 3 | Theory of Sets: Introduction, A Set, Elements of a Set, Method of Describing a Set, Types of Sets, Venn Diagrams, Operations on Sets, Intersection of Sets, Union of Sets, Complement of a Set, De Morgan's Law, Difference of Two Sets, Symmetric Difference, Algebra of Sets. | 3 | CLO 3 |
| 4 | Equation: Linear and Quadratic: Equations, Identities, Inequalities, Simultaneous Linear Equation, Quadratic Equation, Degree of Equations, Reciprocal Equation, Nature of Roots, Symmetrical Expression, Cubic and Bi-Quadratic Equation. | 6 | CLO 1 |
| 5 | Arithmetic and Geometric Progression: Arithmetic Progression, Arithmetic Mean, Geometric Progression, Geometric Mean. | 3 | CLO 3 |
| 6 | 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 2 |
| 7 | 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 1 |
| 8 | Functions, Limits, and Continuity: Functions, Mapping, Notations for Functions, Types of Functions, Limit of a Function, Methods of Evaluating Limit of a Function, Some Important Limits, Continuity of a Function, Continuity in an Interval. | 3 | CLO 2 |
| 9 | Integral Calculus: Introduction, Indefinite Integral, Rules of Integration, Integration of Trigonometric Functions, Integration by Partial Fractions, Definite Integrals. | 3 | CLO 4 |
| 10 | Matrix Algebra: Introduction, Types of Matrix, Scalar Multiplication of a Matrix, Equality of Matrix, Matrix Operation, Transpose of a Matrix, Determinants of a Square Matrix, Properties of Determinants, Adjoint of a Square Matrix, Inverse of a Matrix, Rank of Matrix. | 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 | 2 | | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | | 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. | 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 | : Statistics for Business Decisions | Credit Hours | : 3.0 |
| Course Code | : STA 0599 5201 | Course Type | : GED |
| Year/Semester | : 1st Year, 2nd Semester | | |

Rationale of the Course: The statistics course is designed to explain students with the core concepts of data analysis and statistical computing in order to enable them to make judgments about a variety of business phenomena. The primary objective is to provide students with a thorough understanding of statistical methods, enabling them to comprehend the fundamentals of quantitative data, comprehend facts expressed in qualitative terms, and apply statistical approaches for business problem solving and decision making.

Course Objectives: The goal of the course is to help students develop their ability to deal with numerical and quantitative issues in business, to enable the use of statistical, graphical, and algebraic techniques wherever applicable, and to have a proper understanding of statistical applications in business and management. This class uses many examples and exercises to show how statistics can be used in business, with a strong focus on business applications. This course emphasizes the process of making statistical decisions, describing and framing problems, presenting, analyzing, and interpreting data, and applying the results to decision making.

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

| | |
|--------------|---|
| CLO 1 | explain how statistics and statistical analysis can be applied to real world business situations. |
| CLO 2 | distinguish between quantitative and qualitative data, provide instances of each data type and measurement scale. |
| CLO 3 | create graphs and visual representations of data, as well as interpret the information contained in graphs and visual representations and interpret a set of data by determining the data's central tendency and variability. |
| CLO 4 | describe and differentiate the various sampling techniques and determine confidence interval as well as have knowledge of time series analysis. |
| CLO 5 | determine and analyze the components of a correlation and linear regression model, as well as use ANOVA to understand their values. |
| CLO 6 | demonstrate the power to construct and evaluate hypothesis tests for various business operations. |

Course Contents:

| Sl. No. | Course contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Introduction to Business Statistics: Definition, nature and Scope of Statistics. Functions & Limitation, Use of Statistics in business, descriptive statistics and inferential statistics. | 3 | CLO 1 |
| 2 | Collection and Presentation of Business Data: Collection of primary and secondary data, quantitative and qualitative data, frequency- distribution, graphical representation of data; scale of measurement. | 3 | CLO 2 |

| | | | |
|----|--|---|-------|
| 3 | Measures of Central Tendency: Mean, median & mode - their computation and properties, problems, Geometric mean and their computation and properties. | 3 | CLO 3 |
| 4 | Measures of Dispersion: Construct measures of dispersion – range, quartiles, standard deviation, and coefficient of variance using ungrouped data and grouped data. Measures of Moments, Skewness and Kurtosis, and their uses. | 6 | CLO 3 |
| 5 | Sampling and Interval Estimation: Sampling and census - types of sampling methods, advantages and disadvantages of sampling, Surveys, questionnaire for survey, Sampling distribution of population mean and population proportion, Interval estimation of a population mean. | 6 | CLO 4 |
| 6 | Correlation: Concept of Correlation, Positive and Negative correlation, Karl Pearson’s Coefficient of Correlation, Rank Correlation. | 3 | CLO 5 |
| 7 | Regression Analysis: Difference between regression and correlation analysis, Simple Linear Regression Equation, scatter diagram and plot the least-squares regression line and interpret the value, Multiple Linear Regression. | 6 | CLO 5 |
| 8 | Hypothesis Testing: One tailed test and two tailed tests, null and alternative hypothesis, calculation of cut-off point using z-table, t-table, observed value using appropriate distribution (z-distribution, t-distribution), conclusion of the testing. | 6 | CLO 6 |
| 9 | Analysis of Variance (ANOVA): Assumptions for Analysis of Variance, F - Distribution, t – distribution, Application of ANOVA (One and Two Ways). | 3 | CLO 5 |
| 10 | Time Series analysis: Time Series Patterns, Components and Methods of Time Series Analysis - Moving Averages – Least Square Method, Uses and Limitations of Time Series. | 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 | | | 2 | | | | 1 |
| CLO 3 | | | | 3 | | | 2 |
| CLO 4 | | 3 | | | | | |
| CLO 5 | 2 | | | | 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 and Practical Examples | 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, IBM SPSS Statistics, 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. Statistics for Business and Economics - David R. Anderson, Dennis J. Sweeney and Thomas A. Williams; Cengage Learning, 11/E, 2012.
2. Business Statistics - S.P. Gupta and M.P. Gupta; Sultan Chand and Sons. 18/E, 2015.

Reference Books:

1. Business Statistics: For Contemporary Decision Making - B. Ken; Wiley, 9/E, 2016..
2. Discovering Statistics Using IBM SPSS Statistics - Andy Field; SAGE Publications Ltd, 5/E, 2017.
3. An Introduction to Probability and Statistics - Vijay K. Rohatgi and A. K. Md. Ehsanes Saleh; Wiley, 3/E, 2015.
4. Statistics for Business: Decision Making and Analysis - Robert Stine and Dean Foster; Pearson, 3/E, 2017.

| | | | | |
|----------------------|---|--|---------------------|--------------|
| Course Title | : Economic Analysis for Business Decisions | | Credit Hours | : 3.0 |
| Course Code | : ECO 0311 5201 | | Course Type | : GED |
| Year/Semester | : 1st Year, 2nd Semester | | | |

Rationale of the Course: Managerial Economics is concerned with the application of economic principles and methodologies to key management decisions within organizations. It provides principles to foster the goals of the organization, as well as a better understanding of the external business environment in which an organization operates. Students will learn to use economic models to isolate the relevant elements of a managerial problem, identify their relationships, and formulate them into a managerial model to which decision-making tools can be applied.

Course Objectives: The goal of this course is to use microeconomic principles and methodologies to analyze firm business choices. The emphasis is on demonstrating how conventional price theory techniques can be used to create a choice issue, evaluate possible courses of action, and finally choose among alternatives. The goal of the course is to teach students how to use the ideas and models of economic theory to make managerial decisions such as: 1) estimating and analyzing demand, 2) cost analysis, 3) pricing (price discrimination, tying, bundling, non-linear pricing), 3) competing in various market structures, and 4) making decisions about product quality and differentiation.

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

| | |
|--------------|--|
| CLO 1 | apply economic tools to explain the optimal allocation of resources within the firm. |
| CLO 2 | understand the fundamentals of demand and supply conditions and assess the position of a company. |
| CLO 3 | understand the concepts, importance and applications of different demand forecasting techniques and analyze the cost and output decisions of the firm. |
| CLO 4 | design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets. |
| CLO 5 | use game theory to define the optimal course of action a firm can take when dealing with competitors. |
| CLO 6 | explain capital budgeting and appraise some of the current and emerging issues in managerial economics at the national and international levels. |

Course Contents:

| Sl. No. | Course contents | Hours | CLOs |
|----------|--|-------|-------|
| 1 | Introduction to Managerial Economics: Defining Managerial Economics, Economics and Managerial Decision Making, The Economics of a Business, Important Economic Terms and Concepts, The Firm and its Goal, Opportunity Cost Principle. | 3 | CLO 1 |
| 2 | Demand and Supply and: Law of Demand, Elasticity of Demand – Classification and Measurement of Price, Income & Cross elasticity, Advertising | 6 | CLO 2 |

| | | | |
|----|--|---|-------|
| | and promotional elasticity of demand, Uses of elasticity of demand for Managerial decision making, Law of supply. | | |
| 3 | Demand forecasting: Meaning & Significance, Methods of demand forecasting, how the concepts of supply and demand can be used in management decisions about price and allocations of resources. | 3 | CLO 3 |
| 4 | Costs of Production and the Organization of the Firm: Estimation of production function, short-run analysis of total, average and marginal products and costs, law of diminishing returns, long-run production function, importance of production functions in managerial decision making, Importance and use of costs in economic analysis, economies of scope and scale, supply chain management. | 6 | CLO 4 |
| 5 | Market Structures: Pricing and Output Decisions: Competition and market types in economic analysis, Pricing and output decisions in perfect competition and monopoly markets, Implications of market structures for managerial decisions, shut down rule. | 6 | CLO 4 |
| 6 | Pricing and Output Decisions: Oligopoly and monopolistic competition, price rigidity using the 'kinked demand curve', five forces in Porter's model of competition, Structure-Performance-Conduct model of a firm. | 3 | CLO 4 |
| 7 | Pricing Strategies and Game Theory: Asymmetric information, cartel pricing, price leadership, marginal pricing and "cost-plus" pricing, transfer pricing, price discrimination, Prisoners' Dilemma and its application to business, how bargaining tactics and focal points affect business decisions. | 3 | CLO 5 |
| 8 | Capital Budgeting and Risk: capital budgeting decision, methods of project evaluation, sources of business risk, capital budgeting and risk, Real options in capital budgeting. | 3 | CLO 6 |
| 9 | Multinational Corporation and Globalization: Globalization, Opportunities of international expansion, Risks faced by a multinational corporation, Exchange rates and exchange rate hedging. Foreign Direct Investment, Multinational capital budgeting, Repositioning of funds, Multinational transfer pricing. | 3 | CLO 6 |
| 10 | Government and Industry: Rationale for government involvement, Dealing with market externalities, Background of financial crisis, Government deregulation, Mergers, and Acquisitions: Reasons behind Mergers. | 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 | | 1 | | | | 1 | |
| CLO 2 | 2 | | | 2 | | | |
| CLO 3 | 2 | | | | | | |
| CLO 4 | | 2 | | | | | |
| CLO 5 | | | 2 | | 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 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 Mid-Semester Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies. | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |
| CLO 6 | Class Lectures, Group Discussion, Q/A Session and Case Studies. | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Managerial Economics: economic tools for today's decision makers - Keat, Paul G., Young, Philip K. Y., and Erfle Stephen E.; Pearson, 7/E, 2013.
2. Managerial Economics in a Global Economy - Dominick Salvatore; Oxford University Press, 7/E, 2018.

Reference Books:

1. Managerial Economics - William F. Samuelson and Stephen G. Marks; John Wiley, 8/E, 2015.
2. Managerial Economics: Analysis, Problems, Cases - Lila J. Truett and Dale B. Truett; Wiley, 8/E, 2006.
3. Managerial Economics and Business Strategy - Michael R. Baye; McGraw-Hill/Irwin, 7/E, 2010.
4. Managerial Economics: A Problem-Solving Approach - Nick Wilkinson; Cambridge University Press, 1/E, 2005.

21.2 Core Courses

| | |
|---|----------------------------------|
| Course Title : Fundamentals of Management | Credit Hours : 3.0 |
| Course Code : BUS 0413 5111 | Course Type : Core |
| Year/Semester : 1st Year 1st Semester | |

Rationale of the Course: This course is a fundamental 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 with managing diversity, business ethics, change and innovation.

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 that the students are likely to be encountering and the basics of managing in today’s workplace. Finally, this course has included information about new topics that students are being exposed to including big data, stretch goals, social media, and wearable technology, among others.

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 managing diversity. |
| CLO 4 | recognize the managing strategy, change and innovation. |
| CLO 5 | design the organizational structure and their 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 management, Behavioral approach, Early advocates of organizational behavior, The Hawthorne studies, Contemporary approach, System theory. | 6 | CLO 1 |
| 2 | Making Decisions: 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 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 | CLO 1 |
| 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 | 3 | CLO 6 |

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| | 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. | | |
| 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 Decruitment, 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, Managing Sexual Harassment, Managing Work–Life Balance, Controlling HR Costs. | 3 | CLO 6 |
| 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. | 3 | 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 4 |
| 11 | Being an Effective Leader: Leaders and Leadership, Early Leadership Theories, Leadership Trait Theories, Leadership Behavior Theories, Contingency Theories of Leadership, The Fiedler Model, Hersey and Blanchard's Situational Leadership Theory, Path-Goal Model, Contemporary Views of Leadership, Leader–Member Exchange (LMX) Theory, Transformational-Transactional Leadership, Charismatic-Visionary Leadership, Team Leadership, Leadership Issues in the Twenty-First Century, Managing Power, Developing Trust, Empowering Employees, Leading Across Cultures, Becoming an Effective Leader. | 3 | CLO 5 |
| 12 | Monitoring and Controlling: Controlling and Importance of Controlling, The Control Process, Managerial Decisions in Controlling, Controlling for Organizational and Employee Performance, Organizational Performance, | 3 | CLO 3 |

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|--|--|--|--|
| | Measures of Organizational Performance, Controlling for Employee Performance, Tools for Measuring Organizational Performance, Feedforward/Concurrent/Feedback Controls, Financial Controls, Information Controls, Balanced Scorecard, Benchmarking of Best Practices, Contemporary Issues in Control, Adjusting Controls for Cross-Cultural Differences and Global Turmoil, Workplace Concerns, Workplace Violence, Controlling Customer Interactions, Corporate Governance. | | |
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Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning and Assessment Strategy:

| | 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 | | | |
| 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, Textbook and Online Resources | Class Tests, Assignments, Presentation, Viva voce, and Mid-Semester Exam |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, and Textbook | Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam |
| CLO 5 | Class Lectures, Open Discussion, Q/A Session, Reference Book 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. Management- S. P. Robbins and M. Coulter; Pearson, 13/E, 2019.
2. Fundamentals of Management: Management Principles and Practices- R W Griffin; Cengage Learning, 8/E, 2018.

Reference Books:

1. Management- Stephen Soundering; Adams Media, 3/E, 1017.
2. Management: Tasks, Responsibilities, Practices- Peter F. Drucker; Transaction Publishers, 2/E, 2017.
3. Principles of Management- Charles W. L. Hill; McGraw-Hill/Irwin, 1/E, 2018.
4. Principles of Management - Text and Cases- Dipak Kumar Bhattacharyya; Pearson Education, 1/E, 1998.

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|----------------------|---|---------------------|---------------|
| Course Title | : Financial Accounting and Analysis | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5112 | Course Type | : Core |
| Year/Semester | : 1st Year, 1st Semester | | |

Rationale of the Course: This course prepares the accounting student in the theory and techniques of accounting necessary for the advanced courses and provides a basic introduction to accounting for those students pursuing an accounting degree.

Course Objectives: The aim of this course is to help students how to record business transactions and create financial statements according to generally accepted accounting principles. It also appreciates the important role accounting plays in allowing individuals to make informed decisions. During the course, students will learn how to create financial statements such as balance sheets, income statements and owner's equity statements from the underlying transactions.

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

| | |
|--------------|---|
| CLO 1 | demonstrate and use the accounting cycle to develop financial statements from business transactions. |
| CLO 2 | analyze basic business economic events to determine their effect on accounts and financial statements. |
| CLO 3 | interpret and analyze financial statements to aid in decision making by applying basic generally accepted accounting principles. |
| CLO 4 | demonstrate a basic understanding of the principles of internal control and apply them to relatively straight forward situations to identify strengths and weakness. |
| CLO 5 | analyze issues relating to inventory, cash flow, receivables, long-lived assets, liabilities, and stockholder's equity and recommend appropriate accounting treatment |
| CLO 6 | interpret and analyze integrity and responsibilities of accountants by applying quantitative skills to solve business problems. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Accounting in Action: Introduction, Definition of Accounting, Roles and functions, Images of Accounting, Users of Accounting information, History of Accounting, The Buildings Blocks of Accounting & Conceptual Framework- Ethical Issues, GAAP, Assumptions, Principles, Constraints, Using the Building Blocks, Financial Statement, The Accounting Profession. | 4.5 | CLO 2 |
| 2 | The Recording Process: 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 | Adjusting the Accounts: 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 | Worksheet: 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. | 6 | CLO 1 |
| 5 | Merchandising Accounting: 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 5 |

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| 6 | Computerized Accounting Systems: Introduction, Systems Principles - Control, Relevance, Compatibility, Flexibility, Cost-benefit, System Components - Source Documents, Input Devices, Processors, Storage, Output Devices. | 3 | CLO 6 |
| 7 | Internal Cash Controls and Bank Reconciliation Statement: 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 4 |
| 8 | Accounting for 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. | 3 | CLO 5 |
| 9 | Inventory Accounting: 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. | 3 | CLO 5 |
| 10 | Interpretation of Financial Statements: Introduction, Meaning of Financial Statements, Importance and Purposes of Financial Statements Interpretations, Purposes of Interpretation of Ratios, Calculation of Accounting Ratios – Profitability, Liquidity, Efficiency, Position, Analysis of Relations Between Financial Statements and Accounting Ratios. | 4.5 | 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 | | | | | |
| CLO 2 | | | | | | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | 3 | | 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, 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, Problem-Based Learning, 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, Problem-Based Learning, 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 Semester Final Examination. |
| CLO 5 | Class Lectures, Open Discussion, Q/A Session, Textbook, Problem-Based Learning, and Online Resources. | Class Tests, Assignments, Case Study, Presentation, Attendance, Viva voce, and Semester Final Examination. |

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|--------------|---|--|
| CLO 6 | Class Lectures, Open Discussion, Q/A Session, Textbook, Problem-Based Learning, and Online Resources. | Class Tests, Assignments, Case Study, Presentation, Attendance, Viva voce, and Semester Final Examination. |
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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; Open Stax, 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.

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|---|---------------------------|
| Course Title : Fundamentals of Finance | Credit Hours : 3.0 |
| Course Code : BUS 0412 5213 | 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 finance 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 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, | 9 | CLO 2 CLO 4 |

| | | | |
|---|--|-----|----------------|
| | future value), Annuities (present value, future value), Types of annuities, Mixed Stream (present value, future value), and Compounding interest. | | |
| 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 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, weighted average cost of capital (WBUS), 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 2 CLO 4 |
| 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 5 |
| 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 Conversion Cycle, Techniques for Managing Inventory, Accounts Receivables Management, 5 C's of credit. | 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 | | | | 3 | | | 1 |
| CLO 5 | | | | | 2 | 1 | |
| 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. |

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| 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.

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|--|----------------------------------|
| Course Title : Fundamentals of Marketing | Credit Hours : 3.0 |
| Course Code : BUS 0414 5214 | Course Type : Core |
| Year/Semester : 1st Year, 2nd Semester | |

Rationale of the Course: The course introduces a comprehensive range of professional marketing thought and action, in the framework of the marketing management process. The course introduces the marketing functions within profit and not-for-profit organizations and looks at the processes available to manage these organizational functions.

Course Objectives: This course is designed to provide students with an understanding of the fundamental concepts of marketing planning and analysis and how the individual elements of marketing are interrelated. This course will provide the basic concepts used by managers in understanding consumers and developing marketing strategies. This course also provides the foundations for further study in marketing.

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

| | |
|--------------|---|
| CLO 1 | demonstrate a broad understanding of the major conceptual and theoretical principles upon which the practice of marketing is based. |
| CLO 2 | view marketing as a coordinated and integrated effort of an organization to satisfy relevant customer’s needs and at the same time meets organizational goals. |
| CLO 3 | identify opportunities and challenges presented to organizations and subsequently develop marketing objectives and strategies based on integrating the key elements of marketing. |
| CLO 4 | apply a range of theories to analyze opportunities in complex marketing contexts. |
| CLO 5 | understand an appreciation of ethical issues within the marketing function. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Marketing: creating and capturing customer value: Introduction 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, the changing marketing landscape. | 4.5 | 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. | 4.5 | 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. | 6 | CLO 3 |
| 5 | Customer-driven marketing strategy and mix: Market segmentation, Market targeting, differentiation and positioning | 3 | CLO 3 CLO 4 |
| 6 | Products, services, and brands-building customer value: 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: Price, Factors to consider when setting price, new-product pricing strategies, product mix pricing strategies, price adjustment, price changes | 6 | CLO 4 CLO 5 |
| 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. | 3 | 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, socially responsible marketing communications. | 3 | CLO 4 CLO 5 |
| 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 | | 3 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 1 | 2 | | 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, Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Case study discussion. | Class Tests, Assignments, Presentation, Quiz, 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, and Ehsan Ul Haque; Pearson, 13/E, 2010.
2. Principles of Marketing- Philip Kotler and Gary Armstrong; Pearson, 17/E, 2017.

Reference Books:

1. Principles of Marketing- A B Iliano; REX publishers, 8/E, 2016.
2. Principles of Marketing- Gary Armstrong, Stewart Adam, Sara Denize, Michael Volkov, and Philip Kotler; Pearson Education Australia, 7/E, 2017.
3. Principles of Marketing- Jeff Tanner and Mary Anne Raymond; Flat World Knowledge, Inc, 4/E, 2010.
4. Principles of Marketing- C N Sontakki, Neeti Gupta, and Anju Gupta; Kalyani Publishers, 5/E, 2019.

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|----------------------|---|---------------------|---------------|
| Course Title | : Marketing Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 6115 | Course Type | : Core |
| Year/Semester | : 2nd Year, 1st Semester | | |

Rationale of the Course: This is a strategic course for students which will help them to improve their ability to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans. It examines the role and importance of marketing in the firm and other related organizations.

Course Objectives: The aim of this course is to help students develop a better appreciation and understanding of the implication of marketing strategies in a business organization specifically, and in our society at large. It will cover the fundamental theories, principles and policies of modern marketing field that are essential for running a corporate entity. 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. Therefore, this course is appropriate for majors in all functional areas of business.

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

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|--------------|--|
| CLO 1 | demonstrate an understanding of fundamental concepts and strategies of marketing. |
| CLO 2 | select, analyze and define a target market for a selected product or service. |
| CLO 3 | identify ethical and legal implication of marketing decisions. |
| CLO 4 | apply the conceptual knowledge to systematically solve marketing related problems. |
| CLO 5 | assess global business opportunities and their implications for marketers. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Marketing Management: Concept of Market, Marketing and Marketing Management, Types of customer markets, Understanding vital | 3 | CLO 1 |

| | | | |
|---|--|---|-------|
| | marketing Concepts, STDP theory (Segmentation, Targeting, Differentiation & Positioning), Marketing channels and Supply chain, The 8p's of Marketing Mix, Marketing management philosophies: Production Concept, Product Concept, Selling Concept, Marketing Concept and Holistic Marketing Concept. | | |
| 2 | Implementing Marketing Strategies and Tactics in a company: The process of Strategic planning, Use of BCG Growth Share Matrix, Product-Market Expansion Grid Model or Opportunities for business growth: Market Penetration, Market Development, Product Development and Diversification Strategy, Importance of Michael Porter's Competitive strategies\Generic strategies for marketers: Cost leadership, Differentiation and Focus strategy, Concept of Competitive advantage and Value proposition, Use of Segmentation strategy, Selection/Target Marketing strategies and Positioning strategies. | 6 | CLO 2 |
| 3 | Capturing Marketing Insights: Collecting Information and Forecasting Market Demand, Components of a Modern Marketing Information System, Steps of conducting a Marketing Research, Differences between Primary data and Secondary data, Pros and cons of various marketing research approaches, Use of research instruments and their applications by marketers: Questionnaires, Qualitative measures and Technological devices, Measuring Marketing Productivity: Marketing Metrics and Marketing-Mix Modeling. | 3 | CLO 4 |
| 4 | Connecting with Target Customers: 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, Measuring and calculating CLV (Customer Lifetime Value), Creating customer equity impact, Benefits of maintaining Partner Relationship Management. | 3 | CLO 2 |
| 5 | Serving Consumer Markets and Industrial Markets: Understanding the features of Consumer Markets and Industrial markets, Identifying differences between them, Categories of consumer purchase behavior (Complex buying behavior, Habitual buying behavior, Dissonance reducing buying behavior & Variety seeking buying behavior) and industrial purchase behavior (Straight rebuy, Modified rebuy & New task), Analyzing the stages of the consumer buying process and the business buying process, Types of consumers, Types of Industrial Customers. | 6 | CLO 4 |
| 6 | Building and Maintaining Strong Brands: Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Brand Resonance Model and the Brand Value Chain, Developing a brand equity measurement and management system, Designing and implementing brand architecture strategies, Advantages and Disadvantages of brand extensions, Adjustments to the brand portfolio. | 3 | CLO 1 |
| 7 | Managing Retailing, Wholesaling and Logistics: Mechanisms of Retailing, Types of Retailers, Role of Private Labels, Private-Label Success Factors, Mechanisms of Wholesaling, Market Logistics: Integrated Logistics Systems, Market-Logistics Objectives, Strategic Supply Chain Planning Processes, Integration of Supply Chain Processes, Challenges to Achieving and Maintaining Strategic Fit, Push versus Pull Strategy, The Principles of Inventory Management, Functions of Inventory, Types of Inventory. | 3 | CLO 3 |
| 8 | Shaping the Market Offerings: Designing Product Strategy, Understanding Product Characteristics, Product Levels and Classifications, Product and Services Differentiation, Product and Brand Relationships, Product Mix Pricing, Co-Branding and Ingredient Branding, Product-Bundle Pricing Considerations, Packaging, Labeling, Warranties, and Guarantees, Categories of Service Mix, | 6 | CLO 4 |

| | | | |
|----|--|---|-------|
| | Distinctive Characteristics of Services, Approaches to Pricing: (Cost-based Pricing Approach, Competition-based Pricing Approach and Value-based Approach). | | |
| 9 | Application of Digital Marketing Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Developing the Contents marketing and engagement strategy for the brand, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 6 | CLO 5 |
| 10 | Tapping into Global Markets: Rationale for going international, Advantages and Disadvantages of global marketing programs, Indirect and Direct Export, Licensing, Joint Ventures and Direct Investment, Deciding on the Marketing Program: Global Similarities and Differences, Marketing Adaptation Strategies, Global Product Strategies, Global Communication Strategies, Global Pricing Strategies, Global Distribution Strategies, Managing Brands Over Geographic Boundaries. | 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 | | | | | | 1 |
| CLO 2 | | | | | 1 | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | 2 | | | | | |
| CLO 5 | | | | 2 | | 3 | |

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 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, Reciprocal Questioning and Practical Examples | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources 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. and Dr Jillian Ney; Kogan Page, 1/E, 2018.
4. Strategic Marketing Management: Theory and Practice - Alexander Chernev; Cerebellum Press, 8/E, 2019.

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|----------------------|---|---------------------|---------------|
| Course Title | : Financial Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 6116 | Course Type | : Core |
| Year/Semester | : 2nd 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 financial operations and various financial policy dynamics of the firms.

Course Objectives: The primary goal of this course is to introduce students about the basic principles and analytical techniques of financial management. The main objectives here are to familiarized 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. | 4.5 | 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. | 4.5 | 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). | 4.5 | 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. | 4.5 | CLO 2 |
| 5 | Financial Statement Analysis: Stockholders' report, key financial statements, liquidity, activity, debt, profitability and market ratio analysis, DuPont analysis. | 4.5 | CLO 5 |
| 6 | Cash flow and financial planning: Financial planning process, Cash budget, Preparation and evaluation of pro forma statements. | 4.5 | 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. | 4.5 | 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. | 4.5 | 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 | | 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, Presentation 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, Practical Examples and Online Resources | Tutorials, Assignments, Viva voce and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Mathematical Problems and Solutions. | 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 | : Managerial Accounting for Decision Making | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 6117 | Course Type | : Core |
| Year/Semester | : 2nd Year, 1st Semester | | |

Rationale of the Course: This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. This course is intended to equip the students with knowledge, skills, and attitudes that will enable them to apply management techniques in decision making.

Course Objectives: The course aims to provide students accounting concepts and reporting techniques applied in a management decision making context. It will help students analyze accounting data from real world case studies and present their analysis, conclusions, and recommendations. Students will be able to apply various managerial models include behavior of costs, budgeting, and differential analysis are examined.

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

| | |
|--------------|---|
| CLO 1 | understand and integrate theories of organizational behavior, strategic management and organizational theory to management accounting. |
| CLO 2 | critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques. |
| CLO 3 | demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems. |
| CLO 4 | evaluate the costs and benefits of different conventional and contemporary costing systems for effective communication of financial information. |
| CLO 5 | appraise the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting. |
| CLO 6 | evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving by co-operate with team members to manage differences and conflicts. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | Introduction to Managerial Accounting: Meaning of Managerial Accounting, Globalization and Strategy, Need for Managerial Accounting Information, Comparison of Financial and Managerial Accounting, Organizational Structure, Process Management, Technology in Business, Theory of Constraints, Six Sigma, Code of Conduct for Management Accountants, Corporate Governance, Environmental Management Accounting. | 3 | CLO 1 |
| 2 | Cost Terms, Concepts, and Classifications: Introduction, General Cost Classifications, Differences Between 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 2 |
| 3 | Analysis of Cost Behavior: Introduction, Cost Behavior and Its Pattern, Types of Variable and Fixed Costs, Fixed Costs and Relevant Range, Mixed Cost - Segregation of Mixed Costs into Variable and Fixed Portion, Contribution Format Income Statement, High-low Method, The Least-square Regression Methods. | 4.5 | CLO 3 |
| 4 | Basics of Cost-Volume-Profit Relationships: 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. | 4.5 | CLO 4 |
| 5 | Budgetary Planning and Control: Introduction, Importance of Budget, Difference Between Planning and Control, Advantages and Limitations of Budget, Types of Budgets, Budgetary Control and Standard Costing, 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. | 6 | CLO 5 CLO 6 |
| 6 | Application of Flexible Budget: Introduction, Flexible and Static Budget, Characteristics of Flexible Budget, Flexible Budget in Performance Evaluation, Purposes of Flexible Budget, Fixed Overhead Analysis, Differentiation of Fixed Budget and Flexible Budget. | 4.5 | CLO 5 |
| 7 | Standard Costing and Variance Analysis: Introduction, Setting Standard Costs, Advantages and Disadvantages of Using Standard Costs, Balanced Scorecard, Ideal Standard, Direct Material Standards, Direct Labor Standards, Variable Manufacturing Overhead Standards, Variance Analysis. | 3 | CLO 2 |

| | | | |
|-----------|---|-----|-------|
| 8 | Relevant Costs for Decision Making: Introduction, Identifying Relevant Costs, Benefits of Relevant Costs, Reconciling the Total and Differential Approaches, Adding or Dropping Product Lines, The Make or Buy Decision. | 4.5 | CLO 5 |
| 9 | Analysis of 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. | 3 | CLO 2 |
| 10 | Segment Reporting and Performance Evaluation: Introduction, Importance of Segment Reporting, 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. | 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 | | | | | |
| CLO 3 | 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, 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. 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 - Zerold 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.

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|----------------------|---|---------------------|---------------|
| Course Title | : Strategic Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 6118 | Course Type | : Core |
| Year/Semester | : 2nd Year, 1st 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 | ability to 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 Microenvironment. | 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, | 6 | CLO 2 CLO 3 |

| | | | |
|----|---|---|----------------|
| | and Generic Distinctive Competencies, Analyzing Competitive Advantage and Profitability, The Durability of Competitive Advantage, Avoiding Failure and Sustaining Competitive Advantage. | | |
| 4 | Functional-Level Strategies: Achieving Superior Efficiency, Materials Management, Just-in-Time Systems, and Efficiency, Achieving Superior Quality, Achieving Superior Innovation, Achieving Superior Responsiveness to Customers. | 6 | CLO 4 |
| 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 5 |
| 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 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. |

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 | : Human Resource Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 6119 | Course Type | : Core |
| Year/Semester | : 2nd 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 |

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 | : Corporate Governance and Corporate Social Responsibility | | |
| Course Code | : BUS 0419 6120 | Credit Hours | : 3.0 |
| Year/Semester | : 2nd Year, 1st Semester | Course Type | : Core |

Rationale of the Course: This course introduces the basic concepts of corporate governance and theory of the firms. The course is designed to increase the depth of understanding of corporate governance issues as well as the OECD Principles in details. It examines the role of financial institutions and credit rating agencies in promoting

corporate governance, and how transparency, accountability, responsibility, and fair and equitable treatment of all shareholders help improve corporate governance.

Course Objectives: The course seeks to provide students with a knowledge of the fundamental ideas of corporate governance and corporate social responsibility as they apply to today's corporate environment. It is intended to help students comprehend the ethical implications of the economic, financial, managerial, and environmental aspects of business. The course also attempts to improve a candidate's capacity to analyze ethical concerns in business. This entails an awareness of business's social responsibility in a global context. The roles of government regulation and community involvement as they affect businesses that operate across cultures are also talked about, as well as current corporate governance measures that are in use today.

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

| | |
|--------------|---|
| CLO 1 | critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments. |
| CLO 2 | show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of shareholders. |
| CLO 3 | show an advanced understanding of the relationship between the management of a company and the objectives of the relevant stakeholders. |
| CLO 4 | identify the key factors shaping the debate on the recent development of corporate governance regulations and code, ethical issues of business. |
| CLO 5 | assess the difficulties facing companies required to apply their own national corporate governance regulations in foreign subsidiaries and joint ventures. |
| CLO 6 | demonstrate a critical appreciation of the growing importance of corporate social responsibility and environmental issues and how it relates to corporate strategy, management decision making, national and foreign investors. |

Course Contents:

| SL No. | Course Contents | Hours | CLOs |
|----------|--|-------|-------|
| 1 | Overview of Corporate Governance: The Concept of Corporate Governance (The Market Model Governance Chain, The Control Model Governance Chain), Comparative Study of Corporate Governance Guidelines, Issues in Corporate Governance, Benefit of Good Corporate Governance to a Corporation. | 3 | CLO 1 |
| 2 | Theory and Practice of Corporate Governance: Concept of Corporation, Features of Corporation, Concept of Governance, Agency Theory, Stewardship Theory, The Anglo-American Model, German Model, Japanese Model, Indian Model of Governance, Obligation to Investors, Obligation to Employees, Obligation to Customers, and Managerial Obligation. | 6 | CLO 1 |
| 3 | Rights and Privileges of Shareholders and Board of Directors: Rights of Shareholders, Guidelines for Investors, Trading of Securities, Transfer of Securities, Depository and Dematerialization. Corporate Management Structure, Concept of Board of Directors, Directors' Appointment, Duties and Responsibilities of Directors, Qualification and Disqualification of Directors, Power and Liabilities of the Board, Role of the Board and Directors, Concept of Independent Directors, Directors' Remuneration, and Family-owned Business. | 6 | CLO 2 |
| 4 | Business Ethics and Corporate Governance: The Concept of Business Ethics, Roots of Unethical Behavior, Ethical Act of Business, Unethical Issues, Benefits from Managing Ethics in Workplace, Characteristics of an Ethical Organization, and Recognizing Ethical Organizations. | 3 | CLO 3 |
| 5 | Code of Corporate Governance for Bangladesh: Board Issues, Role of Shareholders, Financial Reporting, Auditing and Non-Financial Disclosures, Financial Institutions, State-Owned Enterprises, and NGO Governance Principles. | 3 | CLO 4 |

| | | | |
|---|---|-----|-------|
| 6 | Corporate Social Responsibilities and Environmental Concerns: The Concept of Corporate Social Responsibilities, Corporate Social Responsibilities and the Stakeholders, Justification CSR, and The Scope of Social Responsibilities. Environment Groups, Sustainable Development, Innovate Business Responses to Environment Regulations, Waste Management and Pollution Control, Pollution Prevention, Key Strategies for Industrial Pollution Prevention, Environmental Audit. | 6 | CLO 6 |
| 7 | Corporate Governance in Developing and Transition Economies: Problems Faced by Developing and Transition Economies, Developing a Corporate Governance Framework, The Institutional Framework for Effective Corporate Governance, Corporate Governance Challenges in Developing, and Emerging and Transition Economies. | 4.5 | CLO 5 |
| 8 | Investors' Problems and Protection: Bangladesh Investment Policy, Capital Market, Problems of Investors in Bangladesh, Grievance Redressal Mechanism, Bangladesh Securities and Exchange Commission's Performance —Suggestions for Improvement. | 4.5 | CLO 5 |
| 9 | Public Policy, Media, and Globalization in Corporate Governance: Framing Public Policy, Involvement of Business in Public Policy Decision Making, GST, Consumer Protection Act, Corporate Governance and the press, Ethics in Advertising, Adverse Effects Advertising, Factors Facilitating Globalization, Role of Multinational Corporation. | 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 | 2 | | | | | | |
| CLO 2 | | 2 | | | | 2 | |
| CLO 3 | 3 | | 2 | | | | |
| 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 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 Mid-Semester Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |
| CLO 6 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Corporate Governance: Principles, Policies and Practices - A. C. Fernando, K. P. Muraleedharan and E. K. Satheesh; Pearson, 3/E, 2017.
2. Corporate Sustainability, Social Responsibility and Environmental Management: An Introduction to Theory and Practice with Case Studies - Mark Anthony Camilleri; Springer, 1/E, 2017.

Reference Books:

1. Corporate Governance - Robert A. G. Monks and Nell Minow; John Wiley & Sons, 5/E, 2011.
2. Corporate Ethics and Corporate Governance - Walther Ch. Zimmerli, Klaus Richter and Markus Holzinger; Springer, 1/E, 2007.
3. Corporate Responsibility: Governance, Compliance and Ethics in a Sustainable Environment - Tom Cannon; Pearson, 2/E, 2012.
4. Responsible Corporate Governance Towards Sustainable and Effective Governance Structures - Maria Aluchna and Samuel O. Idowu; Springer, 1/E, 2017.

| | | | |
|----------------------|---|---------------------|---------------|
| Course Title | : Advanced Business Research Methods | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 6221 | Course Type | : Core |
| Year/Semester | : 2nd Year, 2nd 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. | 3 | 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. | 6 | CLO 4 |
| 6 | Observation Studies, Experiments and Surveys: The Uses of Observation, Evaluation of the Observation Method, The Observer–Participant Relationship, Conducting an Observation Study, Unobtrusive Measures, An Evaluation of Experiment, Conducting an Experiment, Validity in Experimentation, Experimental Research Designs, Characteristics of the Communication Approach, Self-Administered Surveys, Survey via Telephone Interview, Survey via Personal Interview, Optimal Survey Method. | 3 | CLO 4 |
| 7 | 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 |
| 8 | 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 |
| 9 | Questionnaires and Instruments: Concept, Types, Relevancy and Accuracy, Phrasing Questions, Art of Asking, Question Sequence, Questionnaire Layout, Reliability and Validity, Pretesting. | 3 | CLO 3 |
| 10 | 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 |
| 11 | 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. | 3 | CLO 4 |
| 12 | 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, Case Studies, 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, 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, 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, Case Studies, 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, Case Studies, 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, Case Studies, 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 | : Organizational Development and Change | Credit Hours | : 3.0 |
| Course Code | : BUS 0419 6222 | Course Type | : Core |
| Year/Semester | : 2nd Year, 2nd Semester | | |

Rationale of the Course: Organizational development study enables a student to improve business knowledge on change, processes and environment. This course presents theoretical and historical foundations of the field and explains the practical interventions involved in an organizational development process.

Course Objectives: The aim of the course is to help students understand the nature of the developmental process in organizations and equip students with knowledge and skills required for effective change and organizational development. This course is to develop students into a more effective agent of organizational change and

development, by providing with new analytical capacities, skills and knowledge. Most of the examples are drawn from a variety of business applications. Students will be able to demonstrate skills needed to develop an action plan for the development process and better understanding of change resistance and how to handle it.

Course Learning Outcomes: At the end of the course, students will be able to-

| | |
|--------------|---|
| CLO 1 | understand od, history and different fields of organizational development. |
| CLO 2 | relate the values, assumptions, and beliefs in organizational development. |
| CLO 3 | identify the foundations of organizational development and technological impact on change. |
| CLO 4 | discuss the managing organization development process and action research related to organizational development. |
| CLO 5 | formulate an overview of organizational development interventions and appropriate methodology for collecting organizational data and change effort. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | The Field of Organization Development (OD): Overview of the field of organization development, Organization development as a distinctive consulting method, The action research model, Productivity improvements through group problem solving, Competitive advantage through self-directed teams, Organizational transformation at mega financial corporation. | 6 | CLO 1 |
| 2 | A History of Organization Development: The changing context, Second-generation OD, Interest in organizational transformation, Interest in organizational culture, Interest in the learning organization, Interest in total quality management. | 3 | CLO 1 |
| 3 | Core Values and Ethics of Organization Development: Defining values, Values to the OD practitioner, Core values of organization development, Changes to OD Values Over Time and the values debate, Challenges to holding organization development values, Statement of organization development ethics. | 3 | CLO 2 |
| 4 | Foundations of Organization Development: The Burke-Litwin model of organizational change, The transactional factors involved in first order and second order change, The Burke-Litwin model of organizational performance and change, Organizational work setting factors, Systems theory, System in interaction with its environment, The congruence model, Participation and empowerment, Leadership practices, Teams and teamwork, Characteristics of successful team. | 6 | CLO 3 |
| 5 | Leadership and Motivation Concept: Motivation, Hierarchy of need theory, Two factor theory, Comparison of satisfaction and dissatisfaction, McClelland's theory of needs, Goal setting theory, Self-efficacy, Social learning theory, 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 2 CLO 4 |
| 6 | Organizational Development (OD) Techniques for Managers: Organizational development, OD paradigm values, Organizational development technique, Sensitivity training, Sensitivity training helps to achieve unfreezing, movement and refreezing strategy, Technology in the workplace and its impact, Contemporary change issues for today's managers, Creating learning organization and their characteristics, Types of learning organization, Knowledge management, Importance of knowledge management, Marvin Weisbord's Six-Box Model. | 6 | CLO 2 CLO 4 |

| | | | |
|----|---|---|----------------|
| 7 | Action Research and Organization Development: Definition of action research, Action Research Model as a problem-solving approach, The significant elements of a design for action research, Varieties of action research. | 3 | CLO 4 |
| 8 | An overview of OD interventions: Things that practitioners consider to structure activities, Michael Beer guidelines regarding choosing and sequencing intervention activities, Expected outcomes one can expect from OD practitioner, Major families of OD interventions. | 3 | CLO 5 |
| 9 | Structural Interventions and the Applicability of OD: Work redesign, MBO and appraisal, Quality of work life projects, Parallel learning structures, Total Quality Management (TQM), Reengineering, High involvement and high performance work systems. | 3 | CLO 3 CLO 5 |
| 10 | Managerial Knowledge in Change Management: Forces for change, Planned change, Resistance to change, Overcoming resistance to change, The politics of change, Approaches to managing organizational change, Kurt Lewin's three-step model, Action research, Organizational development, Creating a culture for change, Stimulating a culture of innovation, Creating a Learning Organization. | 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 | 3 | | | | | | |
| CLO 2 | | | | | 2 | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | 2 | | | | 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, 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, 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. |

Textbooks:

1. Organization Development: The Process of Leading Organizational Change - Donald L. Anderson; SAGE Publications, 5/E, 2019.
2. Organization Development: Behavioral Science Interventions for Organization Improvement - Wendell L. French and Cecil H. Bell, Jr.; Prentice Hall, 6/E, 1998.

Reference Books:

1. Developing Management Skills - David A. Whetten and Kim S. Cameron; Pearson Education, Inc, 8/E, 2017.
2. Organization Development: A Practitioner's Guide for OD and HR - Dr Mee-Yan Cheung-Judge and Linda Holbeche; Kogan Page, 3/E, 2021.
3. Organizational Behavior - Stephen P. Robbins and Timothy A. Judge; Pearson Education, 14/E, 2019.
4. Human Resource Management – Robert L. Mathis, John H. Jackson, Sean R. Valentine, and Patricia Meglich; Cengage Learning, 15/E, 2016.

21.3 Major/Concentration Courses

21.3.1 Major/Concentration in Accounting and Information Systems Courses

| | | | |
|----------------------|-----------------------------------|---------------------|------------------------------|
| Course Title | : International Accounting | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5511 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Nowadays business has gone borderless, and the world is now considered as a global village. To understand the various types of decisions a manager makes in conducting the multinational business reading international accounting is mandatory. This course will provide the students basic idea about various accounting concepts regarding international accounting.

Course Objectives: The course has been designed to develop an understanding about international dimensions of accounting. The aim of the course is to provide knowledge on the issues of financial reporting in global setting. A particular emphasis is placed on developing the ability to learn about the importance of international harmonization of financial reporting. It examines idea about to develop an understanding of the importance of foreign currency transaction. This course introduces to equip them with understanding of analyzing and evaluating international financial statement.

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 multinational organizations. |
| CLO 2 | analyze the various external reports and their preparation. to fulfil the complete accounting knowledge practiced worldwide to apply in the case of making critical economic decisions. |
| CLO 3 | realize the basic idea about various accounting concepts required in multinational organizations. |
| CLO 4 | describe the accounting principles, concepts and conventions for decision making in multinational organizations. |
| CLO 5 | explain the different external reports and internal reports and their preparation for multinational organizations. |
| CLO 6 | apply risk management in floating exchange rates and taxation of foreign-source income. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Introduction to International Accounting: Definition, Historical perspective, contemporary perspective, growth and spread of multinational operations, global competition, cross-border merger and acquisition, financial innovation, international capital markets, Development, classification, four approaches to accounting development, legal systems, practice systems. | 3 | CLO 1 |
| 2 | Evolution of International Accounting: Development of Accounting, Classification of Accounting, Four approaches to accounting development, Legal system: common law versus code law, Practice systems: fair presentation versus legal compliance Accounting, classification of Accounting outmoded. | 3 | CLO 4 |
| 3 | Financial Reporting and Discloser: Development of discloser, voluntary discloser, regulatory discloser, reporting and discloser practices, forward looking information, segment discloser, cash flow and fund flow statement, social responsibility discloser, corporate governance, annual report disclosers in emerging market countries, implications for financial statement users and managers. | 4.5 | CLO 5 |

| | | | |
|----|--|-----|-------|
| 4 | Foreign Currency Translation: Reasons for translation, background and terminology, single-transaction perspective, two-transaction perspective, single rate method, multiple rate method, translation gains and losses, deferral, translation when local currency is the functional currency, translation when foreign currency is the functional currency, foreign currency translation and inflation. | 4.5 | CLO 3 |
| 5 | Financial Reporting and Changing Prices: Definition, Types of inflation adjustments, general price-level adjustment, current cost adjustments, international perspective of inflation Accounting, IASB, inflation gains and losses, holding gains and losses, Accounting for foreign inflation, supplementary current cost disclosers. | 6 | CLO 2 |
| 6 | International Accounting Harmonization: Advantages of international harmonization, criticism of international standards, reconciliation and mutual recognition, evaluation, Acceptability of international standards, major international organizations promoting accounting harmonization, IASC, IOSCO, IFRS, IASB, EU, IFAC, ISAR, OECD. | 6 | CLO 4 |
| 7 | International Financial Statement Analysis: Challenges and opportunities in cross-border analysis, business analysis framework, international business strategy analysis, information availability, accounting analysis, international financial analysis, international perspective analysis, information access foreign currency consideration, differences in statement format, terminology barrier. | 4.5 | CLO 2 |
| 8 | Financial Risk Management: Essentials, Why manage financial risks, Role of Accounting, Hedge of a recognized asset, liability, or an unrecognized firm commitment, Hedge of a net investment in a foreign operation, Speculating in foreign currency, Disclosure, Financial control, Appropriate benchmarks. | 4.5 | CLO 6 |
| 9 | International Taxation and Transfer Pricing: Initial concepts, Diversity of national tax systems, Taxation of foreign-source income and double taxation, Tax-planning dimensions, International transfer pricing, Complicating variables, Transfer pricing methodology, Transfer pricing practices, The future. | 3 | CLO 6 |
| 10 | Managerial Planning and Control: Business modeling, Planning tools, Capital budgeting, Financial return perspectives, Measuring expected returns, Multinational cost of capital, Management information systems, MIS and hyperinflation, Domestic versus multinational control system, Operational budgeting, Strategic costing, Performance evaluation of foreign operations. | 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 | | 3 | | | |
| CLO 2 | | | | | | 3 | |
| CLO 3 | | | | | 3 | | |
| CLO 4 | | | 2 | | | | |
| 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, 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 and Semester Final Examination. |

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

Textbooks:

1. International Accounting – Frederick D.S Choi and Gary K. Meek; Prentice Hall, 7/E, 2011.
2. International Accounting – Timothy Doupnik, Mark Finn, and Giorgio Gotti; McGraw-Hill Education, 5/E, 2019.

Reference Books:

1. Financial Statements: International Accounting (IFRS) – Carsten Berkau; UVK Verlag, 6/E, 2021.
2. Comparative International Accounting – Christopher Nobes and Robert B Parker; Pearson, 14/E, 2020.
3. International Accounting and Multinational Enterprises - Lee H. Radebough, Sidney J. Gray, and Ervin L. Black; Wiley, 6/E, 2006.
4. International Accounting and Finance Handbook – Frederick D. S. Choi; Wiley, 2/E, 1997.

| | | | |
|----------------------|---------------------------------------|---------------------|------------------------------|
| Course Title | : Budget and Budgetary Control | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course allows students to fulfill a budget process of a company, its control and its analysis. This course is fundamental for the implementation of the strategic plan, the organizational arrangement of the company and the way in which it reacts to market opportunities and market threats.

Course Objectives: This course provides students to understanding the importance of linking an organization’s budget with its strategic plan. It helps to demonstrate how the budget relates to the key financial statements: balance sheet, income statement, and cash flow. It will appreciate students to apply cost control tools, analyze management variance reports and take proper corrective actions.

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

| | |
|--------------|---|
| CLO 1 | understand the basic aspects of financial planning and the role of budgeting. |
| CLO 2 | describe the functions of budgetary control systems and know the process of monitoring and control actual results to budget. |
| CLO 3 | prepare various types of budgets like production budget, material budget, labor budget, selling and administrative budget, factory overhead budget, capital expenditure budget etc. |
| CLO 4 | analyze the preparation of budgeted income statement and budgeted balance sheet in the use of cash budgets. |
| CLO 5 | interpret why organizations need budget and the processes they use to create master budgets. |
| CLO 6 | prepare a performance report for both variable and fixed overhead costs using the flexible budget approach. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction to Budget: Introduction, Budget Meaning, Essentials Elements of Budget, Characteristics of Budget, Purposes and objectives of Budgeting, Benefits of Budgeting, Limitations of Budgeting, Preparation and Planning of Budget, Classification of Budget, Ways to Engage with Budget, Traits for Budget Success, Budget Reports, Budget Cycle, Human Factors in Budgeting, Government Budget, Public Budget, Surplus Budget Versus Deficit Budget, Balanced Budget. | 3 | CLO 1 |
| 2 | Budgetary Control Process: Introduction, Meaning, Features, Objectives, Benefits, Limitations of Budgetary Control, Working of a Budgetary Control Systems, Components of Budgetary Control Systems, Financial Planning, Effective Budget Evaluation, Relationship Between Budget & Strategy, Responsibility Centers and Types of Responsibility Centers, Difference Between Planning and Control, Responsibility Accounting, Budget Committee. | 3 | CLO 2 |
| 3 | Functional Budget: Introduction, Functional Classification of Budget, Unit Based Budget, Factors in Preparing Sales Budget, Manufacturing Overhead Budget, Selling & Administrative Expense Budget, Production Budget, Steps in Preparing Production Budget, Factors of Preparing Production Budget, Direct Material Budget, Direct Labor Budget, Mathematical Problems. | 6 | CLO 3 |
| 4 | Cash Budget: Introduction, Meaning of Cash Budget, Function of Cash Budget, Advantages and Limitations of Cash Budget, Components of Cash Budget, Major Sections of Cash Budget, Methods of Cash Budget, Model and Layout of Cash Budget, Budgeted Income Statement, Budgeted Balance Sheet, Mathematical Problems. | 4.5 | CLO 4 |
| 5 | Master Budget: Introduction, Definition of Master Budget, Various Parts of Master Budget, Purposes of Master Budget, Merits of Master Budget, Steps in Preparing Master Budget, Mathematical Problems. | 3 | CLO 5 |
| 6 | Flexible and Fixed Budget: Introduction, Flexible, Fixed and Static Budget, Characteristics of Flexible Budget, Conditions of Flexible Budget, Uses of Flexible Budget, Preparation of a Flexible Budget, Merits and Demerits of Fixed and Flexible Budget, Flexible Budget in Performance Evaluation, Purposes of Flexible Budget, Fixed Overhead Analysis, Differences Between Fixed Budget and Flexible Budget, Mathematical Problems. | 4.5 | CLO 6 |
| 7 | Performance Budget: Introduction, Performance Budgeting, Differences Between Performance Budgeting and Traditional Budgeting, Steps in Performance Budgeting, Performance Reporting at Various Levels of Management, Zero-based Budget, Control Ratio, Budget Ratio and Various Types of Ratios, Mathematical Problems. | 4.5 | CLO 6 |
| 8 | Return on Investment and Residual Income: Introduction, Segment Statements, ROI, Net Operating Income and Operating Assets, ROI and Balanced Scorecard, Criticism of ROI, Residual Income, Divisional Comparison and Residual Income, Mathematical Problems. | 6 | CLO 6 |
| 9 | Government Accounting: Introduction, Commercial Accounting and Government Accounting, Objectives of Government Accounting, Some Terms and Expressions of Government Finance, Basic Principles of Government Accounting, Government Financial Administration, Classification of Government Accounting, Accounting Procedure of Government Expenditure. | 3 | CLO 6 |
| 10 | Capital Budgeting: Introduction, Concepts of Capital Budgeting, Capital Budgeting Decisions, Time Value of Money, Net Present Value, Internal Rate of Return, Cash-flow, Investment Decisions, Annual Rate of Return, Payback | 4.5 | CLO2 |

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| | Period, Income Taxes in Budgeting, Treatment of Depreciation in Budgeting, Mathematical Problems. | | |
|--|---|--|--|

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

Reference Books:

1. Budgeting and Budgetary Control – Toye Adelaja; CreateSpace Independent Publishing Platform; 1/E, 2016.
2. Accounting Information for Decision Making - Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young; Cambridge Business Publisher, 5/E, 2019.
3. Introduction to Managerial Accounting - Peter Brewer, Ray Garrison, and Eric Noreen; McGraw-Hill Education, 8/E, 2018.
4. Managerial Accounting - Carl S. Warren, James M. Reeve, and Jonathan Duchac; Cengage Learning, 14/E, 2017.

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|----------------------|---|---|
| Course Title | : Corporate Financial Reporting and Analysis | |
| Course Code | : BUS 0411 5513 | Credit Hours : 3.0 |
| Year/Semester | : Elective | Course Type : Major/Concentration |

Rationale of the Course: This course examines the fundamental techniques of financial reporting and analysis and their application to strategic planning and decision-making in corporations. Understanding the keys to effective financial reporting and analysis will provide finance majors and other business and accounting students with a competitive advantage in the marketplace.

Course Objectives: This course is designed to explain how financial measures of corporate performance are calculated and used to assess the creditworthiness of a business. The course covers the basics of financial statement analysis and enables participants to confidently use financial ratios and financial terminology. This course is designed for students inured to help to understand the rules, regulations, and standards of financial reports and accounts who have no prior or limited knowledge of corporate financial information.

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

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|--------------|---|
| CLO 1 | interpret financial statements using knowledge of the underlying accounting principles and financial analysis techniques. |
| CLO 2 | prepare prospective financial information for any organization. |
| CLO 3 | critically think about how accounting policy choices impact the usefulness of financial reports. |
| CLO 4 | apply biblical worldview principles to the area of financial statement analysis. |
| CLO 5 | combine financial accounting concepts and communication skills to effectively address a specific audience and purpose. |
| CLO 6 | demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Developments in Accounting and Corporate Reporting: Introduction, The Origins of Stewardship, Early Stewardship in a Management Accounting Context, Corporate Governance, Early Developments in Accounting, The Recognition of Income and Expenditure. | 3 | CLO 1 |
| 2 | Financial Reporting Frameworks: Accounting Regulation, Conceptual Framework Developments, The UK Struggle with the “Objective” of the Financial Statements, Inconsistencies with Statutory Requirements, Potential Factors Driving Conceptual Framework Developments, Arguments Against the Development of a Conceptual Framework, Real-Time Reporting in a Knowledge Economy. | 3 | CLO 2 |
| 3 | An Exploration of the Financial Reporting Expectations Gap: The Audit Expectations Gap, The Wider Expectations Gap, The Nature of Accounting, The User Decision-Oriented Perspective, The Irrelevance of Historical Costs, Predicting Future Cash Flows, Freedom from Bias, The Calculation of Wealth. | 3 | CLO 1 |
| 4 | The Balance Sheet and Income Statement: A Further Look at the Balance Sheet, Assets, Liabilities, Shareholders’ Equity, A Further Look at the Income Statement, Other Things about the Balance Sheet and the Income Statement, Mathematical Problem: Preparing a Balance Sheet and an Income Statement. | 6 | CLO 4 |
| 5 | A Brief Overview of GAAP and IFRS: The Framework for Financial Accounting, The Core Principles of GAAP and IFRS, The Key Qualitative Characteristics of Financial Information, The Key Assumptions of Financial Information, Modifying Conventions, The Future of Financial Reporting. | 3 | CLO 3 |
| 6 | Revenue Recognition: Introduction, The Five-Step Revenue Recognition Model, Revenue-Recognition Controversies, Mathematical Problems: Revenue Recognition at and After Time of Sale, Recognizing Revenue Over Time, Journal | 3 | CLO 3 |

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|----|---|---|-------|
| | Entries for Gift Cards, Recognizing Revenue Over Time, Revenue Recognition in Different Types of Businesses. | | |
| 7 | The Statement of Cash Flows: Introduction, The Reporting of Cash Flows from Operations, Preparing the Statement of Cash Flows, IFRS and the Statement of Cash Flows, Analyzing the Statement of Cash Flows, Mathematical Problems: Interpreting the Statement of Cash Flows, Adjustments on the Statement of Cash Flows, Preparing and Analyzing a Statement of Cash Flows, Interpreting the Role of Accounts Payable in Cash Flow from Operation, Manipulating the Statement of Cash Flows, Analysis of the Statement of Cash Flows, Cash Flow and Credit Risk, Preparing and Interpreting the Statement of Cash Flows. | 3 | CLO 2 |
| 8 | Financial Statement Analysis: Introduction, Business and Industry Analysis, Accounting Analysis, Financial Analysis, Dupont Analysis, ROE and the Analysis of Financial Risk, Mathematical Problems: Financial Statement Detective Exercise, Effects of Transactions on Selected Balance Sheet Figures, Calculating and Interpreting PP&E Turnover Ratios, Financial Statement Detective Exercise in the Pharmaceutical Industry, Comprehensive Financial Ratio Analysis, Profitability Analysis for The Home Depot, Comparative Analysis of Receivables and Inventories. | 6 | CLO 5 |
| 9 | Accounting for Receivables and Bad Debts: Introduction, Estimating Bad Debts, Writing off Accounts, The Direct Method: An Alternative Approach, The “Aging” of Accounts Receivable, Sales Returns and Allowances, Analyzing Receivables, Mathematical Problems: Bad Debts on Loans Receivable, Determining Bad Debt Expense from an Aging Schedule, Analyzing Receivables and the Allowance for Doubtful Accounts, Provisions for Credit Losses. | 6 | CLO 6 |
| 10 | A Reconfiguration of the External Reporting Conceptual Framework Conundrum: The Specification of the Problem, The Operating and Financial Review (OFR), Corporate Meetings, Widening the Range of Performance Indicators, Reporting Risk, Auditors and Additional Assurance Services. | 6 | 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 | 2 | | | | | | |
| CLO 2 | | | | | 3 | | |
| CLO 3 | | 2 | | | | | |
| CLO 4 | 1 | | | | | | |
| 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 | 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 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. |
| CLO 6 | Class Lectures, Open Discussion, Q/A Session. | Class Tests, Assignments, Quiz, Viva voce, and Semester Final Examination. |

Textbooks:

1. Corporate Financial Reporting and Analysis: A Global Perspective- S. David Young, Jacob Cohen, and Daniel A. Bens; John Wiley & Sons, 4/E, 2018.
2. Corporate Financial Reporting and Analysis- Asish K. Bhattacharyya; PHI Learning, 2/E, 2019.

Reference Books:

1. Corporate Financial Reporting and Analysis in the early 1900s- Richard P. Brief; Routledge, 1/E, 2013.
2. Corporate Financial Reporting: Theory and Practice- Andrew Higson; SAGE, 1/E, 2003.
3. Financial Reporting and Analysis- Lawrence Revsine, Daniel Collins, Bruce Johnson, and Fred Mittelstaedt; McGraw-Hill Companies, 4/E, 2008.
4. Financial Accounting and Management Control- Fredrik Nilsson, and Anna-Karin Stockenstrand; Springer International Publishing, 4/E, 2016.

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|----------------------|----------------------------------|--|---------------------|-----------------------|
| Course Title | : Accounting Information Systems | | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5514 | | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | | |

Rationale of the Course: The course provides students with the knowledge and skills needed to function within cutting-edge accounting information systems that integrate information technology and software in the transactions control procedures and financial reporting cycles. In addition, students will have hands-on using accounting software in designing an accounting information system for a small-to-medium size business.

Course Objectives: This course aims to help the students to understand the roles of accounting information and information technology in managerial decision making, operational support, stewardship, and organizational competitiveness. Basic principles underlying the design, integrity, and effectiveness of accounting information systems are covered by this course. The course also focuses to aid students to know how they function, and implementation of accounting information systems is constantly evolving under the influence of economic and technological changes.

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

| | |
|--------------|--|
| CLO 1 | examine how AIS can add value to an organization, and its role in company strategy and decision-making. |
| CLO 2 | recognize the economic foundations of the resources, events, and agents (REA) model. |
| CLO 3 | understand the broad objectives of transaction cycles and be familiar with the documentation techniques used for representing manual and computer-based systems. |
| CLO 4 | understand the fundamental tasks performed in the revenue cycle, expenditure cycle, and conversion cycle regardless of the technology in place. |
| CLO 5 | describe the threats and computer fraud faced by modern information systems. |
| CLO 6 | understand the stages in database design, including entity identification, data modeling, constructing the physical database, and preparing user views. |
| CLO 7 | understand the operational features of the general ledger system (GLS), financial reporting system (FRS), and management reporting system (MRS). |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | The Information System: An Information Systems Framework AIS Subsystems, A General Model For AIS, Acquisition of Information Systems Organizational Structure, Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function, The Evolution of Information System Models, The Manual Process Model, The Flat-File Model, The Database Model, The Rea Model, Enterprise Resource Planning Systems, Accountants as a System Designer. | 3 | CLO 1 |
| 2 | Relational Databases: Introduction, Databases, and Files, Using Data Warehouses for Business Intelligence, The Advantages of Database Systems, The Importance of Good Data, Database Systems, Logical and Physical Views of Data, Schemas, The Data Dictionary, DBMS Languages, Relational Databases, Types of Attributes, Designing a Relational Database, Basic Requirements of a Relational Database, Two Approaches to Database Design, Creating Relational Database Queries. | 6 | CLO 6 |
| 3 | Transaction Processing System: An Overview of Transaction Processing: Transaction Cycles, Accounting Records: Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques: Data Flow Diagrams and Entity-Relationship Diagrams, System Flowcharts, Program Flowcharts, Record Layout Diagrams, Computer-Based Accounting Systems: Differences Between Batch and Real, Time Systems, Data Coding Schemes. | 3 | CLO 3 |
| 4 | Database Management Systems: Overview of The Flat-File Versus Database: Data Storage, Data Updating, The Currency of Information, Task-Data Dependency, Three Conceptual Models, Elements of the Database Environment, Database Management System, Database Administrator, The Physical Database, The Relational Database Model: Relational Database Concepts, Anomalies, Structural Dependencies, and Data Normalization, Designing Relational Databases, Databases in a Distributed Environment. | 3 | CLO 2 |
| 5 | Enterprise Resource Planning Systems: ERP Core Applications, Online Analytical Processing, ERP System Configurations: Server Configurations, OLTP Vs OLAP Servers: Database Configuration, Bolt-On Software, Data Warehousing: Modeling Data for The Data Warehouse, Risks Associated with ERP Implementation, Implications for Internal Control and Auditing. | 3 | CLO 3 |
| 6 | The Revenue Cycle: Overview of Revenue Cycle Activities, Sales Return Procedures, Cash Receipts Procedures Revenue Cycle Controls, Physical Systems, Manual Systems Computer-Based Accounting Systems: Automating Sales Order Processing with Batch Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures. | 3 | CLO 4 |
| 7 | The Conversion Cycle: Batch Processing System, Controls in the Traditional Environment, World-Class Companies and Lean Manufacturing, Techniques and Technologies that Promote Lean Manufacturing, Activity-Based Costing (ABC), Value Stream Accounting, Information Systems That Support Lean Manufacturing: Materials Requirement Planning (MRP). | 3 | CLO 4 |
| 8 | Financial Reporting and Management Reporting Systems: The General Ledger System: The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System: Sophisticated Users with Homogeneous Information Needs, Financial Reporting Procedures, The Management Reporting System Factors That Influence The MRS: Management Principles, Management Function, Level, and Decision Type, Types of Management Reports, Responsibility Accounting, Behavioral Considerations. | 3 | CLO 6 |

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|----|---|---|-------|
| 9 | Computer Fraud and Abuse Techniques: Introduction, Computer Attacks, and Abuse, Social Engineering, Malware. | 3 | CLO 5 |
| 10 | AIS Development Strategies: Introduction, Purchasing Software, Selecting a Vendor, Acquiring Hardware and Software, Evaluating Proposals and Selecting a System, Development by In-House Information Systems Departments, End-User-Developed Software, Advantages and Disadvantages of End-User Computing, Managing and Controlling End-User Computing, Outsourcing the System, Advantages and Disadvantages of Outsourcing, Methods for Improving Systems Development, Computer-Aided Software Engineering. | 3 | CLO 7 |
| 11 | Controls for Information Security: Introduction, Two Fundamental Information Security Concepts, Understanding Targeted Attacks, Protecting Information Resources, People: Creation of a “Security-Conscious” Culture, IT Solutions: Encryption, Physical Security: access Controls, Detecting Attacks, Log Analysis, Intrusion Detection Systems, Continuous Monitoring, Responding to Attacks, Computer Incident Response Team (CIRT), Chief Information Security Officer (CISO), Security Implications of Virtualization, Cloud Computing, and the Internet of Things. | 3 | CLO 5 |
| 12 | Introduction to Systems Development and Systems Analysis: Introduction, Systems Development, The Systems Development Life Cycle, The Players, Planning Systems Development, Planning Techniques, Feasibility Analysis, Capital Budgeting: Calculating Economic Feasibility, Behavioral Aspects of Change, Why Behavioral Problems Occur, How People Resist Change, Preventing Behavioral Problems, Systems Analysis, Initial Investigation, Systems Survey, Feasibility Study, Information Needs and Systems Requirements, Systems Analysis Report. | 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 | | | | | | 2 | |
| CLO 3 | | | | 3 | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | 2 | | | | |
| CLO 6 | | 2 | | | | | |
| CLO 7 | | | | 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, and Mid-Semester 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 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, Quiz, Viva voce, and Semester Final Examination. |

Textbooks:

1. Accounting Information Systems- Romney, M. B., and Steinbart, P. J.; Pearson/Prentice Hall, 9/E, 2012.
2. Accounting Information Systems Basic concepts and current issue- Robert L Hurt; McGraw Hill, 4/E, 2016.

Reference Books:

1. Core Concepts of Accounting Information Systems- Mark G. Simkin; John Wiley & Sons, Inc., 14/E, 2015.
2. Accounting Information Systems for Decision Making- Daniela Mancini, Eddy H. J. Vaassen, and Renata Paola Dameri; Springer Science & Business Media, 3/E, 2013.
3. Accounting Information Systems: Controls and Processes- Leslie Turner, Andrea B. Weickgenannt, and Mary Kay Copeland; John Wiley & Sons, 4/E, 2020.
4. Accounting Information System- Ulric J. Gelinas; Cengage Learning, 4/E, 2015.

| | | | |
|----------------------|--|---------------------|------------------------------|
| Course Title | : Accounting Theory and Standards | | |
| Course Code | : BUS 0411 5515 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

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 the different theoretical aspects of accounting. A general frame of reference has been continued to evaluate the many areas of financial accounting theory and practices.

Course Objectives: The aim of the course is to help students develop an understanding about the place of accounting as an academic discipline within the social sciences. A particular emphasis is placed on developing the ability to interpret the development of accounting thought from its origins to current practice. Most of the examples are drawn from a variety of business applications. This course introduces authoritative literatures of accounting as a tool in making accounting policy decisions. It examines aspects of accounting policy alternatives with respect to the Conceptual Framework of the FASB, other accounting paradigms, and the point of view of the various accounting constituencies.

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 | explain the reasons for disclosure requirements of income tax accounting and the nature of intra-period tax allocation. |
| 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 setting 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 accounting recording and reporting process. |
| CLO 7 | evaluate and promoting accounting harmonization with help of international accounting standards. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | 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 6 |
| 2 | 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 |
| 3 | 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 measurement, Wealth maintenance concepts of income, Current cash equivalents, Capitalizations. | 4.5 | CLO 2 |
| 4 | 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 |
| 5 | 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, Revenue to whom, Nature of expenses, included as expense. | 4.5 | CLO 5 |
| 6 | 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. | 6 | CLO 3 |
| 7 | 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 |
| 8 | Accounting Standard Setting Organizations: Advantages of international harmonization, Criticism of international standards, Reconciliation and mutual recognition, Evaluation, Acceptability of international standards, Major international organizations promoting accounting harmonization, ICAB, IASC, IOSCO, IFRS, IASB, EU, IFAC, ISAR, OECD. | 3 | CLO 7 |
| 9 | Deferred Tax: Taxable versus reported income: permanent differences and temporary differences, Balance sheet approach, The case for and against allocation, Deferred taxes and the conceptual framework, Presentation of results. | 3 | CLO 2 |
| 10 | 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, Methods of deprecation, Advantages of neutral allocation systems. | 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 | | 3 | | | | |
| CLO 3 | | | | | | | 3 |
| CLO 4 | 2 | | | | | | |
| CLO 5 | | 3 | | | | | 2 |
| CLO 6 | | | | | | 3 | |
| CLO 7 | | | 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. | 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 and Semester-Final 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, Presentation, Quiz, 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, and Online Resources. | Class Tests, Assignments, Presentation, Quiz, Mid-Semester, 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. Financial Accounting Theory - William R. Scott and Patricia O' Brien; Pearson, 8/E, 2019.
2. Accounting Theory: Conceptual Issues in a Political and Economic Environment - Harry I. Wolk, James L. Dodd, and John J. Rozycki; SAGE Publications; 9/E; 2016.
3. Financial Accounting Theory - William Scott; Pearson; 7/E; 2014.
4. Advanced Accounting: Volume I & II - Md. Muinuddin Khan; Dhaka Ideal Library; 1/E; 2000.

| | | | |
|----------------------|--|---------------------|-----------------------|
| Course Title | : Corporate Tax Practice and Procedure | | |
| Course Code | : BUS 0411 5516 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

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

Course Objectives: The course has been designed to formulate tax policy and determination of a tax for 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 idea about of the principles to formulate corporate tax policy. 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 the meaning of tax, canons of taxation, objectives of tax, role of tax, vat, customs duty in the economic development of a country. |
| CLO 2 | compare and contrast the receipts, expenditure 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 company of residential status only, income year, assessment year and tax rate. |
| CLO 4 | compute income from salary, income from agriculture, income from house property of an individual assessee. |
| CLO 5 | create tax liability for income of 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 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. | 3 | CLO 6 |
| 3 | Corporate Tax: Tax rates, General rule for admissible expenses, Inconsistencies in admissible 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. | 4.5 | CLO 5 |
| 4 | Value Added Tax: VAT, excise and customs organizations, VAT act 1991, 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. | 6 | CLO 4 |
| 5 | 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. | 6 | CLO 1 |
| 6 | Capital Gain Tax: Transactions not considered 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, Is capital gain tax low, Rich and wealthy pay less at low capital gain tax, Common trends across the world, Earnings management. | 4.5 | CLO 3 |
| 7 | Gift and Inheritance Tax: Valuation, Tax rates, UK gift and inheritance tax, USA gift tax, Gift and inheritance tax in Asia, Gift tax collection. | 4.5 | CLO 2 |
| 8 | Taxation in Banks: Corporate tax rate in different organizations, 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 | 4.5 | CLO 3 |

| | | | |
|-----------|--|---|-------|
| | practice in taxation in UK, Bangladesh Bank regulation for loan classification and provisioning. | | |
| 9 | Taxation in Multinational Companies: Territorial vs worldwide tax, Foreign tax credit, Debt financing and profit shifting, Royalty payments, Arm's length price, CFC rules, Double taxation avoidance agreement, DTAA in air and shipping business, BAT Bangladesh, Digital companies, Revenue recognition. | 3 | CLO 3 |
| 10 | Wealth Tax: Wealth tax act 1963 and rates, Exemptions, Repeal of wealth tax, Abolishing wealth tax around the world, Origin of wealth tax, Alternative to wealth tax. | 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 | | | | 3 | | |
| CLO 4 | | 2 | | | 2 | | |
| CLO 5 | | | | | | 3 | 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, 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 Semester 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 Mid-Semester Examination. |
| CLO 5 | Class Lectures, Open Discussion, Q/A Session, and Online Resources. | Class Tests, Assignments, Presentation, Quiz, Viva voce and Mid-Semester Examination. |
| CLO 6 | Class Lectures, Open Discussion, Q/A Session, | Class Tests, Assignments, Presentation, Quiz and Mid-Semester Examination. |

Textbooks:

1. Advanced Issues in Taxation: Theory and practice – Dr. Dhiman Chowdhury; Grantha Kutir 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; Grantha Kutir, 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.

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|----------------------|------------------------------------|---------------------|------------------------------|
| Course Title | : Human Resource Accounting | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5517 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Human resources are being recognized as the most valuable resources in any organization. The main concept behind Human Resources Accounting is the investment made on each employee and the value generated by them.

Course Objectives: The main aim of this course is to generate cost and value information of human resources by measuring and identifying the data about the employees or managers working in an organization. This course also provides students about information in planning and making the right decisions about human resources.

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

| | |
|--------------|---|
| CLO 1 | assist the management in the employment, locating, and utilization of human resources of any organization. |
| CLO 2 | evaluate the expenditure incurred for imparting further education and training in employees in terms of the benefits derived by any firm. |
| CLO 3 | guide any firm for human resource decisions about acquiring, allocating, developing, and maintaining human resources to attain cost-effectiveness. |
| CLO 4 | understand how HRA helps employees in improving their performance and bargaining power and makes each of them understand his/her contribution towards the betterment of the firm vis-à-vis the expenditure incurred by the firm on him. |
| CLO 5 | measure how a business firm can get valuable information for persons interested in making a long-term investment in the firm. |
| CLO 6 | identify the causes of high labor turnover at various levels and take preventive measures to contain it by a firm. |
| CLO 7 | understand and assess the inner strength of an organization and help the management to steer the company well through most adverse and unfavorable circumstances. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Human Resource Accounting: Meaning & Definition of HRA, Importance, Development of the Concept, History of Score Card, HRA for Managers & HR Professionals, Investment in Human Resources, Quality of Work Force and Organizations' Performance, Efficient use of Human Resources, Modern Market Investment Theory, Enumerating the Assets, Calculating the Market Value of Assets, Illiquid and Non- Marketable Assets, Human Capital. | 3 | CLO 1 |
| 2 | Human Resource Planning & Accounting: Human Resource Planning, Human Capital Investment, Expenditure Vs Productivity, Training– Human Capital & Productivity, HRA- Measurement of Human Value Addition into Money Value, Objectives of Human Resources Accounting, Approaches to Human Resource Accounting. | 3 | CLO 2 |
| 3 | HR Cost Analysis: Investment Approach, Investment in Human Resources, HR Value – Concepts, Methods & Mechanisms, Recruiting and Training Costs, Depreciation Rates of Return, Organization Behavior Vs Turnover, Non-Value Adds in the Management of Human Resources, Measures and Prevention, Organization Climate Approach, Improvement Determination of Changes in Human Resource Variables, Increased Costs, Cost Reduction and Future Performance. | 6 | CLO 3 |
| 4 | Responsibility Accounting: Accounting for Changes in Human Value of the Organization, HR Accounting, Design, Preparation & Implementation, Responsibility Accounting, and Management Control, Management Control | 3 | CLO 6 |

| | | | |
|----|--|-----|-------|
| | Structure and Process, Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training, Classification of Costs in HR Accounting, Behavioral Aspects of Management Control, Social Control. | | |
| 5 | Human Resource Audit: HR Auditing and Accounting, HRA Software, HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet, Experiences and Extrapolations on HRA. | 4.5 | CLO 7 |
| 6 | Human Resource Measurement Models: Cost Approach, Value Approach, Non-Monetary Human Resource Value Measurement Models, Monetary Human Resource Value Measurement Models, Cost, and Value Approaches—A Critical Recapitulation. | 4.5 | CLO 2 |
| 7 | Human Resource Accounting and Application in Bangladesh: Its Usefulness in the Economic and Social Development of the Developing Countries like Bangladesh, HRA and ROI Applicability of HRA in the Context of Developing Countries Including Bangladesh, HRA & Economic and Social Development. | 3 | CLO 4 |
| 8 | The Value of Investment in Human Resources: Value Measurement of Investment in Human Resources, Replacement Cost & Opportunity Cost, Value Measurement of HR, Unpurchased Goodwill and Adjusted Present Value Methods, Price-Earning Multipliers, Expected Realizable Value. | 4.5 | CLO 5 |
| 9 | Developing an Integrated System: Project Background, Scope, Limitations, and Goals, Description of the System, Developing the System, The System's Output and Uses, Anticipated Uses for the System, Transition Matrix for Audit Department, Transition Matrix For Tax Department, Replacement Cost Summary, Human Resource Valuation of Audit Department, Human Resource Valuation of Tax Department. | 3 | CLO 7 |
| 10 | Applications for Improving Management, Training, and Personnel Decisions: Introduction of Applications, Application of the Model, Layoff Decisions, Amount of Time Wasted, Cost of Time Wasted, Estimates of Payroll Savings, The Traditional Method in Layoff Decisions, Using Human Resource Cost Information in Layoff Decisions, Cost of Rehiring, Cost of replacing Workers, Cost of Decreasing Morale, Steps in Analyzing Layoff Decisions, Replacement Cost of Workforce Lost, Total Cost of Layoff, Comparison of Costs And Benefits of Layoff Decision, Evaluating Management Development Programs. | 3 | CLO 6 |
| 11 | Monetary Measurement Methods of Human Resource: Conceptualization, A Stochastic Process, The Stochastic Rewards Valuation Model, Measurement of Expected Conditional Value, Measurement of Expected Realizable Value, Relation Between the Variables, Application of the Stochastic Rewards Valuation Model, Measurement of Service State Values, Measurement of Expected Service Life, Measurement of Mobility Probabilities, Other Models for Individual Valuation, Valuation of Groups, The Human Organizational Dimensions Method, Methods for Valuation of Expense-Center Groups, Valuation of the Total Human Organization. | 4.5 | 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 | | | | | 3 | | |
| CLO 4 | | | 3 | 3 | | | |
| CLO 5 | | | | | 3 | | |
| CLO 6 | | | | | | 3 | |
| CLO 7 | | | | | | | 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, 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, 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, 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, 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. |
| CLO 7 | 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. Human Resource Accounting - Eric G. Flamholtz; Springer, 3/E, 2012.
2. How To Measure Human Resource Management - Jac Fitz-enz; McGraw Hill, 3/E, 2002.

Reference Books:

1. Human Resource Accounting and Auditing - Nisamudheen. T, Mufliha. S; Laxmi Book Publication, 1/E, 2016.
2. Accounting Applied to Human Resource Management - Mohit Kumar Kolay; Allied Publisher Ltd., 1/E, 2005.
3. Human Resource Accounting: Development and Implementation in Industry – Ann Arbor; Foundation for Research on Human Behavior, 1/E, 2010.
4. Human Resource Accounting in Public Enterprises: A Case Study - R. K. Patra; Himalaya Publishing House, 1/E, 2010.

| | | | |
|----------------------|-----------------------------------|---------------------|------------------------------|
| Course Title | : Environmental Accounting | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5518 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: The interest in environmental accounting issues has grown rapidly in recent years, and the issues impact the various specializations within the field of accounting. The course aims to foster an understanding of how the measurement of social and environmental performance contributes to business goals and strategies.

Course Objectives: This course aims to help students to expand their awareness of the business profession's responsibility toward environmental problems and the broader issues of sustainability. The course uses a framework that categorizes various environmental issues into the conventional model of accounting and an expanded model of

accounting. The expanded model allows for a creative approach to problem-solving on environmental issues outside of the traditional boundaries of accounting. Opportunities will exist for students to develop skills necessary for creative problem-solving. This course also helps students to understand trends and potential future directions for environmental accounting, both nationally and globally.

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

| | |
|--------------|--|
| CLO 1 | explain the main reason why environmental Accounting has become a major issue for corporate management in this business world. |
| CLO 2 | understand the concept of environmental Accounts as a major instrument for carrying out research and development of a consistent policy of sustainability. |
| CLO 3 | discuss environmentally induced financial impacts on a company's management accounting system. |
| CLO 4 | understand major environmental issues which should be considered while preparing financial reporting and analysis. |
| CLO 5 | examine internal ecological accounting and identify the notion of reporting ecological accounting information about companies to external groups. |
| CLO 6 | measure eco-efficiency requirements that define indicators to combine economic and environmental factors. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | The Emergence of Environmental Accounting: Reasons for Emergence, Stakeholder Pressure, Changing Cost Relations, A Poorly Coordinated Collection of Environmental Data. | 3 | CLO 1 |
| 2 | The Purpose of Managing Environmental Information: Environmental Information as purpose-oriented Knowledge, Necessary Objective, Sustainable Development, Corporate Eco-Efficiency, The Relation Between Sustainable Development and Eco-Efficiency, Enhancing Corporate Sustainability and Eco-Efficiency as the Purpose of Environmental Accounting, Further Goals of Environmental Accounting, Information Requirements to Operationalize Corporate Sustainability and Eco-Efficiency. | 3 | CLO 2 |
| 3 | Environmental Management Accounting: Consideration of Benefits and Costs About Sustainable Development and Eco-Efficiency, Current Methods of Environmental Cost Accounting, The Tracking and Tracing of Environmental Costs, Allocation of Environmentally Induced Costs, Consideration of Environmentally Induced Financial Effects in Investment Appraisal, The Balanced Scorecard. | 3 | CLO 4 |
| 4 | Environmental Issues in Financial Accounting and Reporting: Stakeholders' Influence on Financial Accounting, Environmentally Induced Costs, Treatment of Environmentally Induced Expenses, Treatment of Environmentally Induced Financial Impacts on Assets, Treatment of Liabilities, Treatment of Tradable Emission Allowances, Management Discussion and Analysis. | 3 | CLO 4 |
| 5 | Internal Ecological Accounting: Basic Procedures and their Historical Development, Aggregation, Impact Assessment, Allocation, Ecological Indicators, Ecological Investment Appraisal, Net Present Future Environmental Impact Added, From Internal to External Ecological Accounting. | 3 | CLO 5 |
| 6 | External Ecological Accounting and Reporting of Environmental Impacts: Stakeholder's Regulations, and Incentives, Effects of Current Regulations that Require the Reporting of Environmental Impacts, Conventions of Ecological Accounting, Consolidation. | 3 | CLO 5 |
| 7 | Integration with Eco-Efficiency Indicators: Convergence of Economic and Environmental Interests, Integration of Information Management Systems, | 6 | CLO 6 |

| | | | |
|----|--|---|-------|
| | Developing Eco-Efficiency Indicators, Benchmarking, Limits and Important Criteria. | | |
| 8 | The Environmental Accounting Framework: Emergence of Environmental Accounting and Reporting, Institutional Framework of Environmental Accounting and the Problem of Social Cost, Environmental Accounting and Social Accounting Relationships, The Historical Development of Institutional Factors Influencing Environmental Accounting, Institutional Policies of Governments for the Transformation of State Property into Private Property and the Protection of Property Rights, Public Attitudes. | 3 | CLO 1 |
| 9 | Measurement and Communication of Environmental Variable: Financial Crisis and Measurement: New Challenges, Environmental Accounting Tools: Meaning and Classification, Environmental Costs: Meaning, Measurement, and Classification, Environmental Accountability: An Overview of Meaning and Models. | 3 | CLO 6 |
| 10 | Tools and Standards for Reporting: Introduction, Origins, and Diffusion of Social Reporting, Objects and Aims of the Social Report, The GBS Basic Standard, The Social Report Sections: The Socio-environmental Report, The Chart of Environmental Accounts, GRI Standard Presentation, OIC:7- Accounting Principle: “The Green Certificates”, OIC:8- Accounting Principle: “Greenhouse Gas Emissions Quotas”, Eco-management and Audit Scheme, Environmental Statement (Declaration). | 3 | CLO 2 |
| 11 | The ISO International Standards: Introduction, Origins, and Aims of the “Standard” for Social Responsibility: ISO 26000, Spheres of Application, The Contents and Structure of ISO 26000, The Seven Principles of Social Responsibility, The Seven Core Subjects of ISO 26000, Benefits and Criticalities Deriving from the Implementation of ISO 26000. | 3 | CLO 5 |
| 12 | Sustainability Reporting: Introduction, Reading the Sustainability Reporting Using Institutional Theory, Conceptual Network, Institutional Structures and Sustainability, Sustainability Dimensions, Institutional Theory, External Institutional Factors, External Regulation of Consumption and Gas Sales, The Investment Risk of Companies in the Gas Sector (the Importance of Institutional Factor), Direct Financial and Currency Risks, Ecological Risks, Cultural, Social, and Demographics Risks, Internal Institution Factors Like “Rules of the Game”. | 6 | 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 | 2 | | | | | | |
| CLO 2 | | | | | | 2 | |
| CLO 3 | | 3 | | | | | |
| CLO 4 | | | 2 | | 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 | 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 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, 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. Environmental Accounting, Sustainability, and Accountability- Somnath Debnath; SAGE Publication, 1/E, 2019.
2. Environmental Accounting and Reporting: Theory and Practice- Maria-Gabriella Baldarelli, Mara Del Baldo, and Ninel Nesheva-Kiosseva; Springer, 1/E, 2017.

Reference Books:

1. Environmental Accounting and Reporting- Alok Kumar Pramanik; Deep & Deep Publications, 1/E, 2002.
2. Environmental Accounting in Theory and Practice- K. Uno, and Peter Bartelmus; Springer Science & Business Media, 1/E, 2013.
3. Environmental Accounting- Ecaterina Volosin; GRIN Verlag, 1/E, 2008.
4. Implementing Environmental Management Accounting- Pall M. Rikhardsson, Martin Bennett, Jan Jaap Bouma, and Stefan Schaltegger; Springer Science & Business Media, 1/E, 2006.

21.3.2 Major/Concentration in Finance Courses

| | |
|---|--|
| Course Title : Corporate Finance | Credit Hours : 3.0 |
| Course Code : BUS 0412 5511 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course has been designed to equip students with the tools and techniques needed for making corporate financial decisions. In essence, one can explore the different patterns of corporate finance that has shaped the familiar yet complex terrain of today’s global economy.

Course Objectives: The objective of this course is to obtain a comprehensive and in-depth perspective of the area of corporate finance. It will cover the areas of valuation, budgeting, investment decisions, dividend policy, acquisition and mergers, and lease financing. It gives the students an operational knowledge of corporate finance by combining theory and applications.

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

| | |
|--------------|---|
| CLO 1 | understand the basic tools, concepts and environments of corporate finance. |
| CLO 2 | apply financial statements to evaluate firm performance and cash flow. |
| CLO 3 | understand, analyze and apply financial business decisions. |
| CLO 4 | analyze different risk measures and models of the relation between risk and return. |
| CLO 5 | analyze and apply business valuation methods and corporate planning. |
| CLO 6 | understand mergers and acquisitions and leasing process. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction to Corporate Finance: Meaning of corporate finance, Financial management decisions, Forms of business organization, Advantages and disadvantages of forms of business organization, Goal of financial management, Managers act in the stockholders' interests, Criticism of profit maximization, Agency relationship, Agency problem, Financial institutions and markets. | 3 | CLO 1 |
| 2 | Financial Statement and Cash Flow: Types of financial statement- Balance Sheet, Income Statement, Taxes, Corporate Tax Rates, Average versus Marginal Tax Rates, Cash Flow Statement, Cash Flow from assets, Cash Flow to creditors and stockholders, Sources and uses of cash, Common size statements, Trend analysis, Reasons for statement analysis, Problems with statement analysis, Ratio analysis- Liquidity ratio, Financial leverage ratio, Asset utilization ratio, Profitability ratio, Market value ratio, Types of ratio comparisons, Caution about ratio analysis, Du-pont identity. | 6 | CLO 2 |
| 3 | Financial Planning and Growth: Meaning of financial planning, Dimensions of Financial planning process, Importance of Financial planning, Caveats of financial planning model, Components of Financial planning model, Pro-forma balance sheet, Plug figure, Pro-forma income statement, percentage of sales method, External financing and growth, Financial policy and growth, Determinants of growth. | 6 | CLO 5 |
| 4 | Bond Valuation: Definition of Bond, Features of bond, Interest rate risk, Bond as a debt and equity, Bond indenture, Terms of bond, Bond ratings, Types of bond, Corporate bond, Cost of bond, Bond valuation, Bond yield, Determinants of bond yield, Yield to call (YTC), Yield curve, Semi-annual coupons bond. | 4.5 | CLO 5 |
| 5 | Stock Valuation: Definition of common stock, Types of common stock, Common stock valuation- zero growth, constant growth, non-constant growth, Dividend yield, Capital gain yield, Features of common stock, Features of preferred stock Types of stock market transaction, Efficient market hypothesis, Forms of market efficiency. | 3 | CLO 5 |
| 7 | Risk, Return and SML: Expected return, variance of expected return, Portfolio, portfolio weights, Portfolio expected returns, Portfolio variance, Systematic risk, Unsystematic risk, Diversification, Principle of diversification, Diversification and unsystematic risk, Diversification and systematic risk, systematic risk principle, Measuring systematic risk, Portfolio beta, Security market line (SML), Market portfolio, CAPM. | 6 | CLO 4 |
| 8 | Capital Structure & Leverage: Capital structure, Capital structure theory, EBIT-EPS approach, Considerable factors in capital structure, Leverage, Corporate borrowing and homemade leverage, Financial leverage, Concept of bankruptcy, Bankruptcy process, Liquidation and reorganization. | 4.5 | CLO 3 |
| 9 | Dividend Policy: Cash dividend, Dividend payment process, Homemade dividends, Real world factors favoring a low payout, Real world factors favoring a high payout, Resolution of real-world factors, Establishing a dividend policy, A compromise dividend policy, Stock repurchase, Sock dividend, Sock splits, Value of Sock dividend and Sock splits, Reverse splits. | 3 | CLO 3 |
| 10 | Mergers & Acquisitions: Definition of merger, Consolidation, Holding company, Subsidiaries, Acquiring company, Target company, Motives for merging, Types of merger, Merger negotiation process, Advantages and disadvantages of holding companies, Friendly takeover, Hostile takeover, Strategic mergers, Financial mergers, Takeover strategy, Fighting hostile takeovers. | 3 | CLO 6 |

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|-----------|---|---|-------|
| 11 | Leasing: Definition of leasing, Types of leasing, Types of leasing, Leasing agreements, Lease versus purchase decision, Effects of leasing on future financing, Advantages and disadvantages of leasing, Present rules-regulations of lease. | 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 | | | | 3 | | | |
| CLO 5 | | | | | | 1 | 1 |
| 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, Mid-semester Examination, and Semester Final Examination. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Problem solutions, Textbook and Online Resources. | Class Tests, Viva voce, and Mid-semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Assignments, Presentation, Viva voce, and Mid-semester Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Problem solutions, Textbook and Online Resources. | Viva voce 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 Corporate Finance - A. Ross, Randolph W. Westerfield and Bradford Jordan; McGraw-Hill, 13/E, 2021.
2. Principles of Managerial Finance - Lawrence J. Gitman and Chad J. Zutter; Pearson, 14/E, 2019.

Reference Books:

1. Principles of Corporate Finance – Franklin Allen, Richard A. Brealey and Stewart C Myers; McGraw-Hill, 8/E.
2. Corporate Finance - Stephen A. Ross, Randolph W. Westerfield and Jeffrey Jaffe (RWJ); McGraw-Hill, 10/E, 2013.
3. Corporate Finance: A Focused Approach – Michael C. Ehrhardt and Eugene F. Brigham; Cengage Learning, 6/E, 2015.
4. Essentials of Managerial Finance – Scott Besley and Eugene F. Brigham; Thomson, 14/E, 2012.

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|----------------------|--------------------------------|---------------------|------------------------------|
| Course Title | : Financial Derivatives | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course will make students aware of the concept of derivatives as a risk management instrument. The subject will give students a better understanding of complex financial product used for hedging. This subject will give students a better understanding of the stock indices around the world.

Course Objectives: The main objective of this course is to help students gain the intuition and to provide the necessary skills for pricing and hedging of derivative securities, and for using them for investment, risk management, and prediction purposes. In order to provide a useful treatment of these topics in a world that is changing rapidly, it is necessary to stress fundamentals and to explore topics at a technical level. Specially, the objective of this course is to teach students how to analyze a problem/situation involving derivatives so that they also know how to deal with a different one in the future.

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

| | |
|--------------|--|
| CLO 1 | understand the fundamentals of derivative markets. |
| CLO 2 | explain future and forward market and explain option and valuation of option. |
| CLO 3 | apply futures and option in trading securities and individual securities. |
| CLO 4 | apply forward and future in commodity market like corn, gold etc. |
| CLO 5 | explain the trading system and risk management system. |
| CLO 6 | evaluate the management of clearing settlements and risk management system and apply regulatory framework. |

Course Contents:

| Sl. No | Course Contents | Hours | CLOs |
|--------|---|-------|-------|
| 1 | Introduction to derivatives: Definition, Products, Participants and functions, types of members to be included, types of derivatives, Exchange traded vs. OTC derivatives markets, Derivatives market at NSE (including turnover). | 3 | CLO 1 |
| 2 | Introduction to futures: Forward contracts, Limitations of forward markets, Introduction to futures, Distinction between futures and forwards contracts, Futures terminology. | 3 | CLO 2 |
| 3 | Introduction to options: Option terminology, Distinction between Futures and options, Index derivatives. Valuation of options; Binomial Option Pricing Model; Black-Scholes model for Call Options. | 3 | CLO 2 |
| 4 | Application of Futures: Payoff for derivatives contracts (futures and options), difference between trading securities and trading futures on Individual securities, Use of Futures (Only simple strategies of hedging, speculation and arbitrage): Index futures, Stock futures. | 6 | CLO 3 |
| 5 | Application of forward and Options: Forward contract, Use of Options (Only simple strategies of hedging, speculation and arbitrage), Index options, Stock options. | 6 | CLO 3 |
| 6 | Commodity forward and futures: Introduction to commodity forward, Equilibrium pricing of commodity forwards, Pricing commodity forward by arbitrage, Gold, Corn, Energy Markets, Hedging Strategies, Synthetic commodities. | 3 | CLO 4 |
| 7 | An Introduction To Risk Management: Basic Risk Management: the Producer's perspective, Basic Risk Management: the Buyer's perspective, Firms manage risks, Gold diggers revisited, Selecting the hedge ratio. | 3 | CLO 5 |
| 8 | Trading: Futures and options trading system, Entities in the trading system, Basis of trading, Corporate hierarchy, Order types and conditions. | 3 | CLO 5 |

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|----|--|---|-------|
| 9 | The trader workstation: The market watch window, Inquiry window, Placing orders on the trading system, Market spread/ combination order entry, Basket trading. | 3 | CLO 5 |
| 10 | Clearing and settlement Marks: Clearing entities, Clearing members, Clearing banks, Clearing mechanism, Settlement mechanism, Settlement of futures contracts, Settlement of options contracts, Special facility for settlement of institutional deals. | 6 | CLO 6 |
| 11 | Regulatory framework: Regulation for derivatives trading: L.C Gupta committee Report & J. R Varma committee report, Securities, Contracts (Regulation) Act, Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015. | 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 | 3 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 1 | 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, 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. |

Textbooks:

1. Financial Derivatives - Prakash Yaragol; Vikas Publishing House, 1/E, 2018.
2. Financial Derivatives: Theory, Concepts and Problems- S. L. GUPTA; PHI Learning, 1/E, 2005.

Reference Books:

1. Financial Markets and Institutions - Anthony Saunders and Marcia Cornett; McGraw-Hill Education, 7/E, 2018.
2. Fundamentals of Financial Derivatives - N. R. Parasuraman; Wiley India Pvt. Limited, 1/E, 2008.
3. Commodity and Financial Derivatives - S. KEVIN; PHI Learning, 2/E, 2014.
4. Financial Derivatives - Bishnupriya Mishra & Sathya Swaroop Debasish; Excel Books India, 2/E, 2009.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : International Financial Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5513 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analyzing key financial decisions in multinational firms. The approach of the course is to treat international financial management as a natural and logical extension of the principles learned in the introductory financial management course.

Course Objectives: This course focuses on the theoretical and practical knowledge required for the management of financial and investment functions of multinational corporations. Students will discover how the international capital markets, foreign exchange markets, and the derivatives market can be used to manage transaction and operating risks facing the multinational firm. Students will learn, through hands-on case studies and empirical evidence how to manage multinational companies' investment and financing activities. The relevance of country risk and international corporate governance in cross-border investments will also be examined. The general emphasis is on the identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.

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

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|--------------|--|
| CLO 1 | understand international capital and foreign exchange market. |
| CLO 2 | identify and appraise investment opportunities in the international environment. |
| CLO 3 | identify risk relating to exchange rate fluctuations and develop strategies to deal with them. |
| CLO 4 | identify and evaluate foreign direct investment and international acquisition opportunities. |
| CLO 5 | develop strategies to deal with other types of country risks associated with foreign operations. |
| CLO 6 | express well considered opinion on issues relating to international financial management. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | International Financial Environment: Globalization, goals of International Financial Management. | 1.5 | CLO 1 |
| 2 | Balance of Payments: Concepts and principles of balance of payments and its various components. The Current Account Deficit and Surplus and Capital Account Convertibility. | 3 | CLO 1 |
| 3 | Foreign Exchange Market: Origin of the concept of foreign exchange, the difference between fixed and floating rates. Foreign exchange transactions and the derivatives instruments traded in foreign exchange market such as forwards, futures, swaps, and options. | 3 | CLO 2 CLO 6 |
| 4 | Currency Derivatives: Forward markets and the different concepts, currency futures markets and currency options markets and functions. | 3 | CLO 3 |
| 5 | Exchange Rate Determination: Exchange rate movements, factors that influence exchange rates, movements in cross exchange rates, concepts of international arbitrage, interest rate parity, and purchasing power parity and the International Fisher effect. | 4.5 | CLO 3 |
| 6 | International Financial Markets: Basic concepts of the international money market. International credit markets (loans in various forms) from the creditors/investors. | 3 | CLO 4 |
| 7 | Foreign Trade Finance: Concept of foreign trade finance. concepts of financing exports and financing imports and documentary collections, factoring, forfeiting and countertrade. | 3 | CLO 5 |

| | | | |
|----|---|---|----------------|
| 8 | Nature and Measurement of Foreign Exchange Exposure: Nature and measurement of foreign exchange exposure. Types of exposures and the various types of translation methods. | 3 | CLO 4 |
| 9 | Management of Foreign Exchange Exposure: Concept of exposure forward and foreign exchange exposure, various tools and techniques of foreign risk management and the risk management products. | 3 | CLO 5 CLO 6 |
| 10 | International Capital Structure: International capital structure, cost of capital, the capital structure of MNCs, cost of capital in segmented versus integrated markets. | 3 | CLO 4 |
| 11 | International Capital Budgeting: Introduction of international capital budgeting, adjusted present value model, capital budgeting from parent firm's perspective and expecting the future expected exchange rate analysis. | 3 | CLO 5 |
| 12 | Country Risk Analysis: Country risk factors, assessment of risk factors. Techniques through which the country risks can be assessed as well as measured. | 3 | CLO 5 |
| 13 | International Taxation: International tax system, principles of taxation, double taxation, tax havens and transfer pricing. International tax management strategy and Bangladeshi tax environment. | 3 | CLO 4 |
| 14 | Foreign Direct Investment, International Portfolio and Cross-Border Acquisitions: Flow, cost and benefits of Foreign Direct Investment. ADR and GDR, concept of portfolio, cases on cross border acquisitions. | 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 | | | | | 3 | | |
| CLO 6 | | | | | | | |

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 Mid-Semester 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. |
| CLO 6 | Class Lectures, Group Discussion, Q/A Session, and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. International Financial Management- Jeff Madura; Cengage Learning, 12/E, 2014.
2. International Financial Management- Jeff Madura & Roland Fox; Cengage Learning, 2/E, 2011.

Reference Books:

1. Multinational Financial Management- Alan C. Shapiro; Wiley, 10/E, 2013
2. International Financial Management- Geert Bekaert & Robert Hodrick; Prentice Hall, 1/E, 2008
3. Principles of Managerial Finance- Lawrence J. Gitman & Chad Zutter; Prentice Hall, 14/E, 2014
4. Fundamentals of Financial Management- James C. Van Horne & John M. Warwicz, Jr; Pearson Education, 12/E, 2009

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|----------------------|-----------------------------|---------------------|------------------------------|
| Course Title | : Government Finance | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5514 | 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. Topics include theories of government sector growth, public and quasi-public goods, externalities and agency theory, transitivity and completeness of voting preferences, income redistribution and economic justice, social insurance, health care programs, tax shifting and incidence analysis, efficiency and equity in taxation, and efficiency and redistributive aspects of deficit financing.

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-

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|--------------|--|
| 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 to 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 | Meaning and Scope of Public Finance: Public finance, Distinction between public and private finances (similarities, Dissimilarities), Public finance and the economic system. | 3 | CLO 1 |
| 2 | 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. | 3 | CLO 2 |
| 3 | Tools of Positive and Normative Analysis: Methods of Empirical Analysis, Welfare Economics, The First Fundamental Theorem of Welfare Economics, Fairness and the Second Fundamental Theorem of Welfare Economics. | 4.5 | CLO 2 CLO 3 |
| 4 | Public Goods: Public Goods, Efficient Provision of Public Goods (Deriving the Efficiency Condition, Problems in Achieving Efficiency, The Free Rider Problem), The Privatization Debate. | 6 | CLO 3 |
| 5 | Externalities: The Nature of Externalities, Private Response, Public Responses to externalities, Positive Externalities. | 4.5 | CLO 4 |
| 6 | Political Economy: Direct Democracy, Representative Democracy, Explaining Government Growth. | 4.5 | CLO 4 |
| 7 | Income Redistribution: Distribution of Income, Rationales of Income Redistribution, Expenditure Incidence. | 3 | CLO 4 CLO 6 |

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|----|---|-----|----------------|
| 8 | 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. | 4.5 | CLO 4 CLO 6 |
| 9 | The Public Budget: Features, Characteristics, The Kinds of Budgets, Economic and Functional Classification of Budgets, Functional Classification. | 4.5 | CLO 5 |
| 10 | Balanced Budget and Fiscal Policy: Balanced Budget, Arguments for and against Balanced Budgets, Fiscal Policy, Fiscal Policy and Stability. | 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 | 2 | | | | | | |
| CLO 2 | 3 | | | | | | |
| CLO 3 | | | | | 3 | | |
| CLO 4 | | | | | 3 | | |
| CLO 5 | | | | | | 2 | |
| 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, 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, Practical Examples 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, McGraw-Hill, Global/E, 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, et al.; 19/E, 2021.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Investment Analysis and Portfolio Management | | |
| Course Code | : BUS 0412 5515 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides the theory and empirical evidence relevant for portfolio management. An emphasis is placed on understanding how an investment professional would allocate funds in a hypothetical portfolio. This course is designed to primarily address the needs of advanced students in an MBA program.

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 portfolio. |
| CLO 2 | apply portfolio management in different types of securities. |
| CLO 3 | measure risk and return from various measurement tool and can make an excellent portfolio for their investment. |
| CLO 4 | make critical security selection decision for investment after analyzing the risk return trade off. |
| 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 2 |
| 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. | 3 | 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. | 6 | 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, Affect of competitive environment analysis on industry analysis. | 3 | CLO 3 |

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|----|--|---|-------|
| 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 3 |
| 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 4 |
| 9 | Bond Valuation: Bond definition, Features of bond, Types of bond, Corporate bond, Bond valuation, YTM, Yield to call (YTC), Yield curve, Semi-annual coupons bond. | 3 | CLO 4 |
| 10 | Stock Valuation: Types of common stock, Types of stock market transaction, Terms used in stock valuation, Common stock valuation, Feature of common and preferred stock. Efficient market hypothesis. | 3 | 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 4 |
| 12 | Psychological aspects in investment decision making: Overconfidence, Disposition effect, Perceptions of investment risk, Mental Accounting and investing, Emotions and investment decision. | 3 | CLO 5 |
| 13 | 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 | 2 | | | 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. Investment Analysis and Portfolio Management - Frank K. Reilly and Keith C. Brown; Cengage Learning, 10/E, 2011.
2. 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.

Reference Books:

1. Modern Portfolio Theory and Investment Analysis - Edwin J. Elton, Martin J. Gruber, Stephen J. Brown & William N. Goetzman; John Wiley & Sons, 9/E, 2014.
2. Security Analysis, Portfolio Management, and Financial Derivatives - Cheng-Few Lee; World Scientific, 1/E, 2012.
3. Security Analysis and Portfolio Management - Donald E. Fischer and Ronald J. Jordan; Pearson College Div, 5/E, 1995.
4. Financial Management - I. M. Pandey; Vikas Publishing House Pvt.Ltd, 9/E, 2005.

| | | | |
|----------------------|--|---------------------|------------------------------|
| Course Title | : Management of Financial Institutions and Capital Market | | |
| Course Code | : BUS 0412 5516 | 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 study of the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, on 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 rate 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 learnt 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, How 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. | 4.5 | CLO 2 |
| 3 | Structure of Interest Rates: Characteristics of debt securities, Uses of the term structure. | 4.5 | CLO 2 |
| 4 | Monetary Policy: Mechanics of monetary policy, correcting a weak economy, correcting high inflation, limitations of monetary policy, hoe monetary policy affects all sectors, 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. | 4.5 | CLO 3 |
| 6 | Bond Markets: Background on bonds, treasury bond, savings bond, municipal bonds, corporate bonds, globalization of bond markets. | 4.5 | CLO 5 |
| 7 | Market Microstructure and strategies: Stock market transactions, various orders, circuit breaker. | 4.5 | CLO 5 |
| 8 | Option Markets: Background on options, how option traders are executed. | 4.5 | 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 | | 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 | 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, Int./E, 1995.
4. Financial Management: Theory and Practice- Eugene F. Brigham & Michael C. Ehrhardt; Cengage Learning, 16/E, 2019.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Financial Statement Analysis and Control | | |
| Course Code | : BUS 0412 5517 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: Financial analysis and control analyzes 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 statements data. The objective of this course is to develop critical thinking and problem-solving competencies, at both the individual and group levels, of financial statement analysis, financial planning, and principles of valuation. Students will be able 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 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 operation, Depreciation 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 | CLO 4 |
| 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 | 3 | CLO 3 |

| | | | |
|----------|---|---|-------|
| | distress prediction, Steps followed under Multivariate Model of distress prediction, Z-score model. | | |
| 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 |
| 9 | Budgetary control: Budget and budgetary control, Objectives and steps of budgetary control, Functional budget, Master budget, Preparation and interpretation of budget. | 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 | | | | | 1 | |
| CLO 2 | | 2 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 3 | | | 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, 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 - Geoge 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.

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|----------------------|------------------------------|---------------------|------------------------------|
| Course Title | : Development Finance | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5518 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course studies the roles of finance and financial systems for economic growth in developing countries. Experiences in the past decades in various parts of the world have testified repeatedly that rapid and efficient growth paths are not sustainable without the support of stable financial systems. This course reexamines these experiences systematically in order to acquire deeper insights into the interrelationships between finance and growth.

Course Objectives: Students should come away from the course with a thorough understanding of development finance and best practice application of program tools, policies and models in an economic development framework. Specifically, students will: 1) acquire and practice through numerous exercises and case studies, the basic analytical skills necessary to finance: a) firms in various stages of the life-cycle, b) commercial real estate projects, and c) certain related community amenities and public infrastructure.

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

| | |
|--------------|---|
| CLO1 | analyze the effect of national and international policy measures on these capital flows, and their ability to overcome ‘market failure’ in the capital market, at every level from global capital markets to the village economy. |
| CLO 2 | think about the relationship of development finance interventions to the broader economic and community development system, long run relationships between finance and growth, understand various issues. |
| CLO 3 | interpret and analyze business financial statements and evaluate and structure financing plans for firms and real estate projects. |
| CLO 4 | use individual investment to gain overall productivity, reach higher productivity. |
| CLO 5 | identify financing gaps and create investment opportunities, practice lending and investing. |
| CLO 6 | evaluate the economic development by external debt and aid, environmental sustainability. |

Course Contents:

| Sl. No | Course Contents | Hours | CLOs |
|---------------|--|--------------|-------------|
| 1 | Introduction: Flow of funds, financial depth and other statistics. | 1.5 | CLO 1 |
| 2 | Financial markets, financial institutions and money: Credit markets and financial institutions, Banks as a money supply mechanism. | 1.5 | CLO 1 |
| 3 | Financial development and economic growth: Capital Flows and Economic Growth, Financial Institutions and Economic Growth, Financial Development and Economic Growth, Financial Development and Economic Development, Long-run relationships between finance and growth. | 3 | CLO 2 |
| 4 | Various issues of finance and economic development: financing infrastructure projects, financing small and medium sized firms, privatization, rural credit markets, country assistance strategies of the World Bank, etc. | 3 | CLO 2 |
| 5 | Tools for Practitioners of Business and Real Estate Finance: Understanding the Role of Debt and Equity in Finance, Introduction to Financial Statement, Analysis of Financial Statements: Ratio analysis, Comparing financial statements of for-profits, not-for-profits and real estate firms, Special Topics - Business & Real Estate Valuation, Valuation, cont. Tools for Financial Projections | 6 | CLO 3 |
| 7 | The economics of development: From individual investments to overall productivity, Knowledge generation, Spillovers in production networks, The role of finance, Sharing the benefits of higher productivity, Investing for an environmentally sustainable economy, | 3 | CLO 4 |

| | | | |
|----|--|---|-------|
| 8 | Policies and Institutional Responses to Perfect Private Capital Markets: Identifying Financing Gaps – Return, Risk and/or Management, Loan Guarantee, Commercial Banks and the CRA, Angel Finance and Venture Capital, Revolving Loan Funds and Community Development Financial Inst.’s | 6 | CLO 5 |
| 9 | The role of development finance: Financing gaps, Mobilization, Market failures, Inequalities, Creating investment opportunities, Pricing and subsidies | 3 | CLO 5 |
| 10 | Managing Development Finance Institutions: Best Practices for Lending and Investing, Raising and Managing Capital | 3 | CLO 5 |
| 11 | Where development finance has most impact: Productive, Sustainable, Inclusive, The financial system | 3 | CLO 6 |
| 12 | External Aid and Development: Introduction, Official Development Assistance, External Aid and Economic Growth, The Effectiveness of Aid | 3 | CLO 6 |
| 13 | Finance and Sustainable Development: Introduction, Sustainable Development, Environmental Taxes, Finance and the Global Environment, Environment and Lender Liability | 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 | | 3 | 2 | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 2 | 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, 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. |

Textbooks:

1. Development Finance - Stephen Spratt; Routledge, 1/E, 2008.
2. Development Finance - P K Rao; Springer Science & Business Media, 3/E, 2013.

Reference Books:

1. Development Finance: Challenges and Opportunities - Gianluigi Giorgioni; Palgrave Macmillan UK, 1/E, 2017.
2. Development Finance: Innovations for Sustainable Growth - Nicholas Biekpe, Danny Cassimon & Andrew William Mullineux; Springer International Publishing, 1/E, 2017.
3. Contemporary Issues in Development Finance - Joshua Yindenaba Abor, Charles Komla Delali Adjasi, Robert Lensink; Routledge, Taylor & Francis Group., 1/E, 2021.
4. Public Finance in Theory and Practice - Richard Musgrave; Tata McGraw-Hill, 5/E, 2017.

21.3.3 Major/Concentration in Banking and Insurance Courses

| | | | |
|----------------------|-------------------------------------|---------------------|------------------------------|
| Course Title | : Management of Central Bank | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5611 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course studies the purpose and the functions of central banks. At the end of the course students know the effects of the main policy tools and understand how central banks affect the financial system and the economy more generally and the role they have played in the recent financial crisis.

Course Objectives: The main objective of the course is to familiarize students with central banking, functions of central bank and how central bank works for the sound financial system. Students will be aware of how central banking controls the monetary system and financial stability. The course has been designed to understand modern central bank mandates, apply critical and analytical methods, to evaluate central bank models, tools and strategies in a variety of contexts. It provides knowledge about major forces that will likely shape the economic and financial landscape that central banks will be operating in, in the near future and future challenges of central bank.

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

| | |
|--------------|--|
| CLO 1 | understand the functions, theories, and operational practices of central bank. |
| CLO 2 | understand the monetary policy, monetary conditions in the economy in order to achieve monetary stability. |
| CLO 3 | analyze and understand various tools that central bank uses to ensure financial stability. |
| CLO 4 | understand the future challenges of central bank. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Introduction to Central Banking: Historical roles and functions of the central banks, Various central banking roles and functions, Money and its relation to central banking, Key commonalities and differences of modern central banking. | 3 | CLO 1 |
| 2 | Modern Central Banking Roles and Functions: Roles and functions of modern central banks, money creation process, use of monetary policy to regulate monetary condition of the economy, role of central banks in payment systems, role of central banks as lender of the last resort, role of central bank as bank supervisor. | 3 | CLO 1 CLO 2 |
| 3 | Overview of Modern Central Banking Mandates: Identify and distinguish different mandates of modern central banks, The monetary stability mandate, The financial stability mandate, The full employment mandate, The interlink ages among monetary stability, financial stability, and full employment mandates in the short and long run. | 6 | CLO 1 |
| 4 | Theoretical foundation of modern monetary policy: Theories of monetary policies, Quantity theory of money, Philips curve, natural rate of unemployment, Nonaccelerating Inflation Rate of Unemployment (NAIRU), rational expectations theory, Time inconsistency problem, operational independence of the central banking. | 6 | CLO 2 |
| 5 | Monetary Policy Implementation: Overview of central bank operations in the financial market, Concept of Money market, Demand and Supply of Funds in the Money Market, Central Bank's Influences in the Money Market, Types of open market operation, Transmission of money market interest rates to other interest rates in the economy, Monetary policy and the yield curve. | 3 | CLO 2 |
| 6 | Monetary Policy Transmission Mechanism: Transmission of interest rate to unemployment and inflation through households behavior, Transmission of interest rate to unemployment and inflation through firm's behavior, Transmission of | 3 | CLO 2 CLO 3 |

| | | | |
|----|---|---|-------|
| | interest rate to unemployment and inflation through behavior of the financial institutions, Uncertainty and time lags in the monetary policy transmission mechanism. | | |
| 7 | The Exchange Rate and Central Banking: The exchange rate, monetary stability, financial stability, and macroeconomic stability, Exchange rate regimes, Concept of rigid peg, free-float, and managed float exchange rate regimes, Theories of exchange rate determination, Factors that can affect the exchange rate, Way in which the central bank can influence the exchange rate. | 6 | CLO 3 |
| 8 | Analytical Framework and Theoretical Foundation of Financial Stability: Definition of Financial stability, Theoretical foundation and importance of financial stability, Effect of weaknesses in the balance sheets on financial stability, The risks facing a financial institution, Reasons for market failures. | 3 | CLO 3 |
| 9 | Financial Stability Monitoring and Identifying Risks: Monitoring and identifying risks in the macro economy, Monitoring and identifying risks to financial institutions, Monitoring and identifying risks in financial markets, Tools to Address Financial Instability, BASEL I, BASEL II, BASEL III. | 6 | CLO 3 |
| 10 | Future Challenges for Central Banking: The intensification of globalization, The continued evolution in financial activities, Overview of retail e-payments, Unfinished business from the global financial crisis, The normalization of monetary policy in the advanced economies. | 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 | 2 | | | | | |
| CLO 2 | | | | 3 | | | |
| CLO 3 | | | 2 | | | | 1 |
| CLO 4 | | | | | 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, Mid-semester Examination, and Semester Final Examination. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Viva voce, and Mid-semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Assignments, Mid-semester Examination, and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Examination. |

Textbooks:

1. Central Banking: Theory and Practice in Sustaining Monetary and Financial Stability - Thammarak Moenjank; Wiley, 1/E, 2014.
2. The Economics of Central Banking - Livio StrBUSa; Routledge, 1/E, 2018.

Reference Books:

1. The Central Bank and the Financial System – C. A. E. Goodhart; Palgrave Macmillan, 1/E, 1995.
2. Central Banking in Theory and Practice – Alan S. Blinder; The MIT Press, 2/E, 1999.
3. Central Banking in the Twentieth Century – John Singleton; Cambridge University Press, 1/E, 2011.
4. Understanding Central Banks - Nils Herger; Springer, 1/E, 2019.

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|----------------------|-------------------------------|---------------------|------------------------------|
| Course Title | : Bank Fund Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5612 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course has been designed to develop knowledge and understanding of banking and other financial intermediation services being provided by banks to businesses. This course is an introduction to the modern theory of banking and financial intermediation.

Course Objectives: The main objective of this course is to get an overall understanding of bank management and the financial services industry. The course has been designed to understand financial activities associated with banking sectors and operate efficiently in the banking environment in the financial service sector along with handling various technologies employed in the field of banking. It provides knowledge about analysis of functions and operations of commercial, investment, and savings banks. Primary emphasis is on investment, financial structure and capital and resource allocation.

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

| | |
|--------------|---|
| CLO 1 | understand the functions of financial services sector. |
| CLO 2 | analyze, apply, and interpret financial statements of banks. |
| CLO 3 | analyze the assets and liability management of banks. |
| CLO 4 | understand the mechanism of collection and utilization of funds. |
| CLO 5 | understand different policies associated with the performance of banks. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Overview of the Financial-Services Sector: Concept of Bank, Types of banking-type firm, Types of non-bank financial service institutions/Competitors of bank, Roles of bank, Traditional and modern services offered by bank, Importance of bank in modern financial system, Trends affecting financial service industry. | 3 | CLO 1 |
| 2 | Regulation and Structure of Banking Industry: Reasons for regulations on financial service sector, Pros and cons of bank regulation, Impact of regulation on banks, Bank Company Act 1991, Financial Institutions Act 1993, Financial Institutions Rules 1994, Recent trends in bank organization, Corporate organizational structure in banking, Unit banking, Branch banking, Bank holding company. | 3 | CLO 1 |
| 3 | Financial Statements of Banks: Bank's balance sheet/Report of Condition, Key items of balance sheet, bank assets, bank liabilities, Off-balance sheet items in bank, Differences among demand deposit, savings deposits, and time deposits, Report of income, Components of report of income, Types of non-interest income, Fund flow statement, Statement of stockholders' equity, Features of financial statement, Consequences of financial statement. | 6 | CLO 2 |
| 4 | Measuring and Evaluating the Performance of Banks: Maximizing the value of a bank, Profitability ratios- ROE, Earnings spread, Components of ROE, ROA, Components of ROA, Determinants of ROE, Risk measurement of banking services- credit risk, liquidity risk, market risk, interest rate risk, earnings risk, capital risk, Operating efficiency ratio, Impact of size on performance. | 6 | CLO 2 |
| 5 | Asset-Liability Management: Determining Interest Rates: Asset management strategy, Liability management strategy, Funds management strategy, Interest rate risk, Forces determining interest rates, Measurement of interest rates, Components of interest rates, Interest rate hedging, Interest-sensitive gap management, Net interest margin, Eliminating interest-sensitive gap, Concept of duration, Using | 6 | CLO 3 |

| | | | |
|---|---|---|-------|
| | duration to hedge against interest rate risk, Limitations of duration gap management. | | |
| 6 | Investment Function in Banking Services: Concept of investment, Functions of investment security portfolio, Money market investment instruments, Advantages and disadvantages of money market investment instruments, Capital market investment instruments, Advantages and disadvantages of capital market investment instruments, Structured notes, Securitized assets, Stripped securities, Factors affecting choice of investment securities, Investment maturity strategies, Maturity management tools. | 6 | CLO 4 |
| 7 | Liquidity and Reserve Management: Demand for and supply of liquidity, Sources of demand and supply for liquidity, Reasons of facing liquidity problems by banks, Strategies for liquidity managers, liquid asset, Types of liquid assets, Sources of borrowing in liquidity deficit, Approaches of estimating liquidity needs, Assessing liquidity needs: signals from the marketplace, Legal reserves, Legal reserve requirements, Controllable and non-controllable factors for increasing and decreasing legal reserves, Factors in choosing sources of reserves. | 6 | CLO 5 |
| 8 | Sources of Fee Income: Concept of fee income, Sales of investment banking services, Investment products, Advantages of offering investment products, Trust services, Types of trust services, Sales of insurance related products, Types of insurance products sold by banks, Benefits of financial services diversification. | 3 | CLO 4 |
| 9 | Management of Capital: Meaning of capital, Importance of capital, Types of risks in bank management, Defense against risk, Types of capital, Importance of different sources of capital, Regulatory approach to evaluating capital needs, Basel agreement- Basel 1, Basel 2, Tier 1 and Tier 2 Capital, Planning to meet capital needs- raising capital internally, Raising capital externally. | 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 | | 2 | | | | | |
| CLO 3 | | | | | 1 | | |
| CLO 4 | | | | 3 | | | |
| 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 Lectures, Open Discussion, Q/A Session, and Textbook. | Class Tests, Assignments, Presentation, 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, Viva voce, and Mid-semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Mid-semester Examination, and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests 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. Bank management and Financial Services - Peter S. Rose and Silvia C. Hudgins; McGraw-Hill, 9/E, 2012.
2. Bank Management - Timothy W. Koch and S. Scott MacDonald; Cengage Learning, 8/E, 2014.

Reference Books:

1. Commercial Bank Management - Peter S. Rose; McGraw-Hill, 5/E, 2001.
2. Bank Management: Text and Cases – George H. Hempel and Donald G. Simonson; Wiley, 5/E, 1998.
3. Commercial Banking: The Management of Risk - James W. Gup, Benton E. & Kolari; Wiley, 3/E, 2011.
4. Commercial Lending: Principles and Practice - Adrian Cudby; Kogan Page, 1/E, 2018.

| | | | |
|----------------------|--------------------------------------|---------------------|------------------------------|
| Course Title | : Islamic Finance and Banking | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5613 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

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 Content:

| 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 and Principles and their Implications, Shariah Supervisory Board (SSB), Corporate and Shariah Governance, Shariah Governance Process. | 3 | CLO 1 |
| 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 | 4 | CLO 2 |

| | | | |
|----|--|---|----------------|
| | 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 | Murabaha: Introduction to 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 4 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 4 CLO 5 |
| 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, 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. | 4 | CLO 4 CLO 5 |
| 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 | 4 | CLO 4 CLO 5 |

| | | | |
|----|---|---|----------------|
| | 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. | | |
| 12 | Global Standing of Islamic Finance and Banking: Background of Modern Islamic Finance and Banking, Conventional versus Islamic Finance, 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 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.

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|---------------------------------------|--|
| Course Title : Digital Banking | Credit Hours : 3.0 |
| Course Code : BUS 0412 5614 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course introduces to the participants the fundamentals of digital banking. This non-technical, business-focused course will cover why digital banking is important to the growth and profitability of banks, real-life case studies of banks around the world that embarked on digital transformation programs and what can participants do to kick-off the digital banking initiatives in their banks.

Course Objectives: This course is designed to help students assimilate knowledge of various digital products in Banking sector and different payment systems in Bangladesh. There is a need to understand the new technologies and digital disruptions taking place in transformation of Business Models. The course is intended to provide the students with a sound foundation in digital banking products such as cards, ATMs, mobile and internet banking and Point of Sale which would equip them a better understanding of digital banking process and customer service.

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

| | |
|--------------|---|
| CLO 1 | define what is meant by digital banking. |
| CLO 2 | evaluate challenges and opportunities in the digital era. |
| CLO 3 | understand the features and functions of digital banking industry. |
| CLO 4 | understand MFSS and their relationship with banks. |
| CLO 5 | articulate the business case of undertaking digital transformation program. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction: Definition of digital bank, importance of digital bank, designing the digital bank, difference between digital and physical bank, Buyology: The science of understanding business relationships. | 6 | CLO 1 |
| 2 | Evolution of Banking: History of banking, modern era of banking, major international events in banking history. | 6 | CLO 2 |
| 3 | Designing Digital Banks Without Branches: customer preference, changes in the pattern of branch-based banking, purpose of branch bank, banks designed for human but not for money, building a customer advisory bank. | 6 | CLO 3 |
| 4 | Digital Banks without Channels: Talk about customers, not channels, digital bank is the augmented bank, the internet of things, the reason why the channel discussion is wrong, consistent channels is a critical path of digital banking, the multichannel myth, bringing design thinking into banks. | 6 | CLO 3 |
| 5 | Building Relationships Through Digital Banking: Dealing with customers through remote channels, the impact of mobile. | 6 | CLO 3 |
| 6 | Mobile Fuels Digital Banking: Simple mobile system, sophisticated mobile services, zombie money in a chainsaw hell, other mobile financial services, the bad news about mobile. | 6 | CLO 4 |
| 7 | Digital Banks are Social Banks: Social media, social banking, social payments, virtual currencies, drawback of social money, social lending and saving, social funding and investing, future of social banking. | 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 | | | | 2 | | | |
| CLO 4 | | | | | 2 | | 2 |
| CLO 5 | | | 2 | | | 2 | 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 Reciprocal Questioning | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Tutorials, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Digital Bank Strategies to Launch or Become a Digital Bank- Chris Skinner, Marshall Cavendish Business, 1/E, 2014.
2. The Digital Banking Revolution- Luigi Wewege, Ebook, 1/E, 2016.

Reference Books:

1. Handbook of Blockchain, Digital Finance, and Inclusion, Volume 1: Cryptocurrency, FinTech, InsurTech, and Regulation- David Lee Kuo Chuen & Robert H. Deng, Academic Press Inc., 1/E, 2017.
2. Internet Banking: Developments and Prospects – Karen Furst, United States Office of the Comptroller of the Currency, 2000.
3. Business Process of Banking- Sunil Aggarwal, Independently published, 2/E, 2021.
4. Financial Technology- Niels Pedersen, Kogan Page, 1/E, 2020.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Laws and Practices of Banks and Financial Institutions | | |
| Course Code | : BUS 0412 5615 | 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. Strengths and shortcomings of the current regulatory framework is 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 with the laws associates with this. It also enables the learners to understand the laws regarding banks and other financial institutions and practice these laws in our 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 and poor qualities bank. |
| CLO 2 | understand the feature of negotiable instrument, its types and so on. |
| CLO 3 | understand laws regarding banks and non-banking FIS and can practice these laws in real life. |
| CLO 4 | define Islamic banking, modes of Islamic financing, overcome obstacles of Islamic banking |
| CLO 5 | understand money laundering, can protect 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, features, cheque, 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. | 3 | 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 | 6 | 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 | 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 3 |
| 8 | Insurance as Protection to Banking Risks: Introduction, Insurance, type of insurance risks, precautions to be taken by banks | 3 | CLO 3 |
| 8 | Islamic Banking: Historical perspective, principles, 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 Islamic banks | 3 | CLO 4 |
| 10 | Money Laundering: Money laundering, Money laundering Objectives, Stages, Scale of problem, Money laundering occur, 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, etc, of imported gold and silver and so on. | 4.5 | CLO 3 |

Mapping of Course Learning Outcomes to Program Learning Outcomes:

| | PLO 1 | PLO 2 | PLO 3 | PLO 4 | PLO5 | PLO 6 | PLO 7 |
|-------|-------|-------|-------|-------|------|-------|-------|
| CLO 1 | 3 | | | | 1 | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 2 | 3 | | | |
| CLO 4 | | | | | 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, 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 Laws and Practices - Syed Ashraf Ali & R A Howlader; Dhaka Mowla Brothers, 2/E, 2011.
2. Banking Laws and Practices - S.N. Maheshwari & S.K Maheshwari; Kalyani Publishers, 4/E, 2005.

Reference Books:

1. Banking and Insurance - Dr. Md. Shahidul Haque and Md. Zillur Rahman; Dhaka Prokashoni, 1/E, 2018.
2. Business of Banking – Dr. R M Debnath; Nobojug Prokashoni, 3/E, 2013.
3. Introduction to Banking – Vijayaragavan Iyengar; Excel Books, 1/E, 2014.
4. The Principles of Banking - Moorad Choudhry; Wiley, 1/E, 2012.

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| Course Title : Credit and Risk Management | Credit Hours : 3.0 |
| Course Code : BUS 0412 5616 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: Unfortunately, lending money is a risky business - there is no hundred percent guarantees that you will get all your money back. If the borrower defaults, one will face losses in their portfolio. Or, in a bit less extreme scenario, if the credit quality of the counterparty deteriorates according to some rating system, the loan will become more risky. These are typical situations in which credit risk manifests itself. This course offers an introduction to credit risk modelling and hedging. This course approach credit risk from the point of view of banks, but most of the tools and models we will overview can be beneficial at the corporate level as well.

Course Objectives: Credit risk is the risk of loss due to a debtor's nonpayment of a bond or a loan. Models of default risk of a single counterparty are studied, and then extended to the case of portfolios of bond or loans. The major complication with portfolios is the correlation of defaults. A widely used tool to deal with it, Copula distributions, is introduced. At the end, issues of regulation and devices to mitigate credit risk are discussed. The course is designed to strike a balance between a practical approach to the most popular credit risk models and their theoretical underpinnings.

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

| | |
|--------------|--|
| CLO 1 | understand different forms of credit, regulations, policy guidelines. |
| CLO 2 | investigate credit and decide borrower selection. |
| CLO 3 | use tools and techniques require for credit monitoring, loan recovery and managing non-performing loans. |
| CLO 4 | analyze credit appraisal, risk management, loan pricing and credit collection procedure. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction: Different forms of credit, Macro and Micro Aspects of Bank Credit, Credit Policy Guidelines, Job description of a credit risk officer. | 3 | CLO 1 |
| 2 | Borrower Analysis: Credit Investigation, Selection of Borrower and Preparation of Credit Report. | 3 | CLO 2 |
| 3 | Models of Single Counterparty Default Risk: Overview: From traditional to modern credit risk models, Scoring, logit and profit, Ratings, Rating-based models: Credit Metrics, Credit Portfolio View, Asset-based (structural) models: Merton's model and its implementation by KMV, first passage models, Leland and Toft's endogenous bankruptcy model, Intensity-based (reduced-form) models, Actuarial Approach: Mortality tables, Credit Risk. | 6 | CLO 2 |
| 4 | Introducing Financial Statements of Borrower: Comparative and Common Size Analysis of Financial Statement, Ratio Analysis, Cash Flow Statements Preparation and Analysis, Break Even Analysis. | 6 | CLO 3 |
| 5 | Lending Operations of Banks in Bangladesh: Origination, Appraisal, Approval, Credit Administration, Monitoring and Servicing. | 6 | CLO 3 |
| 6 | Security: Valuation, Control, Creation of Charges, Insurance of Goods and Compliance Checklist. | 6 | CLO 4 |
| 7 | Portfolio Models of Default and Recovery: Credit Metrics, Correlated defaults, Copula distributions, KMV for portfolios. | 6 | CLO 4 |
| 8 | Credit risk management: Economic capital, Exposure mitigation: Netting, collateral, limits, guarantees, Credit derivatives: Credit default swaps, Total return swaps, collateralized debt obligations. | 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 | | | | 3 | | | |
| CLO 4 | | | | | 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 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 Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, and Practical Examples | Class Tests, Assignments, Presentation, Viva voce and Semester Final Examination. |

Textbooks:

1. Credit Risk Management- Andrew Fight; Elsevier, 1/E, 2004.
2. Credit Risk Management Basic Concepts: financial risk components, rating analysis, models, economic and regulatory capital- Tony Van Gestel and Bart Baesens; Oxford University Press, 1/E, 2009.

Reference Books:

1. The Essentials of Risk Management- Michel Crouhy, Dan Galai and Robert Mark; McGraw-Hill Education; 2/E, 2014.

2. Practical Methods of Financial Engineering and Risk Management: Tools for Modern Financial Professionals- Rupak Chatterjee; Apress, 1/E, 2015.
3. Financial Risk Management: Applications in Market, Credit, Asset and Liability Management and Firmwide Risk- Jimmy Skoglund and Wei Chen; Wiley, 1/E, 2015.
4. Financial Risk Management: A Practitioner's Guide to Managing Market and Credit Risk- Steve L. Allen; Wiley, 2/E, 2015.

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|----------------------|--|---|
| Course Title | : Insurance and Risk Management | |
| Course Code | : BUS 0412 5617 | 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.

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 importance of managing risks, apply creativity for managing individual, corporate and financial risk. |
| CLO 2 | use mathematical application for measuring risk and utilize disaster risk management strategy in changing environment. |
| CLO 3 | understand insurance and explain the importance of insurance in business world; needs for globalization of insurance |
| CLO 4 | describe life insurance, create life insurance policy, explain the payment procedure, and make important decision about which policy is best for whom. |
| CLO 5 | explain marine insurance, fire insurance, 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 | 4.5 | 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. | 3 | 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 | PLO5 | PLO 6 | PLO 7 |
|-------|-------|-------|-------|-------|------|-------|-------|
| CLO 1 | 3 | | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | 3 | 2 | | | | |
| CLO 4 | | | | | 3 | | |
| CLO 5 | | | | 3 | | 2 | |
| 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, 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. |

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 | : Claims and Premium Management | | |
| Course Code | : BUS 0412 5618 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course will provide an understanding of the development of claims philosophies, the implementation of claims systems, the management of claims functions, and the management of the claims service and the application of claims practice to transacting insurance business on an industry-wide basis. It will give a clear idea about fixation of claim and premium, payment methods of claims and premium in life insurance and all other types of insurance.

Course Objectives: This course appreciates the difference between “Claims Handling” and “Claims Management”; Understand intricacies of claims settlement; Importance of Quality Management in Claims Management; Claims estimating and reserving.

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

| | |
|--------------|--|
| CLO 1 | understand the fundamentals of claim management and significance of claim settlement. |
| CLO 2 | discuss role of intermediaries in the claims handling system |
| CLO 3 | analyze and managing the cost of the claims operation and increase the quality of service and audit. |
| CLO 4 | monitor and update of agreements with suppliers. |
| CLO 5 | use of management information generated by information technology. |
| CLO 6 | evaluate international difference in claim management procedure and premium management fee. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Approaches to claims: Differences in claims philosophy and the interrelationship between the approach to claims handling and overall objectives, Significance of claim settlement profile to an organization’s marketing strategy, Management of customer expectations, Customer retention, Financial impact of claims management strategy, Catastrophe planning, Estimating and reserving policies and their implications, Implications of the ABI Statement of General Insurance, Ethical aspects of settling legitimate claims and of challenging dubious claims, Approaches to complaint handling and dispute resolution, Alternative dispute resolution, including the Financial Ombudsman Service, Trends in arbitration awards and their impact on approaches to claims, Trends in court awards and their impact on approaches to claims, Quality management issues, including the ISO 9000 series, and their impact on claims philosophy. | 9 | CLO 1 |
| 2 | Implementation of claims handling systems: Features, structure and objectives of different claims systems, Integration of the claims function and overall | 9 | CLO 2 |

| | | | |
|---|---|---|-------|
| | organizational structure, Key issues relating to claims arising under contracts for: personal insurances; commercial insurances; marine insurance; aviation insurance; long-term business; Reinsurance. Variations in the requirements of ‘personal’ and ‘commercial’ Policyholders and their representatives. Variations in the requirements of own clients and third-party Claimants and their representatives, Role of intermediaries in the claims handling system. Use of delegated claims settling authority, Considerations relating to outsourcing with particular reference to: available skill levels, selection criteria, Costs. Litigation: The role of legal experts in claims negotiation, Procedural aspects, Resource implications of volume and complexity of business being transacted to the claims system, Role of information technology in claims handling. | | |
| 3 | Management of the claims handling operation: Role of the claims manager. Managing the cost of the claims operation, Catastrophe management and resourcing. Establishment of protocols in relation to: service delivery standards; claims estimating; Internal ‘benchmarking’, Identification of sources of ‘leakage’ including tracing of Insurers and effecting recoveries in run-off. Methods of minimizing leakage, Actuarial reviews for monitoring financial performance, Basis and significance of reserving practice Impact of claims on underwriting and pricing, Value of audits of: own staff, Suppliers of services, Monitoring and updating of agreements with suppliers, Influence of customer expectations on the design of systems, Use of management information generated by information technology, Operation, cost and benefit of ‘help lines’ and associated services, Identification and treatment of fraudulent claims, Significance and use of CUE and other databases. | 9 | CLO 3 |
| 4 | Claims technical management: Design & implementation of claims handling procedures, Outsourcing, Volume complexity, Information technology, Fraudulent claims, Ethical aspects, Delegated authority, Litigation, Reinsurance. | 3 | CLO 5 |
| 5 | International claims considerations: Practical implications of international differences in local market practice, regulations and legislation, currency and taxation and economic conditions, Influences of the EC on UK claims procedures. | 3 | CLO 6 |
| 6 | Cost and quality management: Cost control, Strategy, Estimating and reserving, Claims and underwriting, Actuarial reviews, Leakage, Service quality, Audits. | 3 | CLO 4 |
| 7 | Premium management fee policy: Purpose of Premium Management Fee, PMF Eligibility Requirements, Management Agent Changes, Appeals, Payment of the Premium Management Fee, Application for PMF Fee. | 3 | CLO 6 |
| 8 | Mandatory Evaluation Factors: Mortgage Payments, Material Default, Delinquent Utility Bills, Insurance Policy Coverage, Annual Certified Audit Submissions/Audit Fees, Real Estate Tax and Property Insurance Escrow, Payments Due Per Audit. | 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 | | | 3 | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 1 | 2 | | | |
| CLO 4 | | | | | 3 | | 1 |
| CLO 5 | | | | | | 2 | 3 |
| CLO 6 | | | | | 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, 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. |

Textbooks:

1. P&C Insurance Claim Management - Michael T. Murdock; Ins-Edu Company, 1/E, 2018.
2. Insurance Premiums: Theory and Applications - M. J. Goovaerts, Florent de Vylder & J. Haezendonck; North-Holland, 1/E, 1984.

Reference Books:

1. A Guide to Insurance Management - Stephen Diacon; Springer, 1/E, 2016.
2. Premium Calculation in Insurance - F. Etienne De Vylder, Marc Goovaerts & J. Haezendonck; Springer, 1/E, 1984.
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.

21.3.4 Major/Concentration in Management Courses

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Quality Management for Organizations | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5511 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Quality Management for organization 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. This course introduces students to the concepts, tools, and techniques used in quality management, quality cultures, effective team structures, measurement of quality, productivity, and competitiveness in an industrial environment and connects students to the concept of leadership, supplier-customer relationships, employee engagement, data collection and analysis, productivity, statistical process control, and other topics to quality and customer satisfaction.

Course Objectives: The main objective of this course is to empower students with detailed knowledge and information about quality management in an organization. The purpose of this course is to provide the students with foundational information on quality management theory and practices in all areas of business at all levels. The utilization of the practices should ultimately be used to improve business outcomes by providing tools to use the best practice to improve the business outcomes.

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

| | |
|--------------|--|
| CLO 1 | explain the concepts of quality, quality control, and quality assurance. |
| CLO 2 | compare the philosophy of total quality management. |
| CLO 3 | explain the leadership and strategic planning. |
| CLO 4 | discuss the statistical concepts in quality management. |
| CLO 5 | formulate the concept of six sigma, six sigma strategy, and six sigma training programs. |
| CLO 6 | appraise the breakthrough improvement and benchmarking. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Quality Concepts: Introduction, Definitions of Quality, Garvin's Approaches to Defining Quality, Quality Management, Important Quality Terms, 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), Quality Cost Indices. | 3 | CLO 1 |
| 2 | TQM Kitemarks: Tata Business Excellence Model, Introduction, Japan's Deming Prize, Malcolm Baldrige National Quality Award (MBNQA), IMC Ramakrishna Bajaj National Quality Award (IMC RBNQA), The European Quality Award, CII-EXIM Bank Award for Excellence, Maturity Models, Capability Maturity Model Integration. | 3 | CLO 2 |
| 3 | Statistical Concepts in Quality Management: Introduction, Variation, Probability Distributions, Measurement System Analysis (MSA), Process Capability, Sampling, Quality Assurance. | 3 | CLO 4 |
| 4 | Six Sigma: Lean Six Sigma, Introduction, Key Six Sigma Concepts, The Six Sigma Quality Level, Six Sigma versus Three Sigma, Shifts and its Role, Defects Per Million Opportunities (DPMO), Six Sigma Strategy, Implementing Six Sigma, Define, Measure, Analyze, Improve and Control (DMAIC), Define, Measure, Analyze, Design and Verify (DMADV), Six Sigma Training Programs. | 3 | CLO 5 |
| 5 | Quality Improvement Tools: Seven QC Tools, Introduction, The Pareto Chart, Cause-and-effect Diagram, Check Sheet, Histogram, Scatter Diagram, Control Charts, Graphs, Applications of the Seven Quality Control Tools in Six Sigma, The Seven New Management and Planning Tools. | 3 | CLO 2 |
| 6 | Kaizen—Continuous Improvement: Kaizen Participation Index, Introduction, Concepts of Kaizen, Lean, The 5 S, Kaizen versus Innovation, Company-wide Quality Control (CWQC), Kaizen—The Practice, Quality Function Deployment (QFD), Quality Control Circles (QCC), The Suggestion System, Poka-yoke, Quality of Work Life. | 3 | CLO 4 |
| 7 | Breakthrough Improvement: Breakthrough Improvements at Apple Inc., Introduction, Invention and Innovation, Creativity, Brainstorming, Innovation, The Theory of Inventive Problem Solving (Teorija Rezbenija Izobretatelashib Zadach, TRIZ), Value Analysis/Value Engineering. | 3 | CLO 6 |
| 8 | Benchmarking: Benchmarking at Xerox Corporation, Introduction, Benchmarking, An Overview of Benchmarking, The Evolution of Benchmarking, Advantages of Benchmarking, Types of Benchmarking, Designing the Benchmarking Process, Prerequisites for Benchmarking. | 3 | CLO 6 |
| 9 | Business Process Re-engineering: Introduction, 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 | 3 | CLO 3 |

| | | | |
|----|--|---|-------|
| | BPR, Re-engineering in the Service and Manufacturing Industry, Re-engineering Structure, Limitations and Issues in BPR, The Relationship between BPR and TQM. | | |
| 10 | Total Productive Maintenance: TPM at Toyota Kirloskar Auto Parts Private Limited, Reliability, Failure Mode and Effect Analysis (FMEA), Total Productive Maintenance (TPM), Eight Pillars of TPM. | 3 | CLO 4 |
| 11 | Customer-driven Quality: Introduction, Customer Perceptions of Quality, Need for Customer Focus, Buyer–Supplier Relationships, Customer Relationship Management (CRM), CRM Defined, Emergence of CRM, Schools of Thought on CRM, Purpose/Objectives of CRM, Components of CRM, The Ladder of Loyalty, Levels of Relationship Strategies for Bonding Customer Relationship, Customer Defections, Customer Retention Programs, Economics of Customer Relationship Management, Creating Relationship Value (Lifetime Value of Customers), Customer Acquisition and Segmentation, Framework for Building CRM Strategy, Ten Tips to Build Customer Loyalty, Models of CRM, CRM in B2B and B2C Context, CRM Scorecards, Role of IT in CRM, Different Levels of e-CRM, CRM Future. | 6 | CLO 5 |
| 12 | Quality Management System: Integrated Management System, Introduction, Occupational Health and Safety Management Systems, Institutions Promoting Quality, Development of the ISO 9000 Standards, Quality Management Systems: An Introduction, Process Approach, ISO 9001:2015 Quality Management Systems Requirements, ISO 14000 Series. | 6 | 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 | |
| CLO 2 | 2 | 3 | | 2 | | | 1 |
| CLO 3 | 2 | | 2 | | 1 | | |
| CLO 4 | | 3 | | | | 2 | |
| CLO 5 | 1 | | 3 | | 2 | | |
| CLO 6 | | 2 | | 3 | | 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, 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. Total Quality Management- Poornima M. Charantimath, Pearson, 7/E, 2011.
2. Total Quality Management (TQM): 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.

Reference Books:

1. Total Quality Management and Operational Excellence: Text with Cases- John S. Oakland, Routledge, 4/E, 2014.
2. Fundamentals of Total Quality Management- Jens J. Dahlgaard, Ghopal K. Khanji, Kai Kristensen, Taylor & Francis, 3/E, 2007.
3. Total Quality Management- Terry L. Richardson, Delmar Publishers, 2/E, 2017.
4. Implementation of Total Quality Management: A Comprehensive Training Program- Erdener Kaynak, Rolf E Rogers, Taylor & Francis, 10/E, 2013.

| | | | |
|----------------------|-------------------------------------|---------------------|------------------------------|
| Course Title | : Corporate Entrepreneurship | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course examines how top managers – corporate executives, division general managers and the division’s top management team members – influence new business creation in a corporate division. This course takes the students into the real world of top managers to explore a relatively uncharted territory in a systematic and comprehensive way.

Course Objectives: This course is the first systematic and comprehensive behavioral study of the influence of corporate top managers on new business creation. This course began with the initial findings about the importance of management culture, which took the writer on a long intellectual journey. This course leads to work on how to change culture in order to execute the desired strategy, and which in turn leads to an interest in how strategy is conceived and developed. The findings on the influence of management culture are covered in this course. This course offers both a theory of corporate entrepreneurship based on the real-world experience of top managers and practical advice on how to manage it better.

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

| | |
|--------------|---|
| CLO 1 | characterize the strategy, entrepreneurship, initiative, and new business creation. |
| CLO 2 | examine the external business environment and internal business environment. |
| CLO 3 | apply the shared beliefs about rewards, risks, opportunities, and rule-bending, control, and learning. |
| CLO 4 | analyze the new business creation challenges for corporate executives. |
| CLO 5 | investigate the building corporate support for new business creation. |
| CLO 6 | judge the identification and pursuit of new business opportunities, and critical issues in new business creation. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|--------------|
| 1 | Introduction: The age of entrepreneurship, Strategy and entrepreneurship, Definition of new business, Definition of top managers, The influence of top managers, Terminology: initiatives, champions, and sponsors, Introduction to the participants. | 3 | CLO 1 |

| | | | |
|----|---|---|-------|
| 2 | Consistent emphasis and approach for new business creation: Some indicators of the emphasis on new business creation, Benefits of consistent emphasis, Difficulties of consistent emphasis, Process of achieving consistent emphasis. | 3 | CLO 1 |
| 3 | The external business environment: Industry and competitive forces, Other external forces, Government regulations can facilitate or hinder new business creation, Industry standards help new business creation, New technology spurs new business creation, External advisors can facilitate or hinder new business creation. | 3 | CLO 2 |
| 4 | The internal business environment: The influence of the existing business, The influence of other factors in the internal business environment, Both product innovation and process innovation spur new business creation. | 3 | CLO 2 |
| 5 | Shared beliefs about rewards, risks, opportunities, and rule-bending: Big financial incentives hurt new business creation, Role of shared beliefs about rewards and rule-bending on new business creation, Functions of big financial incentives, Non-financial rewards can motivate new business creation, Reducing the perception of personal risk enhances new business creation, Opportunity taboos constrain new business creation, New business creation is facilitated by permitting rule-bending and limiting proscribed behavior. | 6 | CLO 3 |
| 6 | Shared beliefs about control and learning: Controls to test business convictions help new business creation, Role of shared beliefs about control and learning on new business creation, Limiting aggregate investment without second-guessing the division helps new business creation, A balanced view of the impact of budget cuts and program delays facilitates new business creation, A shared belief in learning from failure helps new business creation, Culture change. | 6 | CLO 3 |
| 7 | New business creation challenges for corporate executives: Successfully pursue the bigger-is-better and the small-is-beautiful corporate philosophies simultaneously, Anticipate and manage the volatility of new business, Avoid biased corporate perceptions concerning opportunities in the division, Balance clarity and ambiguity in the business charter for the division, A hidden corporate agenda for the division hampers new business creation, Avoid too rapid a movement of managers. | 6 | CLO 4 |
| 8 | Building corporate support for new business creation: Support or opposition from corporate constituents, Corporate committees and corporate staff, Independent entrepreneurs are ill-suited to corporate entrepreneurship, Political strategies and tactics. | 3 | CLO 5 |
| 9 | The identification and pursuit of new business opportunities: Generation of new business opportunities, Exploration of new business opportunities, Specification of new business opportunities, Commitment to new business opportunities, A disciplined system for identification and pursuit of new business opportunities. | 3 | CLO 6 |
| 10 | Managing ten critical issues in new business creation: Pursuing new business creation, Emphasis to place on new business opportunities versus existing business opportunities, Organization to use for new business creation, Selecting people for new business creation, Process of motivating people for new business creation, Evaluating and committing new business opportunities that are highly risky and/or in need of quick action, Persist with a new initiative, Managing the volatility of new business, Way of staying within budget without hindering new business creation, Appropriate controls are for new business creation. | 6 | CLO 6 |

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 | | | 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, 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, Textbook and Online Resources | Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Reference Book and Online Resources | Class Tests, Assignments, Presentation, Quiz, 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, Textbook and Online Resources | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam |

Textbooks:

1. Corporate Entrepreneurship: Top Managers and New Business Creation - Vijay Sathe; SAGE, 4/E, 2017.
2. Corporate Entrepreneurship - Jerome A. Katz and Dean shepherd; Pearson, 5/E, 2018.

Reference Books:

1. Corporate Entrepreneurship and Innovation- Paul Burns; Bloomsbury Academic, 4/E, 2020.
2. Corporate Entrepreneurship: How to Create a Thriving Entrepreneurial Spirit Throughout Your Company- Robert Hisrich and Claudine Kearney; McGraw Hill, 3/E, 2015.
3. Grow from Within: Mastering Corporate Entrepreneurship and Innovation- Robert Wolcott and Michael Lippitz; McGraw Hill, 4/E, 2019.
4. Corporate Innovation: Disruptive Thinking in Organizations- Donald F. Kuratko, Michael G. Goldsby, and Jeffrey S. Hornsby; Routledge, 1/E, 2018.

| | | | |
|----------------------|--|---------------------|------------------------------|
| Course Title | : Leadership: Theory and Practice | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5513 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: The Leadership Theory and Practice course aims to develop in students a critical appreciation of leadership theory and the role of leadership in practice in a range of organizational, social and cultural contexts. The course critically examines the concept of leadership in organizations, explores major theoretical developments in how leadership is understood and provides opportunities for managers to reflect on real-life leadership issues

Course Objectives: The aim of the course is to help students to learn and demonstrate an integrated awareness of leadership theory and its link to business practice and propose appropriate leadership styles and approaches through evaluation of dynamic leadership situations and contexts. It will also help to develop a critical understanding of how different cultural and structural contexts can impact the agents of leadership. Most of the examples are drawn from a variety of business applications. This course introduces core business leadership theory and fundamental aspects of decision-making. Students will be able to critically evaluate complex ideas, concepts and issues relating to leadership.

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

| | |
|--------------|---|
| CLO 1 | understand the leadership principles and various leadership traits and theory and its link to business practice. |
| CLO 2 | understand the appropriate leadership styles and approaches through evaluation of dynamic leadership situations and contexts. |
| CLO 3 | analyze, apply, and interpret various theories of leadership & styles, and its impact in business. |
| CLO 4 | develop an understanding of the moral dimensions of leadership by exploring the areas of ethics and personal integrity. |
| CLO 5 | ability to explain and apply the interactional framework of leadership. |
| CLO 6 | critically evaluate complex ideas, concepts and issues relating to business. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | Introduction: Leadership, Leader and manager, Explore the challenges of defining leadership, Debate the differences between leadership and management, Understand the importance of leadership in organizations Ways of conceptualizing leadership, Trait versus process leadership, Assigned versus emergent leadership, Leadership and power, Leadership and coercion, Leadership and management. | 6 | CLO 1 |
| 2 | Trait and Skill Approach: Determination of traits, Components of intelligence, Personality model and leadership, Emotional Intelligence, Leadership Instrument, Leadership Trait, Skill Approach, Technical Skill, Human Skill, Conceptual Skill, Skills model, Individual Attributes, Leadership Outcomes, Career Experiences, Environmental Influences. | 3 | CLO 2 CLO 3 |
| 3 | Behavioral and Situational Approach: The Ohio State Studies, The University of Michigan Studies, Blake and Mouton's Managerial (Leadership) Grid, Leadership Styles, Situational Approach Work, Criticisms, Application. | 3 | CLO 2 CLO 3 |
| 4 | Path-Goal Theory: Leaders behavior, Directive leadership, Supportive leadership, Participative leadership, Achievement-oriented leadership, Follower characteristics, Task characteristics, Effectiveness of Path-Goal theory. | 3 | CLO 2 CLO 3 |
| 5 | Transformational Leadership: Transformational leadership, Transformational leadership and charismatic leader, Model of transformational leadership, Factors of transformational leadership, Non-leadership factor, Other transformational perspectives. | 3 | CLO 4 |
| 6 | Authentic and Adaptive Leadership: Authentic leadership, Approaches to authentic leadership, Practical approach, Theoretical approach, Authentic leadership work, Adaptive leadership, Models of adaptive leadership, Situational challenges, Leaders behavior, Adaptive leader's activities, Solving business issues | 6 | CLO 4 |
| 7 | Leadership and Ethics: Understand the concepts of ethics and ethical relativism, Explore ideas around ethical and toxic leadership, Relate critical thinking in ethics and leadership in different contexts, Leadership and ethics, Ethical relativism, Ethics and business. | 3 | CLO 4 CLO 5 |
| 8 | Modern Approaches to Leadership: Describe modern leadership theories, Critically examine the relevance of these theories for today's organizations, Apply understanding of leadership theories to a real-life case study, Transactional leadership and Transformational leadership, Servant leadership, Charismatic leadership, Authentic leadership | 6 | CLO 5 |
| 9 | Developing Leadership: Explain the difference between developing leaders and developing leadership, Critique different approaches to leadership development, Reflect on their own development as leaders, History of leadership | 3 | CLO 6 |

| | | | |
|-----------|---|---|-------|
| | development, Developing leaders, Limitations of leader development, Developing leadership, Being a 21st century leader. | | |
| 10 | Culture and Leadership: Culture defined, Related concepts, Ethnocentrism, Prejudice, Dimensions of culture, Leadership behavior and culture, Eastern Europe leadership profile, Latin America leadership profile, Latin Europe leadership profile, Confucian Asia leadership profile, Nordic Europe leadership profile, Anglo leadership profile, Southern Asia leadership profile, Middle East leadership profile, Universally desirable and undesirable leadership attributes. | 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 | | | | 2 | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | | | 2 | 2 | |
| 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. | 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, 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. Leadership: Theory and Practice - Peter G. Northouse; SAGE Publications, Inc., 9/E, 2021.
2. The Leadership Experience - Richaed L. Daft; Cengage Learning, 7/E, 2017.

Reference Books:

1. Handbook of Leadership Theory and Practice - Nitin Nohria and Rakesh Khurana; Harvard Business Review Press, 2/E, 2014.
2. Outdoor Leadership: Theory and Practice - Bruce Martin, Mary Breunig, and Mark Wagstaff; Human Kinetics, 2/E, 2017.
3. The Power of Positive Leadership: How and Why Positive Leaders Transform Teams and Organizations and Change the World - Jon Gordon; Wiley, 1/E, 2017.
4. Developing Management Skills - David A. Whetten and Kim S. Cameron; Pearson Education, Inc, 8/E, 2017.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Negotiation and Workplace Dispute Resolution | | |
| Course Code | : BUS 0413 5514 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course covers the theory, processes, and practices of negotiation, conflict resolution, and relationship management to help you be a more effective negotiator in a variety of situations. The course also focuses on examining effective and ineffective strategies, determining why they work well, and discussing successful alternatives if they do not. It also highlights the identified patterns of negotiation and conflict resolution in different national and cultural contexts, to gain an understanding of how interpersonal style, personality, culture, and other variables influence our negotiation and decision-making skills.

Course Objectives: The objective of this course is to provide students with an in-depth knowledge of applying approaches of behavioral areas to develop human relation and conflicting situations.

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

| | |
|--------------|---|
| CLO 1 | understand the conflicting behavior of people in the organization. |
| CLO 2 | describe how people behave under different conflicting situations. |
| CLO 3 | analyze specific conflict management for future action. |
| CLO 4 | enable students to predict and control conflicting situations and improve results. |
| CLO 5 | apply research skills into negotiations and conflict management problems and the application of these in the assembling and analysis of facts and situations. |

Course Content:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Introduction to Conflict Management: Definition of conflict, Conflict management, Types/levels of conflict, Various views of conflict/ Classification views of conflict/Thoughts of school of conflict, Elements constituting the term conflict, Causes of conflict, Conflict and Unit performance, Different points and counterpoints of conflict, Components of conflicts, Positive and negative outcomes of conflict, Consequences of conflict, Steps to resolve conflict, Explain the conflict process, Dimensions of conflict handling intention/Conflict management styles, Importance of conflict management, Emotional Intelligence. | 6 | CLO 1 |
| 2 | Sources of Conflict: Concepts of sources of conflict, Sources of intrapersonal conflict, Sources of interpersonal conflict, Sources of group conflict, Sources of organizational conflict, Difference between the Affection and Substantive conflict, Criteria for conflict management, Strategies for conflict management, Conflict management process, Conflict Vs Competition, Different scholar's sources of conflict (Daniel Katz, Jones and George, Donai's), Additional sources of conflict, Sources of Conflict and Tips to Manage Them. | 6 | CLO 2 |
| 3 | Intrapersonal Conflict: Definition of Intrapersonal conflict, Types of Intrapersonal conflict, Role conflict, Role overload and under load, Types of Role conflict, Causes of intrapersonal conflict, Role ambiguity, Causes of Role ambiguity, Model of role conflict and ambiguity, Consequences/Impacts of Role conflict, Managing Intrapersonal conflict/How Intrapersonal conflict is managed. | 3 | CLO 3 |
| 4 | Interpersonal Conflict: Definition of Interpersonal conflict, Nature of interpersonal conflict, Benefits of interpersonal conflict, Stages of Interpersonal conflict, Consequences/Impact of Interpersonal conflict, The prisoners dilemma and How it to be resolved, Principles of interpersonal conflict, Difference between interpersonal and intrapersonal conflict, | 6 | CLO 3 |

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| | Handling conflict using DESC method, Different kinds of conflict outcomes, Factors influencing interpersonal conflict, Managing interpersonal conflict, Different sources of Interpersonal conflict, Factors influencing conflict tolerance level, How is interpersonal conflict analyzed, Employee elasticity, Properties of employee elasticity, How does stretching affect conflict tolerance level, Techniques that assist in extending the elastic limit of one's conflict tolerance level. | | |
| 5 | Intergroup Conflict: Definition of Intergroup conflict, Types of group conflict, Causes of intergroup conflict, Ways to reduce intergroup conflict, Classic examples of organizational Intergroup conflict, Dynamics of Intergroup conflict, Structure formulation, Decision process, Effects of the win-lose conflict in group/Attributes of conflictful lateral relationships and their consequences/Effects of intergroup conflicts on individual and organizational outcomes, Managing intergroup conflict, How is diagnosis of intergroup conflict performed, Diagnosis of intergroup conflict: Measurement, Diagnosis of intergroup conflict: Analysis, Sources/Causes of intergroup conflict, Various intervention techniques, Process intervention strategies, Steps involved in the problem solving process, Organizational mirroring, Steps involved in Organizational mirroring, Steps involved in analyzing task interdependence. | 6 | CLO 3 |
| 6 | Organizational Conflict: Definition of Organizational conflict, When conflict becomes ugly, Benefits of organizational conflict, Relationship between conflict and performance, Causes/Why conflict occurs in an organization, Structural conflict, Various types of structural conflict, Various organizational factors that create conflict, Various response styles, Ways to resolve conflict, Various techniques of conflict management. | 6 | CLO 3 |
| 7 | Negotiation: Various principles of negotiation, Fisher and Ury's four principles of negotiation, Interpersonal conflict resolution process, Basic strategies for resolution of the conflict, Various styles of managing conflict, The Thomas-Kilmann approach, Behavioral and Structural intervention Strategic for the management of Interpersonal conflict, Structural intervention strategies. | 6 | CLO 5 |
| 8 | Ethics and Morality in conflict Management: Ethics and morality, Guidelines to handle conflict situations with superiors, subordinates and peers, how is ethical evaluation of conflict management done, Characteristics of ethics and leadership, Stages of moral development, Theoretical assumptions of the Kohlberg's theory, Dilemma of Kohlberg, Stages of moral development as laid down by Kohlberg. | 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 | 3 | | 2 | 1 | 3 | |
| CLO 2 | | 2 | | 3 | 2 | | |
| CLO 3 | | | 2 | 2 | | 1 | |
| CLO 4 | | | 2 | | 1 | | |
| CLO 5 | 3 | 3 | 2 | | | 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, 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. Getting to Yes: Negotiating Agreement Without Giving In – Roger Fisher, William L. Ury, Bruce Patton; Penguin Publishing Group, 3/E, 2011.
2. Essentials of Negotiation – Roy Lewicki, Bruce Barry and David Saunders; McGraw-Hill Interamericana de España S.L., 7/E, 2011.

Reference Books

1. Conflict Management for Managers: Resolving Workplace, Client, and Policy Disputes – Susan S. Raines, Rowman & Littlefield Publishers, 2/E, 2019.
2. Conflict Management: A Practical Guide to Developing Negotiation Strategies – Barbara Budjac Corvette, Pearson, 1/E, 2006.
3. Negotiation: Moving From Conflict to Agreement – Kevin W. Rockmann, Claus W. Langfred, Matthew A. Cronin, SAGE Publications, 1/E, 2020.
4. Conflict Management and Negotiation (Behavior in Organizations: An experiential approach) – Jean-Francois Coget and Abraham B. Rami Shani; Shani and Coget, 10/E, 2015.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Information Technology for Management | | |
| Course Code | : BUS 0413 5515 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides an opportunity to learn to prepare students for work in industry in the information processing fields as well as prepare students for business and computer-related courses. It will help to provide an in-depth knowledge of applying advanced approaches of management information tools such as the transformation of global business using IT tools, business process automation, changing trends in e-commerce, etc.

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 the managerial tasks with respect to technology.

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

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|--------------|--|
| 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 | explain the fundamentals of hardware, software, database management, data communications and systems related to the management activities. |

| | |
|--------------|---|
| CLO 4 | demonstrate systems analysis, design and decision making in a business setting. |
| 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 | Business Information Systems- An Overview: Information technology, Power of digital systems, Purpose of information systems, Data, Information, and information systems, Information and managers, Information systems in organizations, Stages of IS processing, Types of information systems, Information systems in business functions, Web-empowered enterprises, Careers in information systems. | 6 | CLO 1 |
| 2 | Business Networks and Telecommunications: Telecommunications in business, Videoconferencing, Wireless payments and warehousing, Bandwidth and media, Networks, Types of networks, Networking hardware, Virtual private networks, Protocols, TCP/IP, Ethernet, Wireless protocols, Generations in mobile communications, Internet networking services, Future of networking technologies. | 3 | CLO 1 |
| 3 | 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, Management Information Systems / Business intelligence software, Data validation and verification in IS, ICT related legislation in organizations, Project management, Codes of practice in organizations. | 6 | CLO 2 |
| 4 | Business Organization: Different types of organization in the public and private sectors, Formation of organizations, Types of organization, Characteristics of organization, Organizational structure, Duties and responsibilities of the personnel, Managing change, Overcoming resistance to change. | 3 | CLO 1 CLO 2 |
| 5 | The Role of Information and Communication Technology (ICT) Today: Data and information, Relevance of information in 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. Artificial Intelligence (AI) and its role in business development. | 3 | CLO 3 CLO 4 |
| 6 | Database Management Systems: Managing digital data, Database Management System (DBMS), Nature and purpose of database systems and how they work, Functions of the tools readily available in database packages, Advantages of relational database systems over traditional file systems, Components of a database management system, Structured Query Language (SQL), Different types of database organization, Distinguish between shared and distributed databases. | 6 | CLO 3 CLO 4 |
| 7 | 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 5 |
| 8 | Business Intelligence and Knowledge Management: Data mining and online analysis, Online analytical processing, Customer intelligence, Dashboards, Knowledge management, Capturing and sorting organizational knowledge, Employee knowledge networks. | 3 | CLO 6 |
| 9 | The Web-Enabled Enterprise/ e-Commerce: Growing and changing business, Web-enabled business, B2B, B2C, C2B, B2G, Supply chains on the web, Owning | 3 | CLO 6 |

| | | | |
|-----------|--|---|----------------|
| | and maintaining a server, Using a hosting service, Considerations in selecting a web host, Rules for successful web-based business, Web based business models. | | |
| 10 | 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 5 CLO 6 |
| 11 | 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 |

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 | 3 | | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | 3 | | 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. | 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, 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. Management Information Systems - Effy Oz; Thomson Course Technology, 6/E, 2019.
2. Management Information Systems Managing the Digital Firm – Kenneth C. Laudon and Jane P. Laudon; Pearson, 16/E, 2019.

Reference Books:

1. Understanding Computer Science for Advanced Level - Ray Bradley; Stanley Thornes Ltd, 4/E, 2019.
2. Using Information Technology. A Practical Introduction to Computers and Communications- Williams, Sawyer and Hutchinson; Irwin/McGraw-Hill Companies, 3/E, 2018.
3. Management Information Systems – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 4/E, 2017.
4. Managing and Using Information Systems: A Strategic Approach – Keri E. Pearlson, Carol S. Saunders, and Dennis F. Galletta; Wiley, 7/E, 2019.

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|----------------------|---------------------------------|---------------------|------------------------------|
| Course Title | : Real Estate Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5516 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides an opportunity to study and understand the field of real estate property management and business decision making into different business settings that students need for a successful professional career. The purpose of these courses is to help students gain knowledge and have a successful career in the real estate property management. Real estate and property management integrates theories from other disciplines such as accounting, finance, business administration and strategic management.

Course Objectives: The aim of the course is to help students develop an understanding of the core areas of real estate property management such as economics of real estate investment, understanding and implementing budgets, financial reporting and loan analysis, strategies for asset buying and asset development. Students will be able to recognize and explain new tendencies in real estate markets. Most of the examples are drawn from a variety of business applications. This course will also help to know the management of the physical property, including maintenance, operations, capital improvements, and sustainability. Students will be provided with the theoretical concepts to learn through example problems.

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

| | |
|--------------|---|
| CLO 1 | understand the concepts and principles of real estate business. |
| CLO 2 | illustrate the regulatory and legislative aspects and the key processes and strategies involved in the development and management of real estate sector |
| CLO 3 | analyze and implementing budgets and financial reporting and loan analysis |
| CLO 4 | evaluate the performance of properties, strategies for asset buying, and economics of real estate investment. |
| CLO 5 | formulate ideas on rising money and creating investors partnership and smart strategies for asset development. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | Introduction to Corporate Real Estate Management: Management, Real estate management, Real estate portfolios of non-property companies, Scope of corporate real estate portfolios, Composition of corporate real estate portfolios, Corporate strategy and real estate strategy, Goals and success measurement of real estate management. | 3 | CLO 1 |
| 2 | Derivation and Delimitation of Corporate Real Estate Management: Basic information, Corporate real estate management, Institutional and corporate real estate management, Distinction from other forms of real estate management, Corporate real estate and industrial real estate, Operationally required property and surplus property. | 6 | CLO 1 CLO 2 |
| 3 | Portfolio, Organization and Sourcing of Real Estate Services: The challenge of corporate real estate, Challenge CREM organization, Portfolio versus organization, The challenge of globalization, Sourcing real estate services. | 3 | CLO 2 |
| 4 | Specific Aspects of Corporate Real Estate Management: Corporate social responsibility and sustainable building, Corporate architecture and corporate design, Working environments, Importance of the workplace, Modern workplace management, Types of real estate office, Influence of changes in the world of work on future. | 3 | CLO 1 CLO 2 |

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|----|---|---|----------------|
| 5 | Economics of Real Estate Investment: Business and real estate cycle, Macroeconomics effects on real estate, Inflation calculation, Overview of consumer price index (CPI), Interest rates, Macro environment trends for real estate, Foreign investments, Impact of microenvironment. | 3 | CLO 3 CLO 4 |
| 6 | Understanding and Implementing Budgets: Budgets, Identify the purposes of budget, Different types of budges, Preparing budget timelines, Environment forecasting, History based forecasting, Forecasting methods, Budget variance analysis, Budgeting ethics and decision making, Tools and conventions for budgeting, Real estate tax valuation, Collective bargaining process. | 3 | CLO 3 |
| 7 | Financial Reporting and Loan Analysis: Real time data and reporting, Financial reporting, Requirement of financial reporting, Financial Accounting and external reporting, Managerial Accounting and internal reporting, Designing balance sheet and income statement, Sources of financing, Lending and banking process, Loan funding process, Different types of loan, Analysis of costs of borrowing. | 6 | CLO 3 |
| 8 | Measuring the Performance of Properties: Defining investment and return, Calculation for financial performance- Cash-on-cash rate of return, Value enhancement, Net Present Vales (NPV), Internal Rate of Return (IRR), relationship between NPV and IRR, Modified IRR. | 3 | CLO 4 |
| 9 | Smart Strategies for Asset Buying: Character traits of experienced commercial real estate investors, Commercial property types, Time and money saving techniques, Phases of the commercial real estate market cycle, Identify the best time to buy, Property risk types, Risk lowering techniques. | 3 | CLO 5 |
| 10 | Rising Money and Creating Investors Partnership: Buying commercial real estate without money and experience, Countermeasures for not having enough money and experience, Techniques for using other people’s money to get rich when buying commercial property, Starting inexperienced deal, Percentage of ownership in business, Strategy for rising investors, Pitfalls to avoid in investor partnership, Forming a real estate syndication, Techniques for equity multiple. | 3 | CLO 5 |
| 11 | Smart Strategies for Asset Development: About developer Roy Carver, Role of commercial developers, Ways of commercial building developers earn money, Commercial land developers, Traits of commercial real estate developers, Developer and its relations to experience, Mistakes to avoid in developing commercial property, Commercial development process. | 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 | 3 | | | | | | |
| CLO 2 | | 2 | | | | | |
| CLO 3 | | 2 | | | | 3 | |
| CLO 4 | | | 2 | 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. | 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, 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. |

Textbooks:

1. The Encyclopedia of Commercial Real Estate Advice: How to Add Value- Terry Painter; John Wiley & Sons, Inc., 5/E, 2021.
2. Corporate Real Estate Management- Thomas Glatt; Springer publications, 3/E, 2021.

Reference Books:

1. Principles of Real Estate Management- Nicholas Dunlap; Institute of Real Estate Management, 17/E, 2019.
2. Foundations of Real Estate Financial Modelling- Roger Staiger; Routledge, 2/E, 2018.
3. Real Estate Finance and Investments Risks and Opportunities- Peter Linneman and REFAI Bruce Kirsch; Linneman Associates, 1/W, 2020.
4. The ABCs of Property Management: What You Need to Know to Maximize Your Money Now- Ken McElroy; RDA Press, 2/E, 2014.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Management of Small and Medium Enterprise | | |
| Course Code | : BUS 0413 5517 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides a comprehensive discussion of creating and maintaining a sustainable competitive advantage in a small and medium enterprises. 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.

Course Objectives: The aim of this course is to help students fulfill their dreams of becoming entrepreneurs and achieving the independence that comes with small business success. This course provides better understanding about complex concepts with good examples because a good example can help make even the most complex concept more understandable and interesting to read. This course contributes to gaining in-depth knowledge to create competitive advantage. Topics critical to small business have been added or updated and examples have been carefully selected from the small and medium business owners for the students so that they can take initiative for opening small and medium enterprise.

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

| | |
|--------------|---|
| CLO 1 | characterize the small business management, entrepreneurship, and ownership. |
| CLO 2 | examine the social responsibility, ethics, and strategic planning, and business plan. |
| CLO 3 | analyze the franchising, taking over an existing business, and starting a new business. |
| CLO 4 | apply small and medium business finance. |
| CLO 5 | investigate the legal environment of small business. |
| CLO 6 | judge the small business marketing including strategy, research, and place. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Small Business: An Overview: Concepts of Small Business, Size Definitions, Types of Industries, Small Businesses in the U.S. Economy, Workforce Diversity and Small Business Ownership, The Value of Diversity to Business, Secrets of Small Business Success, Competitive Advantage, Getting Started on the Right Foot, | 6 | CLO 1 |

| | | | |
|---|---|---|-------|
| | Understanding the Risks of Small Business Ownership, Business Failure, Causes of Business Failure, Business Termination versus Failure, Mistakes Leading to Business Failure, Failure Rate Controversy, Government Intervention. | | |
| 2 | Small Business Management, Entrepreneurship, and Ownership: The Entrepreneur-Manager Relationship, Characteristics of an Entrepreneur, Entrepreneurship and the Small Business Manager, A Model of the Start-Up Process, Your Decision for Self-Employment, Pros and Cons of Self-Employment, Traits of Successful Entrepreneurs, Preparing Yourself for Business Ownership, Forms of Business Organization, Sole Proprietorship, Partnership, Corporation, Specialized Forms of Corporations. | 3 | CLO 1 |
| 3 | Social Responsibility, Ethics, and Strategic Planning: Relationship between Social Responsibility, Ethics, and Strategic Planning, Social Responsibilities of Small Business, Economic Responsibility, Legal Obligations, Ethical Responsibility, Philanthropic Goodwill, Ethics and Business Strategy, Codes of Ethics, Ethics under Pressure, Strategic Planning, Mission Statement, Environmental Analysis, Competitive Analysis, Strategic Alternatives, Goal Setting and Strategies, Control Systems, Strategic Planning in Action. | 3 | CLO 2 |
| 4 | The Business Plan: Every Business Needs a Plan, The Purpose, The Practice: Guidelines for Writing a Business Plan, Business Plan Contents, Cover Page, Table of Contents, Executive Summary, Company Information, Environmental and Industry Analysis, Products or Services, Marketing Research and Evaluation, Manufacturing and Operations Plan, Management Team, Timeline, Critical Risks and Assumptions, Benefits to the Community, Exit Strategy, Financial Plan, Review Process, Business Plan Mistakes. | 6 | CLO 2 |
| 5 | Franchising: About Franchising, Background, Franchising Today, Franchising Systems, Product-Distribution Franchising, Business-Format Franchising, Reasons of opening a Franchise, Advantages to Franchisee, Disadvantages to Franchisee, Advantages to Franchisor, Disadvantages to Franchisor, Selecting a Franchise, Evaluate Your Needs, Do Your Research, Analyze the Market, Disclosure Statements, The Franchise Agreement, Get Professional Advice, International Franchising. | 3 | CLO 3 |
| 6 | Taking Over an Existing Business: Business-Buyout Alternative, Advantages of Buying a Business, Disadvantages of Buying a Business, Finding a Business for Sale, Look for Desired opportunity in a Business, Due Diligence, General Considerations, Reasons of the Business Being Sold, Financial Condition, Buying Goods, Tangible Assets, Intangible Assets, Personnel, The Seller's Personal Plans, Amount of Pay, Value of tangible Assets, Value of intangible Assets, Buying the Business, Terms of Sale, Closing the Deal, Taking Over a Family Business, Family Businesses, Complex Interrelationships, Planning Succession, General Family Business Policies. | 6 | CLO 3 |
| 7 | Starting a New Business: About Start-ups, Advantages of Starting from Scratch, Disadvantages of Starting from Scratch, Types of New Businesses, E-Businesses, Home-Based Businesses, Starting a Business on the Side, Fast-Growth Start-ups, Evaluating Potential Start-ups, Business Ideas, Sources of Business Ideas, Getting Started, First Initiative, Importance of Planning to a Start-up, Strategies of Competition, Customer Service, Licenses, Permits, and Regulations, Taxes. | 3 | CLO 3 |
| 8 | Small and Medium Business Finance: Small Business Finance, Initial Capital Requirements, Defining Required Assets, The Five "Cs" of Credit, Additional Considerations, Basic Financial Vocabulary, Forms of Capital: Debt and Equity, Other Loan Terminology, Finding Capital, Loan Application Process, Sources of Debt Financing, Outcomes of Saying "No" from a Lender, Sources of Equity Financing, Choosing a Lender or Investor. | 3 | CLO 4 |
| 9 | The Legal Environment: Small Business and the Law, Laws to Promote Fair Business Competition, Laws to Protect Consumers, Laws to Protect People in the Workplace, Licenses, Restrictions, and Permits, Bankruptcy Laws, Bankruptcy, Contract Law for Small Businesses, Elements of a Contract, Contractual Obligations, Laws to Protect Intellectual Property, Patents, Copyrights, Trademarks, Global Protection of Intellectual Property. | 3 | CLO 5 |

| | | | |
|-----------|---|---|-------|
| 10 | Small and Medium Business Marketing: Strategy and Research: Small Business Marketing, Marketing Concept, Of Purple Cows, Marketing Strategies for Small Businesses, Setting Marketing Objectives, Developing a Sales Forecast, Identifying Target Markets, Understanding Consumer Behavior, Market Research, Market Research Process, Limitations of Market Research. | 3 | CLO 6 |
| 11 | Small and Medium Business Marketing: Place: Small Business Distribution, Location for the Long Run, State Selection, City Selection, Site Selection, Site Questions, Traffic Flow, Going Global, Location Types, Central Business Districts, Shopping Centers, Stand-Alone Locations, Service Locations, Incubators, Layout and Design, Legal Requirements, Retail Layouts, Service Layouts, Manufacturing Layouts, Home Office, Advantages, Disadvantages, Lease, Buy, or Build, Leasing, Purchasing, Building. | 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 | | | | 3 | | | |
| CLO 5 | | | | | 3 | 2 | |
| 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, Reference Book and Online Resources. | Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Mid-Semester Exam. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam. |

Textbooks:

1. Small Business Management: Entrepreneurship and beyond - Timothy S. Hatten; McGraw Hill, 2/E, 2017
2. The Management of Small and Medium Enterprise - Matthias Fink and Sascha Kraus; Pearson, 4/E, 2016.

Reference Books:

1. Leadership in Small & Medium Enterprises: Management Challenges for Small & Medium Businesses- Dr. Kevin Grant and Dr. Cheryl Lentz; Pensiero Press, 2/E, 2022.
2. Knowledge Integration: The Practice of Knowledge Management in Small and Medium Enterprises- Antonie Jetter, Jeroen Kraaijenbrink, Hans-Horst Schröder, and Fons Wijnhoven; Physica, 6/E, 2006.
3. Risk Management in Small and Medium Enterprises- Chiara Crovini; Routledge, 1/E, 2019.
4. Customer Relationship Management (CRM) for Medium and Small Enterprises: How to Find the Right Solution for Effectively Connecting with Your Customers- Antonio Specchia; Productivity Press, 2/E 2021.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Non-Governmental Organizations, Management and Development | | |
| Course Code | : BUS 0413 5518 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course combines a critical overview of the main research literature with a set of up-to-date theoretical and practical insights drawn from experience in Asia, Europe, Africa and elsewhere. It highlights the importance of NGOs in development, but it also engages fully with the criticisms that the increased profile of NGOs in development now attracts.

Course Objectives: This course helps the students understand the wide diversity of NGOs and their roles and locates their recent rise to prominence within broader histories of struggle as well as within the ideological context of neoliberalism. This course provides analysis how interest in NGOs has both reflected and informed wider theoretical trends and debates within development studies, before analyzing NGOs and their practices, using a broad range of short case studies of successful and unsuccessful interventions. This course provides the description about the ways in which NGOs are increasingly important in relation to ideas and debates about ‘civil society’, globalization and the changing ideas and practices of international aid.

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

| | |
|--------------|---|
| CLO 1 | characterize the understanding development NGOs in historical context. |
| CLO 2 | examine the NGOs and development from alternative to mainstream. |
| CLO 3 | apply the NGO roles in contemporary development practice and civil society. |
| CLO 4 | analyze the NGOs, globalization, and the aid system. |
| CLO 5 | investigate the NGOs and international humanitarian action. |
| CLO 6 | judge the development NGOs in perspective. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Introduction to non-governmental organizations: Definitions, The diversity of NGOs, The variety of NGO values, approaches and activities in development, The claims made for development NGOs, The various critiques of development NGOs. | 3 | CLO 1 |
| 2 | Understanding development NGOs in historical context: The context of the state for understanding NGOs, A 200-year history of NGOs, The wide range of local and regional influences on NGOs, The discovery and rise of development NGOs during the 1980s, The role of NGOs within recent ideological and policy histories. | 3 | CLO 1 |
| 3 | NGOs and development theory: The tendency for NGOs and their supporters to focus on practice rather than theory, The contested concept of ‘development’, Understanding how different perspectives on and theories of development ‘construct’ ideas about NGOs in different ways, The ways in which changing ideas about development have impacted upon NGO work, The contribution of NGOs to development theory. | 6 | CLO 2 |
| 4 | NGOs and development: From alternative to mainstream: After the theoretical impasse of the early 1990s, development has increasingly emphasized practice over theory, NGOs played important roles within the construction of new ‘people-centered’ or ‘alternative’ development paradigms, The key ideas of participation, empowerment and gender equality were at the heart of such approaches, The difficult coexistence between these ideas and the rise to prominence of neoliberal paradigms, The position of NGOs as actors within the post-Cold War neoliberal policy orthodoxies. | 6 | CLO 2 |

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|----|---|---|-------|
| 5 | NGO roles in contemporary development practice: The basic roles of NGOs: implementation, partnership and catalysis, Experiences of NGOs acting as service providers, The work of NGOs undertaking advocacy, The role of innovation in development NGO activities., NGOs as partners working with government and business, The ways in which NGOs seek to combine these three main roles. | 3 | CLO 3 |
| 6 | NGOs and ‘civil society’: The rediscovery of old political ideas about ‘civil society’ during the last years of the Cold War, The incorporation of certain types of ideas about civil society under neoliberal development policy, Distinguishing the ‘liberal’ and ‘radical’ versions of civil society theory, The practical value of ideas about civil society to the identities and work of development NGOs, Critical perspectives on the civil society discourse. | 3 | CLO 3 |
| 7 | NGOs and globalization: The economic, political, social and cultural dimensions of globalization bring new implications for the ways in which development NGOs frame their activities and organize their work, NGO efforts to ‘tame’ economic globalization in favor of poor people through ethical business and fair trade initiatives, Globalization has impacted upon the way that development aid is conceived and provided, bringing a greater emphasis on anti-terrorism and security objectives, A ‘global civil society’ has emerged which includes, but is by no means limited to, NGOs with non-state actors playing increasing roles in emerging global governance structures and as counter-hegemonic globalization ‘from below’, Technological aspects of globalization bring new networking opportunities to NGOs, along with significant management challenges. | 6 | CLO 4 |
| 8 | NGOs and the aid system: Introducing the world of international development aid, Aid flows to NGOs and mechanisms of NGO funding, The changing roles of NGOs, from development projects to Poverty Reduction Strategies (PRSs) and ‘good governance’, International or Northern NGOs as aid actors, and their relations with SNGOs through partnership and capacity building, NGOs which operate outside the aid system, The ways in which NGOs both shape, and are shaped by, the aid system. | 6 | CLO 4 |
| 9 | NGOs and international humanitarian action: The history of NGOs’ involvement in humanitarian action, Differences between development and relief work, NGOs and humanitarian action in the post-Cold War context, The discourses of ‘complex political emergencies’, security and insecurity, The future of NGOs and humanitarian action. | 3 | CLO 5 |
| 10 | Development NGOs in perspective: The changing fortunes of development NGOs since 1990, Exploring five contrasting basic perspectives on NGOs and development, Reflecting on the record of NGOs in development: positive and negative aspects, Some NGO paradoxes in relation to scale and approach, NGOs and the future: contradictions, choices and horizons. | 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 | | | | 2 | | | |
| 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, Quiz, and Mid-Semester Exam |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, and Online Resources | Class Tests, Assignments, Presentation, Viva voce, 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, Textbook 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. Non-Governmental Organizations and Development; David Lewis and Nazneen Kanji; Routledge, 2/E, 2014.
2. Non-Governmental Organizations- Harold Peers; Routledge, 3/E, 2014.

Reference Books:

1. The Virtuous Spiral: A Guide to Sustainability for NGO's in International Development- Alan Fowler; Routledge, 5/E, 2017.
2. The Nonprofit World: Civil Society and the Rise of the Nonprofit Sector Paperback- John Casey; Kumarian Press, 2/E, 207.
3. Managing Human Resources for Nonprofits- Kunle Akingbola; Routledge, 1/E, 2015.
4. Human Resources Management for Public and Nonprofit Organizations: A Strategic Approach- Joan E. Pynes; Jossey-Bass, 4/E, 2013.

21.3.5 Major/Concentration in Human Resource Management Courses

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Negotiation and Conflict Management | | |
| Course Code | : BUS 0413 5611 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course covers the theory, processes, and practices of negotiation, conflict resolution, and relationship management to help you be a more effective negotiator in a variety of situations. The course also focuses on examining effective and ineffective strategies, determining why they work well, and discussing successful alternatives if they do not. It also highlights the identified patterns of negotiation and conflict resolution in different national and cultural contexts, to gain an understanding of how interpersonal style, personality, culture, and other variables influence our negotiation and decision-making skills.

Course Objectives: The objective of this course is to provide students with an in-depth knowledge of applying approaches of behavioral areas to develop human relation and conflicting situations.

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

| | |
|--------------|---|
| CLO 1 | understand the conflicting behavior of people in the organization. |
| CLO 2 | describe how people behave under different conflicting situations. |
| CLO 3 | analyze specific conflict management for future action. |
| CLO 4 | enable students to predict and control conflicting situations and improve results. |
| CLO 5 | apply research skills into negotiations and conflict management problems and the application of these in the assembling and analysis of facts and situations. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Conflict Management: Definition of conflict, Conflict management, Types/levels of conflict, Various views of conflict/ Classification views of conflict/Thoughts of school of conflict, Elements constituting the term conflict, Causes of conflict, Conflict and Unit performance, Different points and counterpoints of conflict, Components of conflicts, Positive and negative outcomes of conflict, Consequences of conflict, Steps to resolve conflict, Explain the conflict process, Dimensions of conflict handling intention/Conflict management styles, Importance of conflict management, Emotional Intelligence. | 6 | CLO 1 |
| 2 | Sources of Conflict: Concepts of sources of conflict, Sources of intrapersonal conflict, Sources of interpersonal conflict, Sources of group conflict, Sources of organizational conflict, Difference between the Affection and Substantive conflict, Criteria for conflict management, Strategies for conflict management, Conflict management process, Conflict Vs Competition, Different scholar's sources of conflict (Daniel Katz, Jones and George, Donai's), Additional sources of conflict, Sources of Conflict and Tips to Manage Them. | 6 | CLO 2 |
| 3 | Intrapersonal Conflict: Definition of Intrapersonal conflict, Types of Intrapersonal conflict, Role conflict, Role overload and under load, Types of Role conflict, Causes of intrapersonal conflict, Role ambiguity, Causes of Role ambiguity, Model of role conflict and ambiguity, Consequences/Impacts of Role conflict, Managing Intrapersonal conflict/How Intrapersonal conflict is managed. | 3 | CLO 3 |
| 4 | Interpersonal Conflict: Definition of Interpersonal conflict, Nature of interpersonal conflict, Benefits of interpersonal conflict, Stages of Interpersonal conflict, Consequences/Impact of Interpersonal conflict, The prisoners dilemma and How it to be resolved, Principles of interpersonal conflict, Difference between interpersonal and intrapersonal conflict, Handling conflict using DESC method, Different kinds of conflict outcomes, Factors influencing interpersonal conflict, Managing interpersonal conflict, Different sources of Interpersonal conflict, When Interpersonal conflict is beneficial, How does conflict intensity affect performance, Employee elasticity, Properties of employee elasticity, How does stretching affect conflict tolerance level, Techniques that assist in extending the elastic limit of one's conflict tolerance level. | 6 | CLO 3 |
| 5 | Intergroup Conflict: Definition of Intergroup conflict, Types of group conflict, Causes of intergroup conflict, Ways to reduce intergroup conflict, Classic examples of organizational Intergroup conflict, Dynamics of Intergroup conflict, Structure formulation, Decision process, Effects of the win-lose conflict in group/Attributes of conflictful lateral relationships and their consequences/Effects of intergroup conflicts on individual and organizational outcomes, Managing intergroup conflict, How is diagnosis of intergroup conflict performed, Diagnosis of intergroup conflict: Measurement, Diagnosis of intergroup conflict: Analysis, Sources/Causes of intergroup conflict, Various intervention techniques, Process intervention strategies, Steps involved in the problem solving process, Organizational mirroring, Steps involved in Organizational mirroring, Steps involved in analyzing task interdependence. | 6 | CLO 3 |
| 6 | Organizational Conflict: Definition of Organizational conflict, When conflict becomes ugly, Benefits of organizational conflict, Relationship between conflict and performance, Causes/Why conflict occurs in an organization, Model/Different types of conflict that one finds in the subunits of formal organizations, Structural conflict, Various types of structural conflict, Various organizational factors that | 6 | CLO 3 |

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|---|---|---|-------|
| | create conflict, Various response styles, Ways to resolve conflict, Various techniques of conflict management. | | |
| 7 | Negotiation: Various principles of negotiation, Fisher and Ury's four principles of negotiation, Interpersonal conflict resolution process, Basic strategies for resolution of the conflict, how is Interpersonal conflict managed, Various styles of managing conflict, The Thomas-Kilmann approach, Behavioral and Structural intervention Strategic for the management of Interpersonal conflict, Structural intervention strategies. | 6 | CLO 5 |
| 8 | Ethics and Morality in conflict Management: Ethics and morality, Guidelines to handle conflict situations with superiors, subordinates and peers, Characteristics of ethics and leadership, Stages of moral development, Theoretical assumptions of the Kohlberg's theory, Dilemma of Kohlberg, Stages of moral development as laid down by Kohlberg. | 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 | 3 | | 2 | 1 | 3 | |
| CLO 2 | | 2 | | 3 | 2 | | |
| CLO 3 | | | 2 | 2 | | 1 | |
| CLO 4 | | | 2 | | 1 | | |
| CLO 5 | 3 | 3 | 2 | | | 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, 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. Getting to Yes: Negotiating Agreement Without Giving In – Roger Fisher, William L. Ury, Bruce Patton; Penguin Publishing Group, 3/E, 2011.
2. Essentials of Negotiation – Roy Lewicki, Bruce Barry and David Saunders; McGraw-Hill Interamericana de España S.L., 7/E, 2011.

Reference Books

1. Conflict Management for Managers: Resolving Workplace, Client, and Policy Disputes – Susan S. Raines, Rowman & Littlefield Publishers, 2/E, 2019.
2. Conflict Management: A Practical Guide to Developing Negotiation Strategies – Barbara Budjacz Corvette, Pearson, 1/E, 2006.

3. Negotiation: Moving From Conflict to Agreement – Kevin W. Rockmann, Claus W. Langfred, Matthew A. Cronin, SAGE Publications, 1/E, 2020.
4. Conflict Management and Negotiation (Behavior in Organizations: An experiential approach) – Jean-Francois Coget and Abraham B. Rami Shani; Shani and Coget, 10/E, 2015.

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|----------------------|---------------------------------|---------------------|------------------------------|
| Course Title | : Performance Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5612 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides a comprehensive discussion of establishing a high-performance culture in which individuals and teams take responsibility for the continuous improvement of business processes and for their own skills and contributions within a framework provided by effective leadership. Its key purpose is to focus people on doing the right things by achieving goal clarity. This course focuses on developing the capacity of people to meet and exceed expectations and achieving their full potential to the benefit of themselves and the organization.

Course Objectives: The overall aim of this course is to establish a high-performance culture in which individuals and teams take responsibility for the continuous improvement of business processes and for their own skills and contributions within a framework provided by effective leadership. Its key purpose is to focus people on doing the right things by achieving goal clarity. Specifically, this course is about aligning individual objectives to organizational objectives and ensuring that individuals uphold corporate core values. It provides for expectations to be defined and agreed in terms of role responsibilities and accountabilities, skills and behaviors. The aim is to develop the capacity of people to meet and exceed expectations and to achieve their full potential to the benefit of themselves and the organization. Importantly, this course is concerned with ensuring that the support and guidance people need to develop and improve are readily available.

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

| | |
|--------------|---|
| CLO 1 | characterize the basis and process of performance management. |
| CLO 2 | apply the performance planning and agreements and managing performance throughout the year. |
| CLO 3 | analyze the reviewing and assessing the performance. |
| CLO 4 | examine the improving performance and performance management administration. |
| CLO 5 | investigate the performance management and learning and reward. |
| CLO 6 | judge the 360-degree feedback and performance management roles. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | The basis of performance management: Performance management defined, Aims of performance management, Characteristics of performance management, Developments in performance management, Concerns of performance management, Understanding performance management, Guiding principles of performance management, Performance appraisal and performance management, Views on performance management, Performance management and the psychological contract, The process of performance management. | 6 | CLO 1 |
| 2 | The process of performance management: Performance management as a process of management, The performance management cycle, The performance management sequence, Process of functioning performance management, Performance management activities, Performance management in action. | 3 | CLO 1 CLO 2 |
| 3 | Performance planning and agreements: Performance and development planning, Role profiles, Objective setting, Performance measures and assessment, | 3 | CLO 1 CLO 2 |

| | | | |
|----|---|---|-------|
| | Performance planning, Development planning, The performance agreement, Checklist – performance and development planning. | | |
| 4 | Managing performance throughout the year: The continuing process of performance management, Updating objectives and work plans, Managing continuous learning. | 3 | CLO 2 |
| 5 | Reviewing performance: The performance review meeting, Performance review difficulties, Performance review issues, Organizational issues, Focus of performance reviews, Performance review meeting focus, Criteria, The impact of management style, Performance review skills, Outcome issues, Dealing with positive and negative elements, Using reviews as a communications channel, Balancing past performance against future potential, Time of reviews, Performance review problems, Evaluating performance reviews, Analysis of the issues, Preparing for review meetings, Self-assessment, Giving feedback. | 6 | CLO 3 |
| 6 | Assessing performance: Approach to assessment, Factors affecting assessments, Methods of assessment, Overall analysis of performance, Narrative assessment, Rating, Forced distribution, Forced ranking, Quota systems, Visual methods of assessment, Conclusion. | 3 | CLO 3 |
| 7 | Improving performance: Improving performance at the organizational level, The problems at managerial level, Dealing with the problem – overall strategy, Dealing with the problem – human resource improvement, Top management levers for improving performance, Performance management at the organizational level, Improving team performance, Improving individual performance, Managing underperformers. | 6 | CLO 4 |
| 8 | Performance management administration: Purpose, Performance management forms as working documents, Information for the HR department, Form design, Web-enabled performance management. | 3 | CLO 4 |
| 9 | Performance management, and learning and reward: Helping people to learn through performance management, Learning opportunities, Personal development planning, Coaching, Performance management and non-financial rewards, Performance management and pay. | 3 | CLO 5 |
| 10 | 360-degree feedback: 360-degree feedback defined, Use of 360-degree feedback, Rationale for 360-degree feedback, 360- degree feedback – methodology, Development and implementation, 360-degree feedback – advantages and disadvantages, 360-degree feedback – criteria for success. | 3 | CLO 6 |
| 11 | Performance management roles: Performance management roles of top managers and middle managers, Line managers and their roles, The role of different level employees, The role of human resources | 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 | | | |
| 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, Presentation, Viva voce, and Mid-Semester Exam |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Reference Book and Online Resources. | Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam |

| | | |
|--------------|--|--|
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, and Textbook. | 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, Viva voce, 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. Performance Management: Key Strategies and Practical Guidelines- Michael Armstrong; Pearson, 3/E, 2016.
2. Performance Appraisal and Management, Kevin R Murphy, Sage, 2/E, 2015.

Reference Books:

1. Performance Management- Herman Aguinis; Chicago Business Press, 4/E, 2019.
2. Performance Management: Changing Behavior that Drives Organizational Effectiveness- Aubrey C. Daniels and Jon S. Bailey; Performance Management Publications, 6/E, 2017.
3. Performance Management- Robert Bacal; McGraw Hill, 4/E 2018.
4. A Performance Management Process: Implementing Performance Appraisal Policy- Wilfredo Bowers; SAGE Publications, 1/E, 2022.

| | | | |
|----------------------|----------------------------------|---------------------|------------------------------|
| Course Title | : Compensation Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5613 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides an opportunity to study strategic choices in managing total compensation. 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.

Course Objectives: The aim of the course is to help students to learn basic compensation concepts and the context of compensation practice. This course will also help students to illustrate the different ways to strengthen the pay-for-performance link, concepts of Payment and employee benefits issues for contingent workers and understand the legally required employee benefits. Most of the examples are drawn from a variety of business applications. This course introduces core understand the guiding principles of effective compensation systems: internal alignment, external competitiveness, and pay-for-performance. From a practical perspective, the course will provide students with the skills and understanding necessary for employment as an entry-level compensation specialist.

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

| | |
|--------------|--|
| CLO 1 | understand the business environment, compensation, and components of compensation. |
| 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, ethics, methods, and techniques of designing and implementing market competitive compensation systems. |
| CLO 4 | demonstrate an understanding of how to apply knowledge necessary for effective work performance and use of it in HRM. |
| CLO 5 | illustrate different ways to strengthen the pay-for-performance link and legally required employee benefits. |
| CLO 6 | create and building internally consistent compensation systems and market competitive compensation systems. |

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 | Traditional Bases for Pay: Seniority and Merit Pay: Seniority and longevity pay, Effectiveness and designing of seniority and longevity pay, Fitting seniority pay with competitive advantage, Merit pay and its exploring factors, Performance appraisal, Strengthening the pay for performance link, Limitations of merit pay program. | 3 | CLO 1 |
| 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. | 3 | CLO 2 |
| 4 | Incentive Pay: Individual incentives, Different types of individual incentives, Group incentives, Different types of group incentives and examples, Companywide incentives, Designing techniques of companywide incentives, Designing incentive pay programs. | 3 | CLO 2 |
| 5 | Person Focused Pay: Defining person focused pay, Competency based pay, Pay for knowledge and skills, Use of person focused pay program, Reasons to adopt person focused pay program, Types of person focused pay program, Constructing person focused pay with job based pay, Advantages and disadvantages of person focused pay. | 3 | CLO 2 |
| 6 | The Benefit Determination Process: Growth in employee benefits, Value of employee benefits, Key issues in benefit planning, design and administration, Components of a benefit plan, Administering the benefit program, Legally required benefits, Retirement and savings plan payments, Life insurance, Medical and medically related payments, Miscellaneous benefits. | 6 | CLO 3 |
| 7 | Building Internally Consistent Compensation Systems: Internal consistency, Job analysis, Legal considerations of job analysis, Job evaluation and its process, Job evaluation techniques, Internally Consistent Compensation Systems and competitive strategy. | 3 | CLO 6 |
| 8 | Building Market Competitive Compensation Systems: Compensation survey, Compensation survey and strategic considerations, Integrating internal job structure with external market pay rate, Compensation policies and strategic mandates. | 3 | CLO 4 CLO 5 |
| 9 | Performance Appraisals: Performance metrics, Balanced scorecard approach, Performance evaluation process, Equal employment opportunity and performance evaluation, Tying pay to subjectively appraised performance. | 3 | CLO 5 |
| 10 | International Pay Systems: Global context, Social contract, Culture, Comparing costs, Comparing systems, National systems: comparative mind-set, Expatriate pay. | 3 | CLO 3 |
| 11 | Technology for Compensation Alignment: The need for technology, Intelligent assessment of resignations, Strategic compensation decisions, Increase efficiency of compensation management, benefits of HR technology provide for compensation strategy, HR technology and evaluate solutions, transitioning compensation process to HR technology. | 6 | CLO 4 |
| 12 | Government and Legal Issues in Compensation: Government as Part of the Employment Relationship, Living Wage, Pay Discrimination, The Equal Pay Act, | 3 | CLO 6 |

| | | |
|---|--|--|
| Pay Discrimination and Dissimilar Jobs, Earnings Gap, Bangladesh Government Pay Scale, The Bangladesh Labour Act, 2006. | | |
|---|--|--|

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 | | | | 2 | | | 2 |
| CLO 3 | | 3 | | | | | |
| CLO 4 | | | 3 | | | | |
| CLO 5 | | | | 2 | 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, 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. |
| 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. Compensation – Barry Gerhart and Jerry Newman; McGraw-Hill Education, 13/E, 2019.
2. Strategic Compensation: A Human Resource Management Approach- Joseph J. Martocchio; Pearson, 9/E, 2017.

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 in a Knowledge-Based World – Richard Henderson; Pearson, 10/E, 2005.

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|---|--|
| Course Title : Human Resource Planning | Credit Hours : 3.0 |
| Course Code : BUS 0413 5614 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course emphasizes on explaining the role of HR planning and control in functions such as job analysis, recruitment, HR management systems etc. This course appraises succession plans and critical staffing objectives and evaluates the complexities of downsizing issues and the role of HR planning in the process of downsizing.

Course Objectives: This course is designed to help future human resource manager plan and make decisions about the allocation of resources for the effective management of people in organizations within a given strategy. This

course provides knowledge in strategy formulation and implementation, functional areas of HRM, the implications of strategic decisions on HRM practices. This course provides the answers to the questions related to the best types of compensation, selection, and training to ensure the success of chosen strategy without neglecting traditional and important HR forecasting processes. This course delivers tools for HR planning and forecasting and matches corporate strategies with specific HR practices.

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

| | |
|--------------|--|
| CLO 1 | characterize the various aspects of human resource planning. |
| CLO 2 | examine the job analysis, recruitment and selection. |
| CLO 3 | analyze the human resource management systems. |
| CLO 4 | apply the human resource forecasting process, human resource demand and human resource supply. |
| CLO 5 | investigate the succession management considering the future challenges. |
| CLO 6 | judge the importance of downsizing, restructuring and outsourcing. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Human Resource Planning: Definition of Human Resource Planning (HRP); Need for HR planning, Objectives of HRP, Importance of HRP, HRP at different levels, Special case in HRP: Retrenchment, Strategies of HRP, Responsibility for HRP, Limitations of HRP, Problems in HRP | 3 | CLO 1 |
| 2 | Job Analysis: Job analysis, Problems associated with job analysis, The process of job analysis, Job analysis method, Specific job analysis techniques, Competency based approaches, Competency models in practice, Assessing competencies and skills in the workplace | 3 | CLO 1 CLO 2 |
| 3 | Recruitment: Recruitment, Sources of recruitment, Internal source of recruitment, External source s of recruitment, Advantages and disadvantages of recruitment, Alternatives to recruitment, Constraints of recruitment efforts, Recruitment scenario in Bangladesh | 3 | CLO 1 CLO 2 |
| 4 | Selection: Selection, Selection objective, Selection process, Employment tests, Selection interviews, Background and reference checks, Employee selection in Bangladesh | 3 | CLO 2 |
| 5 | HR Management Systems: Three stages of HRMS development, Selection and design criteria for HRMS, Criteria for data inclusion in the HRMS, Core HRMS data entries | 3 | CLO 3 |
| 6 | The HR Forecasting Process: Forecasting activity categories; Benefits of HR forecasting, Key personnel analyses conducted by HR forecasters, Environmental and organizational factors affecting HR forecasting, HR forecasting time horizons, Determining net HR requirements | 6 | CLO 4 |
| 7 | HR Demand: Index or trend analysis; Steps to conducting an effective index or trend analysis, Delphi technique, Steps associated with using the Delphi technique. | 3 | CLO 4 |
| 8 | Ascertaining HR Supply: Skills and management inventories, Succession or replacement analysis, Linear programming, Movement analysis, Vacancy model | 3 | CLO 4 |
| 9 | Succession Management: Succession management, Importance of Succession management, Evolution of Succession management, Succession management process | 3 | CLO 5 |
| 10 | Downsizing and Restructuring: Downsizing and restructuring, Downsizing strategy, Reasons behind organizations downsize, The downsizing decision, Effective and ineffective downsizing strategies | 6 | CLO 6 |

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|-----------|--|---|-------|
| 11 | Mergers and Acquisitions: Merger, Types of mergers, Acquisition, Strategic benefits, Financial benefits | 3 | CLO 6 |
| 12 | Outsourcing: Outsourcing, Advantages of outsourcing, Risks and limitations of outsourcing, The rationale for outsourcing, Management of outsourcing | 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 | | | |
| 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, Quiz, 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 Textbook | 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, Viva voce, 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. Strategic Human Resources Planning- Monica Belcourt, Nelson Education Limited, 2/E, 2016.
2. Human Resource Planning- D K Bhattacharyya; Excel Books, 2/E, 2012.

Reference Books:

1. Human Resource Planning- D K Bhattacharyya, Excel Books, 2/E, 2012.
2. Data-Driven HR: Creating Value with HR Metrics and HR Analytics- Irma Doze and Toine Al; IRTI Intelligence Publishing, 1/E, 2019.
3. The Resource Management and Capacity Planning Handbook: A Guide to Maximizing the Value of Your Limited People Resources Hardcover– Jerry Manas; McGraw Hill, 1/E, 2014.
4. Foundations of Human Resource Development- Richard A. Swanson; Berrett-Koehler Publishers, 3/E, 2022.

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|----------------------|-----------------------------------|---------------------|------------------------------|
| Course Title | : Training and Development | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5615 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides an opportunity to study the role of training and development in Human Resource Management. Students will be given an opportunity to plan and execute a training program including needs assessment, evaluating trainee- learning style, costing, considering delivery alternatives, motivating trainees, and evaluation. This course is an examination of individual and organizational strategies designed to stimulate creative approaches to learning in organizations.

Course Objectives: The primary aim of this course is to facilitate understanding of how performance management through the training and development function fits into both the overall mandate of human resources management and the larger environmental and organizational contexts. Participants should gain an understanding of how evidence-based decision making is used to assess training needs, design, deliver and administer training and development programs, and ultimately to evaluate the effectiveness of such programs. Students will be provided with the theoretical concepts, training models, 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 various aspects of the training and its design process and business types. |
| CLO 2 | relate the whether training program is necessary or not and its importance. |
| CLO 3 | evaluate how business strategy influences the type and amount of training in a company. |
| CLO 4 | explain the training needs created by concentration, internal growth, external growth, and using it in training. |
| CLO 5 | adopt to evaluate the key roles for training professionals and how to apply theories. |
| CLO 6 | rearrange, synthesis and analysis of training and development theory and uses of training models. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | Introduction to employee training and development: Training, Training and development, Contribute training to achieve companies' competitiveness, High-leverage and continuous training, Training design process, ISD, Forces influence training and development, Intangible assets, Managing cultural diversity, Talent management, TQM, International Organization for Standardization (ISO), Six sigma process, Difference types of training provided by companies, 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, Strategic training and development initiatives and implications, Organizational characteristics and training influences, Training need in different business strategies. | 3 | CLO 1 CLO 3 |
| 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 ways and process, Cognitive ability, Self-efficacy, Task analysis and its steps, Competency model. | 6 | CLO 2 |
| 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 CLO 3 |
| 5 | Transfer of Training and Training Evaluation: Transfer of training, Model of the transfer of training, Transfer of training theories, Obstacles of the work environment that inhabit transfer of training, Learning organization, Key features of learning | 6 | CLO 4 |

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|----|---|---|----------------|
| | organization, effective knowledge management, Formative vs summative evaluation, Kirkpatrick's four level framework of evaluation criteria, Jack J Phillips model, COMA Model, Input Process Output outcome (IPO) Model, Training evaluation design, Determining ROI. | | |
| 6 | Methods of Training and Development: Methods of training for new and general employees, Methods of developing manager, On the job training, Off the job training for general employees and for managerial development, Information method of training, Simulation methods, Principles of on the job training, Apprenticeship, Action learning. | 3 | CLO 4 |
| 7 | Employee Development: Employee development, Approaches to employee development, Example of leadership development programs and General Electric, Myers Biggers type indicator, Personality type used in Myers Biggers type indicator assessment, Purpose of mentoring programs, Coaching relationships, Company strategies for providing development. | 3 | CLO 5 |
| 8 | E-learning and Use of Technology in Training: New technology in training (history), Technology and collaboration, Multimedia training, Advantage and disadvantage of multimedia training, e-Learning, Computer based training, Features of e-learning, Advantage of e-learning, Common ways of collaboration in online learning. | 3 | CLO 4 CLO 5 |
| 9 | Special Issues in Training and Development Program: Training issues and external environment, Employees in global companies, Cultural dimensions with relative standing of selected countries, Relationship between training methods and training rigor, Implications of cultural dimensions for training design, Cycle of disillusionment, Key components of effective managing diversity programs, Developing dual-career paths and career portfolios, Factors related to updating skills. | 3 | CLO 6 |
| 10 | Career and Career Management: Career, Importance of career management, The value of career motivation, Model for career development, Career management systems, Career management process, Career development plan, Design factors of effective career management systems, Managers' roles in career management, Characteristics of successful career discussions, Evaluating career management systems. | 3 | CLO 5 CLO 6 |
| 11 | The Future of Training and Development: Future trends in training, Virtual work arrangements, Focus on Contents and use of multiple delivery methods, 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. | 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 | | | 3 | | 1 | | |
| CLO 5 | | | | | 3 | 2 | |
| CLO 6 | | | | | | 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, 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, 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, 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. Training and Development - Raymond A. Noe; McGraw Hill publication, 8/E, 2020
2. Design Thinking for Training and Development–Sharon Boller and Laura Fletcher; Association for Talent Development, 1/E, 2020.

Reference Books:

1. The ASTD Training and Development Handbook: A Guide to Human Resource Development- Robert L. Craig; McGraw-Hill, 4/E, 1996
2. Equipping Small Group Leaders: A Concise Church Leadership Training- Gregory Brown; BTG Publishing, 2/E, 2019
3. Kirkpatrick’s Four Levels of Training Evaluation- James D. Kirkpatrick and Wendy Kayser Kirkpatrick; Association for Talent Development, 1/E, 2016
4. Leadership Training- Lou Russell; Association for Talent Development, 2/E, 2017

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|----------------------|-------------------------------------|---------------------|------------------------------|
| Course Title | : Labor Management Relations | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5616 | 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-

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|--------------|---|
| 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, 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. 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.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Organizational Change and Effectiveness | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5617 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides a comprehensive discussion of change in relation to the complexities of organizational life. This course will take both a theoretical and practical approach to organizational change and seeks to meet both the academic and applied aims of most business and management courses.

Course Objectives: The overall aim of this course is to discuss change in relation to the complexities of organizational life. The text takes both a theoretical and practical approach to organizational change and seeks to meet both the academic and applied aims of most business and management courses. Specifically this text aims to

be: comprehensive in its coverage of the significant ideas and issues associated with change from operational to strategic levels; conceptual in the way it explores and critiques theory and research on organizations and change; critical through its recognition of the limitations of much of the change literature and its inclusion of critical management perspectives; practical through descriptions and worked examples of different approaches to ‘doing’ change; challenging through asking readers to undertake activities relating to their work contexts; and Balanced in its use of case studies and examples, drawn from various types of organizations.

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

| | |
|--------------|---|
| CLO 1 | characterize the changing environments of organizations, organizational design, structure and change. |
| CLO 2 | examine the culture and change, power, politics, change and leadership style. |
| CLO 3 | analyze the organization structures- choice and leadership; and change management. |
| CLO 4 | apply the theories of change- traditional and critical perspective models. |
| CLO 5 | investigate the organizations in the twenty-first century- the value-added organization. |
| CLO 6 | judge the sustaining organizational effectiveness and diagnosing organizational change. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Organizations and their changing 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 CLO 2 |
| 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. | 6 | CLO 1 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 3 |
| 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. | 6 | CLO 3 |
| 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 4 |
| 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 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 6 |
| 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 5 |
| 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 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 | | | |
| 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, Quiz, 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, Reference Book and Online Resources | Class Tests, Assignments, Presentation, Quiz, 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, Textbook, and Reference Book | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam |

Textbooks:

1. Organizational Change - Barbara Senior and Stephen Swailes; McGraw Hill, 2/E, 2013.
2. Managing Change in Organizations - Colin A. Carnall; SAGE, 3/E, 2012.

Reference Books:

1. Change: How Organizations Achieve Hard-to-Imagine Results in Uncertain and Volatile Times- John P. Kotter, Vanessa Akhtar, and Gaurav Gupta; Wiley, 1/E, 2021.

2. Organization Behavior and Change: Managing Human Resources for Organizational Effectiveness- Thomas C. Head, Jr. Sorensen Peter F., and Therese F. Yaeger; Stipes Pub LLC, 15/E, 2012.
3. Behaving for Change: A Leaders Approach to Human Value Stream and Organizational Effectiveness Behaviors- Darrell; Lulu, 2/E, 2021. Improving Organizational Effectiveness through Transformational Leadership- Bernard M. Bass and Bruce J. Avolio; SAGE Publications, Inc, 3/E, 2014.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Legal Aspects of Human Resource Management | | |
| Course Code | : BUS 0413 5618 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides an opportunity to study and practice the legal issues and opportunities of HRM legally. Designed for the human resources management generalist practitioner or anyone who is preparing for a career as a specialist in labor/employee relations, this course provides a survey of significant laws and regulations that affect the practice of HRM.

Course Objectives: The aim of the course is to help students develop an understanding of the legal issues of HRM and also able to learn about industrial relation, collective bargaining process and handling employee grievances. Students will learn and work on all phases of the human resources (“HR”) legal responsibility, ranging from the rights and responsibilities of employees and management to HR’s responsibilities to state. Most of the examples are drawn from a variety of business applications. This course introduces ethical conduct in employment relations in creating productive work environments. Students will be provided with the theoretical concepts for learning HRM issues locally and internationally.

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

| | |
|--------------|---|
| CLO 1 | understand the various aspects of legal issues of industrial relations, HRM, ILO, and employee grievance. |
| CLO 2 | understand CBA and interpret the legal and non-discriminatory issues of HRM. |
| CLO 3 | realize the ethical concerns, rights and responsibility of business and HR issues. |
| CLO 4 | describe the major forms of industrial disputes and employee grievance. |
| CLO 5 | able to judge and appraise the workers’ rights under various low. |
| CLO 6 | design a bias free and non-discriminatory HR policy for business organization. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Industrial Relations (IR): Industrial relations, IR versus HRD, Factor influencing industrial relations, Objective and purpose of industrial relations, Approaches of industrial relations- unitary approach, pluralistic approach, system approach and HRD approaches, Assumption of industrial relations and HRD, Importance of industrial relations, Reasons of poor industrial relations, Organizational commitment, Challenges of industrial relations: Emerging trends and issues. | 6 | CLO 1 |
| 2 | Industrial Dispute: 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 4 |
| 3 | Employee Grievances: Employee Grievances, Psychological contract, Causes of employee grievances, Effects of grievances, Ways of handling or overcome from employee grievances, Knowing the grievances, Processing of employee grievances, Levels of handling grievances, Steps in grievance handling, Do’s and don’ts of grievance handling. | 3 | CLO 4 |

| | | | |
|----|---|---|----------------|
| 4 | Collective Bargaining: Collective Bargaining (CB), Objective of collective bargaining, Characteristics of CB, Collective bargaining process, Impact of collective bargaining, Bargaining issues, Types of collective bargaining, Tactics to be followed in collective bargaining. | 3 | CLO 2 CLO 3 |
| 5 | ILO and its Conventions: History of ILO, Preamble of ILO, Principles and objectives of ILO, Vision 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. | 6 | CLO 1 |
| 6 | Labor Court: Labor court, functions of labor court, Bangladesh labor rules, EEOC, Benefits of implementing EEO, FMLA, OSHA, Employers and workers duties and responsibilities regarding on OSHA law, ERISA, Organizational misconducts, Punishment for misconducts. | 3 | CLO 3 CLO 5 |
| 7 | Workers' Rights Indicator: Employment standard- employment and contact, workers classification, working hours and time, Occupational safety and health, Welfare and social protections, Labor relations and social dialogue, Freedom of association, Collective bargaining and industrial relations, Tripartite consultation, Enforcement. | 3 | CLO 5 |
| 8 | Appointment and Conditions of Employment- BLL-2006: Conditions of employment, Classification of workers and period of probation, Service book, Procedure of leave, Right of laid-off workers for compensation, Death benefits, Retrenchment, Re-employment of retrenched workers, Discharge from service, Punishment for conviction and misconduct, Procedure for punishment, Termination of employment by employer and workers, Payment of PF, Grievance procedure. | 3 | CLO 4 CLO 5 |
| 9 | Maternity Welfare Facility- BLL-2006: Provision of women workers in certain cases, Right to and liabilities for payment of maternity benefits, Procedure regarding payment of maternity benefits, Amount of maternity benefit, Payment of maternity benefit in case of death of a woman, Restrictions on termination of employment of a woman in certain cases. | 3 | CLO 5 |
| 10 | Working Hour and Leave- BLL-2006: Daily working hour, Interval for rest or meal, Weekly working hours and holiday, Compensatory weekly holiday, Night shift work, Extra-allowance for overtime, Limited hours of work for woman workers, Notice of hours of work for adult workers, Special age limit for road transport worker, Casual leave, Sick leave, Annual leave with wages, Festival holidays. | 3 | CLO 5 |
| 11 | Wages and Payment- BLL-2006: Wages, Salary versus wage, Responsibility for payment of wages, Fixation of wage-periods, Time of payment of wages, Payment of wages and other dues through conciliation, Deductions which may be made from wages, Claims arising out of deductions from wages or delay in payment of wages, Appeal. | 3 | CLO 6 |
| 12 | Provident Funds- BLL-2006: Provident fund, Gratuity, Provident funds for workers in private sector establishments, Tea plantation workers' provident fund and board of trustees, Cost of administration and subscription policy, Recovery of damages, Provident fund for newspaper workers. | 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 | | | | 3 | | | |
| CLO 3 | | 3 | 1 | | | | |

| | | | | | | | |
|--------------|--|--|--|--|----------|----------|----------|
| CLO 4 | | | | | 3 | | |
| 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, 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, and 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. Bangladesh Labour Code- 2006- Md. Abdul Halim and Masum Saifur Rahman; CCB Foundation, 10/E, 2020.
2. Industrial Relations- Dr. Abdul Awal Khan and Dr. Md. Abu Taher; Abir Publications, 3/E, 2020.

Reference Books:

1. Legal and Regulatory Issues in Human Resources Management- Ronald R. Sims, William I. Sauser, Jr; Information Age Publishing, 2/E, 2015.
2. The Employer's Legal Handbook: How to Manage Your Employees & Workplace- Fred S. Steingold and Aaron Hotfelder Attorney; Wiley, 14/E, 2019.
3. Human Resource Management: Contemporary Issues, Challenges and Opportunities- Ronald R. Sims; Information Age Publishing, 1/E, 2017.
4. International and Comparative Employment Relations: National Regulation, Global Changes- Greg J Bamber, Russell Lansbury, Nick Wailes, and Chris F. Wright; SAGE Publications Ltd., 6/E, 2015.

21.3.6 Major/Concentration in Marketing Courses

| | |
|---|---|
| Course Title : Brand Management | Credit Hours : 3.0 |
| Course Code : BUS 0414 5511 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the course: In this comprehensive course, participants learn how brand identity must be nurtured and managed to positively affect a company's performance and future, as well as understand the power and importance of a brand from its creation through execution.

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 of brand management principles. |
| CLO 2 | understand of brand management tactics including planning, implementing and evaluating brand strategies. |
| CLO 3 | understand key trends in global brand management today. |
| CLO 4 | understand the technological, political, social, economic, legal and environmental issues that influence brand decision making. |
| CLO 5 | comprehend an ability to use theories, models and metrics to make brand management decisions. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Brands and Brand Management: Brand, Brands vs. products, why do brands matter, can everything be 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. | 6 | CLO 2 |
| 3 | Choosing brand elements to build brand equity: Criteria for choosing brand elements, Options and tactics for brand elements. | 3 | CLO 4 |
| 4 | Designing and Integrating marketing programs to build brand equity: New perspectives on marketing, Integrating marketing, Product strategy, Pricing strategy, Channel strategy, the new media environment, four major marketing communication options, Brand amplifiers, Developing integrated marketing communication programs. | 4.5 | CLO 4 |
| 5 | Leveraging secondary brand associations to build brand equity: 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. | 4.5 | 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. Measuring sources of brand equity, capturing customer mindset & capturing market performance: Qualitative research techniques, Quantitative research techniques, comprehensive models of consumer-based brand equity, Comparative methods, Holistic methods. | 6 | CLO 5 |
| 7 | Designing and implementing brand architecture strategies: Developing a brand architecture strategy, Brand portfolios, Brand hierarchies, corporate branding, brand architecture guidelines. | 3 | CLO 3 CLO 5 |
| 8 | 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 |
| 9 | Managing brands over time: Reinforcing brands, revitalizing brands, adjustments to the brand portfolio. | 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. | 3 | 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 | 2 | | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 1 | | 3 | | |
| CLO 4 | | | 3 | | | | |
| CLO 5 | | | | 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, 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 |
| 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 Mogens Bjerre; Routledge; 2008.
2. Brand Management: The Indian Context- Y. L. R. Moorthi; Vikas Publishing House, 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.

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|----------------------|-----------------------------|---------------------|------------------------------|
| Course Title | : Services Marketing | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course is designed to allow the students further develop these skills, techniques, and approaches and to seek appropriate solutions based on reasoning and analysis.

Course Objectives: This course is designed to prepare students who are pursuing marketing careers in the services or goods industries, desiring to understand the key concepts of services marketing and how they can be used to create competitive advantage for businesses. 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 a how customer value is created.

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

| | |
|--------------|---|
| CLO 1 | demonstrate and explain how the characteristics of service products differ from tangible goods, and how these impacts on design and execution of marketing strategies for services. |
| CLO 2 | describe different services related tasks and the implication of service strategies. |
| 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. | 3 | CLO 1 |
| 2 | Consumer behavior in services: Search, experience, and credence properties, consumer choice, consumer experience, postexperience 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. | 6 | CLO 3 |
| 4 | Listening to customers through research: Using marketing research to understand customer expectations, upward communication. | 3 | CLO 4 |
| 5 | Building customer relationships: Relationship marketing, relationship value of customers, relationship challenges. | 3 | CLO 4 |
| 6 | Service recovery: The impact of service failure and recovery, how customers respond to service failure, service recovery strategies, service guarantees | 6 | CLO 2 |
| 7 | Service innovation and design: Challenges of service innovation and design, types of service innovation, service blueprint. | 3 | CLO 2 |
| 8 | Physical evidence and the servicescapes: Physical evidence, types of servicescapes, strategic roles of the servicescapes, framework and guideline of physical evidence. | 3 | CLO 3 |
| 9 | Employees and customers roles in service delivery: Service culture, critical role of service employees, strategies for delivering service quality through people, Service cocreation and delivery, customer roles, strategies for enhancing customer participation. | 6 | CLO 5 |
| 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 | | | | | | | |
| CLO 4 | | | 3 | 3 | | | |
| CLO 5 | | | | | 1 | 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. |
| 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 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. 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; 9/E, 1991.
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.

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|--|---|
| Course Title : Consumer Behavior | Credit Hours : 3.0 |
| Course Code : BUS 0414 5513 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course introduces the theory of consumer behavior and relates it to the practice of marketing.

Course Objectives: This course develops in depth the basics of Consumer Behavior introduced in basic marketing. It is based upon the premise that the ultimate consumer is the key to success of any marketing effort. Thus, there is a need for marketers to understand how and why consumers behave and react the way they do towards marketing-related stimuli. This course examines in detail the environmental influences, individual differences, and psychological processes which influence the consumer decision process and behavior of consumers.

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

| | |
|--------------|---|
| CLO 1 | explain the nature and scope of consumer behavior in marketing in terms of its historical development and current status. |
| CLO 2 | apply concepts from consumer behavior to the development and management of an effective marketing program. |
| CLO 3 | explain psychological core of consumer in terms of decision-making processes of consumers in the marketing context. |
| CLO 4 | evaluate the psychological, social and cultural bases of consumer behavior and understanding their behavior. |
| CLO 5 | work effectively to make solution of consumer behavior issues within current and 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, do marketers manipulate 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. | 3 | CLO 3 |
| 4 | Attitudes: The power of attitude, the Contents of attitudes, forming attitudes, attitude models, using attitudes to predict behavior. | 3 | CLO 3 |
| 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 3 |
| 6 | Individual decision-making: Consumers as problem solvers, consumers decision making process. | 3 | CLO 4 |
| 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 5 |
| 10 | New times, new consumers: Environmentalism: saving the planet with a shopping basket, global marketing and culture, postmodernism. | 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 | | 2 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | | 2 | 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. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Case study discussion. | Class Tests, Assignments, Quiz, Viva voce and Mid-Semester Examination, Semester Final 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, 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; Asia Pacific/E; Cengage Learning, 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 | : Marketing Policies and Strategies | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5514 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This is an integrative course that allows the students to apply marketing theories, strategies and concepts to “real world” business situations. It will help students to 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.

Course Objectives: The broad goal of this course is to develop students’ analytical skills with respect to developing marketing strategies for firms. The course will be taught using 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 recommending appropriate future marketing strategies and activities.

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

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|--------------|--|
| CLO 1 | evaluate and contrast different perspectives on market related strategies and techniques. |
| CLO 2 | formulate and implement the marketing strategies of a firm based on systematic analysis. |
| CLO 3 | explain alternative ways to measure the outcome of marketing practices and policies. |
| CLO 4 | demonstrate a sound understanding of the advantages and disadvantages of each strategic marketing decisions and operational issues associated with them. |
| CLO 5 | analyze marketing strategy cases and provide appropriate suggestions to the challenges of serving in various segments of a market. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Developing the Marketing Strategy and Objectives: Definitions of marketing strategy and marketing objectives, Steps involved in developing a marketing strategy, Role of marketing strategy in an organization, The marketing strategy process, The marketing concept and market orientation, The resource-based view of marketing, The process of Corporate and Division Strategic planning in an | 6 | CLO 1 |

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| | organization, Using a Market-Driven Strategy, Characteristics of Market-Driven Strategies. | | |
| 2 | Understanding Markets and Competitive Space: Relation between Markets and Strategies, Analyzing the Product-Market Expansion Grid Model, Comparing Market Penetration, Market Development, Product Development and Diversification Strategies, Importance of Michael Porter's Competitive strategies for marketers, Concept of Competitive advantage and Value proposition, Strategies of Market Leader, Market challenger, Market Follower and Market Nicher, Marketing strategies for Product Lifecycle stages. | 6 | CLO 2 |
| 3 | Strategic Market Segmentation: Levels and types of Market Segmentation, Relating Market-Driven Strategy with segmentation, Process of market segmentation, Activities and decisions of market segmentation, Identifying Market Segments, Formation of market segments, Finer Segmentation Strategies, Bases for segmenting consumer markets, Bases for segmenting business markets, Requirements for effective segmentation. | 3 | CLO 1 |
| 4 | 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, Determining the Positioning effectiveness. | 6 | CLO 3 |
| 5 | Building and Maintaining Strong Brands: Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Brand Resonance Model and the Brand Value Chain, Developing a brand equity measurement and management system, Designing and implementing brand architecture strategies, Introducing and naming new products and brand extensions. | 3 | CLO 4 |
| 6 | Setting Product Strategy: Concept of Products and Services in marketing, Product levels or the Customer Value Hierarchy, Products and Services Differentiation, Types of consumer products, Types of industrial products, Product Line Analysis and Product Line Length, Product-Bundle Pricing Considerations, Packaging, Labeling, Warranties, and Guarantees. | 3 | CLO 4 |
| 7 | 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 consumers, Types of Industrial Customers, Selling in Business-to-Consumer versus Business-to-Business Markets, Classifying Types of B2B Sales Jobs. | 3 | CLO 5 |
| 8 | Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix: Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, Developing Effective Communications, Concept of IMC (Integrated Marketing Communications), Use of IMC tools in marketing, Deciding on the Marketing Communications Mix, Characteristics of the Marketing Communications Mix, Coordinating Media and Implementing IMC. | 6 | CLO 5 |

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| 9 | Strategies for Creating Customer Value and Relationships: Building Customer Value, Customer Satisfaction and Loyalty; Concept of CPV (Customer Perceived Value) and Customer Profitability, Measuring and calculating CLV (Customer Lifetime Value), Concept of CRM, Relation between CRM and Strategic Marketing, Customer Databases and use of Database Marketing, Policies of maintaining Partner Relationship Management. | 3 | CLO 3 |
| 10 | Application of Digital Marketing Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 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 | | | 2 | | | 2 | |
| 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 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 Strategy: A Decision-focused Approach - Orville C. Walker and John Walker Mullins; McGraw-Hill Irwin, 8/E, 2014.
2. Marketing Strategy: Overcome Common Pitfalls and Create Effective Marketing - Jenna Tiffany; Kogan Page, 1/E, 2021.

Reference Books:

1. Handbook of Marketing Strategy - Venkatesh Shankar, Gregory S. Carpenter, James Farley and Booz Allen Hamilton; Edward Elgar Publishing, 1/E, 2012.
2. Marketing Strategy and Competitive Positioning - Prof Graham Hooley, Brigitte Nicoulaud, John Rudd and Nick Lee; Pearson UK, 7/E, 2020.
3. Go To Market Strategy: Advanced Techniques and Tools for Selling More Products to More Customers More Profitably - Lawrence Friedman; Routledge, 2/E, 2012.
4. Competitive Strategy: Techniques for Analyzing Industries and Competitors - Michael E. Porter; Free Press, Illustrated Edition, 2008.

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| Course Title : Marketing Promotion | Credit Hours : 3.0 |
| Course Code : BUS 0414 5515 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This is an advanced course designed to give students a strong theoretical background in advertising management and promotional issues, along with a practical understanding of how the elements in a marketing communications plan can help marketers achieve their objectives.

Course Objectives: This course is designed to develop the students' understanding of the environment for promotional efforts, with special emphasis on understanding the relevancy of consumer motivation and behavior in the promotional strategies of business, public, and social organizations. The major objective is to prepare the students to provide marketing expertise in the areas of product sales, promotional planning, customer research, market analysis, and pricing methods

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

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|--------------|--|
| CLO 1 | demonstrate an understanding of the process of analyzing, planning, and evaluating promotional strategies and techniques of marketers. |
| CLO 2 | comprehend both the managerial and social significance of promotional efforts in the enterprise system. |
| CLO 3 | apply IMC concepts in developing a promotional campaign that includes message development, target market selection and media selection for a product or service. |
| CLO 4 | analyze and evaluate problems and issues in the task of communications in marketing, and determination of promotional objectives. |
| CLO 5 | play active role in means and methods of the marketing of products and services in the broad business environment. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Advertising and Marketing Promotions: Definitions of Advertising and Marketing Promotions, The Evolution of Advertising, Role of Advertising in Marketing strategies, Advertising Classifications, Functions of Advertising, The Advertising Environment: Economy, Society, and Technology, Legal and Political Forces of Advertising, The Global Perspective: Global Brand Creation. | 3 | CLO 1 |
| 2 | Advertising Design: Theoretical Framework & Types of Appeals: Advertising theories for marketers, Analysis of Hierarchy of effects, Leverage Points, Verbal and Visual Images, and the Means-end Theory, Use of the Creative Brief Types of Advertising Appeals, Advantages and disadvantages of Fear appeals, Humor appeals, Musical appeals, Rational appeals, Emotional appeals and Scarcity appeals, Designing the structure of an advertisement. | 3 | CLO 2 |
| 3 | Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix: Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, Developing Effective Communications, Use of IMC tools in marketing, Deciding on the Marketing Communications Mix, Characteristics of the Marketing Communications Mix, Measuring Communication Results, Managing the Integrated Marketing Communications Process. | 3 | CLO 3 |

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|----|--|---|-------|
| 4 | Marketing and Advertising Research: Developing marketing information (Internal data, Marketing intelligence and Marketing research) for effective advertisement, Communicating and Acting on Marketing Intelligence, Steps of a Marketing research process, Types of research approaches: Survey, Observation, Experiments and Focus group research, Measuring Market Demand and Productivity, Forecasting and Demand Measurement. | 3 | CLO 4 |
| 5 | Understanding Buyer Behavior for Successful Promotions: 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, Creating separate promotional policies for target consumers and business buyers, Establishing Corporate Trust, Credibility, and Reputation. | 3 | CLO 5 |
| 6 | Advertising Media Planning and Selection: Process of Media Planning and Media Buying, Selecting the Appropriate Source, Message & Channel, Evaluation & Testing of Different Media & Sales Promotion Strategies, Advantages and disadvantages of Print Media, Magazine Advertising, Newspaper Advertising, Broadcast Media, Television Advertising, Radio Advertising and Online Advertising, Developing the Marketing Planning Program & Promotion, Establishing Objectives and Budgeting for the Promotional Program. | 6 | CLO 3 |
| 7 | Customer Relationship Management and Brand Promotions: Application of CRM process, Creating Long-term Loyalty Relationships, Building Customer Value and Satisfaction, Branding challenges and opportunities for marketers, Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Developing a brand equity measurement and management system, Advantages and Disadvantages of brand extensions, Evaluating brand extension opportunities. | 6 | CLO 4 |
| 8 | Personal Selling, Public Relations, and Sponsorship Programs: Techniques of Personal Selling, Stages of a good sales management procedure, Use of AIDA model for motivating customers, Benefits of maintaining public relations, Internal versus External Public Relations Tools, Auditing Corporate Social Responsibility, Creating Positive Image-Building Activities, Sponsoring events/programs- method of social advertisements, Use of Marketing Channel and Value delivery network. | 6 | CLO 5 |
| 9 | Promotional Tools for Final Consumers and Business Buyers: The Role of Sales Promotion in Marketing, Types of Sales Promotion, Analysis of Consumer-Oriented Sales Promotion Techniques: Coupons, Premiums, Contests and Sweepstakes, Refunds and Rebates, Sampling, Price-offs and Bonus packs, Analysis of Trade-Oriented Sales Promotion Techniques: Trade allowances and contests, Trade incentives, Trade shows, Training programs and Point-of-purchase advertising. | 6 | CLO 3 |
| 10 | Application of Digital Promotional Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Developing the Contents marketing and engagement strategy for the brand, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 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 | | | | 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 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. Integrated Advertising, Promotion, and Marketing Communications - Kenneth E. Clow and Donald E. Baack, Pearson, 8/E, 2017.
2. Advertising, Promotion, and Other Aspects of Integrated Marketing Communications - J. Craig Andrews and Terence Shimp, South-Western College Pub, 10/E, 2017.

Reference Books:

1. Promotion and Marketing Communications - Umut Ayman and Anil Kemal Kaya, BoD – Books on Demand, 1/E, 2020.
2. Strategic Integrated Marketing Communications - Larry Percy, Routledge, 3/E, 2018.
3. Integrated Marketing Communication: Creative Strategy From Idea to Implementation - Robyn Blakeman, Rowman & Littlefield, 3/E, 2018.
4. IMC: An Integrated Marketing Communications Exercise - Bernard Jakacki, South-Western, 2/E, 2000.

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|----------------------|---------------------------------|---------------------|------------------------------|
| Course Title | : Sales Force Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5516 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This is a vital course that examines the elements of an effective sales force as a key component of the organization's total marketing effort. The course will extend students' understanding of marketing's reach and potential impact in achieving its overarching sales related goals.

Course Objectives: The purpose of this course is to prepare students to be future sales managers. This will be accomplished by providing the students with the 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. They will also learn the basic processes of buying and selling, how professional selling is linked to building customer relationships, the role

of ethical behavior in sales, how the sales effort should be organized, and the strategic role of information in sales management.

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

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| CLO 1 | demonstrate an understanding of the role of the sales force as a part of the marketing mix. |
| 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 | apply sales management tools in a competent manner. |
| CLO 4 | analyze the essential strategies, responsibilities, skills, and techniques of a firm's sales department. |
| CLO 5 | effectively manage the tasks of planning, organizing, staffing and controlling the work of the sales force. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Sales Management in the Twenty-First Century: Key concepts and definitions of Sales Management, Characteristics of modern selling, Impact of Internal Environment & External Environment in the task of Selling, Types of selling, The nature and role of sales management, Stages of a Sales Management Process, Transitioning to Sales Management, Understanding the Current Sales Culture: Opportunities and challenges, Production and Supply Chain Capabilities, Service Capabilities, Research and Development (R&D) and Technological Capabilities. | 3 | CLO 1 |
| 2 | 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. | 6 | CLO 3 |
| 3 | 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, Vertical Structure of the Sales Organization, Selling Responsibilities, Sales-Related Functions, Additional Sales Organizational Issues. | 3 | CLO 2 |
| 4 | Key Account management: Concepts of key Account management, Advantages and dangers of key Account management to sellers, Advantages and dangers of key Account management to customers, Criteria for selecting key Accounts, The tasks and skills of key Account management, Key Account management relational development model, Global Account management. | 3 | CLO 4 |
| 5 | The Strategic Role of Information in Sales Management: Introduction to Market Opportunity Analysis, Assessing marketing information needs, Measuring Marketing Productivity, Forecasting and Demand Measurement, The Measures of Market Demand, Estimating Current Demand and Future Demand, Methods of Sales Forecasting: Subjective Methods and Objective Methods, Developing Territory Estimates, Purposes and Characteristics of Sales Quotas, Types of Quotas, Determining Sales Force Size: Breakdown Method, Workload Method & Incremental Method. | 6 | CLO 3 |
| 6 | Sales Force Recruitment and Selection: The importance of selection, Job Analysis and Determination of Selection Criteria, Preparation of the job description and Specification, Contents of the Job Description, Determining Job Qualifications | 6 | CLO 5 |

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| | and Selection Criteria, Identification of sources of recruitment and methods of communication, Designing an effective application form and preparing a shortlist, Guidelines for the Appropriate Use of Tests, Equal Employment Opportunity Requirements in Selecting Salespeople. | | |
| 7 | Improving Salesperson Performance: Motivating the Sales Force: Motivational theories for motivating the sales staff: Freud’s Theory, Maslow’s Needs Hierarchy & Herzberg’s Two Factor Theory, The Psychological Process of Motivation, Major Components of the Model, Expectancies and Instrumentalities, Valences for Rewards, Career Stages and Salesperson Motivation, Impact of a Salesperson’s Personal Characteristics on Motivation and Job Satisfaction. | 3 | CLO 5 |
| 8 | Sales Training: Objectives, Techniques, and Evaluation: Issues in Sales Training, Objectives of Sales Training, The Development of Sales Training Programs, Creating Credibility in Sales Training, Training New Sales Recruits, Training Experienced Sales Personnel, Mandatory Topics for Sales Training, Sales Training Methods based on learning styles, Differences between On-the-Job Training and Off-the-Job Training, Application of Electronic Training Methods, The Core Concepts of Reinforcement, Coaching and Counseling the sales force. | 6 | CLO 2 |
| 9 | Building the Environment for Sales Department: Compensation, Recognition, and Rewards: Sales Compensation and Incentives Planning, Benefits of the Total Compensation Package, Steps to Executing the Compensation Plan, Sales Contests and Contest Objectives, Types of Contest Rewards, Recognition Programs, Direct Reimbursement Plans, Providing Nonfinancial Incentives—Rewards and Recognition, Determining the aspects of Job Performance to Reward. | 3 | CLO 5 |
| 10 | Integrated Marketing Communications Strategy for growing sales: 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, Characteristics of the Marketing Communications Mix. | 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 | 2 | | | | | | |
| CLO 2 | | | | | | | 2 |
| CLO 3 | | | | | 3 | 1 | |
| CLO 4 | | 3 | | 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, 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, Reciprocal Questioning, Online Resources and Group Work | Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Practical Examples and Case Studies | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Sales Force Management: Leadership, Innovation, Technology - Mark Johnston and Greg Marshall; Routledge, 12/E, 2016.
2. Management of a Sales Force - Spiro, Tata; McGraw-Hill Education, 1/E, 2003.

Reference Books:

1. Sales Force Management - Gregory A. Rich; Chicago Business Press, 1/E, 2017.
2. Selling and Sales Management - David Jobber & Geoffrey Lancaster; Pearson, 10/E, 2015.
3. Sales Management Demystified - Robert J. Calvin; McGraw Hill Professional, 1/E, 2007.
3. Fundamentals of Sales Management for the Newly Appointed Sales Manager - Matthew Schwartz; AMACOM, 1/E, 2006.

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|----------------------|----------------------------|---------------------|------------------------------|
| Course Title | : Digital Marketing | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5517 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides a thorough understanding of the principles and practices associated with using the internet to market goods and services. It involves acquiring skills and knowledge of current e-business models and applying the e-business concept to develop strategies to enhance customer relationships, competitiveness, and profitability.

Course Objectives: The purpose of this course is to cover all major digital platforms suitable for marketers. Students will be familiar with a variety of e-marketing skills and strategies to effectively make use of different digital vehicles such as email, SMS text, mobile marketing, face book promotions etc. Taken together, this course will present a strategic perspective on marketing issue. It is not a hands-on technical course but students are expected to have a working knowledge of Internet use and application.

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

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| CLO 1 | analyze the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks |
| CLO 2 | comprehend the importance of conversion and working with digital relationship marketing. |
| CLO 3 | interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics. |
| CLO 4 | realize the cross-cultural and ethical issues in globalized digital markets. |
| CLO 5 | investigate and evaluate factors in adapting to competitive markets that are constantly changing and increasingly networked. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Going Digital – The Evolution of Marketing: Concept of Digital Marketing, Importance of Online Marketing in business, Difference between traditional and digital marketing, Types of online transactions: B2B, B2C, C2B and C2C, Relation between E-business, E-commerce and E-marketing, E-strategy objectives (5S's: Sell, Serve, Speak, Save and Sizzle) and associated risks, Different techniques of E-marketing, Concept of SOSTAC approach, Tasks of E-Marketing process, Case studies on digital marketing strategies. | 6 | CLO 1 |

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| 2 | Entrance to the Digital World: Defining own digital marketing strategy, The main steps of building an effective website, Choosing domain name, Hosting – website’s home on the internet, Choosing a web designer or developer, Arranging own information, Writing effective web Contents, Website design summary, Website intelligence and return on investment, Testing, investing and reinvesting. | 6 | CLO 2 |
| 3 | Utilizing Search Engine Marketing: Application of Search Engine Marketing (SEM), Factors to consider in Search Engine Marketing, Analyzing two techniques of SEM: Search Engine Optimization (SEO) and Pay Per Click (PPC) marketing, Methods for developing natural rankings in SEO, Process of creating effective ads for PPC marketing, Audio & Video Marketing, Marketing Automation, Influencer Marketing & Podcast Marketing. | 3 | CLO 2 |
| 4 | E-planning for digital transformation: Concept of E-marketing planning, Scope of E-Planning and E-Branding, Appropriate planning techniques for digital media environment and digital marketing communications, Digital Product Planning: The Nature and Contentss of a Virtual Marketing Plan, Organization and Organizational Culture along with Marketing Innovation, Applying Holistic Marketing Dimensions for E-planning. | 3 | CLO 3 |
| 5 | Social Media and Online Consumer Engagement: Concept of Social Media Marketing and its importance, The different forms of social media, Planning and creating strategy to manage social media, Social Media Communications Strategy, Concept of Social Media Optimization (SMO) and its approaches, Understanding Community Building & Develop Facebook Marketing Strategies, Twitter Marketing & Types of Twitter Ads, LinkedIn Marketing In B2B Businesses, Learning YouTube Marketing, Pinterest, Instagram, Snapchat & Other Social Media Marketing Techniques. | 6 | CLO 4 |
| 6 | Managing Digital Marketing & Digital media creative: Developing and Establishing E-business strategy in Bangladesh, Determining a competitive frame of reference, Identifying digital marketing capabilities, Creative application of digital media, Using an agency, Setting budget for digital marketing investment, Selecting the right suppliers for digital marketing, Strategies for achieving digital branding objectives, Managing data quality and e-business security. | 3 | CLO 5 |
| 7 | Evaluating behavior of E-customers: Concept of E-customers or Online customers, Motivations, Expectations, Fears and Phobias of online customers, Characteristics affecting consumer behavior- cultural, social, personal & psychological factors, Types of online buying behavior, Online information processing model, Building Customer Value, Customer Satisfaction and Loyalty through online platforms, The rise of mobile advertising, Utilizing Mobile gaming and Mobile applications, Building a multichannel marketing strategy. | 3 | CLO 4 |
| 8 | Affiliate marketing and strategic partnerships: Recognizing opportunities for strategic partnership, Concept and theories of affiliate marketing, Creating strong affiliates and motivating followers, Digital creative development process, Benefits of Word of mouth (WOM) communications: Impact of Positive WOM and Negative WOM, Holistic marketing: blurring lines and integrating media . | 3 | CLO 5 |

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| 9 | Contents Marketing Procedures: Contents Marketing basics and overview, Contents Marketing Goals and Prerequisites, Contents Creation & Targeting Customers, Understanding the different types of Contents- Blogs, Lifecycle Emails, E-Newsletters, Brochures, Whitepapers, E-Books, Digital Magazines etc, Understanding the interrelation between Blogging & SEO, Differences between Contents Marketing & Contents Strategy, Contents Promotion, Analysis, & Reporting, Core Metrics to Analyze Contents Strategy. | 6 | CLO 3 |
| 10 | Comprehending E-business: Introduction to e-business, E-business architecture, An e-business value framework, Buy-side applications, In-side applications, Sell-side applications, Creating the e-business, E-business security, E-business success criteria, Types of E-business: Advantages and Disadvantages of Pure Play and Brick & Click, Developing and Establishing E-business strategy in Bangladesh. | 3 | CLO 2 |

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

| | PLO 1 | PLO 2 | PLO 3 | PLO 4 | PLO 5 | PLO 6 | PLO 7 |
|-------|-------|-------|-------|-------|-------|-------|-------|
| CLO 1 | 3 | | | | 1 | | |
| CLO 2 | | | | | | | 2 |
| CLO 3 | | | 2 | 2 | | | |
| 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 Lectures, 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, Reciprocal Questioning, Online Resources and Group Work | Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Practical Examples and Case Studies | Tutorials, Classroom Opinion Polls, Assignments, Presentation and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation – Damian Ryan & Calvin Jones Kogan Page, 2/E, 2012.
2. E-Marketing Excellence: Planning and Optimizing your Digital Marketing - Dave Chaffey & PR Smith; Routledge, 4/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 Marketin - 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.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Integrated Marketing Communication | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5518 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Integrated marketing communications is the method by which a company ensures different promotional methods within a marketing campaign that are clear, consistent and working toward the same goals.

Course Objectives: This course is designed to develop the students' understanding of the environment for promotional efforts, with special emphasis on understanding the relevancy of consumer motivation and behavior in the promotional strategies of business, public, and social organizations. It will make the students aware of the variables in the communication mix and give them a grasp of the manner in which they may be utilized effectively to attain clearly specified objectives.

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

| | |
|--------------|--|
| CLO 1 | realize how IMC fits into the marketing mix |
| CLO 2 | understand how the communications process fits into and works with consumer behavior with emphasis on the consumer decision making process |
| CLO 3 | create an awareness of the connection between marketing communications tools, and how each can be used effectively- individually or in an integrated mix |
| CLO 4 | analyze how marketers use IMC in their campaigns in order to execute marketing strategy |
| CLO 5 | obtain a practical, real-world application of IMC theory |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | New Marketing Communications: The revolution has started, Marketing utopia has arrived, the ladder of engagement. | 3 | CLO 1 |
| 2 | Customer Relationship Management: Introduction to CRM, CRM components required, CRM creation and maintenance, CRM summary and challenges. | 3 | CLO 1 CLO 2 |
| 3 | Customer Communications Theory: Introduction to communications theory, Communications models, Future communications models. | 6 | CLO 1 CLO 2 |
| 4 | Media Buying and Planning: Introduction – the challenge of the media mix, Medium, Media and vehicle. | 6 | CLO 3 |
| 5 | The Marketing Communication Plan: Outline marketing communications plan: the SOSTAC planning system. | 6 | CLO 4 |
| 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 4 |
| 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 | 2 | | | | | |
| CLO 2 | | | | | | | |
| CLO 3 | | | | | | 2 | |
| CLO 4 | | | 2 | 2 | | | 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. |
| 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 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. 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 (1998), Latest/E.
2. Principles of Integrated Marketing Communications - Lawrence Ang; Cambridge University Press, Latest/E, 2014.
3. Integrated Marketing Communications - Philip J Kitchen, Psychology Press, Latest/E, 2004.
4. Integrated Marketing communication - Jerome M Juska; Routledge; Latest/E, 2021

| | | | |
|----------------------|---------------------------|---------------------|---------------------------|
| Course Title | : Research Project | Credit Hours | : 4.0 |
| Course Code | : BUS 0419 6000 | Course Type | : Research Project |
| Year/Semester | : Not Applicable | | |

Rationale of the Course: This course is designed to make students capable to carry out a research-based project that is based on practical insights and knowledge acquired throughout their study. It requires the students to synthesize the findings of their research in the written form of project report.

Course Objectives: The objective of this course is to enable students to identify and critically realize the basic issues associated with a practical research process. It will also ensure that the students are able to present the knowledge and skills to the panel of experts in the most effective way.

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

| | |
|--------------|--|
| CLO 1 | apply foundational research skills to address a research question. |
| CLO 2 | demonstrate the ability to communicate research results clearly, comprehensively and persuasively. |
| CLO 3 | present the acquired knowledge and synthesize information effectively. |
| 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 form 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 | 2 | | | | | | |
| CLO 2 | | | | | | 2 | |
| CLO 3 | | | 2 | 2 | | | |
| CLO 4 | | 3 | | | 2 | | |
| CLO 5 | | | | | | | 3 |

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

| CLOs | Teaching-Learning Strategy | Assessment Strategy |
|--------------|---|--|
| CLO 1 | Open Discussion, Online Resources, and Preparation of Report. | Report writing, Viva voce, and Presentation. |
| CLO 2 | Open Discussion, Online Resources, and Preparation of Report. | Report writing, Viva voce, and Presentation. |
| CLO 3 | Open Discussion, Online Resources, and Preparation of Report. | Report writing, Viva voce, and Presentation. |
| CLO 4 | Open Discussion, Online Resources, and Preparation of Report. | Report writing, Viva voce, and Presentation. |
| CLO 5 | Open Discussion, Online Resources, and Preparation of Report. | 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/she will not be eligible for the distinction.

22.5 Distinction: Candidates for two years Master of Business Administration (MBA) 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 Attendance: 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 |
| 81% to 85% | 7 | Less than 60% | 0 |
| 81% to 85% | 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 post-graduating students (last semester) 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 seniors 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.

Part-2
MBA Program (For BBA Graduates)

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PART-A
GENERAL INFORMATION

1. Title of the Academic Program: Master of Business Administration (MBA)

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), graduate program MBA (For BBA Graduates), and 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, MBA (For BBA Graduates), and MBA (For Non-BBA Graduates) programs, 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:

- g) Provide an integrated foundation of skills and knowledge in critical content areas necessary to prepare students for professional business careers.
- h) Provide students with opportunities to learn and practice, individually as well as in a team, analytical thinking skills and use of analytical tools.
- i) Provide students with learning experiences that build an understanding of business issues and practices as well as expose them to diverse cultural perspectives.
- j) Build awareness and understanding of key concepts in ethics and apply these to real phenomena.
- k) Provide students with opportunities to apply modern technologies to business data analysis, research, decision-making, presentations, and communication.
- l) 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 (For BBA Graduates), and MBA (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: Master of Business Administration

The MBA program (For BBA Graduates) consists of 40 credits and offers Major in Accounting and Information Systems, Finance, Banking and Insurance, Management, Human Resource Management, and Marketing.

11. Description of the Program: The MBA Program (For BBA Graduates) of the Department of Business Administration, North East University Bangladesh has been developed to sharpen the leadership skills in individuals who intend to pursue a management career. Specially, the program aims at making an individual thoughtful, analytic decision maker and excellent communicator. The MBA Program (For BBA Graduates) has been specially designed for BBA graduates who intend to enhance their skills further for a successful future career. Some salient features of this program are interactive learning, case-based teaching, weekend classes, small class size, experienced faculty members and comprehensive examinations. The Department has highly qualified and experienced faculty members with degrees from reputed universities, from both home and abroad. The school also has a large pool of adjunct faculty consisting of experts in the corporate sector and multinational organizations.

During the last few decades, the global business environment changed more than ever before. Globalization, increasing competition, technological advancement, service orientation and multicultural workplace made the business environment more complex. As a result, there has been a major change in the nature of managerial skills required to take up the challenge of today's business. The MBA Program (For BBA Graduates) Department of Business Administration, North East University Bangladesh aims at developing the requisite skills of successful managers in the present business environment. The program aims at empowering corporate executives by enabling them to skillfully use theoretical knowledge in practical situations and take effective decisions. The MBA Program (For BBA Graduates) of the Department of Business Administration, North East University Bangladesh has

consisted of 40 credits. GED courses have 6 credits, Core courses have 18 credits, 12 credits for Concentration/Major Courses, and 4 credits for Research Project.

The academic calendar has been divided into two sessions, Spring and Summer. Each semester’s duration will be six months—the spring semester from January to June and the Summer from July to December. The MBA Programs generally offer a range of concentrations or specializations that allow students to acquire expertise in a specific aspect of the business. Before going to Research Project, students should select any one area of major/concentration from the following areas:

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

12. Graduate Attributes: The Master of Business Administration (MBA) 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): The PEOs of the program are-

| | |
|--------------|---|
| PEO 1 | To develop themselves as successful business and management professionals with a sound business and entrepreneurial acumen facilitating a promising career in the various business and management domains. |
| PEO 2 | To develop the professional competence for astute decision making, organizational skills, planning and its efficient implementation, research, data analysis and interpretation and a solution finding approach. |
| PEO 3 | To be known for their team player qualities to handle diversity and communication and the leadership skills to make sound decisions while working with peers in an inter-disciplinary environment with people of cross-cultural attributes. |
| PEO 4 | To be adaptable to new technology, innovations, and changes in world economy through lifelong learning and a flexible mindset. |
| PEO 5 | To be responsible citizens with flawless ethical conduct that will empower the business organizations with their high integrity, moral values, social effectiveness and legal business intelligence. |

14. Mapping Mission of the University with PEOs:

| 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): Graduates will be able to demonstrate ability to

| | |
|--------------|--|
| PLO 1 | apply knowledge of all the functional areas of business using integrated problem-solving skills and strategic analysis to be able to accurately assess the feasibility of business propositions and develop an integrated plan for a business. |
| PLO 2 | lead efforts to develop and implement creative and comprehensive solutions to complex organizational challenges. |
| PLO 3 | lead strategically and ethically in the face of environments characterized by change, uncertainty and complexity. |
| PLO 4 | analyze the critical partnerships between information technology and the user community to assure automation, organizational learning and strategic advantage. |
| PLO 5 | apply business models and analytical tools to decision making. |
| PLO 6 | analyze the impacts of changes in the economic and global business environments on decision making. |
| PLO 7 | communicate professionally, both orally and in writing, to bridge diverse perspectives, cultures, and disciplines, with appropriate audience awareness. |

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 | | X |
| PLO 4 | | | | X | |
| PLO 5 | | X | | | |
| PLO 6 | | | | | |
| PLO 7 | | | X | | |

17. Mapping Courses with the PLOs:

| Courses | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 | PLO6 | PLO7 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| BUS 0414 5111 | X | X | X | | | | X |
| BUS 0412 5112 | X | | X | | X | | |
| BUS 0411 5113 | X | | | X | X | | |
| BUS 0413 5114 | X | X | X | X | X | X | |
| BUS 0413 5115 | X | | | X | | X | X |
| GED 0031 5101 | X | X | | | | X | X |
| BUS 0413 5216 | X | X | | | X | | |
| GED 0031 5202 | | X | X | | | X | X |
| BUS 0411 5511 | X | | | | | X | X |
| BUS 0411 5512 | X | | X | | | | X |
| BUS 0411 5513 | | | X | | X | | X |
| BUS 0411 5514 | | X | | X | | | |
| BUS 0411 5515 | X | X | | | | | X |
| BUS 0411 5516 | X | X | | | | | X |
| BUS 0411 5517 | | X | | X | | X | |
| BUS 0411 5518 | X | | X | | | X | |
| BUS 0412 5511 | X | X | | | X | | |
| BUS 0412 5512 | X | | X | | X | X | |
| BUS 0412 5513 | X | | X | | X | X | |
| BUS 0412 5514 | | X | | | X | | |
| BUS 0412 5515 | | | X | X | X | | |
| BUS 0412 5516 | | X | X | | | X | X |
| BUS 0412 5517 | X | | X | | X | | X |

| | | | | | | | |
|---------------|---|---|---|---|---|---|---|
| BUS 0412 5518 | X | | X | | | X | |
| BUS 0412 5611 | | X | X | | X | X | X |
| BUS 0412 5612 | | X | X | X | X | | |
| BUS 0412 5613 | | X | X | X | | X | |
| BUS 0412 5614 | | X | X | | X | | |
| BUS 0412 5615 | X | | X | | | | X |
| BUS 0412 5616 | | X | X | | X | | X |
| BUS 0412 5617 | | X | X | | X | | X |
| BUS 0412 5618 | | X | X | | X | | X |
| BUS 0413 5511 | | X | | X | | | X |
| BUS 0413 5512 | X | | X | | | X | X |
| BUS 0413 5513 | | X | X | | | | X |
| BUS 0413 5514 | X | | X | X | | | X |
| BUS 0413 5515 | | | | X | X | X | |
| BUS 0413 5516 | X | X | X | | | X | |
| BUS 0413 5517 | | X | X | | X | | |
| BUS 0413 5518 | | X | X | | | X | |
| BUS 0413 5611 | | X | X | | | | X |
| BUS 0413 5612 | | X | X | X | | | |
| BUS 0413 5613 | | X | X | | | X | X |
| BUS 0413 5614 | | X | X | X | | X | |
| BUS 0413 5615 | | | | X | X | | X |
| BUS 0413 5616 | | X | X | | | | X |
| BUS 0413 5617 | X | X | X | | | X | |
| BUS 0413 5618 | X | | | | X | | X |
| BUS 0414 5511 | | | X | | | X | X |
| BUS 0414 5512 | | X | X | X | | | |
| BUS 0414 5513 | X | X | | | | | X |
| BUS 0414 5514 | | | X | X | | X | |
| BUS 0414 5515 | | | X | X | | | X |
| BUS 0414 5516 | | X | X | | X | | X |
| BUS 0414 5517 | | | | X | | X | X |
| BUS 0414 5518 | | X | X | | X | | |
| BUS 0419 5000 | X | X | X | X | X | X | X |

PART-B
CURRICULUM FRAMEWORK

18. Structure of the MBA Program (for BBA graduates)

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

MBA Program (for BBA graduates)

| Sl. No. | Categories | No. of Courses | Credits | Total Credits |
|--------------|------------------------------|----------------|---------|---------------|
| A | GED Courses | 02 | 3.0 | 06 |
| B | Core Courses | 06 | 3.0 | 18 |
| C | Major/ Concentration Courses | 04 | 3.0 | 12 |
| D | Research Project | 01 | 4.0 | 04 |
| Total | | 13 | | 40 |

18.1. Duration of the Program: Years: 01 Semesters: 02

18.2. Admission Requirements:

Bangladeshi Student: The admission requirements for MBA (For BBA Graduates) Program in North East University Bangladesh are as follows:

- f) A four-year bachelor's degree in business administration.
- g) At least CGPA of 2.0 or equivalent on a 4.0 point scale in Honors level examination.
- h) 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.
- i) 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.
- j) 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 includes: (i) filled out application form (ii) six passport size photographs, certificates 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:

- d. Educational qualifications as applicable for Bangladeshi students or equivalent.
- e. Must have security clearance from respective Embassy/High Commission in Bangladesh.
- f. 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 40 credit hours in 2 (two) semesters, but a student has to complete for graduation all the credits prescribed by the curriculum for the session s/he is registered.

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

18.5. Minimum CGPA Requirement for Post-Graduation: At least CGPA 2.0 is required for post-graduation.

18.6. Maximum Academic Years of Completion: A student will be given 4 (four) extra semesters in addition to 2 semesters to complete his/her degree. However, his/her admission will be terminated if 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 four areas which are explained below:

18.1 GED Courses

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | GED 0031 5101 | Corporate Governance and Corporate Social Responsibility | 3.0 |
| 2 | GED 0031 5202 | Organizational Development and Change | 3.0 |

18.7.2 Core Courses:

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|---|---------|
| 1 | BUS 0414 5111 | Marketing Management | 3.0 |
| 2 | BUS 0412 5112 | Financial Management | 3.0 |
| 3 | BUS 0411 5113 | Managerial Accounting for Decision Making | 3.0 |
| 4 | BUS 0413 5114 | Strategic Management | 3.0 |
| 5 | BUS 0413 5115 | Human Resource Management | 3.0 |
| 6 | BUS 0413 5216 | Advanced Business Research Methods | 3.0 |

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 students can choose from six (06) areas of concentration when offered. Students will have to complete at least four courses from a specific Area of Major/Concentration. As a general rule, students will have to successfully complete all core courses in the first semester 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: 4×3 = 12 Credits

Accounting and Information Systems

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0411 5511 | International Accounting | 3.0 |
| 2 | BUS 0411 5512 | Budget and Budgetary Control | 3.0 |
| 3 | BUS 0411 5513 | Corporate Financial Reporting and Analysis | 3.0 |
| 4 | BUS 0411 5514 | Accounting Information Systems | 3.0 |
| 5 | BUS 0411 5515 | Accounting Theory and Standards | 3.0 |
| 6 | BUS 0411 5516 | Corporate Tax Practice and Procedure | 3.0 |
| 7 | BUS 0411 5517 | Human Resource Accounting | 3.0 |
| 8 | BUS 0411 5518 | Environmental Accounting | 3.0 |

Finance

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|---|---------|
| 1 | BUS 0412 5511 | Corporate Finance | 3.0 |
| 2 | BUS 0412 5512 | Financial Derivatives | 3.0 |
| 3 | BUS 0412 5513 | International Financial Management | 3.0 |
| 4 | BUS 0412 5514 | Government Finance | 3.0 |
| 5 | BUS 0412 5515 | Investment Analysis and Portfolio Management | 3.0 |
| 6 | BUS 0412 5516 | Management of Financial Institutions and Capital Market | 3.0 |
| 7 | BUS 0412 5517 | Financial Statement Analysis and Control | 3.0 |
| 8 | BUS 0412 5518 | Development Finance | 3.0 |

Banking and Insurance

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|---|---------|
| 1 | BUS 0412 5611 | Management of Central Bank | 3.0 |
| 2 | BUS 0412 5612 | Bank Fund Management | 3.0 |
| 3 | BUS 0412 5613 | Islamic Finance and Banking | 3.0 |
| 4 | BUS 0412 5614 | Digital Banking | 3.0 |
| 5 | BUS 0412 5615 | Laws and Practices of Bank and Financial Institutions | 3.0 |
| 6 | BUS 0412 5616 | Credit and Risk Management | 3.0 |
| 7 | BUS 0412 5617 | Insurance and Risk Management | 3.0 |
| 8 | BUS 0412 5618 | Claims and Premium Management | 3.0 |

Management

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0413 5511 | Quality Management for Organizations | 3.0 |
| 2 | BUS 0413 5512 | Corporate Entrepreneurship | 3.0 |
| 3 | BUS 0413 5513 | Leadership: Theory and Practice | 3.0 |
| 4 | BUS 0413 5514 | Negotiation and Workplace Dispute Resolution | 3.0 |
| 5 | BUS 0413 5515 | Information Technology for Management | 3.0 |
| 6 | BUS 0413 5516 | Real Estate Management | 3.0 |
| 7 | BUS 0413 5517 | Management of Small and Medium Enterprise | 3.0 |
| 8 | BUS 0413 5518 | Non-Governmental Organizations, Management and Development | 3.0 |

Human Resource Management

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|--|---------|
| 1 | BUS 0413 5611 | Negotiation and Conflict Management | 3.0 |
| 2 | BUS 0413 5612 | Performance Management | 3.0 |
| 3 | BUS 0413 5613 | Compensation Management | 3.0 |
| 4 | BUS 0413 5614 | Human Resource Planning | 3.0 |
| 5 | BUS 0413 5615 | Training and Development | 3.0 |
| 6 | BUS 0413 5616 | Labor Management Relations | 3.0 |
| 7 | BUS 0413 5617 | Organizational Change and Effectiveness | 3.0 |
| 8 | BUS 0413 5618 | Legal Aspects of Human Resource Management | 3.0 |

Marketing

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|-------------------|---------|
| 1 | BUS 0414 5511 | Brand Management | 3.0 |
| 2 | BUS 0414 5512 | Service Marketing | 3.0 |
| 3 | BUS 0414 5513 | Consumer Behavior | 3.0 |

| | | | |
|---|---------------|------------------------------------|-----|
| 4 | BUS 0414 5514 | Marketing Policies and Strategies | 3.0 |
| 5 | BUS 0414 5515 | Marketing Promotion | 3.0 |
| 6 | BUS 0414 5516 | Sales Force Management | 3.0 |
| 7 | BUS 0414 5517 | Digital Marketing | 3.0 |
| 8 | BUS 0414 5518 | Integrated Marketing Communication | 3.0 |

18.7.4 Research Project:

Upon completion of the course work, the student must carry out the Research Project as part of the MBA Program (For BBA Graduates) degree requirement. The research project is a capstone experience that allows students to incorporate knowledge and skills developed in the classroom and apply them in a professional setting. The research project for MBA Program (For BBA Graduates) is for 4.0 academic credits. It will be undertaken after the final semester and must be completed before the completion of the MBA degree. The students will have to prepare, submit, and defend a research project report in order to complete the program successfully.

| Sl. No. | Course Code | Course Title | Credits |
|---------|---------------|------------------|---------|
| 1 | BUS 0419 5000 | Research Project | 4.0 |

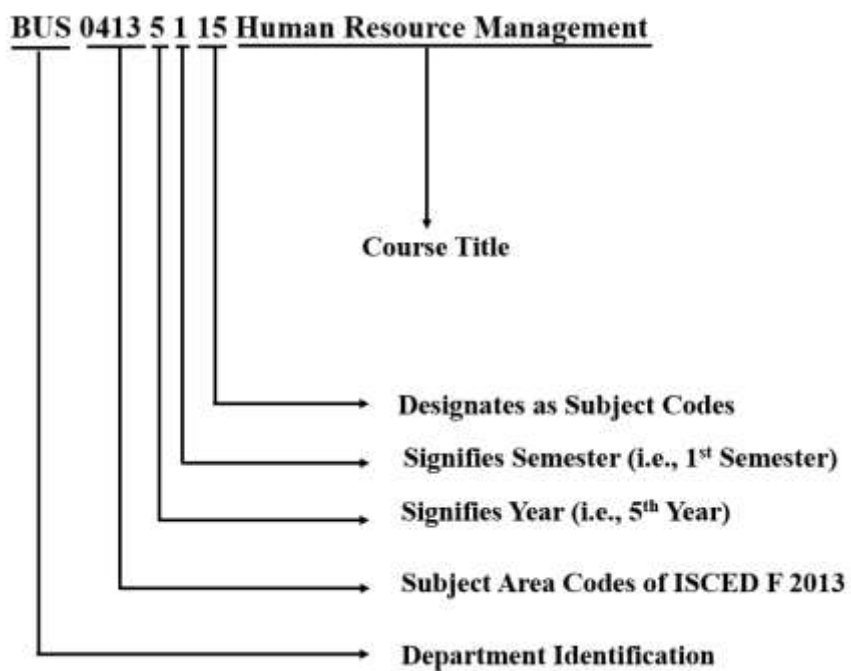
19. Semester-wise Distribution of the Courses

| Year | Semester | Course Code | Course Title | Credit | |
|--------------------|--------------|---------------|--|-----------|-----------|
| Year 1 | Semester 1 | BUS 0414 5111 | Marketing Management | 3.0 | |
| | | BUS 0412 5112 | Financial Management | 3.0 | |
| | | BUS 0411 5113 | Managerial Accounting for Decision Making | 3.0 | |
| | | BUS 0413 5114 | Strategic Management | 3.0 | |
| | | BUS 0413 5115 | Human Resource Management | 3.0 | |
| | | GED 0031 5101 | Corporate Governance and Corporate Social Responsibility | 3.0 | |
| | Total | | | | 18 |
| | Semester 2 | BUS 0413 5216 | Advanced Business Research Methods | 3.0 | |
| | | GED 0031 5202 | Organizational Development and Change | 3.0 | |
| | | Elective | Major/Concentration Courses I | 3.0 | |
| | | Elective | Major/Concentration Courses II | 3.0 | |
| | | Elective | Major/Concentration Courses III | 3.0 | |
| | | Elective | Major/Concentration Courses IV | 3.0 | |
| | Total | | | | 18 |
| | | BUS 0419 5000 | Research Project | 4.0 | |
| Gross Total | | | | 40 | |

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 Designates as Subject Codes.

The course designation system is illustrated as follows:



PART-C
DETAILS OF COURSES

21.1 GED Courses

| | | | |
|----------------------|---|---------------------|--------------|
| Course Title | : Corporate Governance and Corporate Social Responsibility | Credit Hours | : 3.0 |
| Course Code | : GED 0031 5101 | Course Type | : GED |
| Year/Semester | : 1st Year, 1st Semester | | |

Rationale of the Course: This course introduces the basic concepts of corporate governance and theory of the firms. The course is designed to increase the depth of understanding of corporate governance issues as well as the OECD Principles in details. It examines the role of financial institutions and credit rating agencies in promoting corporate governance, and how transparency, accountability, responsibility, and fair and equitable treatment of all shareholders help improve corporate governance.

Course Objectives: The course seeks to provide students with a knowledge of the fundamental ideas of corporate governance and corporate social responsibility as they apply to today's corporate environment. It is intended to help students comprehend the ethical implications of the economic, financial, managerial, and environmental aspects of business. The course also attempts to improve a candidate's capacity to analyze ethical concerns in business. This entails an awareness of business's social responsibility in a global context. The roles of government regulation and community involvement as they affect businesses that operate across cultures are also talked about, as well as current corporate governance measures that are in use today.

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

| | |
|--------------|---|
| CLO 1 | critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments |
| CLO 2 | show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of shareholders |
| CLO 3 | show an advanced understanding of the relationship between the management of a company and the objectives of the relevant stakeholders |
| CLO 4 | identify the key factors shaping the debate on the recent development of corporate governance regulations and code, ethical issues of business. |
| CLO 5 | assess the difficulties facing companies required to apply their own national corporate governance regulations in foreign subsidiaries and joint ventures |
| CLO 6 | demonstrate a critical appreciation of the growing importance of corporate social responsibility and environmental issues and how it relates to corporate strategy, management decision making, national and foreign investors. |

Course Contents:

| SL No. | Course Contents | Hours | CLOs |
|---------------|--|--------------|-------------|
| 1 | Overview of Corporate Governance: The Concept of Corporate Governance (The Market Model Governance Chain, The Control Model Governance Chain), Comparative Study of Corporate Governance Guidelines, Issues in Corporate Governance, Benefit of Good Corporate Governance to a Corporation. | 3 | CLO 1 |
| 2 | Theory and Practice of Corporate Governance: Concept of Corporation, Features of Corporation, Concept of Governance, Agency Theory, Stewardship Theory, The Anglo-American Model, German Model, Japanese Model, Indian Model of Governance, Obligation to Investors, Obligation to Employees, Obligation to Customers, and Managerial Obligation. | 6 | CLO 1 |
| 3 | Rights and Privileges of Shareholders and Board of Directors: Rights of Shareholders, Guidelines for Investors, Trading of Securities, Transfer of | 6 | CLO 2 |

| | | | |
|---|---|-----|-------|
| | Securities, Depository and Dematerialization. Corporate Management Structure, Concept of Board of Directors, Directors' Appointment, Duties and Responsibilities of Directors, Qualification and Disqualification of Directors, Power and Liabilities of the Board, Role of the Board and Directors, Concept of Independent Directors, Directors' Remuneration, and Family-owned Business. | | |
| 4 | Business Ethics and Corporate Governance: The Concept of Business Ethics, Roots of Unethical Behavior, Ethical Act of Business, Unethical Issues, Benefits from Managing Ethics in Workplace, Characteristics of an Ethical Organization, and Recognizing Ethical Organizations. | 3 | CLO 3 |
| 5 | Code of Corporate Governance for Bangladesh: Board Issues, Role of Shareholders, Financial Reporting, Auditing and Non-Financial Disclosures, Financial Institutions, State-Owned Enterprises, and NGO Governance Principles. | 3 | CLO 4 |
| 6 | Corporate Social Responsibilities and Environmental Concerns: The Concept of Corporate Social Responsibilities, Corporate Social Responsibilities and the Stakeholders, Justification CSR, and The Scope of Social Responsibilities. Environment Groups, Sustainable Development, Innovate Business Responses to Environment Regulations, Waste Management and Pollution Control, Pollution Prevention, Key Strategies for Industrial Pollution Prevention, Environmental Audit. | 6 | CLO 6 |
| 7 | Corporate Governance in Developing and Transition Economies: Problems Faced by Developing and Transition Economies, Developing a Corporate Governance Framework, The Institutional Framework for Effective Corporate Governance, Corporate Governance Challenges in Developing, and Emerging and Transition Economies. | 4.5 | CLO 5 |
| 8 | Investors' Problems and Protection: Bangladesh Investment Policy, Capital Market, Problems of Investors in Bangladesh, Grievance Redressal Mechanism, Bangladesh Securities and Exchange Commission's Performance — Suggestions for Improvement. | 4.5 | CLO 5 |
| 9 | Public Policy, Media, and Globalization in Corporate Governance: Framing Public Policy, Involvement of Business in Public Policy Decision Making, GST, Consumer Protection Act, Corporate Governance and the press, Ethics in Advertising, Adverse Effects Advertising, Factors Facilitating Globalization, Role of Multinational Corporation. | 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 | 2 | | | 2 | | | 1 |
| CLO 2 | | 2 | | | | 2 | |
| CLO 3 | 3 | | 1 | | | | |
| CLO 4 | | | | 2 | | | 2 |
| CLO 5 | | | 1 | | 3 | | 3 |
| CLO 6 | | 2 | | 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 Mid-Semester Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |
| CLO 6 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Corporate Governance: Principles, Policies and Practices - A. C. Fernando, K. P. Muraleedharan and E. K. Satheesh; Pearson, 3/E, 2017.
2. Corporate Sustainability, Social Responsibility and Environmental Management: An Introduction to Theory and Practice with Case Studies - Mark Anthony Camilleri; Springer, 1/E, 2017.

Reference Books:

1. Corporate Governance - Robert A. G. Monks and Nell Minow; John Wiley & Sons, 5/E, 2011.
2. Corporate Ethics and Corporate Governance - Walther Ch. Zimmerli, Klaus Richter and Markus Holzinger; Springer, 1/E, 2007.
3. Corporate Responsibility: Governance, Compliance and Ethics in a Sustainable Environment - Tom Cannon; Pearson, 2/E, 2012.
4. Responsible Corporate Governance Towards Sustainable and Effective Governance Structures - Maria Aluchna and Samuel O. Idowu; Springer, 1/E, 2017.

| | | | |
|----------------------|---|---------------------|--------------|
| Course Title | : Organizational Development and Change | Credit Hours | : 3.0 |
| Course Code | : GED 0031 5202 | Course Type | : GED |
| Year/Semester | : 1st Year, 2nd Semester | | |

Rationale of the Course: Organizational development study enables a student to improve business knowledge of change, processes and environment. This course presents the theoretical and historical foundations of the field and explains the practical interventions involved in an organizational development process.

Course Objectives: The aim of the course is to help students understand the nature of the developmental process in organizations and equip students with the knowledge and skills required for effective change and organizational development. This course is to develop students into a more effective agent of organizational change and development, by providing with new analytical capacities, skills and knowledge. Most of the examples are drawn from a variety of business applications. Students will be able to demonstrate skills needed to develop an action plan for the development process and better understanding of change resistance and how to handle it.

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

| | |
|--------------|--|
| CLO 1 | understand OD, history and different fields of organizational development. |
| CLO 2 | relate the values, assumptions, and beliefs in organizational development. |
| CLO 3 | identify the foundations of organizational development and technological impact on change. |

| | |
|--------------|---|
| CLO 4 | discuss the managing organization development process and action research related to organizational development. |
| CLO 5 | formulate an overview of organizational development interventions and appropriate methodology for collecting organizational data and change effort. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | The Field of Organization Development (OD): Overview of the field of organization development, Organization development as a distinctive consulting method, The action research model, Productivity improvements through group problem solving, Competitive advantage through self-directed teams, Organizational transformation at mega financial corporation. | 6 | CLO 1 |
| 2 | A History of Organization Development: The changing context, Second-generation OD, Interest in organizational transformation, Interest in organizational culture, Interest in the learning organization, Interest in total quality management. | 3 | CLO1 |
| 3 | Core Values and Ethics of Organization Development: Defining values, Values to the OD practitioner, Core values of organization development, Changes to OD Values Over Time and the values debate, Challenges to holding organization development values, Statement of organization development ethics. | 3 | CLO2 |
| 4 | Foundations of Organization Development: The Burke-Litwin model of organizational change, The transactional factors involved in first order and second order change, The Burke-Litwin model of organizational performance and change, Organizational work setting factors, Systems theory, System in interaction with its environment, The congruence model, Participation and empowerment, Leadership practices, Teams and teamwork, Characteristics of successful team. | 6 | CLO 3 |
| 5 | Leadership and Motivation Concept: Motivation, Hierarchy of need theory, Two factor theory, Comparison of satisfaction and dissatisfaction, McClelland's theory of needs, Goal setting theory, Self-efficacy, Social learning theory, 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 2 CLO 4 |
| 6 | Organizational Development (OD) Techniques for Managers: Organizational development, OD paradigm values, Organizational development technique, Sensitivity training, Sensitivity training helps to achieve unfreezing, movement and refreezing strategy, Technology in the workplace and its impact, Contemporary change issues for today's managers, Creating learning organization and their characteristics, Types of learning organization, Knowledge management, Importance of knowledge management, Marvin Weisbord's <i>Six-Box Model</i> . | 6 | CLO 2 CLO 4 |
| 7 | Action Research and Organization Development: Definition of action research, Action Research Model as a problem-solving approach, The significant elements of a design for action research, Varieties of action research. | 3 | CLO 4 |
| 8 | An overview of OD interventions: Things that practitioners consider to structure activities, Michael Beer guidelines regarding choosing and sequencing intervention activities, Expected outcomes one can expect from OD practitioner, Major families of OD interventions. | 3 | CLO 5 |

| | | | |
|-----------|---|---|----------------|
| 9 | Structural Interventions and the Applicability of OD: Work redesign, MBO and appraisal, Quality of work life projects, Parallel learning structures, Total Quality Management (TQM), Reengineering, High involvement and high performance work systems. | 3 | CLO 3 CLO 5 |
| 10 | Managerial Knowledge in Change Management: Forces for change, Planned change, Resistance to change, Overcoming resistance to change, The politics of change, Approaches to managing organizational change, Kurt Lewin's three-step model, Action research, Organizational development, Creating a culture for change, Stimulating a culture of innovation, Creating a Learning Organization. | 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 | 3 | | | | | | |
| CLO 2 | | | | | 2 | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | 2 | | | | 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, 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, 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. |

Textbooks:

1. Organization Development: The Process of Leading Organizational Change - Donald L. Anderson; SAGE Publications, 5/E, 2019.
2. Organization Development: Behavioral Science Interventions for Organization Improvement - Wendell L. French and Cecil H. Bell, Jr.; Prentice-Hall, 6/E, 1998.

Reference Books:

1. Developing Management Skills - David A. Whetten and Kim S. Cameron; Pearson Education, Inc, 8/E, 2017.
2. Organization Development: A Practitioner's Guide for OD and HR – Dr. Mee-Yan Cheung-Judge and Linda Holbeche; Kogan Page, 3/E, 2021.
3. Organizational Behavior - Stephen P. Robbins and Timothy A. Judge; Pearson Education, 14/E, 2019.
4. Human Resource Management – Robert L. Mathis, John H. Jackson, Sean R. Valentine, and Patricia Meglich; Cengage Learning, 15/E, 2016.

21.2 Core Courses

| | |
|---|---------------------------|
| Course Title : Marketing Management | Credit Hours : 3.0 |
| Course Code : BUS 0414 5111 | Course Type : Core |
| Year/Semester : 1 st Year, 1 st Semester | |

Rationale of the Course: This is a strategic course for students which will help them to improve their ability to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans. It examines the role and importance of marketing in the firm and other related organizations.

Course Objectives: The aim of this course is to help students develop a better appreciation and understanding of the implication of marketing strategies in a business organization specifically, and in our society at large. It will cover the fundamental theories, principles and policies of modern marketing field that are essential for running a corporate entity. 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. Therefore this course is appropriate for majors in all functional areas of business.

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

| | |
|--------------|--|
| CLO 1 | demonstrate an understanding of fundamental concepts and strategies of marketing. |
| CLO 2 | select, analyze and define a target market for a selected product or service. |
| CLO 3 | identify ethical and legal implication of marketing decisions. |
| CLO 4 | apply the conceptual knowledge to systematically solve marketing related problems. |
| CLO 5 | assess global business opportunities and their implications for marketers. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Marketing Management: Concept of market, Marketing and marketing management, Types of customer markets, Understanding vital marketing concepts, STDP theory (segmentation, targeting, differentiation & positioning), Marketing channels and Supply chain, The 8p's of marketing mix, Marketing management philosophies: Production concept, Product concept, Selling concept, Marketing concept and Holistic marketing concept. | 3 | CLO 1 |
| 2 | Implementing Marketing Strategies and Tactics in a company: The process of Strategic planning, Use of BCG growth share Matrix, Product-market expansion grid model or opportunities for business growth: market penetration, market development, product development and diversification strategy, Importance of Michael Porter's competitive strategies\Generic strategies for marketers: cost leadership, differentiation and focus strategy, Concept of competitive advantage and value proposition, Use of segmentation strategy, Selection/target marketing strategies and positioning strategies. | 6 | CLO 2 |
| 3 | Capturing Marketing Insights: Collecting Information and Forecasting Market Demand, Components of a Modern Marketing Information System, Steps of conducting a Marketing Research, Differences between Primary data and Secondary data, Pros and cons of various marketing research approaches, Use of research instruments and their applications by marketers: Questionnaires, Qualitative measures and Technological devices, Measuring Marketing Productivity: Marketing Metrics and Marketing-Mix Modeling. | 3 | CLO 3 |

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|----|--|---|-------|
| 4 | Connecting with Target Customers: 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, Measuring and calculating CLV (Customer Lifetime Value), Creating customer equity impact, Benefits of maintaining Partner Relationship Management. | 3 | CLO 2 |
| 5 | Serving Consumer Markets and Industrial Markets: Understanding the features of Consumer Markets and Industrial markets, Identifying differences between them, Categories of consumer purchase behavior (Complex buying behavior, Habitual buying behavior, Dissonance reducing buying behavior & Variety seeking buying behavior) and industrial purchase behavior (Straight rebuy, Modified rebuy & New task), Analyzing the stages of the consumer buying process and the business buying process, Types of consumers, Types of Industrial Customers. | 6 | CLO 4 |
| 6 | Building and Maintaining Strong Brands: Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Brand Resonance Model and the Brand Value Chain, Developing a brand equity measurement and management system, Designing and implementing brand architecture strategies, Advantages and Disadvantages of brand extensions, Adjustments to the brand portfolio. | 3 | CLO 1 |
| 7 | Managing Retailing, Wholesaling and Logistics: Mechanisms of Retailing, Types of Retailers, Role of Private Labels, Private-Label Success Factors, Mechanisms of Wholesaling, Market Logistics: Integrated Logistics Systems, Market-Logistics Objectives, Strategic Supply Chain Planning Processes, Integration of Supply Chain Processes, Challenges to Achieving and Maintaining Strategic Fit, Push versus Pull Strategy, The Principles of Inventory Management, Functions of Inventory, Types of Inventory. | 3 | CLO 3 |
| 8 | Shaping the Market Offerings: Designing Product Strategy, Understanding Product Characteristics, Product Levels and Classifications, Product and Services Differentiation, Product and Brand Relationships, Product Mix Pricing, Co-Branding and Ingredient Branding, Product-Bundle Pricing Considerations, Packaging, Labeling, Warranties, and Guarantees, Categories of Service Mix, Distinctive Characteristics of Services, Approaches to Pricing: (Cost-based Pricing Approach, Competition-based Pricing Approach and Value-based Approach). | 6 | CLO 4 |
| 9 | Application of Digital Marketing Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Developing the Contents marketing and engagement strategy for the brand, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 6 | CLO 5 |
| 10 | Tapping into Global Markets: Rationale for going international, Advantages and Disadvantages of global marketing programs, Indirect and Direct Export, Licensing, Joint Ventures and Direct Investment, Deciding on the Marketing Program: Global Similarities and Differences, Marketing Adaptation Strategies, Global Product Strategies, Global Communication Strategies, Global Pricing Strategies, Global Distribution Strategies, Managing Brands Over Geographic Boundaries. | 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 | | | | | | 1 |
| CLO 2 | | | | | 1 | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | 2 | | | | | |
| CLO 5 | | | | 2 | | 3 | |

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 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, Reciprocal Questioning and Practical Examples | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources 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. and Dr Jillian Ney; Kogan Page, 1/E, 2018.
4. Strategic Marketing Management: Theory and Practice - Alexander Chernev; Cerebellum Press, 8/E, 2019.

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|----------------------|---|---------------------|---------------|
| Course Title | : Financial Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5112 | Course Type | : Core |
| Year/Semester | : 1st 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 financial operations and various financial policy dynamics of the firms.

Course Objectives: The primary goal of this course is to introduce students about the basic principles and analytical techniques of financial management. The main objectives here are to familiarized 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. | 5 | CLO 2 |
| 5 | Financial Statement Analysis: Stockholders' report, key financial statements, liquidity, activity, debt, profitability and market ratio analysis, DuPont analysis. | 4 | 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. | 8 | CLO 5 |
| 8 | Bond Valuation: Interest rate fundamentals, Types of bonds, Fundamentals of valuation and process of bond valuation. | 4 | 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. | 5 | 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 | | 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, Presentation 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, Practical Examples and Online Resources | Tutorials, Assignments, Viva voce and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Mathematical Problems and Solutions. | 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.

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|----------------------|---|---------------------|---------------|
| Course Title | : Managerial Accounting for Decision Making | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5113 | Course Type | : Core |
| Year/Semester | : 1st Year, 1st Semester | | |

Rationale of the Course: This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. This course is intended to equip the students with knowledge, skills, and attitudes that will enable them to apply management techniques in decision making.

Course Objectives: The course aims to provide students accounting concepts and reporting techniques applied in a management decision making context. It will help students analyze accounting data from real world case studies and present their analysis, conclusions, and recommendations. Students will be able to apply various managerial models include behavior of costs, budgeting, and differential analysis are examined.

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

| | |
|--------------|--|
| CLO 1 | understand and integrate theories of organizational behavior, strategic management and organizational theory to management accounting. |
| CLO 2 | critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques. |
| CLO 3 | demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems. |
| CLO 4 | evaluate the costs and benefits of different conventional and contemporary costing systems for effective communication of financial information. |

| | |
|--------------|---|
| CLO 5 | appraise the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting. |
| CLO 6 | evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving by co-operate with team members to manage differences and conflicts. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | Introduction to Managerial Accounting: Meaning of Managerial Accounting, Globalization and Strategy, Need for Managerial Accounting Information, Comparison of Financial and Managerial Accounting, Organizational Structure, Process Management, Technology in Business, Theory of Constraints, Six Sigma, Code of Conduct for Management Accountants, Corporate Governance, Environmental Management Accounting. | 3 | CLO 1 |
| 2 | Cost Terms, Concepts, and Classifications: Introduction, General Cost Classifications, Differences Between 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 2 |
| 3 | Analysis of Cost Behavior: Introduction, Cost Behavior and Its Pattern, Types of Variable and Fixed Costs, Fixed Costs and Relevant Range, Mixed Cost - Segregation of Mixed Costs into Variable and Fixed Portion, Contribution Format Income Statement, High-low Method, The Least-square Regression Methods. | 4.5 | CLO 3 |
| 4 | Basics of Cost-Volume-Profit Relationships: 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. | 4.5 | CLO 4 |
| 5 | Budgetary Planning and Control: Introduction, Importance of Budget, Difference Between Planning and Control, Advantages and Limitations of Budget, Types of Budgets, Budgetary Control and Standard Costing, 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. | 6 | CLO 5 CLO 6 |
| 6 | Application of Flexible Budget: Introduction, Flexible and Static Budget, Characteristics of Flexible Budget, Flexible Budget in Performance Evaluation, Purposes of Flexible Budget, Fixed Overhead Analysis, Differentiation of Fixed Budget and Flexible Budget. | 4.5 | CLO 5 |
| 7 | Standard Costing and Variance Analysis: Introduction, Setting Standard Costs, Advantages and Disadvantages of Using Standard Costs, Balanced Scorecard, Ideal Standard, Direct Material Standards, Direct Labor Standards, Variable Manufacturing Overhead Standards, Variance Analysis. | 3 | CLO 2 |
| 8 | Relevant Costs for Decision Making: Introduction, Identifying Relevant Costs, Benefits of Relevant Costs, Reconciling the Total and Differential Approaches, Adding or Dropping Product Lines, The Make or Buy Decision. | 4.5 | CLO 5 |
| 9 | Analysis of 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 | 3 | CLO 2 |

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|-----------|---|-----|-------|
| | Reporting and Income Taxes, Advantages of Variable Costing and the Contribution Approach. | | |
| 10 | Segment Reporting and Performance Evaluation: Introduction, Importance of Segment Reporting, 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. | 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 | | | | | |
| CLO 3 | 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, 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. 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 - Zerold 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.

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|----------------------|---|---------------------|---------------|
| Course Title | : Strategic Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5114 | Course Type | : Core |
| Year/Semester | : 1st Year, 1st 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-

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|--------------|---|
| 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 | ability to 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 Quality, Achieving Superior Innovation, Achieving Superior Responsiveness to Customers. | 6 | CLO 4 |
| 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 5 |
| 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 |

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|----|---|---|-------|
| 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 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 | | 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. |

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.

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|--|----------------------------------|
| Course Title : Human Resource Management | Credit Hours : 3.0 |
| Course Code : BUS 0413 5115 | Course Type : Core |
| Year/Semester : 1st 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 | 6 | CLO 3 |

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|----|---|---|-------|
| | Development Methods, Organization Development, Evaluating Training and Development Effectiveness, International Training and Development Issues. | | |
| 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 |

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 | : Advanced Business Research Methods | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5216 | Course Type | : Core |
| Year/Semester | : 1st Year, 2nd 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 | ability to 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. | 3 | 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. | 6 | CLO 4 |
| 6 | Observation Studies, Experiments and Surveys: The Uses of Observation, Evaluation of the Observation Method, The Observer–Participant Relationship, Conducting an Observation Study, Unobtrusive Measures, An Evaluation of Experiment, Conducting an Experiment, Validity in Experimentation, Experimental Research Designs, Characteristics of the Communication Approach, Self-Administered Surveys, Survey via Telephone Interview, Survey via Personal Interview, Optimal Survey Method. | 3 | CLO 4 |
| 7 | 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 |
| 8 | 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 |
| 9 | Questionnaires and Instruments: Concept, Types, Relevancy and Accuracy, Phrasing Questions, Art of Asking, Question Sequence, Questionnaire Layout, Reliability and Validity, Pretesting. | 3 | CLO 3 |
| 10 | 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 |
| 11 | 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. | 3 | CLO 4 |
| 12 | 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, Case Studies, 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, 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, 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, Case Studies, 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, Case Studies, 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, Case Studies, 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.

21.3 Major/Concentration Courses

21.3.1 Major/Concentration in Accounting and Information Systems Courses

| | | | |
|----------------------|-----------------------------------|---------------------|------------------------------|
| Course Title | : International Accounting | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5511 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Nowadays business has gone borderless, and the world is now considered as a global village. To understand the various types of decisions a manager makes in conducting the multinational business reading international accounting is mandatory. This course will provide the students basic idea about various accounting concepts regarding international accounting.

Course Objectives: The course has been designed to develop an understanding about international dimensions of accounting. The aim of the course is to provide knowledge on the issues of financial reporting in global setting. A particular emphasis is placed on developing the ability to learn about the importance of international harmonization of financial reporting. It examines idea about to develop an understanding of the importance of foreign currency transaction. This course introduces to equip them with understanding of analyzing and evaluating international financial statement.

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 multinational organizations. |
| CLO 2 | analyze the various external reports and their preparation. to fulfil the complete accounting knowledge practiced worldwide to apply in the case of making critical economic decisions. |
| CLO 3 | realize the basic idea about various accounting concepts required in multinational organizations. |
| CLO 4 | describe the accounting principles, concepts and conventions for decision-making in multinational organizations. |
| CLO 5 | explain the different external reports and internal reports and their preparation for multinational organizations. |
| CLO 6 | apply risk management in floating exchange rates and taxation of foreign-source income. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to International Accounting: Definition, Historical perspective, contemporary perspective, growth and spread of multinational operations, global competition, cross-border merger and acquisition, financial innovation, international capital markets, Development, classification, four approaches to accounting development, legal systems, practice systems. | 3 | CLO 1 |
| 2 | Evolution of International Accounting: Development of accounting, Classification of accounting, Four approaches to accounting development, Legal system: common law versus code law, Practice systems: fair presentation versus legal compliance accounting, classification of accounting outmoded. | 3 | CLO 3 |
| 3 | Financial Reporting and Discloser: Development of discloser, voluntary discloser, regulatory discloser, reporting and discloser practices, forward looking information, segment discloser, cash flow and fund flow statement, social responsibility discloser, corporate governance, annual report disclosers in emerging market countries, implications for financial statement users and managers. | 4.5 | CLO 5 |
| 4 | Foreign Currency Translation: Reasons for translation, background and terminology, single-transaction perspective, two-transaction perspective, single rate method, multiple rate method, translation gains and losses, deferral, translation when local currency is the functional currency, translation when foreign currency is the functional currency, foreign currency translation and inflation. | 4.5 | CLO 2 |
| 5 | Financial Reporting and Changing Prices: Definition, Types of inflation adjustments, general price-level adjustment, current cost adjustments, international perspective of inflation accounting, IASB, inflation gains and losses, holding gains and losses, accounting for foreign inflation, supplementary current cost disclosers. | 6 | CLO 2 |
| 6 | International Accounting Harmonization: Advantages of international harmonization, criticism of international standards, reconciliation and mutual recognition, evaluation, acceptability of international standards, major international organizations promoting accounting harmonization, IASC, IOSCO, IFRS, IASB, EU, IFAC, ISAR, OECD. | 6 | CLO 4 |

| | | | |
|----|---|-----|-------|
| 7 | International Financial Statement Analysis: Challenges and opportunities in cross-border analysis, business analysis framework, international business strategy analysis, information availability, accounting analysis, international financial analysis, international perspective analysis, information access, foreign currency consideration, differences in statement format, terminology barrier. | 4.5 | CLO 2 |
| 8 | Financial Risk Management: Essentials, Why manage financial risks, Role of accounting, Hedge of a recognized asset, liability, or an unrecognized firm commitment, Hedge of a net investment in a foreign operation, Speculating in foreign currency, Disclosure, Financial control, Appropriate benchmarks. | 4.5 | CLO 6 |
| 9 | International Taxation and Transfer Pricing: Initial concepts, Diversity of national tax systems, Taxation of foreign-source income and double taxation, Tax-planning dimensions, International transfer pricing, Complicating variables, Transfer pricing methodology, Transfer pricing practices, The future. | 3 | CLO 6 |
| 10 | Managerial Planning and Control: Business modeling, Planning tools, Capital budgeting, Financial return perspectives, Measuring expected returns, Multinational cost of capital, Management information systems, MIS and hyperinflation, Domestic versus multinational control system, Operational budgeting, Strategic costing, Performance evaluation of foreign operations. | 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 | | 3 | | | |
| CLO 2 | | | | | | 3 | |
| CLO 3 | | | | | 3 | | |
| CLO 4 | | | 2 | | | | |
| 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 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, 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, Mid-Semester Examination, and Semester Final Examination. |
| CLO 5 | Class Lectures, Open Discussion, Q/A Session and Online Resources. | Class Tests, Assignments, Presentation, Quiz, Viva voce, and Mid-Semester Examination. |
| CLO 6 | Class Lectures, Open Discussion, Q/A Session. | Class Tests, Assignments, Presentation, Quiz and Semester Final Examination. |

Textbooks:

1. International Accounting – Frederick D.S Choi and Gary K. Meek; Prentice-Hall, 7/E, 2011.
2. International Accounting – Timothy Douppnik, Mark Finn, and Giorgio Gotti; McGraw-Hill Education, 5/E, 2019.

Reference Books:

1. Financial Statements: International Accounting (IFRS) – Carsten Berkau; UVK Verlag, 6/E, 2021.

2. Comparative International Accounting – Christopher Nobes and Robert B Parker; Pearson, 14/E, 2020.
3. International Accounting and Multinational Enterprises - Lee H. Radebough, Sidney J. Gray, and Ervin L. Black; Wiley, 6/E, 2006.
4. International Accounting and Finance Handbook – Frederick D. S. Choi; Wiley, 2/E, 1997.

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|----------------------|---------------------------------------|---------------------|------------------------------|
| Course Title | : Budget and Budgetary Control | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course allows students to fulfill a budget process of a company, its control and its analysis. This course is fundamental for the implementation of the strategic plan, the organizational arrangement of the company and the way in which it reacts to market opportunities and market threats.

Course Objectives: This course provides students to understanding the importance of linking an organization's budget with its strategic plan. It helps to demonstrate how the budget relates to the key financial statements: balance sheet, income statement, and cash flow. It will appreciate students to apply cost control tools, analyze management variance reports and take proper corrective actions.

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

| | |
|--------------|---|
| CLO 1 | understand the basic aspects of financial planning and the role of budgeting. |
| CLO 2 | describe the functions of budgetary control systems and know the process of monitoring and control actual results to budget. |
| CLO 3 | prepare various types of budgets like production budget, material budget, labor budget, selling and administrative budget, factory overhead budget, capital expenditure budget etc. |
| CLO 4 | analyze the preparation of budgeted income statement and budgeted balance sheet in the use of cash budgets. |
| CLO 5 | interpret why organizations need budget and the processes they use to create master budgets. |
| CLO 6 | prepare a performance report for both variable and fixed overhead costs using the flexible budget approach. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Introduction to Budget: Introduction, Budget Meaning, Essentials Elements of Budget, Characteristics of Budget, Purposes and objectives of Budgeting, Benefits of Budgeting, Limitations of Budgeting, Preparation and Planning of Budget, Classification of Budget, Ways to Engage with Budget, Traits for Budget Success, Budget Reports, Budget Cycle, Human Factors in Budgeting, Government Budget, Public Budget, Surplus Budget Versus Deficit Budget, Balanced Budget. | 3 | CLO 1 |
| 2 | Budgetary Control Process: Introduction, Meaning, Features, Objectives, Benefits, Limitations of Budgetary Control, Working of a Budgetary Control Systems, Components of Budgetary Control Systems, Financial Planning, Effective Budget Evaluation, Relationship Between Budget & Strategy, Responsibility Centers and Types of Responsibility Centers, Difference Between Planning and Control, Responsibility Accounting, Budget Committee. | 3 | CLO 2 |
| 3 | Functional Budget: Introduction, Functional Classification of Budget, Unit Based Budget, Factors in Preparing Sales Budget, Manufacturing Overhead Budget, Selling & Administrative Expense Budget, Production Budget, Steps in Preparing Production Budget, Factors of Preparing Production Budget, Direct Material Budget, Direct Labor Budget, Mathematical Problems. | 6 | CLO 3 |

| | | | |
|----|--|-----|-------|
| 4 | Cash Budget: Introduction, Meaning of Cash Budget, Function of Cash Budget, Advantages and Limitations of Cash Budget, Components of Cash Budget, Major Sections of Cash Budget, Methods of Cash Budget, Model and Layout of Cash Budget, Budgeted Income Statement, Budgeted Balance Sheet, Mathematical Problems. | 4.5 | CLO 4 |
| 5 | Master Budget: Introduction, Definition of Master Budget, Various Parts of Master Budget, Purposes of Master Budget, Merits of Master Budget, Steps in Preparing Master Budget, Mathematical Problems. | 3 | CLO 5 |
| 6 | Flexible and Fixed Budget: Introduction, Flexible, Fixed and Static Budget, Characteristics of Flexible Budget, Conditions of Flexible Budget, Uses of Flexible Budget, Preparation of a Flexible Budget, Merits and Demerits of Fixed and Flexible Budget, Flexible Budget in Performance Evaluation, Purposes of Flexible Budget, Fixed Overhead Analysis, Differences Between Fixed Budget and Flexible Budget, Mathematical Problems. | 4.5 | CLO 6 |
| 7 | Performance Budget: Introduction, Performance Budgeting, Differences Between Performance Budgeting and Traditional Budgeting, Steps in Performance Budgeting, Performance Reporting at Various Levels of Management, Zero-based Budget, Control Ratio, Budget Ratio and Various Types of Ratios, Mathematical Problems. | 4.5 | CLO 6 |
| 8 | Return on Investment and Residual Income: Introduction, Segment Statements, ROI, Net Operating Income and Operating Assets, ROI and Balanced Scorecard, Criticism of ROI, Residual Income, Divisional Comparison and Residual Income, Mathematical Problems. | 6 | CLO 6 |
| 9 | Government Accounting: Introduction, Commercial Accounting and Government Accounting, Objectives of Government Accounting, Some Terms and Expressions of Government Finance, Basic Principles of Government Accounting, Government Financial Administration, Classification of Government Accounting, Accounting Procedure of Government Expenditure. | 3 | CLO 6 |
| 10 | Capital Budgeting: Introduction, Concepts of Capital Budgeting, Capital Budgeting Decisions, Time Value of Money, Net Present Value, Internal Rate of Return, Cash-flow, Investment Decisions, Annual Rate of Return, Payback Period, Income Taxes in Budgeting, Treatment of Depreciation in Budgeting, Mathematical Problems. | 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 | | | | | |
| CLO 3 | | | 3 | 2 | | | |
| CLO 4 | | | | | 2 | | 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 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, 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 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 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. Accounting for Decision Making and Control - Jerold Zimmerman; McGraw-Hill Education, 8/E, 2013.
2. Managerial Accounting - Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer; McGraw-Hill Education, 15/E, 2015.

Reference Books:

1. Budgeting and Budgetary Control – Toye Adelaja; Create Space Independent Publishing Platform; 1/E, 2016.
2. Accounting Information for Decision Making - Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, and S. Mark Young; Cambridge Business Publisher, 5/E, 2019.
3. Introduction to Managerial Accounting - Peter Brewer, Ray Garrison, and Eric Noreen; McGraw-Hill Education, 8/E, 2018.
4. Managerial Accounting - Carl S. Warren, James M. Reeve, and Jonathan Duchac; Cengage Learning, 14/E, 2017.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Corporate Financial Reporting and Analysis | | |
| Course Code | : BUS 0411 5513 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course examines the fundamental techniques of financial reporting and analysis and their application to strategic planning and decision-making in corporations. Understanding the keys to effective financial reporting and analysis will provide finance majors and other business and accounting students with a competitive advantage in the marketplace.

Course Objectives: This course is designed to explain how financial measures of corporate performance are calculated and used to assess the creditworthiness of a business. The course covers the basics of financial statement analysis and enables participants to confidently use financial ratios and financial terminology. This course is designed for students inured to help to understand the rules, regulations, and standards of financial reports and accounts who have no prior or limited knowledge of corporate financial information.

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

| | |
|--------------|---|
| CLO 1 | interpret financial statements using knowledge of the underlying accounting principles and financial analysis techniques. |
| CLO 2 | prepare prospective financial information for any organization. |
| CLO 3 | critically think about how accounting policy choices impact the usefulness of financial reports. |
| CLO 4 | apply biblical worldview principles to the area of financial statement analysis. |
| CLO 5 | combine financial accounting concepts and communication skills to effectively address a specific audience and purpose. |
| CLO 6 | demonstrate the ability to work independently and seek and use feedback to ensure continuing self-improvement. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Developments in Accounting and Corporate Reporting: Introduction, The Origins of Stewardship, Early Stewardship in a Management Accounting Context, Corporate Governance, Early Developments in Accounting, The Recognition of Income and Expenditure. | 3 | CLO 1 |
| 2 | Financial Reporting Frameworks: Accounting Regulation, Conceptual Framework Developments, The UK Struggle with the “Objective” of the Financial Statements, Inconsistencies with Statutory Requirements, Potential Factors Driving Conceptual Framework Developments, Arguments Against the Development of a Conceptual Framework, Real-Time Reporting in a Knowledge Economy. | 3 | CLO 4 |
| 3 | An Exploration of the Financial Reporting Expectations Gap: The Audit Expectations Gap, The Wider Expectations Gap, The Nature of Accounting, The User Decision-Oriented Perspective, The Irrelevance of Historical Costs, Predicting Future Cash Flows, Freedom from Bias, The Calculation of Wealth. | 3 | CLO 1 |
| 4 | The Balance Sheet and Income Statement: A Further Look at the Balance Sheet, Assets, Liabilities, Shareholders’ Equity, A Further Look at the Income Statement, Other Things about the Balance Sheet and the Income Statement, Mathematical Problem: Preparing a Balance Sheet and an Income Statement. | 6 | CLO 2 |
| 5 | A Brief Overview of GAAP and IFRS: The Framework for Financial Accounting, The Core Principles of GAAP and IFRS, The Key Qualitative Characteristics of Financial Information, The Key Assumptions of Financial Information, Modifying Conventions, The Future of Financial Reporting. | 3 | CLO 5 |
| 6 | Revenue Recognition: Introduction, The Five-Step Revenue Recognition Model, Revenue-Recognition Controversies, Mathematical Problems: Revenue Recognition at and After Time of Sale, Recognizing Revenue Over Time, Journal Entries for Gift Cards, Recognizing Revenue Over Time, Revenue Recognition in Different Types of Businesses. | 3 | CLO 3 |
| 7 | The Statement of Cash Flows: Introduction, The Reporting of Cash Flows from Operations, Preparing the Statement of Cash Flows, IFRS and the Statement of Cash Flows, Analyzing the Statement of Cash Flows, Mathematical Problems: Interpreting the Statement of Cash Flows, Adjustments on the Statement of Cash Flows, Preparing and Analyzing a Statement of Cash Flows, Interpreting the Role of Accounts Payable in Cash Flow from Operation, Manipulating the Statement of Cash Flows, Analysis of the Statement of Cash Flows, Cash Flow and Credit Risk, Preparing and Interpreting the Statement of Cash Flows. | 3 | CLO 2 |
| 8 | Financial Statement Analysis: Introduction, Business and Industry Analysis, Accounting Analysis, Financial Analysis, Dupont Analysis, ROE and the Analysis of Financial Risk, Mathematical Problems: Financial Statement Detective Exercise, Effects of Transactions on Selected Balance Sheet Figures, Calculating and Interpreting PP&E Turnover Ratios, Financial Statement Detective Exercise in the Pharmaceutical Industry, Comprehensive Financial Ratio Analysis, Profitability Analysis for The Home Depot, Comparative Analysis of Receivables and Inventories. | 6 | CLO 1 |
| 9 | Accounting for Receivables and Bad Debts: Introduction, Estimating Bad Debts, Writing off Accounts, The Direct Method: An Alternative Approach, The “Aging” of Accounts Receivable, Sales Returns and Allowances, Analyzing Receivables, Mathematical Problems: Bad Debts on Loans Receivable, Determining Bad Debt Expense from an Aging Schedule, Analyzing Receivables and the Allowance for Doubtful Accounts, Provisions for Credit Losses. | 6 | CLO 6 |

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|-----------|--|---|-------|
| 10 | A Reconfiguration of the External Reporting Conceptual Framework Conundrum: The Specification of the Problem, The Operating and Financial Review (OFR), Corporate Meetings, Widening the Range of Performance Indicators, Reporting Risk, Auditors and Additional Assurance Services. | 6 | 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 | 2 | | | | | | |
| CLO 2 | | | | | 3 | | |
| CLO 3 | | 2 | | | | | |
| CLO 4 | 1 | | | | | | |
| 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 | 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 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. |
| CLO 6 | Class Lectures, Open Discussion, Q/A Session. | Class Tests, Assignments, Quiz, Viva voce, and Semester Final Examination. |

Textbooks:

1. Corporate Financial Reporting and Analysis: A Global Perspective- S. David Young, Jacob Cohen, and Daniel A. Bens; John Wiley & Sons, 4/E, 2018.
2. Corporate Financial Reporting and Analysis- Asish K. Bhattacharyya; PHI Learning, 2/E, 2019.

Reference Books:

1. Corporate Financial Reporting and Analysis in the early 1900s- Richard P. Brief; Routledge, 1/E, 2013.
2. Corporate Financial Reporting: Theory and Practice- Andrew Higson; SAGE, 1/E, 2003.
3. Financial Reporting and Analysis- Lawrence Revsine, Daniel Collins, Bruce Johnson, and Fred Mittelstaedt; McGraw-Hill Companies, 4/E, 2008.
4. Financial Accounting and Management Control- Fredrik Nilsson, and Anna-Karin Stockenstr and; Springer International Publishing, 4/E, 2016.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Accounting Information Systems | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5514 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: The course provides students with the knowledge and skills needed to function within cutting-edge accounting information systems that integrate information technology and software in the transactions control procedures and financial reporting cycles. In addition, students will have hands-on using accounting software in designing an accounting information system for a small-to-medium size business.

Course Objectives: This course aims to help the students to understand the roles of accounting information and information technology in managerial decision making, operational support, stewardship, and organizational competitiveness. Basic principles underlying the design, integrity, and effectiveness of accounting information systems are covered by this course. The course also focuses to aid students to know how they function, and implementation of accounting information systems is constantly evolving under the influence of economic and technological changes.

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

| | |
|--------------|--|
| CLO 1 | examine how AIS can add value to an organization, and its role in company strategy and decision-making. |
| CLO 2 | recognize the economic foundations of the resources, events, and agents (REA) model. |
| CLO 3 | understand the broad objectives of transaction cycles and be familiar with the documentation techniques used for representing manual and computer-based systems. |
| CLO 4 | understand the fundamental tasks performed in the revenue cycle, expenditure cycle, and conversion cycle regardless of the technology in place. |
| CLO 5 | describe the threats and computer fraud faced by modern information systems. |
| CLO 6 | understand the stages in database design, including entity identification, data modeling, constructing the physical database, and preparing user views. |
| CLO 7 | understand the operational features of the general ledger system (GLS), financial reporting system (FRS), and management reporting system (MRS). |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | The Information System: An Information Systems Framework AIS Subsystems, A General Model For AIS, Acquisition of Information Systems Organizational Structure, Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function, The Evolution of Information System Models, The Manual Process Model, The Flat-File Model, The Database Model, The Rea Model, Enterprise Resource Planning Systems, Accountants as a System Designer. | 3 | CLO 1 |
| 2 | Relational Databases: Introduction, Databases, and Files, Using Data Warehouses for Business Intelligence, The Advantages of Database Systems, The Importance of Good Data, Database Systems, Logical and Physical Views of Data, Schemas, The Data Dictionary, DBMS Languages, Relational Databases, Types of Attributes, Designing a Relational Database, Basic Requirements of a Relational Database, Two Approaches to Database Design, Creating Relational Database Queries. | 6 | CLO 6 |
| 3 | Transaction Processing System: An Overview of Transaction Processing: Transaction Cycles, Accounting Records: Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques: Data Flow Diagrams and Entity-Relationship Diagrams, System Flowcharts, Program Flowcharts, Record | 3 | CLO 3 |

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|----|---|---|-------|
| | Layout Diagrams, Computer-Based Accounting Systems: Differences Between Batch and Real, Time Systems, Data Coding Schemes. | | |
| 4 | Database Management Systems: Overview of The Flat-File Versus Database: Data Storage, Data Updating, The Currency of Information, Task-Data Dependency, Three Conceptual Models, Elements of the Database Environment, Database Management System, Database Administrator, The Physical Database, The Relational Database Model: Relational Database Concepts, Anomalies, Structural Dependencies, and Data Normalization, Designing Relational Databases, Databases in a Distributed Environment. | 3 | CLO 2 |
| 5 | Enterprise Resource Planning Systems: ERP Core Applications, Online Analytical Processing, ERP System Configurations: Server Configurations, OLTP Vs OLAP Servers: Database Configuration, Bolt-On Software, Data Warehousing: Modeling Data for The Data Warehouse, Risks Associated with ERP Implementation, Implications for Internal Control and Auditing. | 3 | CLO 3 |
| 6 | The Revenue Cycle: Overview of Revenue Cycle Activities, Sales Return Procedures, Cash Receipts Procedures Revenue Cycle Controls, Physical Systems, Manual Systems Computer-Based Accounting Systems: Automating Sales Order Processing with Batch Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures. | 3 | CLO 4 |
| 7 | The Conversion Cycle: Batch Processing System, Controls in the Traditional Environment, World-Class Companies and Lean Manufacturing, Techniques and Technologies that Promote Lean Manufacturing, Activity-Based Costing (ABC), Value Stream Accounting, Information Systems That Support Lean Manufacturing: Materials Requirement Planning (MRP). | 3 | CLO 4 |
| 8 | Financial Reporting and Management Reporting Systems: The General Ledger System: The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System: Sophisticated Users with Homogeneous Information Needs, Financial Reporting Procedures, The Management Reporting System Factors That Influence The MRS: Management Principles, Management Function, Level, and Decision Type, Types of Management Reports, Responsibility Accounting, Behavioral Considerations. | 3 | CLO 6 |
| 9 | Computer Fraud and Abuse Techniques: Introduction, Computer Attacks, and Abuse, Social Engineering, Malware. | 3 | CLO 5 |
| 10 | AIS Development Strategies: Introduction, Purchasing Software, Selecting a Vendor, Acquiring Hardware and Software, Evaluating Proposals and Selecting a System, Development by In-House Information Systems Departments, End-User-Developed Software, Advantages and Disadvantages of End-User Computing, Managing and Controlling End-User Computing, Outsourcing the System, Advantages and Disadvantages of Outsourcing, Methods for Improving Systems Development, Computer-Aided Software Engineering. | 3 | CLO 7 |
| 11 | Controls for Information Security: Introduction, Two Fundamental Information Security Concepts, Understanding Targeted Attacks, Protecting Information Resources, People: Creation of a “Security-Conscious” Culture, IT Solutions: Encryption, Physical Security: Access Controls, Detecting Attacks, Log Analysis, Intrusion Detection Systems, Continuous Monitoring, Responding to Attacks, Computer Incident Response Team (CIRT), Chief Information Security Officer (CISO), Security Implications of Virtualization, Cloud Computing, and the Internet of Things. | 3 | CLO 5 |
| 12 | Introduction to Systems Development and Systems Analysis: Introduction, Systems Development, The Systems Development Life Cycle, The Players, Planning Systems Development, Planning Techniques, Feasibility Analysis, | 6 | CLO 6 |

| | | |
|--|--|--|
| Capital Budgeting: Calculating Economic Feasibility, Behavioral Aspects of Change, Why Behavioral Problems Occur, How People Resist Change, Preventing Behavioral Problems, Systems Analysis, Initial Investigation, Systems Survey, Feasibility Study, Information Needs and Systems Requirements, Systems Analysis Report. | | |
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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 | | | | | | 2 | |
| CLO 3 | | | | 3 | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | 2 | | | | |
| CLO 6 | | 2 | | | | | |
| CLO 7 | | | | 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. | 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 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 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, Quiz, Viva voce, and Semester Final Examination. |

Textbooks:

1. Accounting Information Systems- Romney, M. B., and Steinbart, P. J.; Pearson/Prentice Hall, 9/E, 2012.
2. Accounting Information Systems Basic concepts and current issue- Robert L Hurt; McGraw Hill, 4/E, 2016.

Reference Books:

1. Core Concepts of Accounting Information Systems- Mark G. Simkin; John Wiley & Sons, Inc., 14/E, 2015.
2. Accounting Information Systems for Decision Making- Daniela Mancini, Eddy H. J. Vaassen, and Renata Paola Dameri; Springer Science & Business Media, 3/E, 2013.
3. Accounting Information Systems: Controls and Processes- Leslie Turner, Andrea B. Weickgenannt, and Mary Kay Copeland; John Wiley & Sons, 4/E, 2020.
4. Accounting Information System- Ulric J. Gelinas; Cengage Learning, 4/E, 2015.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Accounting Theory and Standards | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5515 | 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 the different theoretical aspects of accounting. A general frame of reference has been continued to evaluate the many areas of financial accounting theory and practices.

Course Objectives: The aim of the course is to help students develop an understanding about the place of accounting as an academic discipline within the social sciences. A particular emphasis is placed on developing the ability to interpret the development of accounting thought from its origins to current practice. Most of the examples are drawn from a variety of business applications. This course introduces authoritative literatures of accounting as a tool in making accounting policy decisions. It examines aspects of accounting policy alternatives with respect to the Conceptual Framework of the FASB, other accounting paradigms, and the point of view of the various accounting constituencies.

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 | explain the reasons for disclosure requirements of income tax accounting and the nature of intra-period tax allocation. |
| 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 setting 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 accounting recording and reporting process. |
| CLO 7 | evaluate and promoting accounting harmonization with help of international accounting standards. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | 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 6 |
| 2 | 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 |
| 3 | 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 measurement, Wealth maintenance concepts of income, Current cash equivalents, Capitalizations. | 4.5 | CLO 2 |
| 4 | 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, | 6 | CLO 1 |

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|----|---|-----|-------|
| | 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. | | |
| 5 | 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, Revenue to whom, Revenue, Nature of expenses. | 4.5 | CLO 5 |
| 6 | 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. | 6 | CLO 3 |
| 7 | 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 |
| 8 | Accounting Standard Setting Organizations: Advantages of international harmonization, Criticism of international standards, Reconciliation and mutual recognition, Evaluation, Acceptability of international standards, Major international organizations promoting accounting harmonization, ICAB, IASC, IOSCO, IFRS, IASB, EU, IFAC, ISAR, OECD. | 3 | CLO 7 |
| 9 | Deferred Tax: Taxable versus reported income: permanent differences and temporary differences, Balance sheet approach, The case for and against allocation, Deferred taxes and the conceptual framework, Presentation of results. | 3 | CLO 2 |
| 10 | 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, Methods of deprecation, Advantages of neutral allocation systems. | 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 | | 3 | | | | |
| CLO 3 | | | | | | | 3 |
| CLO 4 | 2 | | | | | | |
| CLO 5 | | 3 | | | | | 2 |
| CLO 6 | | | | | | 3 | |
| CLO 7 | | | 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 | 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, and Semester Final Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session. | Class Tests, Assignments, Presentation, Quiz, and Semester Final Examination. |

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|--------------|--|---|
| CLO 4 | Class Lectures, Open Discussion, Q/A Session and Online Resources. | Class Tests, Assignments, Presentation, Quiz 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 and Online Resources. | Class Tests, Assignments, Presentation, Quiz and 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. Financial Accounting Theory - William R. Scott and Patricia O' Brien; Pearson, 8/E, 2019.
2. Accounting Theory: Conceptual Issues in a Political and Economic Environment - Harry I. Wolk, James L. Dodd, and John J. Rozycki; SAGE Publications; 9/E; 2016.
3. Financial Accounting Theory - William Scott; Pearson; 7/E; 2014.
4. Advanced Accounting: Volume I & II - Md. Muinuddin Khan; Dhaka Ideal Library; 1/E; 2000.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Corporate Tax: Practice and Procedure | | |
| Course Code | : BUS 0411 5516 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

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

Course Objectives: The course has been designed to formulate tax policy and determination of a tax for 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 idea about of the principles to formulate corporate tax policy. 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 the meaning of tax, canons of taxation, objectives of tax, role of tax, VAT, customs duty in the economic development of a country. |
| CLO 2 | compare and contrast the receipts, Expenditure 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 Company of residential status only, Income year, assessment year and tax rate. |
| CLO 4 | compute Income from Salary, income from agriculture, income from house property of an Individual assessee. |
| CLO 5 | create tax liability for income of 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 | CLO1 |
| 2 | 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. | 3 | CLO6 |
| 3 | Corporate Tax: So many tax rates, General rule for admissible expenses, Inconsistencies in admissible 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. | 4.5 | CLO5 |
| 4 | Value Added Tax: VAT, excise and customs organizations, VAT act 1991, 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. | 6 | CLO4 |
| 5 | 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. | 6 | CLO1 |
| 6 | Capital Gain Tax: Transactions not considered 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, Is capital gain tax low, Rich and wealthy pay less at low capital gain tax, Common trends across the world, Earnings management. | 4.5 | CLO3 |
| 7 | Gift and Inheritance Tax: Valuation, Tax rates, UK gift and inheritance tax, USA gift tax, Gift and inheritance tax in Asia, Gift tax. | 4.5 | CLO2 |
| 8 | Taxation in Banks: Corporate tax rate in different organizations, 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. | 4.5 | CLO3 |
| 9 | Taxation in Multinational Companies: Territorial vs worldwide tax, Foreign tax credit, Debt financing and profit shifting, Royalty payments, Arm's length price, CFC rules, Double taxation avoidance agreement, DTAA in air and shipping business, BAT Bangladesh, Digital companies, Revenue recognition. | 3 | CLO3 |
| 10 | Wealth Tax: Wealth tax act 1963 and rates, Exemptions, Repeal of wealth tax, Abolishing wealth tax around the world, Origin of wealth tax, Alternative to wealth tax. | 3 | CLO3 |

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 | | | | 3 | | |
| CLO 4 | | 2 | | | 2 | | |

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

Textbooks:

1. Advanced Issues in Taxation: Theory and practice – Dr. Dhiman Chowdhury; Grantha Kutir 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; Grantha Kutir, 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.

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|----------------------|------------------------------------|---------------------|------------------------------|
| Course Title | : Human Resource Accounting | Credit Hours | : 3.0 |
| Course Code | : BUS 0411 5517 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Human resources are being recognized as the most valuable resources in any organization. The main concept behind Human Resources Accounting is the investment made on each employee and the value generated by them.

Course Objectives: The main aim of this course is to generate cost and value information of human resources by measuring and identifying the data about the employees or managers working in an organization. This course also provides students about information in planning and making the right decisions about human resources.

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

| | |
|--------------|---|
| CLO 1 | assist the management in the employment, locating, and utilization of human resources of any organization. |
| CLO 2 | evaluate the expenditure incurred for imparting further education and training in employees in terms of the benefits derived by any firm. |

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|--------------|---|
| CLO 3 | guide any firm for human resource decisions about acquiring, allocating, developing, and maintaining human resources to attain cost-effectiveness. |
| CLO 4 | understand how HRA helps employees in improving their performance and bargaining power and makes each of them understand his/her contribution towards the betterment of the firm vis-à-vis the expenditure incurred by the firm on him. |
| CLO 5 | measure how a business firm can get valuable information for persons interested in making a long-term investment in the firm. |
| CLO 6 | identify the causes of high labor turnover at various levels and take preventive measures to contain it by a firm. |
| CLO 7 | understand and assess the inner strength of an organization and help the management to steer the company well through most adverse and unfavorable circumstances. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------|---|-------|-------|
| 1 | Human Resource Accounting: Meaning & Definition of HRA, Importance, Development of the Concept, History of Score Card, HRA for Managers & HR Professionals, Investment in Human Resources, Quality of Work Force and Organizations' Performance, Efficient use of Human Resources, Modern Market Investment Theory, Enumerating the Assets, Calculating the Market Value of Assets, Illiquid and Non- Marketable Assets, Human Capital. | 3 | CLO 1 |
| 2 | Human Resource Planning & Accounting: Human Resource Planning, Human Capital Investment, Expenditure Vs Productivity, Training– Human Capital & Productivity, HRA- Measurement of Human Value Addition into Money Value, Objectives of Human Resources Accounting, Approaches to Human Resource Accounting. | 3 | CLO 2 |
| 3 | HR Cost Analysis: Investment Approach, Investment in Human Resources, HR Value – Concepts, Methods & Mechanisms, Recruiting and Training Costs, Depreciation Rates of Return, Organization Behavior Vs Turnover, Non-Value Adds in the Management of Human Resources, Measures and Prevention, Organization Climate Approach, Improvement Determination of Changes in Human Resource Variables, Increased Costs, Cost Reduction and Future Performance. | 6 | CLO 3 |
| 4 | Responsibility Accounting: Accounting for Changes in Human Value of the Organization, HR Accounting, Design, Preparation & Implementation, Responsibility Accounting, and Management Control, Management Control Structure and Process, Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training, Classification of Costs in HR Accounting, Behavioral Aspects of Management Control, Social Control. | 3 | CLO 6 |
| 5 | Human Resource Audit: HR Auditing and Accounting, HRA Software, HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet, Experiences and Extrapolations on HRA. | 4.5 | CLO 7 |
| 6 | Human Resource Measurement Models: Cost Approach, Value Approach, Non-Monetary Human Resource Value Measurement Models, Monetary Human Resource Value Measurement Models, Cost, and Value Approaches—A Critical Recapitulation. | 4.5 | CLO 2 |
| 7 | Human Resource Accounting and Application in Bangladesh: Its Usefulness in the Economic and Social Development of the Developing Countries like Bangladesh, HRA and ROI Applicability of HRA in the Context of Developing Countries Including Bangladesh, HRA & Economic and Social Development. | 3 | CLO 4 |

| | | | |
|----|--|-----|-------|
| 8 | The Value of Investment in Human Resources: Value Measurement of Investment in Human Resources, Replacement Cost & Opportunity Cost, Value Measurement of HR, Unpurchased Goodwill and Adjusted Present Value Methods, Price-Earning Multipliers, Expected Realizable Value. | 4.5 | CLO 5 |
| 9 | Developing an Integrated System: Project Background, Scope, Limitations, and Goals, Description of the System, Developing the System, The System's Output and Uses, Anticipated Uses for the System, Transition Matrix for Audit Department, Transition Matrix For Tax Department, Replacement Cost Summary, Human Resource Valuation of Audit Department, Human Resource Valuation of Tax Department. | 3 | CLO 7 |
| 10 | Applications for Improving Management, Training, and Personnel Decisions: Introduction of Applications, Application of the Model, Layoff Decisions, Amount of Time Wasted, Cost of Time Wasted, Estimates of Payroll Savings, The Traditional Method in Layoff Decisions, Using Human Resource Cost Information in Layoff Decisions, Cost of Rehiring, Cost of replacing Workers, Cost of Decreasing Morale, Steps in Analyzing Layoff Decisions, Replacement Cost of Workforce Lost, Total Cost of Layoff, Comparison of Costs And Benefits of Layoff Decision, Evaluating Management Development Programs. | 3 | CLO 6 |
| 11 | Monetary Measurement Methods of Human Resource: Conceptualization, A Stochastic Process, The Stochastic Rewards Valuation Model, Measurement of Expected Conditional Value, Measurement of Expected Realizable Value, Relation Between the Variables, Application of the Stochastic Rewards Valuation Model, Measurement of Service State Values, Measurement of Expected Service Life, Measurement of Mobility Probabilities, Other Models for Individual Valuation, Valuation of Groups, The Human Organizational Dimensions Method, Methods for Valuation of Expense-Center Groups, Valuation of the Total Human Organization. | 4.5 | 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 | | | | | 3 | | |
| CLO 4 | | | 3 | 3 | | | |
| CLO 5 | | | | | 3 | | |
| CLO 6 | | | | | | 3 | |
| CLO 7 | | | | | | | 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, 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, 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, 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, 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. |
| CLO 7 | 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. Human Resource Accounting - Eric G. Flamholtz; Springer, 3/E, 2012.
2. How To Measure Human Resource Management - Jac Fitz-enz; McGraw Hill, 3/E, 2002.

Reference Books:

1. Human Resource Accounting and Auditing - Nisamudheen. T, Mufliha. S; Laxmi Book Publication, 1/E, 2016.
2. Accounting Applied to Human Resource Management - Mohit Kumar Kolay; Allied Publisher Ltd., 1/E, 2005.
3. Human Resource Accounting: Development and Implementation in Industry – Ann Arbor; Foundation for Research on Human Behavior, 1/E, 2010.
4. Human Resource Accounting in Public Enterprises: A Case Study - R. K. Patra; Himalaya Publishing House, 1/E, 2010.

| | |
|---|---|
| Course Title : Environmental Accounting | Credit Hours : 3.0 |
| Course Code : BUS 0411 5518 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: The interest in environmental accounting issues has grown rapidly in recent years, and the issues impact the various specializations within the field of accounting. The course aims to foster an understanding of how the measurement of social and environmental performance contributes to business goals and strategies.

Course Objectives: This course aims to help students to expand their awareness of the business profession's responsibility toward environmental problems and the broader issues of sustainability. The course uses a framework that categorizes various environmental issues into the conventional model of accounting and an expanded model of accounting. The expanded model allows for a creative approach to problem-solving on environmental issues outside of the traditional boundaries of accounting. Opportunities will exist for students to develop skills necessary for creative problem-solving. This course also helps students to understand trends and potential future directions for environmental accounting, both nationally and globally.

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

| | |
|--------------|--|
| CLO 1 | explain the main reason why environmental accounting has become a major issue for corporate management in this business world. |
| CLO 2 | understand the concept of environmental accounts as a major instrument for carrying out research and development of a consistent policy of sustainability. |
| CLO 3 | discuss environmentally induced financial impacts on a company's management accounting system. |
| CLO 4 | understand major environmental issues which should be considered while preparing financial reporting and analysis. |

| | |
|--------------|---|
| CLO 5 | examine internal ecological accounting and identify the notion of reporting ecological accounting information about companies to external groups. |
| CLO 6 | measure eco-efficiency requirements that define indicators to combine economic and environmental factors. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | The Emergence of Environmental Accounting: Reasons for Emergence, Stakeholder Pressure, Changing Cost Relations, A Poorly Coordinated Collection of Environmental Data. | 3 | CLO 1 |
| 2 | The Purpose of Managing Environmental Information: Environmental Information as purpose-oriented Knowledge, Necessary Objective, Sustainable Development, Corporate Eco-Efficiency, The Relation Between Sustainable Development and Eco-Efficiency, Enhancing Corporate Sustainability and Eco-Efficiency as the Purpose of Environmental Accounting, Further Goals of Environmental Accounting, Information Requirements to Operationalize Corporate Sustainability and Eco-Efficiency. | 3 | CLO 2 |
| 3 | Environmental Management Accounting: Consideration of Benefits and Costs About Sustainable Development and Eco-Efficiency, Current Methods of Environmental Cost Accounting, The Tracking and Tracing of Environmental Costs, Allocation of Environmentally Induced Costs, Consideration of Environmentally Induced Financial Effects in Investment Appraisal, The Balanced Scorecard. | 3 | CLO 4 |
| 4 | Environmental Issues in Financial Accounting and Reporting: Stakeholders' Influence on Financial Accounting, Environmentally Induced Costs, Treatment of Environmentally Induced Expenses, Treatment of Environmentally Induced Financial Impacts on Assets, Treatment of Liabilities, Treatment of Tradable Emission Allowances, Management Discussion and Analysis. | 3 | CLO 4 |
| 5 | Internal Ecological Accounting: Basic Procedures and their Historical Development, Aggregation, Impact Assessment, Allocation, Ecological Indicators, Ecological Investment Appraisal, Net Present Future Environmental Impact Added, From Internal to External Ecological Accounting. | 3 | CLO 5 |
| 6 | External Ecological Accounting and Reporting of Environmental Impacts: Stakeholder's Regulations, and Incentives, Effects of Current Regulations that Require the Reporting of Environmental Impacts, Conventions of Ecological Accounting, Consolidation. | 3 | CLO 5 |
| 7 | Integration with Eco-Efficiency Indicators: Convergence of Economic and Environmental Interests, Integration of Information Management Systems, Developing Eco-Efficiency Indicators, Benchmarking, Limits and Important Criteria. | 6 | CLO 6 |
| 8 | The Environmental Accounting Framework: Emergence of Environmental Accounting and Reporting, Institutional Framework of Environmental Accounting and the Problem of Social Cost, Environmental Accounting and Social Accounting Relationships, The Historical Development of Institutional Factors Influencing Environmental Accounting, Institutional Policies of Governments for the Transformation of State Property into Private Property and the Protection of Property Rights, Public Attitudes. | 3 | CLO 1 |
| 9 | Measurement and Communication of Environmental Variable: Financial Crisis and Measurement: New Challenges, Environmental Accounting Tools: Meaning and Classification, Environmental Costs: Meaning, Measurement, and | 3 | CLO 6 |

| | | | |
|-----------|--|---|-------|
| | Classification, Environmental Accountability: An Overview of Meaning and Models. | | |
| 10 | Tools and Standards for Reporting: Introduction, Origins, and Diffusion of Social Reporting, Objects and Aims of the Social Report, The GBS Basic Standard, The Social Report Sections: The Socio-environmental Report, The Chart of Environmental Accounts, GRI Standard Presentation, OIC:7- Accounting Principle: “The Green Certificates”, OIC:8- Accounting Principle: “Greenhouse Gas Emissions Quotas”, Eco-management and Audit Scheme, Environmental Statement (Declaration). | 3 | CLO 2 |
| 11 | The ISO International Standards: Introduction, Origins, and Aims of the “Standard” for Social Responsibility: ISO 26000, Spheres of Application, The Contents and Structure of ISO 26000, The Seven Principles of Social Responsibility, The Seven Core Subjects of ISO 26000, Benefits and Criticalities Deriving from the Implementation of ISO 26000. | 3 | CLO 5 |
| 12 | Sustainability Reporting: Introduction, Reading the Sustainability Reporting Using Institutional Theory, Conceptual Network, Institutional Structures and Sustainability, Sustainability Dimensions, Institutional Theory, External Institutional Factors, External Regulation of Consumption and Gas Sales, The Investment Risk of Companies in the Gas Sector (the Importance of Institutional Factor), Direct Financial and Currency Risks, Ecological Risks, Cultural, Social, and Demographics Risks, Internal Institution Factors Like “Rules of the Game”. | 6 | 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 | 2 | | | | | | 2 |
| CLO 2 | | | | | | 2 | |
| CLO 3 | | 3 | | | | | |
| CLO 4 | | | 2 | | 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 | 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 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, 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. Environmental Accounting, Sustainability, and Accountability- Somnath Debnath; SAGE Publication, 1/E, 2019.
2. Environmental Accounting and Reporting: Theory and Practice- Maria-Gabriella Baldarelli, Mara Del Baldo, and Ninel Nesheva-Kiosseva; Springer, 1/E, 2017.

Reference Books:

1. Environmental Accounting and Reporting- Alok Kumar Pramanik; Deep & Deep Publications, 1/E, 2002.
2. Environmental Accounting in Theory and Practice- K. Uno, and Peter Bartelmus; Springer Science & Business Media, 1/E, 2013.
3. Environmental Accounting- Ecaterina Volosin; GRIN Verlag, 1/E, 2008.
4. Implementing Environmental Management Accounting- Pall M. Rikhardsson, Martin Bennett, Jan Jaap Bouma, and Stefan Schaltegger; Springer Science & Business Media, 1/E, 2006.

21.3.2 Major/Concentration in Finance Courses

| | |
|---|--|
| Course Title : Corporate Finance | Credit Hours : 3.0 |
| Course Code : BUS 0412 5511 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course has been designed to equip students with the tools and techniques needed for making corporate financial decisions. In essence, one can explore the different patterns of corporate finance that has shaped the familiar yet complex terrain of today's global economy.

Course Objectives: The objective of this course is to obtain a comprehensive and in-depth perspective of the area of corporate finance. It will cover the areas of valuation, budgeting, investment decisions, dividend policy, acquisition and mergers, and lease financing. It gives the students an operational knowledge of corporate finance by combining theory and applications.

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

| | |
|--------------|---|
| CLO 1 | understand the basic tools, concepts and environments of corporate finance. |
| CLO 2 | apply financial statements to evaluate firm performance and cash flow. |
| CLO 3 | understand, analyze and apply financial business decisions. |
| CLO 4 | analyze different risk measures and models of the relation between risk and return. |
| CLO 5 | analyze and apply business valuation methods and corporate planning. |
| CLO 6 | understand mergers and acquisitions and leasing process. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction to Corporate Finance: Meaning of corporate finance, Financial management decisions, Forms of business organization, Advantages and disadvantages of forms of business organization, Goal of financial management, Managers act in maintaining stockholders' interests, Criticism of profit maximization, Agency relationship, Agency problem, Financial institutions and markets. | 3 | CLO 1 |
| 2 | Financial Statement and Cash Flow: Types of financial statement- Balance Sheet, Income Statement, Taxes, Corporate Tax Rates, Average versus Marginal Tax Rates, Cash Flow Statement, Cash Flow from assets, Cash Flow to creditors and stockholders, Sources and uses of cash, Common size statements, Trend analysis, Reasons for statement analysis, Problems with statement analysis, Ratio analysis- Liquidity ratio, Financial leverage ratio, Asset utilization ratio, Profitability ratio, Market value ratio, Types of ratio comparisons, Caution about ratio analysis, Du-pont identity. | 6 | CLO 2 |

| | | | |
|----|---|-----|-------|
| 3 | Financial Planning and Growth: Meaning of financial planning, Dimensions of Financial planning process, Importance of Financial planning, Caveats of financial planning model, Components of Financial planning model, Pro-forma balance sheet, Plug figure, Pro-forma income statement, percentage of sales method, External financing and growth, Financial policy and growth, Determinants of growth. | 6 | CLO 5 |
| 4 | Bond Valuation: Definition of Bond, Features of bond, Interest rate risk, Bond as a debt and equity, Bond indenture, Terms of bond, Bond ratings, Types of bond, Corporate bond, Cost of bond, Bond valuation, Bond yield, Determinants of bond yield, Yield to call (YTC), Yield curve, Semi-annual coupons bond. | 4.5 | CLO 5 |
| 5 | Stock Valuation: Definition of common stock, Types of common stock, Common stock valuation- zero growth, constant growth, non-constant growth, Dividend yield, Capital gain yield, Features of common stock, Features of preferred stock Types of stock market transaction, Efficient market hypothesis, Forms of market efficiency. | 3 | CLO 5 |
| 7 | Risk, Return and SML: Expected return, variance of expected return, Portfolio, portfolio weights, Portfolio expected returns, Portfolio variance, Systematic risk, Unsystematic risk, Diversification, Principle of diversification, Diversification and unsystematic risk, Diversification and systematic risk, systematic risk principle, Measuring systematic risk, Portfolio beta, Security market line (SML), Market portfolio, CAPM. | 6 | CLO 4 |
| 8 | Capital Structure & Leverage: Capital structure, Capital structure theory, EBIT-EPS approach, Considerable factors in capital structure, Leverage, Corporate borrowing and homemade leverage, Financial leverage, Concept of bankruptcy, Bankruptcy process, Liquidation and reorganization. | 4.5 | CLO 3 |
| 9 | Dividend Policy: Cash dividend, Dividend payment process, Homemade dividends, Real world factors favoring a low payout, Real world factors favoring a high payout, Resolution of real-world factors, Establishing a dividend policy, A compromise dividend policy, Stock repurchase, Sock dividend, Sock splits, Value of Sock dividend and Sock splits, Reverse splits. | 3 | CLO 3 |
| 10 | Mergers & Acquisitions: Definition of merger, Consolidation, Holding company, Subsidiaries, Acquiring company, Target company, Motives for merging, Types of merger, Merger negotiation process, Advantages and disadvantages of holding companies, Friendly takeover, Hostile takeover, Strategic mergers, Financial mergers, Takeover strategy, Fighting hostile takeovers. | 3 | CLO 6 |
| 11 | Leasing: Definition of leasing, Types of leasing, Types of leasing, Leasing agreements, Lease versus purchase decision, Effects of leasing on future financing, Advantages and disadvantages of leasing, Present rules-regulations of lease. | 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 | | | | 3 | | | |
| CLO 5 | | | | | | 1 | 1 |
| 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, Mid-Semester Examination, and Semester Final Examination. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Problem solutions, Textbook and Online Resources. | Class Tests, Viva voce, and Mid-Semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Assignments, Presentation, Viva voce, and Mid-Semester Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Problem solutions, Textbook and Online Resources. | Viva voce 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 Corporate Finance - A. Ross, Randolph W. Westerfield and Bradford Jordan; McGraw-Hill, 13/E, 2021.
2. Principles of Managerial Finance - Lawrence J. Gitman and Chad J. Zutter; Pearson, 14/E, 2019.

Reference Books:

1. Principles of Corporate Finance – Franklin Allen, Richard A. Brealey and Stewart C Myers; McGraw-Hill, 8/E.
2. Corporate Finance - Stephen A. Ross, Randolph W. Westerfield and Jeffrey Jaffe (RWJ); McGraw-Hill, 10/E, 2013.
3. Corporate Finance: A Focused Approach – Michael C. Ehrhardt and Eugene F. Brigham; Cengage Learning, 6/E, 2015.
4. Essentials of Managerial Finance – Scott Besley and Eugene F. Brigham; Thomson, 14/E, 2012.

| | | | |
|----------------------|--------------------------------|---------------------|------------------------------|
| Course Title | : Financial Derivatives | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course will make students aware of the concept of derivatives as a risk management instrument. The subject will give students a better understanding of complex financial products used for hedging. This subject will give students a better understanding of the stock indices around the world.

Course Objectives: The main objective of this course is to help students gain the intuition and to provide the necessary skills for pricing and hedging of derivative securities, and for using them for investment, risk management, and prediction purposes. In order to provide a useful treatment of these topics in a world that is changing rapidly, it is necessary to stress fundamentals and to explore topics at a technical level. Specially, the objective of this course is to teach students how to analyze a problem/situation involving derivatives so that they also know how to deal with a different one in the future.

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

| | |
|--------------|--|
| CLO 1 | understand the fundamentals of derivatives markets. |
| CLO 2 | explain future and forward market and explain option and valuation of option. |
| CLO 3 | apply futures and option in trading securities and individual securities. |
| CLO 4 | apply forward and future in commodity market like corn, gold etc. |
| CLO 5 | explain the trading system and risk management system. |
| CLO 6 | evaluate the management of clearing settlements and risk management system and apply regulatory framework. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|-------------|
| 1 | Introduction to Derivatives: Definition, Products, Participants and functions, types of members to be included, types of derivatives, Exchange traded vs. OTC derivatives markets, Derivatives market at NSE (including turnover). | 3 | CLO 1 |
| 2 | Introduction to Futures: Forward contracts, Limitations of forward markets, Introduction to futures, Distinction between futures and forwards contracts, Futures terminology. | 3 | CLO 2 |
| 3 | Introduction to Options: Option terminology, Distinction between Futures and options, Index derivatives, Valuation of options, Binomial Option Pricing Model; Black-Scholes model for Call Options. | 3 | CLO 2 |
| 4 | Application of Futures: Payoff for derivatives contracts (futures and options), difference between trading securities and trading futures on Individual securities, Use of Futures (Only simple strategies of hedging, speculation and arbitrage): Index futures, Stock futures. | 6 | CLO 3 |
| 5 | Application of Forward and Options: Forward contract, Use of Options (Only simple strategies of hedging, speculation and arbitrage), Index options, Stock options. | 6 | CLO 3 |
| 6 | Commodity Forward and Futures: Introduction to commodity forward, Equilibrium pricing of commodity forwards, Pricing commodity forward by arbitrage, Gold, Corn, Energy Markets, Hedging Strategies, Synthetic commodities. | 3 | CLO 4 |
| 7 | An Introduction to Risk Management: Basic Risk Management: the Producer's perspective, Basic Risk Management: the Buyer's perspective, Firms manage risks, Gold diggers revisited, Selecting the hedge ratio. | 3 | CLO 5 |
| 8 | Trading: Futures and options trading system, Entities in the trading system, Basis of trading, Corporate hierarchy, Order types and conditions. | 3 | CLO 5 |
| 9 | The Trader workstation: The market watch window, Inquiry window, Placing orders on the trading system, Market spread/combo order entry, Basket trading. | 3 | CLO 5 |
| 10 | Clearing and Settlement Marks: Clearing entities, Clearing members, Clearing banks, Clearing mechanism, Settlement mechanism, Settlement of futures contracts, Settlement of options contracts, Special facility for settlement of institutional deals. | 6 | CLO 6 |
| 11 | Regulatory framework: Regulation for derivatives trading: L.C Gupta committee Report & J. R Varma committee report, Securities, Contracts (Regulation) Act, Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015. | 3 | CLO 6 |

Mapping of Course Learning Outcomes to Program Learning Outcomes:

| | PLO 1 | PLO 2 | PLO3 | PLO 4 | PLO5 | PLO 6 | PLO 7 |
|-------|-------|-------|------|-------|------|-------|-------|
| CLO 1 | 3 | | | | | | |
| CLO 2 | 3 | 3 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 1 | 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, 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. |

Textbooks:

1. Financial Derivatives - Prakash Yaragol; Vikas Publishing House, 1/E, 2018.
2. Financial Derivatives: Theory, Concepts and Problems- S. L. GUPTA; PHI Learning, 1/E, 2005.

Reference Books:

1. Financial Markets and Institutions - Anthony Saunders and Marcia Cornett; McGraw-Hill Education, 7/E, 2018.
2. Fundamentals of Financial Derivatives - N. R. Parasuraman; Wiley India Pvt. Limited, 1/E, 2008.
3. Commodity and Financial Derivatives - S. KEVIN; PHI Learning, 2/E, 2014.
4. Financial Derivatives - Bishnupriya Mishra & Sathya Swaroop Debasish; Excel Books India, 2/E, 2009.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : International Financial Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5513 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analyzing key financial decisions in multinational firms. The approach of the course is to treat international financial management as a natural and logical extension of the principles learned in the introductory financial management course.

Course Objectives: This course focuses on the theoretical and practical knowledge required for the management of financial and investment functions of multinational corporations. Students will discover how the international capital markets, foreign exchange markets, and the derivatives market can be used to manage transaction and operating risks facing the multinational firm. Students will learn, through hands-on case studies and empirical

evidence how to manage multinational companies' investment and financing activities. The relevance of country risk and international corporate governance in cross-border investments will also be examined. The general emphasis is on the identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.

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

| | |
|--------------|--|
| CLO 1 | understand international capital and foreign exchange market. |
| CLO 2 | identify and appraise investment opportunities in the international environment. |
| CLO 3 | identify risk relating to exchange rate fluctuations and develop strategies to deal with them. |
| CLO 4 | identify and evaluate foreign direct investment and international acquisition opportunities. |
| CLO 5 | develop strategies to deal with other types of country risks associated with foreign operations. |
| CLO 6 | express well considered opinion on issues relating to international financial management. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | International Financial Environment: Globalization, Goals of International Financial Management. | 3 | CLO 1 |
| 2 | Balance of Payments: Concepts and principles of balance of payments and its various components, The Current Account Deficit and Surplus and Capital Account Convertibility. | 3 | CLO 1 |
| 3 | Foreign Exchange Market: Origin of the concept of foreign exchange, the difference between fixed and floating rates. Foreign exchange transactions and the derivatives instruments traded in foreign exchange market such as forwards, futures, swaps, and options. | 3 | CLO 2 CLO 6 |
| 4 | Currency Derivatives: Forward markets and the different concepts, Currency futures markets and currency options markets and functions. | 3 | CLO 3 |
| 5 | Exchange Rate Determination: Exchange rate movements, Factors that influence exchange rates, Movements in cross exchange rates, Concepts of international arbitrage, Interest rate parity, and Purchasing power parity and the International Fisher effect. | 4 | CLO 3 |
| 6 | International Financial Markets: Basic concepts of the international money market, International credit markets (loans in various forms) from the creditors/investors. | 3 | CLO 4 |
| 7 | Foreign Trade Finance: Concept of foreign trade finance, Concepts of financing exports and financing imports and Documentary collections, Factoring, Forfeiting and Countertrade. | 3 | CLO 5 |
| 8 | Nature and Measurement of Foreign Exchange Exposure: Nature and measurement of foreign exchange exposure, Types of exposures and the various types of translation methods. | 3 | CLO 4 |
| 9 | Management of Foreign Exchange Exposure: Concept of exposure forward and foreign exchange exposure, Various tools and techniques of foreign risk management and the risk management products. | 3 | CLO 5 CLO 6 |
| 10 | International Capital Structure: International capital structure, Cost of capital, The capital structure of MNCs, Cost of capital in segmented Versus integrated markets. | 3 | CLO 4 |
| 11 | International Capital Budgeting: Introduction of international capital budgeting, Adjusted present value model, Capital budgeting from parent firm's perspective and Expecting the future expected exchange rate analysis. | 3 | CLO 5 |

| | | | |
|----|---|---|-------|
| 12 | Country Risk Analysis: Country risk factors, Assessment of risk factors, Techniques through which the country risks can be assessed as well as measured. | 3 | CLO 5 |
| 13 | International Taxation: International tax system, Principles of taxation, Double taxation, Tax havens and transfer pricing, International tax management strategy and Bangladeshi tax environment. | 2 | CLO 4 |
| 14 | Foreign Direct Investment, International Portfolio and Cross-Border Acquisitions: Flow, cost and benefits of Foreign Direct Investment, ADR and GDR, Concept of portfolio, Cases on cross border acquisitions. | 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 | 3 | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 3 | | | | |
| CLO 4 | | | | 3 | | | |
| CLO 5 | | | | | 3 | | |
| 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 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 Mid-Semester 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. |
| CLO 6 | Class Lectures, Group Discussion, Q/A Session and Case Studies. | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. International Financial Management- Jeff Madura; Cengage Learning, 12/E, 2014.
2. International Financial Management- Jeff Madura & Roland Fox; Cengage Learning, 2/E, 2011.

Reference Books:

1. Multinational Financial Management- Alan C. Shapiro; Wiley, 10/E, 2013
2. International Financial Management- Geert Bekaert & Robert Hodrick; Prentice-Hall, 1/E, 2008
3. Principles of Managerial Finance- Lawrence J. Gitman & Chad Zutter; Prentice-Hall, 14/E, 2014
4. Fundamentals of Financial Management- James C. Van Horne & John M. Warwicz, Jr; Pearson Education, 12/E, 2009

| | | | |
|----------------------|-----------------------------|---------------------|------------------------------|
| Course Title | : Government Finance | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5514 | 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 to 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 | Meaning and Scope of Public Finance: Public finance, Distinction between public and private finances (similarities, Dissimilarities), Public finance and the economic system. | 3 | CLO 1 |
| 2 | 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. | 3 | CLO 2 |
| 3 | Tools of Positive and Normative Analysis: Methods of Empirical Analysis, Welfare Economics, The First Fundamental Theorem of Welfare Economics, Fairness and the Second Fundamental Theorem of Welfare Economics. | 4 | CLO 2 CLO 3 |
| 4 | Public Goods: Public Goods, Efficient Provision of Public Goods (Deriving the Efficiency Condition, Problems in Achieving Efficiency, The Free Rider Problem), The Privatization Debate. | 6 | CLO 3 |
| 5 | Externalities: The Nature of Externalities, Private Response, Public Responses to externalities, Positive Externalities. | 3 | CLO 4 |
| 6 | Political Economy: Direct Democracy, Representative Democracy, Explaining Government Growth. | 5 | CLO 4 |
| 7 | Income Redistribution: Distribution of Income, Rationales of Income Redistribution, Expenditure Incidence. | 3 | CLO 4 CLO 6 |
| 8 | 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 4 CLO 6 |
| 9 | The Public Budget: Features, Characteristics, The Kinds of Budgets, Economic and Functional Classification of Budgets, Functional Classification. | 6 | CLO 5 |
| 10 | Balanced Budget and Fiscal Policy: Balanced Budget, Arguments for and against Balanced Budgets, Fiscal Policy, Fiscal Policy and Stability. | 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 | 2 | | | | | | |
| CLO 2 | 3 | | | | | | |
| CLO 3 | | | | | 3 | | |
| CLO 4 | | | | | 3 | | |
| CLO 5 | | | 2 | | | 2 | |
| CLO 6 | | | | | | 3 | 2 |

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning & 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, Practical Examples 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, et al.; 19/E, 2021.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Investment Analysis & Portfolio Management | | |
| Course Code | : BUS 0412 5515 | 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. This course is designed to primarily address the needs of advanced students in an MBA program.

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, student 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 for investment after analyzing the risk return trade off. |
| 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 2 |
| 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 | 3 | 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. | 6 | 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, Affect of competitive environment analysis on industry analysis. | 3 | CLO 3 |
| 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 3 |
| 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 4 |
| 9 | Bond Valuation: Bond definition, Features of bond, Types of bond, Corporate bond, Bond valuation, YTM, Yield to call (YTC), Yield curve, Semi-annual coupons bond. | 3 | CLO 4 |
| 10 | Stock Valuation: Types of common stock, Types of stock market transaction, Terms used in stock valuation, Common stock valuation, Feature of common and preferred stock. Efficient market hypothesis. | 3 | 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 4 |

| | | | |
|----|---|---|-------|
| 12 | Psychological Aspects in Investment Decision Making: Overconfidence, Disposition effect, Perceptions of investment risk, Mental accounting and investing, Emotions and investment decision | 3 | CLO 5 |
| 13 | 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 | 2 | | | 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. Investment Analysis and Portfolio Management - Frank K. Reilly and Keith C. Brown; Cengage Learning, 10/E, 2011.
2. 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.

Reference Books:

1. Modern Portfolio Theory and Investment Analysis - Edwin J. Elton, Martin J. Gruber, Stephen J. Brown & William N. Goetzman; John Wiley & Sons, 9/E, 2014.
2. Security Analysis, Portfolio Management, and Financial Derivatives - Cheng-Few Lee; World Scientific, 1/E, 2012.
3. Security Analysis and Portfolio Management - Donald E. Fischer and Ronald J. Jordan; Pearson College Div, 5/E, 1995.
4. Financial Management - I. M. Pandey; Vikas Publishing House Pvt.Ltd, 9/E, 2005.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Management of Financial Institutions and Capital Market | | |
| Course Code | : BUS 0412 5516 | 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, on 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 rate 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 learnt 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. | 5 | 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 affects all sectors, 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. | 5 | CLO 5 |
| 7 | Market Microstructure and strategies: Stock market transactions, Various orders, Circuit breaker. | 5 | CLO 5 |
| 8 | Option Markets: Background on options, Traders executed. | 5 | 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 | | 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. | 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, Int./E, 1995.
4. Financial Management: Theory and Practice- Eugene F. Brigham & Michael C. Ehrhardt; Cengage Learning, 16/E, 2019.

| | | |
|----------------------|---|---|
| Course Title | : Financial Statement Analysis and Control | |
| Course Code | : BUS 0412 5517 | 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, of financial statement analysis, financial planning, and principles of valuation. Students will be able 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 and 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 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 | CLO 4 |
| 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. | 3 | 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 |
| 9 | Budgetary control: Budget and budgetary control, Objectives and steps of budgetary control, Functional budget, Master budget, Preparation and interpretation of budget. | 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 | | | | | 1 | |
| CLO 2 | | 2 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 3 | | | 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, 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 - Geoge 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 | : Development Finance | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5518 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course studies the roles of finance and financial systems for economic growth in developing countries. Experiences in the past decades in various parts of the world have testified repeatedly that rapid and efficient growth paths are not sustainable without the support of stable financial systems. This course reexamines these experiences systematically in order to acquire deeper insights into the interrelationships between finance and growth.

Course Objectives: Students should come away from the course with a thorough understanding of development finance and best practice application of program tools, policies, and models in an economic development framework. Specifically, students will: acquire and practice through numerous exercises and case studies, the basic analytical skills necessary to finance: firms in various stages of the life cycle, commercial real estate projects, and certain related community amenities and public infrastructure.

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

| | |
|--------------|---|
| CLO 1 | analyze the effect of national and international policy measures on these capital flows, and their ability to overcome ‘market failure’ in the capital market, at every level from global capital markets to the village economy. |
| CLO 2 | think about the relationship of development finance interventions to the broader economic and community development system, long-run relationships between finance and growth, understand various issues. |
| CLO 3 | interpret and analyze business financial statements and evaluate and structure financing plans for firms and real estate projects. |
| CLO 4 | use of individual investment to gain overall productivity, reach higher productivity. |
| CLO 5 | identify Financing Gaps and create investment opportunities, practice lending and investing. |
| CLO 6 | evaluate the economic development by external debt and aid, environmental sustainability. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Introduction: Flow of funds, Financial depth and other statistics | 1.5 | CLO 1 |
| 2 | Financial markets, financial institutions and money: Credit markets and financial institutions, Banks as a money supply mechanism | 1.5 | CLO 1 |
| 3 | Financial development and economic growth: Capital Flows and Economic Growth, Financial Institutions and Economic Growth, Financial Development and Economic Growth, Financial Development and Economic Development, Long-run relationships between finance and growth. | 3 | CLO 2 |
| 4 | Various issues of finance and economic development: financing infrastructure projects, financing small and medium sized firms, privatization, rural credit markets, country assistance strategies of the World Bank, etc. | 3 | CLO 2 |
| 5 | Tools for Practitioners of Business and Real Estate Finance: Understanding the Role of Debt and Equity in Finance, Introduction to Financial Statement, Analysis of Financial Statements: Ratio analysis, Comparing financial statements of for-profits, not-for-profits and real estate firms, Special Topics - Business & Real Estate Valuation, Valuation. | 6 | CLO 3 |
| 7 | The economics of development: From individual investments to overall productivity, Knowledge generation, Spillovers in production networks, The role of finance, Sharing the benefits of higher productivity, Investing for an environmentally sustainable economy. | 3 | CLO 4 |

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|-----------|---|---|-------|
| 8 | Policies and Institutional Responses to Perfect Private Capital Markets: Identifying Financing Gaps – Return, Risk and/or Management, Loan Guarantee, Commercial Banks and the CRA, Angel Finance and Venture Capital, Revolving Loan Funds. | 6 | CLO 5 |
| 9 | The role of development finance: Financing gaps, Mobilization, Market failures, Inequalities, Creating investment opportunities, Pricing and subsidies | 3 | CLO 5 |
| 10 | Managing Development Finance Institutions: Best Practices for Lending and Investing, Raising and Managing Capital | 3 | CLO 5 |
| 11 | Where development finance has most impact: Productive, Sustainable, Inclusive, The financial system | 3 | CLO 6 |
| 12 | External Aid and Development: Introduction, Official Development Assistance, External Aid and Economic Growth, The Effectiveness of Aid | 3 | CLO 6 |
| 13 | Finance and Sustainable Development: Introduction, Sustainable Development, Environmental Taxes, Finance and the Global Environment, Environment and Lender Liability | 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 | | 3 | 2 | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | 2 | 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, 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. |

Textbooks:

1. Development Finance - Stephen Spratt; Routledge, 1/E, 2008.
2. Development Finance - P K Rao; Springer Science & Business Media, 3/E, 2013

Reference Books:

1. Development Finance: Challenges and Opportunities - Gianluigi Giorgioni; Palgrave Macmillan UK, 1/E, 2017
2. Development Finance: Innovations for Sustainable Growth - Nicholas Biekpe, Danny Cassimon & Andrew William Mullineux; Springer International Publishing, 1/E, 2017
3. Contemporary Issues in Development Finance - Joshua Yindenaba Abor, Charles Komla Delali Adjasi, Robert Lensink; Routledge, Taylor & Francis Group., 1/E, 2021.

4. Public Finance in Theory and Practice - Richard Musgrave; Tata McGraw-Hill, 5/E, 2017.

21.3.3 Major/Concentration in Banking and Insurance Courses

| | | |
|----------------------|------------------------------|--|
| Course Title | : Management of Central Bank | |
| Course Code | : BUS 0412 5611 | Credit Hours : 3.0 |
| Year/Semester | : Elective | Course Type : Major/Concentration |

Rationale of the Course: This course studies the purpose and the functions of central banks. At the end of the course students know the effects of the main policy tools and understand how central banks affect the financial system and the economy more generally and the role they have played in the recent financial crisis.

Course Objectives: The main objective of the course is to familiarize students with central banking, functions of central bank and how central bank works for the sound financial system. Students will be aware of how central banking controls the monetary system and financial stability. The course has been designed to understand modern central bank mandates, apply critical and analytical methods, to evaluate central bank models, tools and strategies in a variety of contexts. It provides knowledge about major forces that will likely shape the economic and financial landscape that central banks will be operating in, in the near future and future challenges of central bank.

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

| | |
|--------------|--|
| CLO 1 | understand the functions, theories, and operational practices of central bank. |
| CLO 2 | understand the monetary policy, monetary conditions in the economy in order to achieve monetary stability. |
| CLO 3 | analyze and understand various tools that central bank uses to ensure financial stability. |
| CLO 4 | understand the future challenges of central bank. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Introduction to Central Banking: Historical roles and functions of the central banks, Various central banking roles and functions, Money and its relation to central banking, Key commonalities and differences of modern central banking. | 3 | CLO 1 |
| 2 | Modern Central Banking Roles and Functions: Roles and functions of modern central banks, money creation process, use of monetary policy to regulate monetary condition of the economy, role of central banks in payment systems, role of central banks as lender of the last resort, role of central bank as bank supervisor. | 3 | CLO 1 CLO 2 |
| 3 | Overview of Modern Central Banking Mandates: Identify and distinguish different mandates of modern central banks, The monetary stability mandate, The financial stability mandate, The full employment mandate, The interlink ages among monetary stability, financial stability, and full employment mandates in the short and long run. | 6 | CLO 1 |
| 4 | Theoretical Foundation of Modern Monetary Policy: Theories of monetary policies, Quantity theory of money, Philips curve, natural rate of unemployment, Nonaccelerating Inflation Rate of Unemployment (NAIRU), rational expectations theory, Time inconsistency problem, operational independence of the central banking. | 6 | CLO 2 |
| 5 | Monetary Policy Implementation: Overview of central bank operations in the financial market, Concept of Money market, Demand and Supply of Funds in the Money Market, Central Bank's Influences in the Money Market, Types of open | 3 | CLO 2 |

| | | | |
|----|---|---|----------------|
| | market operation, Transmission of money market interest rates to other interest rates in the economy, Monetary policy and the yield curve. | | |
| 6 | Monetary Policy Transmission Mechanism: Transmission of interest rate to unemployment and inflation through households behavior, Transmission of interest rate to unemployment and inflation through firm's behavior, Transmission of interest rate to unemployment and inflation through behavior of the financial institutions, Uncertainty and time lags in the monetary policy transmission mechanism. | 3 | CLO 2 CLO 3 |
| 7 | The Exchange Rate and Central Banking: The exchange rate, monetary stability, financial stability, and macroeconomic stability, Exchange rate regimes, Concept of rigid peg, free-float, and managed float exchange rate regimes, Theories of exchange rate determination, Factors that can affect the exchange rate, Way in which the central bank can influence the exchange rate. | 6 | CLO 3 |
| 8 | Analytical Framework and Theoretical Foundation of Financial Stability: Definition of Financial stability, Theoretical foundation and importance of financial stability, Effect of weaknesses in the balance sheets on financial stability, The risks facing a financial institution, Reasons for market failures. | 3 | CLO 3 |
| 9 | Financial Stability Monitoring and Identifying Risks: Monitoring and identifying risks in the macro economy, Monitoring and identifying risks to financial institutions, Monitoring and identifying risks in financial markets, Tools to Address Financial Instability, BASEL I, BASEL II, BASEL III. | 6 | CLO 3 |
| 10 | Future Challenges for Central Banking: The intensification of globalization, The continued evolution in financial activities, Overview of retail e-payments, Unfinished business from the global financial crisis, The normalization of monetary policy in the advanced economies. | 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 | 2 | | | | | |
| CLO 2 | | | | 3 | | | |
| CLO 3 | | | 2 | | | | 1 |
| CLO 4 | | | | | 2 | 2 | |

Mapping Course Learning Outcomes (CLOs) with the Teaching-Learning & 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 Examination, and Semester Final Examination. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Viva voce, and Mid-Semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Assignments, Mid-Semester Examination, and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Examination. |

Textbooks:

1. Central Banking: Theory and Practice in Sustaining Monetary and Financial Stability- Thammarak Moenjok; Wiley, 1/E, 2014.
2. The Economics of Central Banking - Livio Stracca; Routledge, 1/E, 2018.

Reference Books:

1. The Central Bank and the Financial System – C. A. E. Goodhart; Palgrave Macmillan, 1/E, 1995.
2. Central Banking in Theory and Practice – Alan S. Blinder; The MIT Press, 2/E, 1999.
3. Central Banking in the Twentieth Century – John Singleton; Cambridge University Press, 1/E, 2011.
4. Understanding Central Banks - Nils Herger; Springer, 1/E, 2019.

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|----------------------|-------------------------------|---------------------|------------------------------|
| Course Title | : Bank Fund Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5612 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course has been designed to develop knowledge and understanding of banking and other financial intermediation services being provided by banks to businesses. This course is an introduction to the modern theory of banking and financial intermediation.

Course Objectives: The main objective of this course is to get an overall understanding of bank management and the financial services industry. The course has been designed to understand financial activities associated with banking sectors and operate efficiently in the Banking environment in the financial service sector along with handling various technologies employed in the field of Banking. It provides knowledge about analysis of functions and operations of commercial, investment, and savings banks. Primary emphasis is on investment, financial structure and capital and resource allocation.

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

| | |
|--------------|---|
| CLO 1 | understand the functions of financial services sector. |
| CLO 2 | analyze, apply, and interpret financial statements of banks. |
| CLO 3 | analyze the assets and liability management of banks. |
| CLO 4 | understand the mechanism of collection and utilization of funds. |
| CLO 5 | understand different policies associated with the performance of banks. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Overview of the Financial-Services Sector: Concept of Bank, Types of banking-type firm, Types of non-bank financial service institutions/Competitors of bank, Roles of bank, Traditional and modern services offered by bank, Importance of bank in modern financial system, Trends affecting financial service industry. | 3 | CLO 1 |
| 2 | Regulation and Structure of Banking Industry: Reasons for regulations on financial service sector, Pros and cons of bank regulation, Impact of regulation on banks, Bank Company Act 1991, Financial Institutions Act 1993, Financial Institutions Rules 1994, Recent trends in bank organization, Corporate organizational structure in banking, Unit banking, Branch banking, Bank holding company. | 3 | CLO 1 |
| 3 | Financial Statements of Banks: Bank's balance sheet/Report of Condition, Key items of balance sheet, bank assets, bank liabilities, Off-balance sheet items in bank, Differences among demand deposit, savings deposits, and time deposits, Report of income, Components of report of income, Types of non-interest income, Fund flow statement, Statement of stockholders' equity, Features of financial statement, Consequences of financial statement. | 6 | CLO 2 |
| 4 | Measuring and Evaluating the Performance of Banks: Maximizing the value of a bank, Profitability ratios- ROE, Earnings spread, Components of ROE, ROA, Components of ROA, Determinants of ROE, Risk measurement of banking | 6 | CLO 2 |

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|---|---|---|-------|
| | services- credit risk, liquidity risk, market risk, interest rate risk, earnings risk, capital risk, Operating efficiency ratio, Impact of size on performance. | | |
| 5 | Asset-Liability Management: Determining Interest Rates: Asset management strategy, Liability management strategy, Funds management strategy, Interest rate risk, Forces determining interest rates, Measurement of interest rates, Components of interest rates, Interest rate hedging, Interest-sensitive gap management, Net interest margin, Eliminating interest-sensitive gap, Concept of duration, Using duration to hedge against interest rate risk, Limitations of duration gap management. | 6 | CLO 3 |
| 6 | Investment Function in Banking Services: Concept of investment, Functions of investment security portfolio, Money market investment instruments, Advantages and disadvantages of money market investment instruments, Capital market investment instruments, Advantages and disadvantages of capital market investment instruments, Structured notes, Securitized assets, Stripped securities, Factors affecting choice of investment securities, Investment maturity strategies, Maturity management tools. | 6 | CLO 4 |
| 7 | Liquidity and Reserve Management: Demand for and supply of liquidity, Sources of demand and supply for liquidity, Reasons of facing liquidity problems by banks, Strategies for liquidity managers, liquid asset, Types of liquid assets, Sources of borrowing in liquidity deficit, Approaches of estimating liquidity needs, Assessing liquidity needs: signals from the marketplace, Legal reserves, Legal reserve requirements, Controllable and non-controllable factors for increasing and decreasing legal reserves, Factors in choosing sources of reserves. | 6 | CLO 5 |
| 8 | Sources of Fee Income: Concept of fee income, Sales of investment banking services, Investment products, Advantages of offering investment products, Trust services, Types of trust services, Sales of insurance related products, Types of insurance products sold by banks, Benefits of financial services diversification. | 3 | CLO 4 |
| 9 | Management of Capital: Meaning of capital, Importance of capital, Types of risks in bank management, Defense against risk, Types of capital, Importance of different sources of capital, Regulatory approach to evaluating capital needs, Basel agreement- Basel 1, Basel 2, Tier 1 and Tier 2 Capital, Planning to meet capital needs- raising capital internally, Raising capital externally. | 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 | | 2 | | | | | |
| CLO 3 | | | | | 1 | | |
| CLO 4 | | | | 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, and Textbook. | Class Tests, Assignments, Presentation, 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, Viva voce, and Mid-Semester Examination. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Mid-Semester Examination, and Semester Final Examination. |

| | | |
|--------------|--|--|
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests 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. Bank management and Financial Services - Peter S. Rose and Silvia C. Hudgins; McGraw-Hill, 9/E, 2012.
2. Bank Management - Timothy W. Koch and S. Scott MacDonald; Cengage Learning, 8/E, 2014.

Reference Books:

1. Commercial Bank Management - Peter S. Rose; McGraw-Hill, 5/E, 2001.
2. Bank Management: Text and Cases – George H. Hempel and Donald G. Simonson; Wiley, 5/E, 1998.
3. Commercial Banking: The Management of Risk - James W. Gup, Benton E. & Kolari; Wiley, 3/E, 2011.
4. Commercial Lending: Principles and Practice - Adrian Cudby; Kogan Page, 1/E, 2018.

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|----------------------|--------------------------------------|---------------------|------------------------------|
| Course Title | : Islamic Finance and Banking | Credit Hours | : 3.0 |
| Course Code | : BUS 0412 5613 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

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 and | 3 | CLO 1 |

| | | | |
|----|---|---|----------------|
| | 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, 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 4 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 4 CLO 5 |
| 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, 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. | 4 | CLO 4 CLO 5 |
| 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 | 4 | CLO 4 CLO 5 |

| | | | |
|----|--|---|----------------|
| | Sukuks, Rating of Sukuks, Trading of Sukuks on the Secondary Markets, Comparison of Sukuks with Conventional Bonds. | | |
| 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 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 | 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 : Digital Banking | Credit Hours : 3.0 |
| Course Code : BUS 0412 5614 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course introduces to the participants the fundamentals of Digital Banking. This non-technical, business-focused course will cover why Digital Banking is important to the growth and profitability of banks, real-life case studies of banks around the world that embarked on digital transformation programs and what can participants do to kick-off the digital banking initiatives in their banks.

Course Objectives: This course is designed to help students assimilate knowledge of various digital products in Banking Sector and different Payment Systems in Bangladesh. There is a need to understand the new technologies and digital disruptions taking place in transformation of Business Models. The course is intended to provide the students with a sound foundation in digital banking products such as cards, ATMs, mobile and internet banking and Point of Sale which would equip them a better understanding of digital banking process and customer service.

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

| | |
|--------------|---|
| CLO 1 | define what is meant by digital banking. |
| CLO 2 | evaluate challenges and opportunities in the digital era. |
| CLO 3 | understand the features and functions of digital banking industry. |
| CLO 4 | understand MFSS and their relationship with banks. |
| CLO 5 | articulate the business case of undertaking digital transformation program. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction: Definition of digital bank, Importance of digital bank, Designing the digital bank, Difference between digital and physical bank, Buyology: The science of understanding business relationships. | 6 | CLO 1 |
| 2 | Evolution of Banking: History of banking, Modern era of banking, Major international events in banking history. | 6 | CLO 2 |
| 3 | Designing Digital Banks Without Branches: Customer preference, Changes in the pattern of branch-based banking, Purpose of branch bank, Banks designed for human but not for money, building a customer advisory bank. | 6 | CLO 3 |
| 4 | Digital Banks without Channels: Talk about customers, not channels, digital bank is the augmented bank, the internet of things, the reason why the channel discussion is wrong, consistent channels is a critical path of digital banking, the multichannel myth, bringing design thinking into banks. | 6 | CLO 3 |
| 5 | Building Relationships Through Digital Banking: Dealing with customers through remote channels, the impact of mobile. | 6 | CLO 3 |
| 6 | Mobile Fuels Digital Banking: Simple mobile system, Sophisticated mobile services, Zombie money in a chainsaw hell, other mobile financial services, The bad news about mobile. | 6 | CLO 4 |
| 7 | Digital Banks are Social Banks: Social media, social banking, social payments, virtual currencies, drawback of social money, social lending and saving, social funding and investing, future of social banking. | 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 | | | | 2 | | | |
| CLO 4 | | | | | 2 | | 2 |
| CLO 5 | | | 2 | | | 2 | 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 Reciprocal Questioning | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session and Case Studies | Tutorials, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Digital Bank Strategies to Launch or Become a Digital Bank- Chris Skinner, Marshall Cavendish Business, 1/E, 2014.
2. The Digital Banking Revolution- Luigi Wewege, Ebook, 1/E, 2016.

Reference Books:

1. Handbook of Blockchain, Digital Finance, and Inclusion, Volume 1: Cryptocurrency, FinTech, InsurTech, and Regulation- David Lee Kuo Chuen & Robert H. Deng, Academic Press Inc., 1/E, 2017.
2. Internet Banking: Developments and Prospects – Karen Furst, United States Office of the Comptroller of the Currency, 2000.
3. Business Process of Banking- Sunil Aggarwal, Independently published, 2/E, 2021.
4. Financial Technology- Niels Pedersen, Kogan Page, 1/E, 2020.

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Laws and Practices of Banks and Financial Institutions | | |
| Course Code | : BUS 0412 5615 | 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. Strengths and shortcomings of the current regulatory framework is 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 with the laws associates with this. It also enables the learners to understand the laws regarding banks and other financial institutions and practice these laws in our real life.

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

| | |
|--------------|---|
| CLO 1 | define bank and banking system, define types of banks, understand the banking activities, differentiate good qualities and poor qualities bank. |
| CLO 2 | understand the feature of Negotiable instrument, its types and so on. |
| CLO 3 | understand laws regarding banks and non-banking FIs and can practice these laws in real life. |
| CLO 4 | define Islamic banking, modes of Islamic financing, overcome obstacles of Islamic banking. |
| CLO 5 | understand money laundering, can protect 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, features, cheque, its types, bill of exchange and promissory notes | 3 | CLO 1 |
| 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. | 3 | 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 | 6 | 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 | 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 3 |
| 8 | Insurance as Protection to Banking Risks: Introduction, Insurance, type of insurance risks, precautions to be taken by banks. | 3 | CLO 3 |
| 8 | Islamic Banking: Historical perspective, principles, 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 Islamic banks. | 3 | CLO 4 |
| 10 | Money Laundering: Money laundering, Money Laundering, Objectives, Stages, Scale of problem, money laundering occur, Effects of money laundering on economic development, Fighting money laundering, 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, etc, of imported gold and silver and so on. | 4.5 | 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 | | | | | |
| CLO 3 | | | 2 | 3 | | | |
| 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 Laws and Practices - Syed Ashraf Ali, R A Howlader; Dhaka Mowla Brothers, 2/E, 2011.
2. Banking Laws and Practices - S.N. Maheshwari, S.K Maheshwari; Kalyani Publishers, 4/E, 2005.

Reference Books:

1. Banking and Insurance - Dr. Md. Shahidul Haque and Md. Zillur Rahman; Dhaka Prokashoni, 1/E, 2018.
2. Business of Banking – Dr. R M Debnath; Nobojug Prokashoni, 3/E, 2013.
3. Introduction to Banking – Vijayaragavan Iyengar; Excel Books, 1/E, 2014.
4. The Principles of Banking - Moorad Choudhry; Wiley, 1/E, 2012.

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|--|--|
| Course Title : Credit and Risk Management | Credit Hours : 3.0 |
| Course Code : BUS 0412 5616 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: Unfortunately, lending money is a risky business - there is no hundred percent guarantee that you will get all your money back. If the borrower defaults, one will face losses in their portfolio. Or, in a bit less extreme scenario, if the credit quality of the counterparty deteriorates according to some rating system, the loan will become riskier. These are typical situations in which credit risk manifests itself. This course offers an introduction to credit risk modeling and hedging. This course approaches credit risk from the point of view of banks, but most of the tools and models we will overview can be beneficial at the corporate level as well.

Course Objectives: Credit risk is the risk of loss due to a debtor's non-payment of a bond or a loan. Models of default risk of a single counterparty are studied and then extended to the case of portfolios of bonds or loans. The major complication with portfolios is the correlation of defaults. A widely used tool to deal with it, Copula distributions, is introduced. At the end, issues of regulation and devices to mitigate credit risk are discussed. The course is designed to strike a balance between a practical approach to the most popular credit risk models and their theoretical underpinnings.

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

| | |
|--------------|---|
| CLO 1 | understand different forms of credit, regulations, policy guidelines |
| CLO 2 | investigate credit and decide borrower selection |
| CLO 3 | use tools and techniques require for credit monitoring, loan recovery and managing non-performing loans |
| CLO 4 | analyze credit appraisal, risk management, loan pricing and credit collection procedure |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Introduction: Different forms of credit, Macro and Micro Aspects of Bank Credit, Credit Policy Guidelines, Job description of a credit risk officer. | 3 | CLO 1 |
| 2 | Borrower Analysis: Credit Investigation, Selection of Borrower and Preparation of Credit Report. | 3 | CLO 2 |
| 3 | Models of Single Counterparty Default Risk: Overview: From traditional to modern credit risk models, Scoring, logit and profit, Ratings, Rating-based models: Credit Metrics, Credit Portfolio View, Asset-based (structural) models: Merton's model and its implementation by KMV, first passage models, Leland and Toft's endogenous bankruptcy model, Intensity-based (reduced-form) models, Actuarial Approach: Mortality tables, Credit Risk. | 6 | CLO 2 |
| 4 | Introducing Financial Statements of Borrower: Comparative and Common Size Analysis of Financial Statement, Ratio Analysis, Cash Flow Statements Preparation and Analysis, Break Even Analysis. | 8 | CLO 3 |
| 5 | Lending Operations of Banks in Bangladesh: Origination, Appraisal, Approval, Credit Administration, Monitoring and Servicing. | 5 | CLO 3 |
| 6 | Security: Valuation, Control, Creation of Charges, Insurance of Goods and Compliance Checklist. | 6 | CLO 4 |
| 7 | Portfolio Models of Default and Recovery: Credit Metrics, Correlated defaults, Copula distributions, KMV for portfolios. | 5 | CLO 4 |
| 8 | Credit Risk Management: Economic capital, Exposure mitigation: Netting, collateral, limits, guarantees, Credit derivatives: Credit default swaps, Total return swaps, collateralized debt obligations. | 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 | | | | 3 | | | |
| CLO 4 | | | | | 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 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 Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, and Practical Examples. | Class Tests, Assignments, Presentation, Viva voce and Semester Final Examination. |

Textbooks:

1. Credit Risk Management- Andrew Fight; Elsevier, 1/E, 2004.
2. Credit Risk Management Basic Concepts: financial risk components, rating analysis, models, economic and regulatory capital- Tony Van Gestel and Bart Baesens; Oxford University Press, 1/E, 2009.

Reference Books:

1. The Essentials of Risk Management- Michel Crouhy, Dan Galai and Robert Mark; McGraw-Hill Education; 2/E, 2014.
2. Practical Methods of Financial Engineering and Risk Management: Tools for Modern Financial Professionals- Rupak Chatterjee; Apress, 1/E, 2015.
3. Financial Risk Management: Applications in Market, Credit, Asset and Liability Management and Firmwide Risk- Jimmy Skoglund and Wei Chen; Wiley, 1/E, 2015.
4. Financial Risk Management: A Practitioner's Guide to Managing Market and Credit Risk- Steve L. Allen; Wiley, 2/E, 2015.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Insurance and Risk Management | | |
| Course Code | : BUS 0412 5617 | 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. The knowledge they gain can be applied to operational risk, IT risk, financial risk, HR risk, and other risks in various departments in companies and nonprofit and public entities.

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, student will be able to-

| | |
|--------------|--|
| CLO 1 | understand the concept of risk and importance of managing risks, apply creativity for managing individual, corporate and financial risk. |
| CLO 2 | use mathematical application for measuring risk and utilize disaster risk management strategy in changing environment. |
| CLO 3 | understand insurance and explain the importance of insurance in business world; needs for globalization of insurance |
| CLO 4 | describe life insurance, create life insurance policy, explain the payment procedure, and make important decision about which policy is best for whom. |
| CLO 5 | explain Marine insurance, Fire insurance, 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 | | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | | | | | |
| CLO 4 | | | 2 | | 3 | | |
| CLO 5 | | | | 3 | | 2 | |
| 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, 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. |

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 : Claims and Premium Management | Credit Hours : 3.0 |
| Course Code : BUS 0412 5618 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course will provide an understanding of the development of claims philosophies, the implementation of claims systems, the management of claims functions, and the management of the claims service and the application of claims practice to transacting insurance business on an industry-wide basis. It will give a clear idea about fixation of claim and premium, payment methods of claims and premium in life insurance and all other types of insurance.

Course Objectives: This course appreciates the difference between “Claims Handling” and “Claims Management”; Understand intricacies of claims settlement; Importance of Quality Management in Claims Management; Claims estimating and reserving.

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

| | |
|--------------|--|
| CLO 1 | understand the fundamentals of claim management and significance of claim settlement. |
| CLO 2 | discuss role of intermediaries in the claims handling system |
| CLO 3 | analyzing and managing the cost of the claims operation and increase the quality of service and audit. |
| CLO 4 | monitor and update of agreements with suppliers. |
| CLO 5 | use of management information generated by information technology. |
| CLO 6 | evaluate international difference in claim management procedure and premium management fee. |

Course Contents:

| Sl. No | Course Contents | Hours | CLOs |
|--------|--|-------|-------|
| 1 | Approaches to Claims: Differences in claims philosophy and the interrelationship between the approach to claims handling and overall objectives, Significance of claim settlement profile to an organization’s marketing strategy, Management of customer expectations, Customer retention, Financial impact of claims management strategy, Catastrophe planning, Estimating and reserving policies and their implications, Implications of the ABI Statement of General Insurance, Ethical aspects of settling legitimate claims and of challenging dubious claims, Approaches to complaint handling and dispute resolution, Alternative | 9 | CLO 1 |

| | | | |
|---|--|---|----------------|
| | dispute resolution, including the Financial Ombudsman Service, Trends in arbitration awards and their impact on approaches to claims, Trends in court awards and their impact on approaches to claims, Quality management issues, including the ISO 9000 series, and their impact on claims philosophy. | | |
| 2 | Implementation of Claims Handling Systems: Features, structure and objectives of different claims systems, Integration of the claims function and overall organizational structure, Key issues relating to claims arising under contracts for: personal insurances, commercial insurances, marine insurance, aviation insurance, long-term business, Reinsurance, Variations in the requirements of 'personal' and 'commercial' Policyholders and their representatives, Variations in the requirements of own clients and third party Claimants and their representatives, Role of intermediaries in the claims handling system, Use of delegated claims settling authority, Considerations relating to outsourcing with particular reference to: available skill levels, selection criteria, Costs, Litigation: The role of legal experts in claims negotiation, Procedural aspects, Resource implications of volume and complexity of business being transacted to the claims system, Role of information technology in claims handling. | 9 | CLO 2 |
| 3 | Management of the Claims Handling Operation: Role of the claims manager, Managing the cost of the claims operation, Catastrophe management and resourcing, Establishment of protocols in relation to: service delivery standards; claims estimating; Internal 'benchmarking', Identification of sources of 'leakage' including tracing of Insurers and effecting recoveries in run-off, Methods of minimizing leakage, Actuarial reviews for monitoring financial performance, Basis and significance of reserving practice Impact of claims on underwriting and pricing, Value of audits of: own staff, Suppliers of services, Monitoring and updating of agreements with suppliers, Influence of customer expectations on the design of systems, Use of management information generated by information technology, Operation, cost and benefit of 'help lines' and associated services, Identification and treatment of fraudulent claims, Significance and use of CUE and other databases. | 9 | CLO 4 CLO 5 |
| 4 | Claims Technical Management: Design & implementation of claims handling procedures, Outsourcing, Volume complexity, Information technology, Fraudulent claims, Ethical aspects, Delegated authority, Litigation, Reinsurance. | 3 | CLO 5 |
| 5 | International Claims Considerations: Practical implications of international differences in local market practice, regulations and legislation, currency and taxation and economic conditions. Influences of the EC on UK claims procedures. | 3 | CLO 3 |
| 6 | Cost and Quality Management: Cost control, Strategy, Estimating and reserving, Claims and underwriting, Actuarial reviews, Leakage, Service quality, Audits. | 3 | CLO 4 |
| 7 | Premium Management Fee Policy: Purpose of Premium Management Fee, PMF Eligibility Requirements, Management Agent Changes, Appeals, Payment of the Premium Management Fee, Application for PMF Fee. | 3 | CLO 6 |
| 8 | Mandatory Evaluation Factors: Mortgage Payments, Material Default, Delinquent Utility Bills, Insurance Policy Coverage, Annual Certified Audit Submissions/Audit Fees, Real Estate Tax and Property Insurance Escrow, Payments Due Per Audit. | 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 | | | 3 | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 1 | 2 | | | |
| CLO 4 | | | | | 3 | | 1 |
| CLO 5 | | | | | | 2 | 3 |
| CLO 6 | | | | | 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, 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. |

Textbooks:

1. P&C Insurance Claim Management - Michael T. Murdock, Ins-Edu Company, 1/E, 2018.
2. Insurance Premiums: Theory and Applications - M. J. Goovaerts, Florent de Vylder & J. Haezendonck; North-Holland, 1/E, 1984.

Reference Books:

1. A Guide to Insurance Management - Stephen Diacon; Springer, 1/E, 2016.
2. Premium Calculation in Insurance - F. Etienne De Vylder, Marc Goovaerts & J. Haezendonck; Springer, 1/E, 1984.
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.

20.3.4 Major/Concentration in Management Courses

| | | | |
|----------------------|---|---------------------|------------------------------|
| Course Title | : Quality Management for Organizations | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5511 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: Quality Management for organization 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. This course introduces students to the concepts, tools, and techniques used in quality management, quality cultures, effective team structures, measurement of quality, productivity, and competitiveness in an industrial environment and connects students to the concept of leadership, supplier-customer relationships, employee engagement, data collection and analysis, productivity, statistical process control, and other topics to quality and customer satisfaction.

Course Objectives: The main objective of this course is to empower students with detailed knowledge and information about quality management in an organization. The purpose of this course is to provide the students with foundational information on quality management theory and practices in all areas of business at all levels. The utilization of the practices should ultimately be used to improve business outcomes by providing tools to use the best practice to improve the business outcomes.

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

| | |
|--------------|--|
| CLO 1 | explain the concepts of quality, quality control, and quality assurance. |
| CLO 2 | compare the philosophy of total quality management. |
| CLO 3 | explain the leadership and strategic planning. |
| CLO 4 | discuss the statistical concepts in quality management. |
| CLO 5 | formulate the concept of six sigma, six sigma strategy, and six sigma training programs. |
| CLO 6 | appraise the breakthrough improvement and benchmarking. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Quality Concepts: Introduction, Definitions of Quality, Garvin's Approaches to Defining Quality, Quality Management, Important Quality Terms, 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), Quality Cost Indices. | 3 | CLO 1 |
| 2 | TQM Kitemarks: Tata Business Excellence Model, Introduction, Japan's Deming Prize, Malcolm Baldrige National Quality Award (MBNQA), IMC Ramakrishna Bajaj National Quality Award (IMC RBNQA), The European Quality Award, CII-EXIM Bank Award for Excellence, Maturity Models, Capability Maturity Model Integration. | 3 | CLO 2 |
| 3 | Statistical Concepts in Quality Management: Introduction, Variation, Probability Distributions, Measurement System Analysis (MSA), Process Capability, Sampling, Quality Assurance. | 3 | CLO 4 |
| 4 | Six Sigma: Lean Six Sigma, Introduction, Key Six Sigma Concepts, The Six Sigma Quality Level, Six Sigma versus Three Sigma, Shifts and its Role, Defects Per Million Opportunities (DPMO), Six Sigma Strategy, Implementing Six Sigma, Define, Measure, Analyze, Improve and Control (DMAIC), Define, Measure, Analyze, Design and Verify (DMADV), Six Sigma Training Programs. | 3 | CLO 5 |
| 5 | Quality Improvement Tools: Seven QC Tools, Introduction, The Pareto Chart, Cause-and-effect Diagram, Check Sheet, Histogram, Scatter Diagram, Control Charts, Graphs, Applications of the Seven Quality Control Tools in Six Sigma, The Seven New Management and Planning Tools. | 3 | CLO 2 |
| 6 | Kaizen—Continuous Improvement: Kaizen Participation Index, Introduction, Concepts of Kaizen, Lean, The 5 S, Kaizen versus Innovation, Company-wide Quality Control (CWQC), Kaizen—The Practice, Quality Function Deployment (QFD), Quality Control Circles (QCC), The Suggestion System, Poka-yoke, Quality of Work Life. | 3 | CLO 4 |
| 7 | Breakthrough Improvement: Breakthrough Improvements at Apple Inc., Introduction, Invention and Innovation, Creativity, Brainstorming, Innovation, The Theory of Inventive Problem Solving (Teorija Rezbenija Izobretatelashib Zadach, TRIZ), Value Analysis/Value Engineering. | 3 | CLO 6 |
| 8 | Benchmarking: Benchmarking at Xerox Corporation, Introduction, Benchmarking, An Overview of Benchmarking, The Evolution of Benchmarking, Advantages of Benchmarking, Types of Benchmarking, Designing the Benchmarking Process, Prerequisites for Benchmarking. | 3 | CLO 6 |
| 9 | Business Process Re-engineering: Introduction, 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 | 3 | CLO 3 |

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| | Structure, Limitations and Issues in BPR, The Relationship between BPR and TQM. | | |
| 10 | Total Productive Maintenance: TPM at Toyota Kirloskar Auto Parts Private Limited, Reliability, Failure Mode and Effect Analysis (FMEA), Total Productive Maintenance (TPM), Eight Pillars of TPM. | 3 | CLO 4 |
| 11 | Customer-driven Quality: Introduction, Customer Perceptions of Quality, Need for Customer Focus, Buyer–Supplier Relationships, Customer Relationship Management (CRM), CRM Defined, Emergence of CRM, Schools of Thought on CRM, Purpose/Objectives of CRM, Components of CRM, The Ladder of Loyalty, Levels of Relationship Strategies for Bonding Customer Relationship, Customer Defections, Customer Retention Programs, Economics of Customer Relationship Management, Creating Relationship Value (Lifetime Value of Customers), Customer Acquisition and Segmentation, Framework for Building CRM Strategy, Ten Tips to Build Customer Loyalty, Models of CRM, CRM in B2B and B2C Context, CRM Scorecards, Role of IT in CRM, Different Levels of e-CRM, CRM Future. | 6 | CLO 5 |
| 12 | Quality Management System: Integrated Management System, Introduction, Occupational Health and Safety Management Systems, Institutions Promoting Quality, Development of the ISO 9000 Standards, Quality Management Systems: An Introduction, Process Approach, ISO 9001:2015 Quality Management Systems Requirements, ISO 14000 Series. | 6 | 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 | |
| CLO 2 | 2 | 3 | | 2 | | | 1 |
| CLO 3 | 2 | | 2 | | 1 | | |
| CLO 4 | | 3 | | | | 2 | |
| CLO 5 | 1 | | 3 | | 2 | | |
| CLO 6 | | 2 | | 3 | | 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, 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. Total Quality Management- Poornima M. Charantimath, Pearson, 7/E, 2011.
2. Total Quality Management (TQM): 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.

Reference Books:

1. Total Quality Management and Operational Excellence: Text with Cases- John S. Oakland, Routledge, 4/E, 2014.
2. Fundamentals of Total Quality Management- Jens J. Dahlgaard, Ghopal K. Khanji, Kai Kristensen, Taylor & Francis, 3/E, 2007.
3. Total Quality Management- Terry L. Richardson, Delmar Publishers, 2/E, 2017.
4. Implementation of Total Quality Management: A Comprehensive Training Program- Erdener Kaynak, Rolf E Rogers, Taylor & Francis, 10/E, 2013.

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|----------------------|-------------------------------------|--|---------------------|------------------------------|
| Course Title | : Corporate Entrepreneurship | | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5512 | | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | | |

Rationale of the Course: This course examines how top managers – corporate executives, division general managers and the division’s top management team members – influence new business creation in a corporate division. This course takes the students into the real world of top managers to explore a relatively uncharted territory in a systematic and comprehensive way.

Course Objectives: This course is the first systematic and comprehensive behavioral study of the influence of corporate top managers on new business creation. This course began with the initial findings about the importance of management culture, which took the writer on a long intellectual journey. This course leads to work on how to change culture in order to execute the desired strategy, and which in turn leads to an interest in how strategy is conceived and developed. The findings on the influence of management culture are covered in this course. This course offers both a theory of corporate entrepreneurship based on the real-world experience of top managers and practical advice on how to manage it better.

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

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|--------------|---|
| CLO 1 | characterize the strategy, entrepreneurship, initiative, and new business creation. |
| CLO 2 | examine the external business environment and internal business environment. |
| CLO 3 | apply the shared beliefs about rewards, risks, opportunities, and rule-bending, control, and learning. |
| CLO 4 | analyze the new business creation challenges for corporate executives. |
| CLO 5 | investigate the building corporate support for new business creation. |
| CLO 6 | judge the identification and pursuit of new business opportunities, and critical issues in new business creation. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction: The age of entrepreneurship, Strategy and entrepreneurship, Definition of new business, Definition of top managers, The influence of top managers, Terminology: initiatives, champions, and sponsors, Introduction to the participants. | 3 | CLO 1 |
| 2 | Consistent emphasis and approach for new business creation: Some indicators of the emphasis on new business creation, Benefits of consistent emphasis, Difficulties of consistent emphasis, Process of achieving consistent emphasis. | 3 | CLO 1 |

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|----|---|---|-------|
| 3 | The external business environment: Industry and competitive forces, Other external forces, Government regulations can facilitate or hinder new business creation, Industry standards help new business creation, New technology spurs new business creation, External advisors can facilitate or hinder new business creation. | 3 | CLO 2 |
| 4 | The internal business environment: The influence of the existing business, The influence of other factors in the internal business environment, Both product innovation and process innovation spur new business creation. | 3 | CLO 2 |
| 5 | Shared beliefs about rewards, risks, opportunities, and rule-bending: Big financial incentives hurt new business creation, Role of shared beliefs about rewards and rule-bending on new business creation, Functions of big financial incentives, Non-financial rewards can motivate new business creation, Reducing the perception of personal risk enhances new business creation. | 6 | CLO 3 |
| 6 | Shared beliefs about control and learning: Controls to test business convictions help new business creation, Role of shared beliefs about control and learning on new business creation, Limiting aggregate investment without second-guessing the division helps new business creation, A balanced view of the impact of budget cuts and program delays facilitates new business creation, Culture change. | 6 | CLO 3 |
| 7 | New business creation challenges for corporate executives: Successfully pursue the bigger-is-better and the small-is-beautiful corporate philosophies simultaneously, Anticipate and manage the volatility of new business, Avoid biased corporate perceptions concerning opportunities in the division, Balance clarity and ambiguity in the business charter for the division, A hidden corporate agenda for the division hampers new business creation, Avoid too rapid a movement of managers. | 6 | CLO 4 |
| 8 | Building corporate support for new business creation: Support or opposition from corporate constituents, Corporate committees and corporate staff, Independent entrepreneurs are ill-suited to corporate entrepreneurship, Political strategies and tactics. | 3 | CLO 5 |
| 9 | The identification and pursuit of new business opportunities: Generation of new business opportunities, Exploration of new business opportunities, Specification of new business opportunities, Commitment to new business opportunities, A disciplined system for identification and pursuit of new business opportunities. | 3 | CLO 6 |
| 10 | Managing ten critical issues in new business creation: Pursuing new business creation, Emphasis to place on new business opportunities versus existing business opportunities, Organization to use for new business creation, Selecting people for new business creation, Process of motivating people for new business creation, Evaluating and committing new business opportunities that are highly risky and/or in need of quick action, Persist with a new initiative, Managing the volatility of new business, Way of staying within budget without hindering new business creation, Appropriate controls are for new business creation. | 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, 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Reference Book and Online Resources. | Class Tests, Assignments, Presentation, Quiz, 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, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam |

Textbooks:

1. Corporate Entrepreneurship: Top Managers and New Business Creation - Vijay Sathe; SAGE, 4/E, 2017.
2. Corporate Entrepreneurship - Jerome A. Katz and Dean shepherd; Pearson, 5/E, 2018.

Reference Books:

1. Corporate Entrepreneurship and Innovation- Paul Burns; Bloomsbury Academic, 4/E, 2020.
2. Corporate Entrepreneurship: How to Create a Thriving Entrepreneurial Spirit Throughout Your Company- Robert Hisrich and Claudine Kearney; McGraw Hill, 3/E, 2015.
3. Grow from Within: Mastering Corporate Entrepreneurship and Innovation- Robert Wolcott and Michael Lippitz; McGraw Hill, 4/E, 2019.
4. Corporate Innovation: Disruptive Thinking in Organizations- Donald F. Kuratko, Michael G. Goldsby, and Jeffrey S. Hornsby; Routledge, 1/E, 2018.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Leadership: Theory and Practice | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5513 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: The Leadership Theory and Practice course aims to develop in students a critical appreciation of leadership theory and the role of leadership in practice in a range of organizational, social and cultural contexts. The course critically examines the concept of leadership in organizations, explores major theoretical developments in how leadership is understood and provides opportunities for managers to reflect on real-life leadership issues.

Course Objectives: The aim of the course is to help students to learn and demonstrate an integrated awareness of leadership theory and its link to business practice and propose appropriate leadership styles and approaches through evaluation of dynamic leadership situations and contexts. It will also help to develop a critical understanding of how different cultural and structural contexts can impact the agents of leadership. Most of the examples are drawn from a variety of business applications. This course introduces core business leadership theory and fundamental aspects of decision-making. Students will be able to critically evaluate complex ideas, concepts and issues relating to leadership.

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

| | |
|--------------|---|
| CLO 1 | understand the leadership principles and various leadership traits and theory and its link to business practice. |
| CLO 2 | understand the appropriate leadership styles and approaches through evaluation of dynamic leadership situations and contexts. |
| CLO 3 | analyze, apply, and interpret various theories of leadership & styles, and its impact in business. |
| CLO 4 | develop an understanding of the moral dimensions of leadership by exploring the areas of ethics and personal integrity. |
| CLO 5 | ability to explain and apply the interactional framework of leadership. |
| CLO 6 | critically evaluate complex ideas, concepts and issues relating to business. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | Introduction: Leadership, Leader and manager, Explore the challenges of defining leadership, Debate the differences between leadership and management, Understand the importance of leadership in organizations Ways of conceptualizing leadership, Trait versus process leadership, Assigned versus emergent leadership, Leadership and power, Leadership and coercion, Leadership and management. | 6 | CLO 1 |
| 2 | Trait and Skill Approach: Determination of traits, Components of intelligence, Personality model and leadership, Emotional Intelligence, Leadership Instrument, Leadership Trait, Skill Approach, Technical Skill, Human Skill, Conceptual Skill, Skills model, Individual Attributes, Leadership Outcomes, Career Experiences, Environmental Influences. | 3 | CLO 2 |
| 3 | Behavioral and Situational Approach: The Ohio State Studies, The University of Michigan Studies, Blake and Mouton's Managerial (Leadership) Grid, Leadership Style, Situational Approach Work, Criticisms, Application. | 3 | CLO 2 |
| 4 | Path-Goal Theory: Leaders behavior, Directive leadership, Supportive leadership, Participative leadership, Achievement-oriented leadership, Follower characteristics, Task characteristics, Effectiveness of Path-Goal theory. | 3 | CLO 2 CLO 3 |
| 5 | Transformational Leadership: Transformational leadership, Transformational leadership and charismatic leader, Model of transformational leadership, Factors of transformational leadership, Non-leadership factor, Other transformational perspectives. | 3 | CLO 4 |
| 6 | Authentic and Adaptive Leadership: Authentic leadership, Approaches to authentic leadership, Practical approach, Theoretical approach, Authentic leadership work, Adaptive leadership, Models of adaptive leadership, Situational challenges, Leaders behavior, Adaptive leader's activities, Solving business issues | 6 | CLO 4 |
| 7 | Leadership and Ethics: Understand the concepts of ethics and ethical relativism, Explore ideas around ethical and toxic leadership, Relate critical thinking in ethics and leadership in different contexts, Leadership and ethics, Ethical relativism, Ethics and business. | 3 | CLO 4 CLO 5 |
| 8 | Modern Approaches to Leadership: Describe modern leadership theories, Critically examine the relevance of these theories for today's organizations, Apply understanding of leadership theories to a real-life case study, Transactional leadership and Transformational leadership, Servant leadership, Charismatic leadership, Authentic leadership | 6 | CLO 5 |
| 9 | Developing Leadership: Explain the difference between developing leaders and developing leadership, Critique different approaches to leadership development, Reflect on their own development as leaders, History of leadership development, | 3 | CLO 6 |

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| | Developing leaders, Limitations of leader development, Developing leadership, Being a 21st century leader. | | |
| 10 | Culture and Leadership: Culture defined, Related concepts, Ethnocentrism, Prejudice, Dimensions of culture, Leadership behavior and culture, Eastern Europe leadership profile, Latin America leadership profile, Latin Europe leadership profile, Confucian Asia leadership profile, Nordic Europe leadership profile, Anglo leadership profile, Southern Asia leadership profile, Middle East leadership profile, Universally desirable and undesirable leadership attributes. | 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 | | | | 2 | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | | | 2 | 2 | |
| 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. | 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, 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. Leadership: Theory and Practice - Peter G. Northouse; SAGE Publications, Inc., 9/E, 2021.
2. The Leadership Experience - Richaed L. Daft; Cengage Learning, 7/E, 2017.

Reference Books:

1. Handbook of Leadership Theory and Practice - Nitin Nohria and Rakesh Khurana; Harvard Business Review Press, 2/E, 2014.
2. Outdoor Leadership: Theory and Practice - Bruce Martin, Mary Breunig, and Mark Wagstaff; Human Kinetics, 2/E, 2017.
3. The Power of Positive Leadership: How and Why Positive Leaders Transform Teams and Organizations and Change the World - Jon Gordon; Wiley, 1/E, 2017.
4. Developing Management Skills - David A. Whetten and Kim S. Cameron; Pearson Education, Inc, 8/E, 2017.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Negotiation and Workplace Dispute Resolution | | |
| Course Code | : BUS 0413 5514 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course covers the theory, processes, and practices of negotiation, conflict resolution, and relationship management to help you be a more effective negotiator in a variety of situations. The course also focuses on examining effective and ineffective strategies, determining why they work well, and discussing successful alternatives if they do not. It also highlights the identified patterns of negotiation and conflict resolution in different national and cultural contexts, to gain an understanding of how interpersonal style, personality, culture, and other variables influence our negotiation and decision-making skills.

Course Objectives: The objective of this course is to provide students with an in-depth knowledge of applying approaches of behavioral areas to develop human relation and conflicting situations.

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

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| CLO 1 | understand the conflicting behavior of people in the organization. |
| CLO 2 | describe how people behave under different conflicting situations. |
| CLO 3 | analyze specific conflict management for future action. |
| CLO 4 | enable students to predict and control conflicting situations and improve results. |
| CLO 5 | apply research skills into negotiations and conflict management problems and the application of these in the assembling and analysis of facts and situations. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Introduction to Conflict Management: Definition of conflict, Conflict management, Types/levels of conflict, Various views of conflict/ Classification views of conflict/Thoughts of school of conflict, Elements constituting the term conflict, Causes of conflict, Conflict and Unit performance, Different points and counterpoints of conflict, Components of conflicts, Positive and negative outcomes of conflict, Consequences of conflict, Steps to resolve conflict, Explain the conflict process, Dimensions of conflict handling intention/Conflict management styles, Importance of conflict management, Emotional Intelligence. | 6 | CLO 1 |
| 2 | Sources of Conflict: Concepts of sources of conflict, Sources of intrapersonal conflict, Sources of interpersonal conflict, Sources of group conflict, Sources of organizational conflict, Difference between the Affection and Substantive conflict, Criteria for conflict management, Strategies for conflict management, Conflict management process, Conflict Vs Competition, Different scholar's sources of conflict (Daniel Katz, Jones and George, Donai's), Additional sources of conflict, Sources of Conflict and Tips to Manage Them. | 6 | CLO 2 |
| 3 | Intrapersonal Conflict: Definition of Intrapersonal conflict, Types of Intrapersonal conflict, Role conflict, Role overload and under load, Types of Role conflict, Causes of intrapersonal conflict, Role ambiguity, Causes of Role ambiguity, Model of role conflict and ambiguity, Consequences/Impacts of Role conflict, Managing Intrapersonal conflict/How Intrapersonal conflict is managed. | 3 | CLO 3 |
| 4 | Interpersonal Conflict: Definition of Interpersonal conflict, Nature of interpersonal conflict, Benefits of interpersonal conflict, Stages of Interpersonal conflict, Consequences/Impact of Interpersonal conflict, The prisoners dilemma and How it to be resolved, Principles of interpersonal conflict, Difference between interpersonal and intrapersonal conflict, Handling conflict using DESC method, Different kinds of conflict outcomes, Factors influencing interpersonal conflict, Managing interpersonal conflict, Different sources of Interpersonal conflict, When Interpersonal conflict is beneficial, How does conflict intensity affect performance are likely behaviors at different levels of conflict intensity, Factors influencing conflict tolerance level, How is interpersonal conflict analyzed, Employee elasticity, Properties of employee elasticity, How does stretching affect conflict tolerance level, Techniques that assist in extending the elastic limit of one's conflict tolerance level. | 6 | CLO 3 |

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| 5 | Intergroup Conflict: Definition of Intergroup conflict, Types of group conflict, Causes of intergroup conflict, Ways to reduce intergroup conflict, Consequences of conflict aftermath, Classic examples of organizational Intergroup conflict, Dynamics of Intergroup conflict, Structure formulation, Decision process, Effects of the win-lose conflict in group/Attributes of conflictful lateral relationships and their consequences/Effects of intergroup conflicts on individual and organizational outcomes, Managing intergroup conflict, How is diagnosis of intergroup conflict performed, Diagnosis of intergroup conflict: Measurement, Diagnosis of intergroup conflict: Analysis, Sources/Causes of intergroup conflict, Various intervention techniques, Process intervention strategies, Steps involved in the problem solving process, Organizational mirroring, Steps involved in Organizational mirroring, Steps involved in analyzing task interdependence. | 6 | CLO 3 |
| 6 | Organizational Conflict: Definition of Organizational conflict, When conflict becomes ugly, Benefits of organizational conflict, Relationship between conflict and performance, Causes/Why conflict occurs in an organization, factors contributing to the conflicts, Model/Different types of conflict that one finds in the subunits of formal organizations, Structural conflict, Various types of structural conflict, Various organizational factors that create conflict, Various response styles, Ways to resolve conflict, Various techniques of conflict management. | 6 | CLO 3 |
| 7 | Negotiation: Various principles of negotiation, Fisher and Ury's four principles of negotiation, Interpersonal conflict resolution process, Basic strategies for resolution of the conflict, how is Interpersonal conflict managed, Various styles of managing conflict, The Thomas-Kilmann approach, Behavioral and Structural intervention Strategic for the management of Interpersonal conflict, Structural intervention strategies. | 6 | CLO 5 |
| 8 | Ethics and Morality in conflict Management: Ethics and morality, Guidelines to handle conflict situations with superiors, subordinates and peers, how is ethical evaluation of conflict management done, Characteristics of ethics and leadership, Stages of moral development, Theoretical assumptions of the Kohlberg's theory, Dilemma of Kohlberg, Stages of moral development as laid down by Kohlberg. | 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 | 3 | | 2 | 1 | 3 | |
| CLO 2 | | 2 | | 3 | 2 | | |
| CLO 3 | | | 2 | 2 | | 1 | |
| CLO 4 | | | 2 | | 1 | | |
| CLO 5 | 3 | 3 | 2 | | | 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, 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. Getting to Yes: Negotiating Agreement Without Giving In – Roger Fisher, William L. Ury, Bruce Patton; Penguin Publishing Group, 3/E, 2011.
2. Essentials of Negotiation – Roy Lewicki, Bruce Barry and David Saunders; McGraw-Hill Interamericana de España S.L., 7/E, 2011.

Reference Books:

1. Conflict Management for Managers: Resolving Workplace, Client, and Policy Disputes – Susan S. Raines, Rowman & Littlefield Publishers, 2/E, 2019.
2. Conflict Management: A Practical Guide to Developing Negotiation Strategies – Barbara Budjac Corvette, Pearson, 1/E, 2006.
3. Negotiation: Moving From Conflict to Agreement – Kevin W. Rockmann, Claus W. Langfred, Matthew A. Cronin, SAGE Publications, 1/E, 2020.
4. Conflict Management and Negotiation (Behavior in Organizations: An experiential approach) – Jean-Francois Coget and Abraham B. Rami Shani; Shani and Coget, 10/E, 2015.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Information Technology for Management | | |
| Course Code | : BUS 0413 5515 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides an opportunity to learn to prepare students for work in industry in the information processing fields as well as prepare students for business and computer-related courses. It will help to provide an in-depth knowledge of applying advanced approaches of management information tools such as the transformation of global business using IT tools, business process automation, changing trends in e-commerce, etc.

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 the managerial tasks with respect to technology.

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

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|--------------|--|
| 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 | explain the fundamentals of hardware, software, database management, data communications and systems related to the management activities. |
| CLO 4 | demonstrate systems analysis, design and decision making in a business setting. |
| 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 | Business Information Systems- An Overview: Information technology, Power of digital systems, Purpose of information systems, Data, Information, and information systems, Information and managers, Information systems in organizations, Stages of IS processing, Types of information systems, Information systems in business functions, Web-empowered enterprises, Careers in information systems. | 6 | CLO 1 |
| 2 | Business Networks and Telecommunications: Telecommunications in business, Videoconferencing, Wireless payments and warehousing, Bandwidth and media, Networks, Types of networks, Networking hardware, Virtual private networks, Protocols, TCP/IP, Ethernet, Wireless protocols, Generations in mobile communications, Internet networking services, Future of networking technologies. | 3 | CLO 1 |
| 3 | 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, Management Information Systems / Business intelligence software, Data validation and verification in IS, ICT related legislation in organizations, Project management, Codes of practice in organizations. | 6 | CLO 2 |
| 4 | Business Organization: Different types of organization in the public and private sectors, Formation of organizations, Types of organization, Characteristics of organization, Organizational structure, Duties and responsibilities of the personnel, Managing change, Overcoming resistance to change. | 3 | CLO 2 |
| 5 | The Role of Information and Communication Technology (ICT) Today: Data and information, Relevance of information in 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. Artificial Intelligence (AI) and its role in business development. | 3 | CLO 3 |
| 6 | Database Management Systems: Managing digital data, Database Management System (DBMS), Nature and purpose of database systems and how they work, Functions of the tools readily available in database packages, Advantages of relational database systems over traditional file systems, Components of a database management system, Structured Query Language (SQL), Different types of database organization, Distinguish between shared and distributed databases. | 6 | CLO 3 CLO 4 |
| 7 | 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 5 |
| 8 | Business Intelligence and Knowledge Management: Data mining and online analysis, Online analytical processing, Customer intelligence, Dashboards, Knowledge management, Capturing and sorting organizational knowledge, Employee knowledge networks. | 3 | CLO 6 |
| 9 | The Web-Enabled Enterprise/ e-Commerce: Growing and changing business, Web-enabled business, B2B, B2C, C2B, B2G, Supply chains on the web, Owning and maintaining a server, Using a hosting service, Considerations in selecting a web host, Rules for successful web-based business, Web based business models. | 3 | CLO 6 |
| 10 | 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 | 3 | CLO 5 CLO 6 |

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| | difference, Conflicting economic, Scientific and security interests, Different standards, Legal barriers. | | |
| 11 | 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 |

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 | 3 | | | | |
| CLO 4 | | | | 2 | | | |
| CLO 5 | | | 3 | | 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. | 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, 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. Management Information Systems - Effy Oz; Thomson Course Technology, 6/E, 2019.
2. Management Information Systems Managing the Digital Firm – Kenneth C. Laudon and Jane P. Laudon; Pearson, 16/E, 2019.

Reference Books:

1. Understanding Computer Science for Advanced Level - Ray Bradley; Stanley Thornes Ltd, 4/E, 2019.
2. Using Information Technology. A Practical Introduction to Computers and Communications- Williams, Sawyer and Hutchinson; Irwin/McGraw-Hill Companies, 3/E, 2018.
3. Management Information Systems – R. Kelly Rainer, Brad Prince, and Hugh J. Watson; Wiley, 4/E, 2017.
4. Managing and Using Information Systems: A Strategic Approach – Keri E. Pearlson, Carol S. Saunders, and Dennis F. Galletta; Wiley, 7/E, 2019.

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|----------------------|---------------------------------|---------------------|------------------------------|
| Course Title | : Real Estate Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5516 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides an opportunity to study and understand the field of real estate property management and business decision making into different business settings that students need for a successful professional career. The purpose of these courses is to help students gain knowledge and have a successful career in the real estate property management. Real estate and property management integrates theories from other disciplines such as accounting, finance, business administration and strategic management.

Course Objectives: The aim of the course is to help students develop an understanding of the core areas of real estate property management such as economics of real estate investment, understanding and implementing budgets, financial reporting and loan analysis, strategies for asset buying and asset development. Students will be able to recognize and explain new tendencies in real estate markets. Most of the examples are drawn from a variety of business applications. This course will also help to know the management of the physical property, including maintenance, operations, capital improvements, and sustainability. Students will be provided with the theoretical concepts to learn through example problems.

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

| | |
|--------------|--|
| CLO 1 | understand the concepts and principles of real estate business. |
| CLO 2 | illustrate the regulatory and legislative aspects and the key processes and strategies involved in the development and management of real estate sector. |
| CLO 3 | analyze and implementing budgets and financial reporting and loan analysis. |
| CLO 4 | evaluate the performance of properties, strategies for asset buying, and economics of real estate investment. |
| CLO 5 | formulate ideas on rising money and creating investors partnership and smart strategies for asset development. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|----------------|
| 1 | Introduction to Corporate Real Estate Management: Management, Real estate management, Real estate portfolios of non-property companies, Scope of corporate real estate portfolios, Composition of corporate real estate portfolios, Corporate strategy and real estate strategy, Goals and success measurement of real estate management. | 3 | CLO 1 |
| 2 | Derivation and Delimitation of Corporate Real Estate Management: Basic information, Corporate real estate management, Institutional and corporate real estate management, Distinction from other forms of real estate management, Corporate real estate and industrial real estate, Operationally required property and surplus property. | 6 | CLO 1 CLO 2 |
| 3 | Portfolio, Organization and Sourcing of Real Estate Services: The challenge of corporate real estate, Challenge CREM organization, Portfolio versus organization, The challenge of globalization, Sourcing real estate services. | 3 | CLO 2 |
| 4 | Specific Aspects of Corporate Real Estate Management: Corporate social responsibility and sustainable building, Corporate architecture and corporate design, Working environments, Importance of the workplace, Modern workplace management, Types of real estate office, Influence of changes in the world of work on future. | 3 | CLO 1 CLO 2 |
| 5 | Economics of Real Estate Investment: Business and real estate cycle, Macroeconomics effects on real estate, Inflation calculation, Overview of | 3 | CLO 3 CLO 4 |

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| | consumer price index (CPI), Interest rates, Macro environment trends for real estate, Foreign investments, Impact of microenvironment. | | |
| 6 | Understanding and Implementing Budgets: Budgets, Identify the purposes of budget, Different types of budgets, Preparing budget timelines, Environment forecasting, History based forecasting, Forecasting methods, Budget variance analysis, Budgeting ethics and decision making, Tools and conventions for budgeting, Real estate tax valuation, Collective bargaining process. | 3 | CLO 3 |
| 7 | Financial Reporting and Loan Analysis: Real time data and reporting, Financial reporting, Requirement of financial reporting, Financial accounting and external reporting, Managerial accounting and internal reporting, Designing balance sheet and income statement, Sources of financing, Lending and banking process, Loan funding process, Different types of loan, Analysis of costs of borrowing. | 6 | CLO 3 |
| 8 | Measuring the Performance of Properties: Defining investment and return, Calculation for financial performance- Cash-on-cash rate of return, Value enhancement, Net Present Value (NPV), Internal Rate of Return (IRR), relationship between NPV and IRR, Modified IRR. | 3 | CLO 4 |
| 9 | Smart Strategies for Asset Buying: Character traits of experienced commercial real estate investors, Commercial property types, Time and money saving techniques, Phases of the commercial real estate market cycle, Identify the best time to buy, Property risk types, Risk lowering techniques. | 3 | CLO 5 |
| 10 | Rising Money and Creating Investors Partnership: Buying commercial real estate without money and experience, Countermeasures for not having enough money and experience, Techniques for using other people's money to get rich when buying commercial property, Starting inexperienced deal, Percentage of ownership in business, Strategy for rising investors, Pitfalls to avoid in investor partnership, Forming a real estate syndication, Techniques for equity multiple. | 3 | CLO 5 |
| 11 | Smart Strategies for Asset Development: About developer Roy Carver, Role of commercial developers, Ways of commercial building developers earn money, Commercial land developers, Traits of commercial real estate developers, Developer and its relations to experience, Mistakes to avoid in developing commercial property, Commercial development process. | 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 | 3 | | | | | | |
| CLO 2 | | 2 | | | | | |
| CLO 3 | | 2 | | | | 3 | |
| CLO 4 | | | 2 | 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. | 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, Mid semester and Semester Final Examination. |

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|--------------|---|--|
| CLO 5 | 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. The Encyclopedia of Commercial Real Estate Advice: How to Add Value- Terry Painter; John Wiley & Sons, Inc., 5/E, 2021.
2. Corporate Real Estate Management- Thomas Glatt; Springer publications, 3/E, 2021.

Reference Books:

1. Principles of Real Estate Management- Nicholas Dunlap; Institute of Real Estate Management, 17/E, 2019.
2. Foundations of Real Estate Financial Modelling- Roger Staiger; Routledge, 2/E, 2018.
3. Real Estate Finance and Investments Risks and Opportunities- Peter Linneman and REFAI Bruce Kirsch; Linneman Associates, 1/W, 2020.
4. The ABCs of Property Management: What You Need to Know to Maximize Your Money Now- Ken McElroy; RDA Press, 2/E, 2014.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Management of Small and Medium Enterprise | | |
| Course Code | : BUS 0413 5517 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides a comprehensive discussion of creating and maintaining a sustainable competitive advantage in a small and medium enterprises. 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.

Course Objectives: The aim of this course is to help students fulfill their dreams of becoming entrepreneurs and achieving the independence that comes with small business success. This course provides better understanding about complex concepts with good examples because a good example can help make even the most complex concept more understandable and interesting to read. This course contributes to gaining in-depth knowledge to create competitive advantage. Topics critical to small business have been added or updated and examples have been carefully selected from the small and medium business owners for the students so that they can take initiative in opening small and medium enterprises.

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

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|--------------|---|
| CLO 1 | characterize the small business management, entrepreneurship, and ownership. |
| CLO 2 | examine the social responsibility, ethics, and strategic planning, and business plan. |
| CLO 3 | analyze the franchising, taking over an existing business, and starting a new business. |
| CLO 4 | apply small and medium business finance. |
| CLO 5 | investigate the legal environment of small business. |
| CLO 6 | judge the small business marketing including strategy, research, and place. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Small Business: An Overview: Concepts of Small Business, Size Definitions, Types of Industries, Small Businesses in the U.S. Economy, Workforce Diversity and Small Business Ownership, The Value of Diversity to Business, Secrets of Small Business Success, Competitive Advantage, Getting Started on the Right Foot, Understanding the Risks of Small Business Ownership, Business Failure, Causes of Business Failure, Business Termination versus Failure, Mistakes Leading to Business Failure, Failure Rate Controversy, Government Intervention. | 6 | CLO 1 |

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| 2 | Small Business Management, Entrepreneurship, and Ownership: The Entrepreneur-Manager Relationship, Characteristics of an Entrepreneur, Entrepreneurship and the Small Business Manager, A Model of the Start-Up Process, Your Decision for Self-Employment, Pros and Cons of Self-Employment, Traits of Successful Entrepreneurs, Preparing Yourself for Business Ownership, Forms of Business Organization, Sole Proprietorship, Partnership, Corporation, Specialized Forms of Corporations. | 3 | CLO 1 |
| 3 | Social Responsibility, Ethics, and Strategic Planning: Relationship between Social Responsibility, Ethics, and Strategic Planning, Social Responsibilities of Small Business, Economic Responsibility, Legal Obligations, Ethical Responsibility, Philanthropic Goodwill, Ethics and Business Strategy, Codes of Ethics, Ethics under Pressure, Strategic Planning, Mission Statement, Environmental Analysis, Competitive Analysis, Strategic Alternatives, Goal Setting and Strategies, Control Systems, Strategic Planning in Action. | 3 | CLO 2 |
| 4 | The Business Plan: Every Business Needs a Plan, The Purpose, The Practice: Guidelines for Writing a Business Plan, Business Plan Contents, Cover Page, Table of Contents, Executive Summary, Company Information, Environmental and Industry Analysis, Products or Services, Marketing Research and Evaluation, Manufacturing and Operations Plan, Management Team, Timeline, Critical Risks and Assumptions, Benefits to the Community, Exit Strategy, Financial Plan, Review Process, Business Plan Mistakes. | 6 | CLO 2 |
| 5 | Franchising: About Franchising, Background, Franchising Today, Franchising Systems, Product-Distribution Franchising, Business-Format Franchising, Reasons of opening a Franchise, Advantages to Franchisee, Disadvantages to Franchisee, Advantages to Franchisor, Disadvantages to Franchisor, Selecting a Franchise, Evaluate Your Needs, Do Your Research, Analyze the Market, Disclosure Statements, The Franchise Agreement, Get Professional Advice, International Franchising. | 3 | CLO 3 |
| 6 | Taking Over an Existing Business: Business-Buyout Alternative, Advantages of Buying a Business, Disadvantages of Buying a Business, Finding a Business for Sale, Look for Desired opportunity in a Business, Due Diligence, General Considerations, Reasons of the Business Being Sold, Financial Condition, Buying Goods, Tangible Assets, Intangible Assets, Amount of Pay, Value of tangible Assets, Value of intangible Assets, Buying the Business, Terms of Sale, Closing the Deal, Taking Over a Family Business, Family Businesses, Complex Interrelationships, Planning Succession, General Family Business Policies. | 6 | CLO 3 |
| 7 | Starting a New Business: About Start-ups, Advantages of Starting from Scratch, Disadvantages of Starting from Scratch, Types of New Businesses, E-Businesses, Home-Based Businesses, Starting a Business on the Side, Fast-Growth Start-ups, Evaluating Potential Start-ups, Business Ideas, Sources of Business Ideas, Getting Started, First Initiative, Importance of Planning to a Start-up, Strategies of Competition, Customer Service, Licenses, Permits, and Regulations, Taxes. | 3 | CLO 3 |
| 8 | Small and Medium Business Finance: Small Business Finance, Initial Capital Requirements, Defining Required Assets, The Five “Cs” of Credit, Additional Considerations, Basic Financial Vocabulary, Forms of Capital: Debt and Equity, Other Loan Terminology, Finding Capital, Loan Application Process, Sources of Debt Financing, Outcomes of Saying “No” from a Lender, Sources of Equity Financing, Choosing a Lender or Investor. | 3 | CLO 4 |
| 9 | The Legal Environment: Small Business and the Law, Laws to Promote Fair Business Competition, Laws to Protect Consumers, Laws to Protect People in the Workplace, Licenses, Restrictions, and Permits, Bankruptcy Laws, Bankruptcy, | 3 | CLO 5 |

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| | Contract Law for Small Businesses, Elements of a Contract, Contractual Obligations, Laws to Protect Intellectual Property, Patents, Copyrights, Trademarks, Global Protection of Intellectual Property. | | |
| 10 | Small and Medium Business Marketing: Strategy and Research: Small Business Marketing, Marketing Concept, Of Purple Cows, Marketing Strategies for Small Businesses, Setting Marketing Objectives, Developing a Sales Forecast, Identifying Target Markets, Understanding Consumer Behavior, Market Research, Market Research Process, Limitations of Market Research. | 3 | CLO 6 |
| 11 | Small and Medium Business Marketing: Place: Small Business Distribution, Location for the Long Run, State Selection, City Selection, Site Selection, Site Questions, Traffic Flow, Central Business Districts, Shopping Centers, Stand-Alone Locations, Service Locations, Legal Requirements, Retail Layouts, Service Layouts, Manufacturing Layouts, Home Office, Advantages, Disadvantages, Lease, Buy, or Build, Leasing, Purchasing, Building. | 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 | | | | 3 | | | |
| CLO 5 | | | | | 3 | 2 | |
| 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, Reference Book and Online Resources | Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources | Class Tests, Assignments, Presentation, Viva voce, and Mid-Semester Exam |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, 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, Textbook and Online Resources | Class Tests, Assignments, Presentation, Quiz, and Semester Final Exam |

Textbooks:

1. Small Business Management: Entrepreneurship and beyond - Timothy S. Hatten; McGraw Hill, 2/E, 2017
2. The Management of Small and Medium Enterprise - Matthias Fink and Sascha Kraus; Pearson, 4/E, 2016.

Reference Books:

1. Leadership in Small & Medium Enterprises: Management Challenges for Small & Medium Businesses- Dr. Kevin Grant and Dr. Cheryl Lentz; Pensiero Press, 2/E, 2022.
2. Knowledge Integration: The Practice of Knowledge Management in Small and Medium Enterprises- Antonie Jetter, Jeroen Kraaijenbrink, Hans-Horst Schröder, and Fons Wijnhoven; Physica, 6/E, 2006.
3. Risk Management in Small and Medium Enterprises- Chiara Crovini; Routledge, 1/E, 2019.
4. Customer Relationship Management (CRM) for Medium and Small Enterprises: How to Find the Right Solution for Effectively Connecting with Your Customers- Antonio Specchia; Productivity Press, 2/E 2021.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Non-Governmental Organizations, Management, and Development | | |
| Course Code | : BUS 0413 5518 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course combines a critical overview of the main research literature with a set of up-to-date theoretical and practical insights drawn from experience in Asia, Europe, Africa and elsewhere. It highlights the importance of NGOs in development, but it also engages fully with the criticisms that the increased profile of NGOs in development now attracts.

Course Objectives: This course helps the students understand the wide diversity of NGOs and their roles and locates their recent rise to prominence within broader histories of struggle as well as within the ideological context of neoliberalism. This course provides analysis how interest in NGOs has both reflected and informed wider theoretical trends and debates within development studies, before analyzing NGOs and their practices, using a broad range of short case studies of successful and unsuccessful interventions. This course provides the description about the ways in which NGOs are increasingly important in relation to ideas and debates about ‘civil society’, globalization and the changing ideas and practices of international aid.

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

| | |
|--------------|---|
| CLO 1 | characterize the understanding development NGOs in historical context. |
| CLO 2 | examine the NGOs and development from alternative to mainstream. |
| CLO 3 | apply the NGO roles in contemporary development practice and civil society. |
| CLO 4 | analyze the NGOs, globalization, and the aid system. |
| CLO 5 | investigate the NGOs and international humanitarian action. |
| CLO 6 | judge the development NGOs in perspective. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Introduction What are non-governmental organizations: Definitions, The diversity of NGOs, The variety of NGO values, approaches and activities in development, The claims made for development NGOs, The various critiques of development NGOs. | 3 | CLO 1 |
| 2 | Understanding development NGOs in historical context: The context of the state for understanding NGOs, A 200-year history of NGOs, The wide range of local and regional influences on NGOs, The discovery and rise of development NGOs during the 1980s, The role of NGOs within recent ideological and policy histories. | 3 | CLO 1 |
| 3 | NGOs and development theory: The tendency for NGOs and their supporters to focus on practice rather than theory, The contested concept of ‘development’, Understanding how different perspectives on and theories of development ‘construct’ ideas about NGOs in different ways, The ways in which changing ideas about development have impacted upon NGO work, The contribution of NGOs to development theory. | 6 | CLO 2 |
| 4 | NGOs and development: From alternative to mainstream: After the theoretical impasse of the early 1990s, development has increasingly emphasized practice over theory, NGOs played important roles within the construction of new ‘people-centered’ or ‘alternative’ development paradigms, The key ideas of participation, empowerment and gender equality were at the heart of such approaches, The difficult coexistence between these ideas and the rise to prominence of neoliberal paradigms, The position of NGOs as actors within the post-Cold War neoliberal policy orthodoxies. | 6 | CLO 2 |

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| 5 | NGO roles in contemporary development practice: The basic roles of NGOs: implementation, partnership and catalysis, Experiences of NGOs acting as service providers, The work of NGOs undertaking advocacy, The role of innovation in development NGO activities., NGOs as partners working with government and business, The ways in which NGOs seek to combine these three main roles. | 3 | CLO 3 |
| 6 | NGOs and ‘civil society’: The rediscovery of old political ideas about ‘civil society’ during the last years of the Cold War, The incorporation of certain types of ideas about civil society under neoliberal development policy, Distinguishing the ‘liberal’ and ‘radical’ versions of civil society theory, The practical value of ideas about civil society to the identities and work of development NGOs, Critical perspectives on the civil society discourse. | 3 | CLO 3 |
| 7 | NGOs and globalization: The economic, political, social and cultural dimensions of globalization bring new implications for the ways in which development NGOs frame their activities and organize their work, NGO efforts to ‘tame’ economic globalization in favor of poor people through ethical business and fair trade initiatives, Globalization has impacted upon the way that development aid is conceived and provided, bringing a greater emphasis on anti-terrorism and security objectives, A ‘global civil society’ has emerged which includes, but is by no means limited to, NGOs with non-state actors playing increasing roles in emerging global governance structures and as counter-hegemonic globalization ‘from below’, Technological aspects of globalization bring new networking opportunities to NGOs, along with significant management challenges. | 6 | CLO 4 |
| 8 | NGOs and the aid system: Introducing the world of international development aid, Aid flows to NGOs and mechanisms of NGO funding, The changing roles of NGOs, from development projects to Poverty Reduction Strategies (PRSs) and ‘good governance’, International or Northern NGOs as aid actors, and their relations with SNGOs through partnership and capacity building, NGOs which operate outside the aid system, The ways in which NGOs both shape, and are shaped by, the aid system. | 6 | CLO 4 |
| 9 | NGOs and international humanitarian action: The history of NGOs’ involvement in humanitarian action, Differences between development and relief work, NGOs and humanitarian action in the post-Cold War context, The discourses of ‘complex political emergencies’, security and insecurity, The future of NGOs and humanitarian action. | 3 | CLO 5 |
| 10 | Development NGOs in perspective: The changing fortunes of development NGOs since 1990, Exploring five contrasting basic perspectives on NGOs and development, Reflecting on the record of NGOs in development: positive and negative aspects, Some NGO paradoxes in relation to scale and approach, NGOs and the future: contradictions, choices and horizons. | 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 | | | | 2 | | | |
| 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, Quiz, and Mid-Semester Exam. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, 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, Textbook 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. Non-Governmental Organizations and Development; David Lewis and Nazneen Kanji; Routledge, 2/E, 2014.
2. Non-Governmental Organizations- Harold Peers; Routledge, 3/E, 2014.

Reference Books:

1. The Virtuous Spiral: A Guide to Sustainability for NGO's in International Development- Alan Fowler; Routledge, 5/E, 2017.
2. The Nonprofit World: Civil Society and the Rise of the Nonprofit Sector Paperback- John Casey; Kumarian Press, 2/E, 2007.
3. Managing Human Resources for Nonprofits- Kunle Akingbola; Routledge, 1/E, 2015.
4. Human Resources Management for Public and Nonprofit Organizations: A Strategic Approach- Joan E. Pynes; Jossey-Bass, 4/E, 2013.

21.3.5 Major/Concentration in Human Resource Management Courses

| | | | |
|----------------------|--|---------------------|------------------------------|
| Course Title | : Negotiation and Conflict Management | | |
| Course Code | : BUS 0413 5611 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course covers the theory, processes, and practices of negotiation, conflict resolution, and relationship management to help you be a more effective negotiator in a variety of situations. The course also focuses on examining effective and ineffective strategies, determining why they work well, and discussing successful alternatives if they do not. It also highlights the identified patterns of negotiation and conflict resolution in different national and cultural contexts, to gain an understanding of how interpersonal style, personality, culture, and other variables influence our negotiation and decision-making skills.

Course Objectives: The objective of this course is to provide students with an in-depth knowledge of applying approaches of behavioral areas to develop human relation and conflicting situations.

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

| | |
|--------------|---|
| CLO 1 | understand the conflicting behavior of people in the organization. |
| CLO 2 | describe how people behave under different conflicting situations. |
| CLO 3 | analyze specific conflict management for future action. |
| CLO 4 | enable students to predict and control conflicting situations and improve results. |
| CLO 5 | apply research skills into negotiations and conflict management problems and the application of these in the assembling and analysis of facts and situations. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Conflict Management: Definition of conflict, Conflict management, Types/levels of conflict, Various views of conflict/ Classification views of conflict/Thoughts of school of conflict, Elements constituting the term conflict, Causes of conflict, Conflict and Unit performance, Different points and counterpoints of conflict, Components of conflicts, Positive and negative outcomes of conflict, Consequences of conflict, Steps to resolve conflict, Explain the conflict process, Dimensions of conflict handling intention/Conflict management styles, Importance of conflict management, Emotional Intelligence. | 6 | CLO 1 |
| 2 | Sources of Conflict: Concepts of sources of conflict, Sources of intrapersonal conflict, Sources of interpersonal conflict, Sources of group conflict, Sources of organizational conflict, Difference between the Affection and Substantive conflict, Criteria for conflict management, Strategies for conflict management, Conflict management process, Conflict Vs Competition, Different scholar's sources of conflict (Daniel Katz, Jones and George, Donai's), Additional sources of conflict, Sources of Conflict and Tips to Manage Them. | 6 | CLO 2 |
| 3 | Intrapersonal Conflict: Definition of Intrapersonal conflict, Types of Intrapersonal conflict, Role conflict, Role overload and under load, Types of Role conflict, Causes of intrapersonal conflict, Role ambiguity, Causes of Role ambiguity, Model of role conflict and ambiguity, Consequences/Impacts of Role conflict, Managing Intrapersonal conflict/How Intrapersonal conflict is managed. | 3 | CLO 3 |
| 4 | Interpersonal Conflict: Definition of Interpersonal conflict, Nature of interpersonal conflict, Benefits of interpersonal conflict, Stages of Interpersonal conflict, Consequences/Impact of Interpersonal conflict, The prisoners dilemma and How it to be resolved, Principles of interpersonal conflict, Difference between interpersonal and intrapersonal conflict, Handling conflict using DESC method, Different kinds of conflict outcomes, Factors influencing interpersonal conflict, Managing interpersonal conflict, Different sources of Interpersonal conflict, When Interpersonal conflict is beneficial, How does conflict intensity affect performance, Factors influencing conflict tolerance level, How is interpersonal conflict analyzed, Employee elasticity, Properties of employee elasticity, How does stretching affect conflict tolerance level, Techniques that assist in extending the elastic limit of one's conflict tolerance level. | 6 | CLO 3 |
| 5 | Intergroup Conflict: Definition of Intergroup conflict, Types of group conflict, Causes of intergroup conflict, Ways to reduce intergroup conflict, Consequences of conflict aftermath, Classic examples of organizational Intergroup conflict, Dynamics of Intergroup conflict, Structure formulation, Decision process, Effects of the win-lose conflict in group/Attributes of conflictful lateral relationships and their consequences/Effects of intergroup conflicts on individual and organizational outcomes, Managing intergroup conflict, How is diagnosis of intergroup conflict performed, Diagnosis of intergroup conflict: Measurement, Diagnosis of intergroup conflict: Analysis, Sources/Causes of intergroup conflict, Various intervention techniques, Process intervention strategies, Steps involved in the problem solving process, Organizational mirroring, Steps involved in Organizational mirroring, Steps involved in analyzing task interdependence. | 6 | CLO 3 |
| 6 | Organizational Conflict: Definition of Organizational conflict, When conflict becomes ugly, Benefits of organizational conflict, Relationship between conflict and performance, Causes/Why conflict occurs in an organization, Model/Different types of conflict that one finds in the subunits of formal organizations, Structural conflict, Various types of structural conflict, Various organizational factors that create conflict, Various response styles, Ways to resolve conflict, Various techniques of conflict management. | 6 | CLO 3 |
| 7 | Negotiation: Various principles of negotiation, Fisher and Ury's four principles of negotiation, Interpersonal conflict resolution process, Basic strategies for resolution the conflict, how is Interpersonal conflict managed, Various styles of managing conflict, The Thomas-Kilmann approach, Behavioral and Structural intervention Strategic for the management of Interpersonal conflict, Structural intervention strategies. | 6 | CLO 5 |

| | | | |
|----------|---|---|-------|
| 8 | Ethics and Morality in conflict Management: Ethics and morality, Guidelines to handle conflict situations with superiors, subordinates and peers, how is ethical evaluation of conflict management done, Characteristics of ethics and leadership, Stages of moral development, Theoretical assumptions of the Kohlberg's theory, Dilemma of Kohlberg, Stages of moral development as laid down by Kohlberg. | 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 | 3 | | 2 | 1 | 3 | |
| CLO 2 | | 2 | | 3 | 2 | | |
| CLO 3 | | | 2 | 2 | | 1 | |
| CLO 4 | | | 2 | | 1 | | |
| CLO 5 | 3 | 3 | 2 | | | 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, 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. Getting to Yes: Negotiating Agreement Without Giving In – Roger Fisher, William L. Ury, Bruce Patton; Penguin Publishing Group, 3/E, 2011.
2. Essentials of Negotiation – Roy Lewicki, Bruce Barry and David Saunders; McGraw-Hill Interamericana de España S.L., 7/E, 2011.

Reference Books

1. Conflict Management for Managers: Resolving Workplace, Client, and Policy Disputes – Susan S. Raines, Rowman & Littlefield Publishers, 2/E, 2019.
2. Conflict Management: A Practical Guide to Developing Negotiation Strategies – Barbara Budjac Corvette, Pearson, 1/E, 2006.
3. Negotiation: Moving From Conflict to Agreement – Kevin W. Rockmann, Claus W. Langfred, Matthew A. Cronin, SAGE Publications, 1/E, 2020.
4. Conflict Management and Negotiation (Behavior in Organizations: An experiential approach) – Jean-Francois Coget and Abraham B. Rami Shani; Shani and Coget, 10/E, 2015.

| | | | |
|----------------------|---------------------------------|---------------------|------------------------------|
| Course Title | : Performance Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5612 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides a comprehensive discussion of establishing a high performance culture in which individuals and teams take responsibility for the continuous improvement of business processes and for their own skills and contributions within a framework provided by effective leadership. Its key purpose is to focus people on doing the right things by achieving goal clarity. This course focuses on developing the capacity of people to meet and exceed expectations and achieving their full potential to the benefit of themselves and the organization.

Course Objectives: The overall aim of this course is to establish a high-performance culture in which individuals and teams take responsibility for the continuous improvement of business processes and for their own skills and contributions within a framework provided by effective leadership. Its key purpose is to focus people on doing the right things by achieving goal clarity. Specifically, this course is about aligning individual objectives to organizational objectives and ensuring that individuals uphold corporate core values. It provides for expectations to be defined and agreed in terms of role responsibilities and accountabilities, skills and behaviors. The aim is to develop the capacity of people to meet and exceed expectations and to achieve their full potential to the benefit of themselves and the organization. Importantly, this course is concerned with ensuring that the support and guidance people need to develop and improve are readily available.

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

| | |
|--------------|---|
| CLO 1 | characterize the basis and process of performance management. |
| CLO 2 | apply the performance planning and agreements and managing performance throughout the year. |
| CLO 3 | analyze the reviewing and assessing the performance. |
| CLO 4 | examine the improving performance and performance management administration. |
| CLO 5 | investigate the performance management and learning and reward. |
| CLO 6 | judge the 360-degree feedback and performance management roles. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|---|--------------|----------------|
| 1 | The basis of performance management: Performance management defined, Aims of performance management, Characteristics of performance management, Developments in performance management, Concerns of performance management, Understanding performance management, Guiding principles of performance management, Performance appraisal and performance management, Views on performance management, Performance management and the psychological contract, The process of performance management. | 6 | CLO 1 |
| 2 | The process of performance management: Performance management as a process of management, The performance management cycle, The performance management sequence, Process of functioning performance management, Performance management activities, Performance management in action. | 3 | CLO 1 CLO 2 |
| 3 | Performance planning and agreements: Performance and development planning, Role profiles, Objective setting, Performance measures and assessment, Performance planning, Development planning, The performance agreement, Checklist – performance and development planning. | 3 | CLO 1 CLO 2 |
| 4 | Managing performance throughout the year: The continuing process of performance management, Updating objectives and work plans, Managing continuous learning. | 3 | CLO 2 |
| 5 | Reviewing performance: The performance review meeting, Performance review difficulties, Performance review issues, Organizational issues, Focus of | 6 | CLO 3 |

| | | | |
|----|---|---|-------|
| | performance reviews, Performance review meeting focus, Criteria, The impact of management style, Performance review skills, Outcome issues, Dealing with positive and negative elements, Using reviews as a communications channel, Balancing past performance against future potential, Time of reviews, Performance review problems, Evaluating performance reviews, Analysis of the issues, Preparing for review meetings, Self-assessment, Giving feedback. | | |
| 6 | Assessing performance: Approach to assessment, Factors affecting assessments, Methods of assessment, Overall analysis of performance, Narrative assessment, Rating, Forced distribution, Forced ranking, Quota systems, Visual methods of assessment, Conclusion. | 3 | CLO 3 |
| 7 | Improving performance: Improving performance at the organizational level, The problems at managerial level, Dealing with the problem – overall strategy, Dealing with the problem – human resource improvement, Top management levers for improving performance, Performance management at the organizational level, Improving team performance, Improving individual performance, Managing underperformers. | 6 | CLO 4 |
| 8 | Performance management administration: Purpose, Performance management forms as working documents, Information for the HR department, Form design, Web-enabled performance management. | 3 | CLO 4 |
| 9 | Performance management, and learning and reward: Helping people to learn through performance management, Learning opportunities, Personal development planning, Coaching, Performance management and non-financial rewards, Performance management and pay. | 3 | CLO 5 |
| 10 | 360-degree feedback: 360-degree feedback defined, Use of 360-degree feedback, Rationale for 360-degree feedback, 360-degree feedback – methodology, Development and implementation, 360-degree feedback – advantages and disadvantages, 360-degree feedback – criteria for success. | 3 | CLO 6 |
| 11 | Performance management roles: Performance management roles of top managers and middle managers, Line managers and their roles, The role of different level employees, The role of human resources | 3 | CLO 6 |

Mapping of CLO 4 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 | | | |
| 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, Presentation, Viva voce, and Mid-Semester Exam. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Reference Book and Online Resources. | Class Tests, Assignments, Presentation, Quiz, and Mid-Semester Exam. |
| CLO 3 | Class Lectures, Open Discussion, Q/A Session, Textbook and Online Resources. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, and Textbook. | 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, Viva voce, 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. Performance Management: Key Strategies and Practical Guidelines- Michael Armstrong; Pearson, 3/E, 2016.
2. Performance Appraisal and Management, Kevin R Murphy, SAGE, 2/E, 2015.

Reference Books:

1. Performance Management- Herman Aguinis; Chicago Business Press, 4/E, 2019.
2. Performance Management: Changing Behavior that Drives Organizational Effectiveness- Aubrey C. Daniels and Jon S. Bailey; Performance Management Publications, 6/E, 2017.
3. Performance Management- Robert Bacal; McGraw Hill, 4/E 2018.
4. A Performance Management Process: Implementing Performance Appraisal Policy- Wilfredo Bowers; SAGE Publications, 1/E, 2022

| | |
|---|--|
| Course Title : Compensation Management | Credit Hours : 3.0 |
| Course Code : BUS 0413 5613 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course provides an opportunity to study strategic choices in managing total compensation. 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.

Course Objectives: The aim of the course is to help students to learn basic compensation concepts and the context of compensation practice. This course will also help students to illustrate the different ways to strengthen the pay-for-performance link, concepts of Payment and employee benefits issues for contingent workers and understand the legally required employee benefits. Most of the examples are drawn from a variety of business applications. This course introduces core understand the guiding principles of effective compensation systems: internal alignment, external competitiveness, and pay-for-performance. From a practical perspective, the course will provide students with the skills and understanding necessary for employment as an entry-level compensation specialist.

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

| | |
|--------------|--|
| CLO 1 | understand the business environment, compensation and components of compensation. |
| 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, ethics, methods, and techniques of designing and implementing market competitive compensation systems. |
| CLO 4 | demonstrate an understanding of how to apply knowledge necessary for effective work performance and use of IT in HRM. |
| CLO 5 | illustrate different ways to strengthen the pay-for-performance link and legally required employee benefits. |
| CLO 6 | create and building internally consistent compensation systems and market competitive compensation systems. |

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 | Traditional Bases for Pay: Seniority and Merit Pay: Seniority and longevity pay, Effectiveness and designing of seniority and longevity pay, Fitting seniority pay with competitive advantage, Merit pay and its exploring factors, Performance appraisal, Strengthening the pay for performance link, Limitations of merit pay program. | 3 | CLO 1 |
| 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. | 3 | CLO 2 |
| 4 | Incentive Pay: Individual incentives, Different types of individual incentives, Group incentives, Different types of group incentives and examples, Companywide incentives, Designing techniques of companywide incentives, Designing incentive pay programs. | 3 | CLO 2 |
| 5 | Person Focused Pay: Defining person focused pay, Competency based pay, Pay for knowledge and skills, Use of person focused pay program, Reasons to adopt person focused pay program, Types of person focused pay program, Constructing person focused pay with job based pay, Advantages and disadvantages of person focused pay. | 3 | CLO 2 |
| 6 | The Benefit Determination Process: Growth in employee benefits, Value of employee benefits, Key issues in benefit planning, design and administration, Components of a benefit plan, Administering the benefit program, Legally required benefits, Retirement and savings plan payments, Life insurance, Medical and medically related payments, Miscellaneous benefits. | 6 | CLO 3 |
| 7 | Building Internally Consistent Compensation Systems: Internal consistency, Job analysis, Legal considerations of job analysis, Job evaluation and its process, Job evaluation techniques, Internally Consistent Compensation Systems and competitive strategy. | 3 | CLO 6 |
| 8 | Building Market Competitive Compensation Systems: Compensation survey, Compensation survey and strategic considerations, Integrating internal job structure with external market pay rate, Compensation policies and strategic mandates. | 3 | CLO 4 CLO 5 |
| 9 | Performance Appraisals: Performance metrics, Balanced scorecard approach, Performance evaluation process, Equal employment opportunity and performance evaluation, Tying pay to subjectively appraised performance. | 3 | CLO 5 CLO 6 |
| 10 | International Pay Systems: Global context, Social contract, Culture, Comparing costs, Comparing systems, National systems: comparative mind-set, Expatriate pay. | 3 | CLO 3 |
| 11 | Technology for Compensation Alignment: The need for technology, Intelligent assessment of resignations, Strategic compensation decisions, Increase efficiency of compensation management, benefits of HR technology provide for compensation strategy, HR technology and evaluate solutions, transitioning compensation process to HR technology. | 6 | CLO4 |
| 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 Pay Scale, 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 | | | | 2 | | | 2 |
| CLO 3 | | 3 | | | | | |
| CLO 4 | | | 3 | | | | |
| CLO 5 | | | | 2 | 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, 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. |
| 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. Compensation – Barry Gerhart and Jerry Newman; McGraw-Hill Education, 13/E, 2019.
2. Strategic Compensation: A Human Resource Management Approach- Joseph J. Martocchio; Pearson, 9/E, 2017.

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 in a Knowledge-Based World – Richard Henderson; Pearson, 10/E, 2005.

| | | | |
|----------------------|----------------------------------|---------------------|------------------------------|
| Course Title | : Human Resource Planning | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5614 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course emphasizes on explaining the role of HR planning and control in functions such as job analysis, recruitment, HR management systems etc. This course appraises succession plans and critical staffing objectives and evaluate the complexities of downsizing issues and the role of HR planning in the process of downsizing.

Course Objectives: This course is designed to help future human resource management plan and make decisions about the allocation of resources for the effective management of people in organizations within a given strategy. This course provides knowledge in strategy formulation and implementation, functional areas of HRM, the implications of strategic decisions on HRM practices. This course provides the answers to the questions related to the best types of compensation, selection, and training to ensure the success of chosen strategy without neglecting

traditional and important HR forecasting processes. This course delivers tools for HR planning and forecasting and matches corporate strategies with specific HR practices.

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

| | |
|--------------|--|
| CLO 1 | characterize the various aspects of human resource planning. |
| CLO 2 | examine the job analysis, recruitment and selection. |
| CLO 3 | analyze the human resource management systems. |
| CLO 4 | apply the human resource forecasting process, human resource demand and human resource supply. |
| CLO 5 | investigate the succession management considering the future challenges. |
| CLO 6 | judge the importance of downsizing, restructuring and outsourcing. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Human Resource Planning: Definition of Human Resource Planning (HRP); Need for HR planning, Objectives of HRP, Importance of HRP, HRP at different levels, Special case in HRP: Retrenchment, Strategies of HRP, Responsibility for HRP, Limitations of HRP, Problems in HRP. | 3 | CLO 1 |
| 2 | Job Analysis: Job analysis, Problems associated with job analysis, The process of job analysis, Job analysis method, Specific job analysis techniques, Competency based approaches, Competency models in practice, Assessing competencies and skills in the workplace. | 3 | CLO 1 |
| 3 | Recruitment: Recruitment, Sources of recruitment, Internal source of recruitment, External source s of recruitment, Advantages and disadvantages of recruitment, Alternatives to recruitment, Constraints of recruitment efforts, Recruitment scenario in Bangladesh. | 3 | CLO 2 |
| 4 | Selection: Selection, Selection objective, Selection process, Employment tests, Selection interviews, Background and reference checks, Employee selection in Bangladesh. | 3 | CLO 2 |
| 5 | HR Management Systems: Three stages of HRMS development, Selection and design criteria for HRMS, Criteria for data inclusion in the HRMS, Core HRMS data entries. | 3 | CLO 3 |
| 6 | The HR Forecasting Process: Forecasting activity categories; Benefits of HR forecasting, Key personnel analyses conducted by HR forecasters, Environmental and organizational factors affecting HR forecasting, HR forecasting time horizons, Determining net HR requirements. | 6 | CLO 4 |
| 7 | HR Demand: Index or trend analysis; Steps to conducting an effective index or trend analysis, Delphi technique, Steps associated with using the Delphi technique, Nominal group technique. | 3 | CLO 4 |
| 8 | Ascertaining HR Supply: Skills and management inventories, Succession or replacement analysis, Linear programming, Movement analysis, Vacancy model | 3 | CLO 4 |
| 9 | Succession Management: Succession management, Importance of Succession management, Evolution of Succession management, Succession management process. | 3 | CLO 5 |
| 10 | Downsizing and Restructuring: Downsizing and restructuring, Downsizing strategy, Reasons behind organizations downsize, The downsizing decision, Effective and ineffective downsizing strategies. | 6 | CLO 6 |
| 11 | Mergers and Acquisitions: Merger, Types of mergers, Acquisition, Strategic benefits, Financial benefits. | 3 | CLO 6 |
| 12 | Outsourcing: Outsourcing, Advantages of outsourcing, Risks and limitations of outsourcing, The rationale for outsourcing, Management of outsourcing. | 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 | | | |
| 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, Quiz, 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 Textbook | 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, Viva voce, 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. Strategic Human Resources Planning- Monica Belcourt, Nelson Education Limited, 2/E, 2016.
2. Human Resource Planning- D K Bhattacharyya; Excel Books, 2/E, 2012.

Reference Books:

1. Human Resource Planning- D K Bhattacharyya, Excel Books, 2/E, 2012.
2. Data-Driven HR: Creating Value with HR Metrics and HR Analytics- Irma Doze and Toine Al; IRTI Intelligence Publishing, 1/E, 2019.
3. The Resource Management and Capacity Planning Handbook: A Guide to Maximizing the Value of Your Limited People Resources Hardcover– Jerry Manas; McGraw Hill, 1/E, 2014.
4. Foundations of Human Resource Development- Richard A. Swanson; Berrett-Koehler Publishers, 3/E, 2022.

| | | | |
|----------------------|-----------------------------------|---------------------|------------------------------|
| Course Title | : Training and Development | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5615 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course provides an opportunity to study the role of training and development in Human Resource Management. Students will be given an opportunity to plan and execute a training program including needs assessment, evaluating trainee- learning style, costing, considering delivery alternatives, motivating trainees, and evaluation. This course is an examination of individual and organizational strategies designed to stimulate creative approaches to learning in organizations.

Course Objectives: The primary aim of this course is to facilitate understanding of how performance management through the training and development function fits into both the overall mandate of human resources management and the larger environmental and organizational contexts. Participants should gain an understanding of how evidence-based decision making is used to assess training needs, design, deliver and administer training and

development programs, and ultimately to evaluate the effectiveness of such programs. Students will be provided with the theoretical concepts, training models, 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 various aspects of the training and its design process and business types. |
| CLO 2 | relate the whether training program is necessary or not and its importance. |
| CLO 3 | evaluate how business strategy influences the type and amount of training in a company. |
| CLO 4 | explain the training needs created by concentration, internal growth, external growth, and using it in training. |
| CLO 5 | adopt to evaluate the key roles for training professionals and how to apply theories. |
| CLO 6 | rearrange, synthesis and analysis of training and development theory and uses of training models. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | Introduction to employee training and development: Training, Training and development, Contribute training to achieve companies' competitiveness, High-leverage and continuous training, Training design process, ISD, Forces influence training and development, Intangible assets, Managing cultural diversity, Talent management, TQM, International Organization for Standardization (ISO), Six sigma process, Difference types of training provided by companies, 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, Strategic training and development initiatives and implications, Organizational characteristics and training influences, Training need in different business strategies. | 3 | CLO 1 CLO 3 |
| 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 ways and process, Cognitive ability, Self-efficacy, Task analysis and its steps, Competency model. | 6 | CLO 2 |
| 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 CLO 3 |
| 5 | Transfer of Training and Training Evaluation: Transfer of training, Model of the transfer of training, Transfer of training theories, Obstacles of the work environment that inhabit transfer of training, Learning organization, Key features of learning organization, effective knowledge management, Formative vs summative evaluation, Kirkpatric's four level framework of evaluation criteria, Jack J Phillips model, COMA Model, Input Process Output outcome (IPO) Model, Training evaluation design, Determining ROI. | 6 | CLO 4 |
| 6 | Methods of Training and Development: Methods of training for new and general employees, Methods of developing manager, On the job training, Off the job training for general employees and for managerial development, Information method of training, Simulation methods, Principles of on the job training, Apprenticeship, Action learning. | 3 | CLO 4 |
| 7 | Employee Development: Employee development, Approaches to employee development, Example of leadership development programs and General Electric, Myers Biggers type indicator, Personality type used in Myers Biggers type | 3 | CLO 5 |

| | | | |
|----|---|---|----------------|
| | indicator assessment, Purpose of mentoring programs, Coaching relationships, Company strategies for providing development. | | |
| 8 | E-learning and Use of Technology in Training: New technology in training (history), Technology and collaboration, Multimedia training, Advantage and disadvantage of multimedia training, e-Learning, Computer based training, Features of e-learning, Advantage of e-learning, Common ways of collaboration in online learning. | 3 | CLO 4 CLO 5 |
| 9 | Special Issues in Training and Development Program: Training issues and external environment, Employees in global companies, Cultural dimensions with relative standing of selected countries, Relationship between training methods and training rigor, Implications of cultural dimensions for training design, Cycle of disillusionment, Key components of effective managing diversity programs, Developing dual-career paths and career portfolios, Factors related to updating skills. | 3 | CLO 6 |
| 10 | Career and Career Management: Career, Importance of career management, The value of career motivation, Model for career development, Career management systems, Career management process, Career development plan, Design factors of effective career management systems, Managers' roles in career management, Characteristics of successful career discussions, Evaluating career management systems. | 3 | CLO 5 CLO 6 |
| 11 | The Future of Training and Development: Future trends in training, Virtual work arrangements, Focus on Contents and use of multiple delivery methods, 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. | 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 | | | 3 | | 1 | | |
| CLO 5 | | | | | 3 | 2 | |
| CLO 6 | | | | | | 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, 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, 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, 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. Training and Development - Raymond A. Noe; McGraw Hill publication, 8/E, 2020.
2. Design Thinking for Training and Development–Sharon Boller and Laura Fletcher; Association for Talent Development, 1/E, 2020.

Reference Books:

1. The ASTD Training and Development Handbook: A Guide to Human Resource Development- Robert L. Craig; McGraw-Hill, 4/E, 1996.
2. Equipping Small Group Leaders: A Concise Church Leadership Training- Gregory Brown; BTG Publishing, 2/E, 2019.
3. Kirkpatrick’s Four Levels of Training Evaluation- James D. Kirkpatrick and Wendy Kayser Kirkpatrick; Association for Talent Development, 1/E, 2016.
4. Leadership Training- Lou Russell; Association for Talent Development, 2/E, 2017.

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|----------------------|-------------------------------------|---------------------|------------------------------|
| Course Title | : Labor Management Relations | Credit Hours | : 3.0 |
| Course Code | : BUS 0413 5616 | 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, 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. 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.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Organizational Change and Effectiveness | | |
| Course Code | : BUS 0413 5617 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides a comprehensive discussion of change in relation to the complexities of organizational life. This course will take both a theoretical and practical approach to organizational change and seeks to meet both the academic and applied aims of most business and management courses.

Course Objectives: The overall aim of this course is to discuss change in relation to the complexities of organizational life. The text takes both a theoretical and practical approach to organizational change and seeks to meet both the academic and applied aims of most business and management courses. Specifically this text aims to be: comprehensive in its coverage of the significant ideas and issues associated with change from operational to strategic levels; conceptual in the way it explores and critiques theory and research on organizations and change; critical through its recognition of the limitations of much of the change literature and its inclusion of critical management perspectives; practical through descriptions and worked examples of different approaches to ‘doing’ change; challenging through asking readers to undertake activities relating to their work contexts; and Balanced in its use of case studies and examples, drawn from various types of organizations.

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

| | |
|--------------|---|
| CLO 1 | characterize the changing environments of organizations, organizational design, structure and change. |
| CLO 2 | examine the culture and change, power, politics, change and leadership style. |
| CLO 3 | analyze the organization structures- choice and leadership; and change management. |
| CLO 4 | apply the theories of change- traditional and critical perspective models. |
| CLO 5 | investigate the organizations in the twenty-first century- the value-added organization. |
| CLO 6 | judge the sustaining organizational effectiveness and diagnosing organizational change. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|----------------|
| 1 | Organizations and their changing 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 CLO 2 |
| 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. | 6 | CLO 1 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 3 |
| 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. | 6 | CLO 3 |
| 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 4 |
| 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 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 6 |
| 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 5 |
| 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 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 | | | |
| 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, Quiz, 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, Reference Book and Online Resources. | Class Tests, Assignments, Presentation, Quiz, 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, Textbook, and Reference Book. | Class Tests, Assignments, Presentation, Viva voce, and Semester Final Exam. |

Textbooks:

1. Organizational Change - Barbara Senior and Stephen Swailes; McGraw Hill, 2/E, 2013.
2. Managing Change in Organizations - Colin A. Carnall; SAGE, 3/E, 2012.

Reference Books:

1. Change: How Organizations Achieve Hard-to-Imagine Results in Uncertain and Volatile Times- John P. Kotter, Vanessa Akhtar, and Gaurav Gupta; Wiley, 1/E, 2021.
2. Organization Behavior and Change: Managing Human Resources for Organizational Effectiveness- Thomas C. Head, Jr. Sorensen Peter F., and Therese F. Yaeger; Stipes Pub LLC, 15/E, 2012.
3. Behaving for Change: A Leaders Approach to Human Value Stream and Organizational Effectiveness Behaviors- Darrell; Lulu, 2/E, 2021.
4. Improving Organizational Effectiveness through Transformational Leadership- Bernard M. Bass and Bruce J. Avolio; SAGE Publications, Inc, 3/E, 2014.

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|----------------------|---|---------------------|------------------------------|
| Course Title | : Legal Aspects of Human Resource Management | | |
| Course Code | : BUS 0413 5618 | Credit Hours | : 3.0 |
| Year/Semester | : Elective | Course Type | : Major/Concentration |

Rationale of the Course: This course provides an opportunity to study and practice the legal issues and opportunities of HRM legally. Designed for the human resources management generalist practitioner or anyone who is preparing for a career as a specialist in labor/employee relations, this course provides a survey of significant laws and regulations that affect the practice of HRM.

Course Objectives: The aim of the course is to help students develop an understanding of the legal issues of HRM and also able to learn about industrial relation, collective bargaining process and handling employee grievances. Students will learn and work on all phases of the human resources (“HR”) legal responsibility, ranging from the

rights and responsibilities of employees and management to HR's responsibilities to state. Most of the examples are drawn from a variety of business applications. This course introduces ethical conduct in employment relations in creating productive work environments. Students will be provided with the theoretical concepts for learning HRM issues locally and internationally.

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

| | |
|--------------|---|
| CLO 1 | understand the various aspects of legal issues of Industrial relations, HRM, ILO, and employee grievance. |
| CLO 2 | understand CBA and interpret the legal and non-discriminatory issues of HRM. |
| CLO 3 | realize the ethical concerns, rights and responsibility of business and HR issues. |
| CLO 4 | describe the major forms of industrial disputes and employee grievance. |
| CLO 5 | able to judge and appraise the workers' rights under various law. |
| CLO 6 | design a bias free and non-discriminatory HR policy for business organization. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|----------------|
| 1 | Industrial Relations (IR): Industrial relations, IR versus HRD, Factor influencing industrial relations, Objective and purpose of industrial relations, Approaches of industrial relations- unitary approach, pluralistic approach, system approach and HRD approaches, Assumption of industrial relations and HRD, Importance of industrial relations, Reasons of poor industrial relations, Organizational commitment, Challenges of industrial relations: Emerging trends and issues. | 6 | CLO 1 |
| 2 | Industrial Dispute: 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 4 |
| 3 | Employee Grievances: Employee Grievances, Psychological contract, Causes of employee grievances, Effects of grievances, Ways of handling or overcome from employee grievances, Knowing the grievances, Processing of employee grievances, Levels of handling grievances, Steps in grievance handling, Do's and don'ts of grievance handling. | 3 | CLO 4 |
| 4 | Collective Bargaining: Collective Bargaining (CB), Objective of collective bargaining, Characteristics of CB, Collective bargaining process, Impact of collective bargaining, Bargaining issues, Types of collective bargaining, Tactics to be followed in collective bargaining. | 3 | CLO 2 CLO 3 |
| 5 | ILO and its Conventions: History of ILO, Preamble of ILO, Principles and objectives of ILO, Vision 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. | 6 | CLO 1 |
| 6 | Labor Court: Labor court, functions of labor court, Bangladesh labor rules, EEOC, Benefits of implementing EEO, FMLA, OSHA, Employers and workers duties and responsibilities regarding on OSHA law, ERISA, Organizational misconducts, Punishment for misconducts. | 3 | CLO 3 CLO 5 |
| 7 | Workers' Rights Indicator: Employment standard- employment and contract, workers classification, working hours and time, Occupational safety and health, Welfare and social protections, Labor relations and social dialogue, Freedom of association, Collective bargaining and industrial relations, Tripartite consultation, Enforcement. | 3 | CLO 5 |
| 8 | Appointment and Conditions of Employment- BLL-2006: Conditions of employment, Classification of workers and period of probation, Service book, Procedure of leave, Right of laid-off workers for compensation, Death benefits, | 3 | CLO 4 |

| | | | |
|----|---|---|----------------|
| | Retrenchment, Re-employment of retrenched workers, Discharge from service, Punishment for conviction and misconduct, Procedure for punishment, Termination of employment by employer and workers, Payment of PF, Grievance procedure. | | |
| 9 | Maternity Welfare Facility- BLL-2006: Provision of women workers in certain cases, Right to and liabilities for payment of maternity benefits, Procedure regarding payment of maternity benefits, Amount of maternity benefit, Payment of maternity benefit in case of death of a woman, Restrictions on termination of employment of a woman in certain cases. | 3 | CLO 5 |
| 10 | Working Hour and Leave- BLL-2006: Daily working hour, Interval for rest or meal, Weekly working hours and holiday, Compensatory weekly holiday, Night shift work, Extra-allowance for overtime, Limited hours of work for woman workers, Notice of hours of work for adult workers, Special age limit for road transport worker, Casual leave, Sick leave, Annual leave with wages, Festival holidays. | 3 | CLO 5 |
| 11 | Wages and Payment- BLL-2006: Wages, Salary versus wage, Responsibility for payment of wages, Fixation of wage-periods, Time of payment of wages, Payment of wages and other dues through conciliation, Deductions which may be made from wages, Claims arising out of deductions from wages or delay in payment of wages, Appeal. | 3 | CLO 6 |
| 12 | Provident Funds- BLL-2006: Provident fund, Gratuity, Provident funds for workers in private sector establishments, Tea plantation workers' provident fund and board of trustees, Cost of administration and subscription policy, Recovery of damages, Provident fund for newspaper workers. | 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 | 2 | | | | | | |
| CLO 2 | | | | 3 | | | |
| CLO 3 | | 3 | 1 | | | | |
| CLO 4 | | | | | 3 | | |
| 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, 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, and 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. Bangladesh Labour Code- 2006- Md. Abdul Halim and Masum Saifur Rahman; CCB Foundation, 10/E, 2020.
2. Industrial Relations- Dr. Abdul Awal Khan and Dr. Md. Abu Taher; Abir Publications, 3/E, 2020.

Reference Books:

1. Legal and Regulatory Issues in Human Resources Management- Ronald R. Sims, William I. Sauser, Jr; Information Age Publishing, 2/E, 2015.
2. The Employer's Legal Handbook: How to Manage Your Employees & Workplace- Fred S. Steingold and Aaron Hotfelder Attorney; Wiley, 14/E, 2019.
3. Human Resource Management: Contemporary Issues, Challenges and Opportunities- Ronald R. Sims; Information Age Publishing, 1/E, 2017.
4. International and Comparative Employment Relations: National Regulation, Global Changes- Greg J Bamber, Russell Lansbury, Nick Wailes, and Chris F. Wright; SAGE Publications Ltd., 6/E, 2015.

21.3.6 Major/Concentration in Marketing Courses

| | | | |
|----------------------|---------------------------|---------------------|------------------------------|
| Course Title | : Brand Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5511 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: In this comprehensive course, participants learn how brand identity must be nurtured and managed to positively affect a company's performance and future, as well as understand the power and importance of a brand from its creation through execution.

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 of brand management principles. |
| CLO 2 | understand of brand management tactics including planning, implementing and evaluating brand strategies. |
| CLO 3 | understand key trends in global brand management today. |
| CLO 4 | understand the technological, political, social, economic, legal and environmental issues that influence brand decision making. |
| CLO 5 | comprehend an ability to use theories, models and metrics to make brand management decisions. |

Course Contents:

| Sl. No | Course Contents | Hours | CLOs |
|---------------|---|--------------|-------------|
| 1 | Brands and Brand Management: Brand, Brands vs. products, Brands matter, everything can be 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, Defining a brand mantra. | 6 | CLO 2 |
| 3 | Choosing brand elements to build brand equity: Criteria for choosing brand elements, Options and tactics for brand elements. | 3 | CLO 4 |

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|----|--|---|----------------|
| 4 | Designing and Integrating marketing programs to build brand equity: New perspectives on marketing, Integrating marketing, Product strategy, Pricing strategy, Channel strategy, the new media environment, four major marketing communication options, Brand amplifiers, Developing integrated marketing communication programs. | 6 | CLO 4 |
| 5 | Leveraging secondary brand associations to build brand equity: 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. | 3 | 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. Measuring sources of brand equity, capturing customer mindset & capturing market performance: Qualitative research techniques, Quantitative research techniques, comprehensive models of consumer-based brand equity, Comparative methods, Holistic methods. | 6 | CLO 5 |
| 7 | Designing and implementing brand architecture strategies: Developing a brand architecture strategy, Brand portfolios, Brand hierarchies, corporate branding, brand architecture guidelines. | 3 | CLO 3 CLO 5 |
| 8 | 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. | 3 | CLO 3 CLO 5 |
| 9 | Managing brands over time: Reinforcing brands, revitalizing brands, adjustments to the brand portfolio. | 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 | 2 | | | | | | |
| CLO 2 | | 3 | | | | | |
| CLO 3 | | | 1 | | 3 | | |
| CLO 4 | | | 3 | | | | |
| CLO 5 | | | | 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, 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 |

| | | |
|--------------|--|---|
| 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 Mogens Bjerre; Routledge; 2008.
2. Brand Management: The Indian Context- Y. L. R. Moorthi; Vikas Publishing House, 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.

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|----------------------|-----------------------------|---------------------|------------------------------|
| Course Title | : Services Marketing | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5512 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This course is designed to allow the students further develop these skills, techniques, and approaches and to seek appropriate solutions based on reasoning and analysis.

Course Objectives: This course is designed to prepare students who are pursuing marketing careers in the services or goods industries, desiring to understand the key concepts of services marketing and how they can be used to create competitive advantage for businesses. 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 a how customer value is created.

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

| | |
|--------------|--|
| CLO 1 | demonstrate and explain how the characteristics of service products differ from tangible goods, and how these impacts on design and execution of marketing strategies for services |
| CLO 2 | describe different services related tasks and the implication of service strategies |
| 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. | 3 | 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. | 6 | CLO 3 CLO 4 |
| 4 | Listening to customers through research: Using marketing research to understand customer expectations, upward communication. | 3 | CLO 3 |
| 5 | Building customer relationships: Relationship marketing, relationship value of customers, relationship challenges. | 3 | CLO 4 |
| 6 | Service recovery: The impact of service failure and recovery, how customers respond to service failure, service recovery strategies, service guarantees | 6 | CLO 2 |
| 7 | Service innovation and design: Challenges of service innovation and design, types of service innovation, service blueprint. | 3 | CLO 2 |
| 8 | Physical evidence and the servicescapes: Physical evidence, types of servicescapes, strategic roles of the servicescapes, framework and guideline of physical evidence. | 3 | CLO 2 CLO 3 |
| 9 | Employees and customers roles in service delivery: Service culture, critical role of service employees, strategies for delivering service quality through people, Service cocreation and delivery, customer roles, strategies for enhancing customer participation. | 6 | CLO 5 |
| 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 | | | | | | | |
| CLO 4 | | | 3 | 3 | | | |
| CLO 5 | | | | | 1 | 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. |
| 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 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. 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 Livelock & Jochen Wirtz; 9/E, 1991.
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.

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|--|---|
| Course Title : Consumer Behavior | Credit Hours : 3.0 |
| Course Code : BUS 0414 5513 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course introduces the theory of consumer behavior and relates it to the practice of marketing.

Course Objectives: This course develops in depth the basics of Consumer Behavior introduced in Basic Marketing. It is based upon the premise that the ultimate consumer is the key to success of any marketing effort. Thus, there is a need for marketers to understand how and why consumers behave and react the way they do towards marketing-related stimuli. This course examines in detail the environmental influences, individual differences, and psychological processes which influence the consumer decision process and behavior of consumers.

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

| | |
|--------------|--|
| CLO 1 | explain the nature and scope of consumer behavior in marketing in terms of its historical development and current status |
| CLO 2 | apply concepts from consumer behavior to the development and management of an effective marketing program |
| CLO 3 | explain psychological core of consumer in terms of decision-making processes of consumers in the marketing context |
| CLO 4 | evaluate the psychological, social and cultural bases of consumer behavior and understanding their behavior |
| CLO 5 | work effectively to make solution of consumer behavior issues within current and 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 manipulate 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. | 3 | CLO 3 |
| 4 | Attitudes: The power of attitude, the Contents 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 |

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|----|--|---|-------|
| 6 | Individual decision-making: Consumers as problem solvers, consumers decision making process. | 3 | CLO 4 |
| 7 | Shopping, Buying, evaluating, and disposing: Antecedent states, social and physical surroundings, shopping: motivations and experiences, E-commerce: click vs. brick, servicescapes: 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 5 |
| 10 | New times, new consumers: Environmentalism: saving the planet with a shopping basket, global marketing and culture, postmodernism. | 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 | | 2 | | | | | |
| CLO 3 | | | 2 | | | | |
| CLO 4 | | | | | 2 | 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. |
| CLO 2 | Class Lectures, Open Discussion, Q/A Session, Case study discussion. | Class Tests, Assignments, Quiz, Viva voce and Mid-Semester Examination, Semester Final 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, 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; Asia Pacific/E; Cengage Learning, 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; ebook; 4/E, 2020.

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|----------------------|--|---------------------|------------------------------|
| Course Title | : Marketing Policies and Strategies | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5514 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This is an integrative course that allows the students to apply marketing theories, strategies and concepts to “real world” business situations. It will help students to 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.

Course Objectives: The broad goal of this course is to develop students’ analytical skills with respect to developing marketing strategies for firms. The course will be taught using 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 recommending appropriate future marketing strategies and activities.

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

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|--------------|--|
| CLO 1 | evaluate and contrast different perspectives on market related strategies and techniques. |
| CLO 2 | formulate and implement the marketing strategies of a firm based on systematic analysis. |
| CLO 3 | explain alternative ways to measure the outcome of marketing practices and policies. |
| CLO 4 | demonstrate a sound understanding of the advantages and disadvantages of each strategic marketing decisions and operational issues associated with them. |
| CLO 5 | analyze marketing strategy cases and provide appropriate suggestions to the challenges of serving in various segments of a market. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|----------------|--|--------------|-------------|
| 1 | Developing the Marketing Strategy and Objectives: Definitions of marketing strategy and marketing objectives, Steps involved in developing a marketing strategy, Role of marketing strategy in an organization, The marketing strategy process, The marketing concept and market orientation, The resource-based view of marketing, The process of Corporate and Division Strategic planning in an organization, Using a Market-Driven Strategy, Characteristics of Market-Driven Strategies. | 6 | CLO 1 |
| 2 | Understanding Markets and Competitive Space: Relation between Markets and Strategies, Analyzing the Product-Market Expansion Grid Model, Comparing Market Penetration, Market Development, Product Development and Diversification Strategies, Importance of Michael Porter’s Competitive strategies for marketers, Concept of Competitive advantage and Value proposition, Strategies of Market Leader, Market challenger, Market Follower and Market Nicher, Marketing strategies for Product Lifecycle stages. | 6 | CLO 2 |
| 3 | Strategic Market Segmentation: Levels and types of Market Segmentation, Relating Market-Driven Strategy with segmentation, Process of market segmentation, Activities and decisions of market segmentation, Identifying Market Segments, Formation of market segments, Finer Segmentation Strategies, Bases for segmenting consumer markets, Bases for segmenting business markets, Requirements for effective segmentation. | 3 | CLO 1 |
| 4 | 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 | 6 | CLO 3 |

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| | of effective positioning, Developing the positioning strategy, Determining the Positioning effectiveness. | | |
| 5 | Building and Maintaining Strong Brands: Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Brand Resonance Model and the Brand Value Chain, Developing a brand equity measurement and management system, Designing and implementing brand architecture strategies, Introducing and naming new products and brand extensions. | 3 | CLO 4 |
| 6 | Setting Product Strategy: Concept of Products and Services in marketing, Product levels or the Customer Value Hierarchy, Products and Services Differentiation, Types of consumer products, Types of industrial products, Product Line Analysis and Product Line Length, Product-Bundle Pricing Considerations, Packaging, Labeling, Warranties, and Guarantees. | 3 | CLO 4 |
| 7 | 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 consumers, Types of Industrial Customers, Selling in Business-to-Consumer versus Business-to-Business Markets, Classifying Types of B2B Sales Jobs. | 3 | CLO 5 |
| 8 | Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix: Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, Developing Effective Communications, Concept of IMC (Integrated Marketing Communications), Use of IMC tools in marketing, Deciding on the Marketing Communications Mix, Characteristics of the Marketing Communications Mix, Coordinating Media and Implementing IMC. | 6 | CLO 5 |
| 9 | Strategies for Creating Customer Value and Relationships: Building Customer Value, Customer Satisfaction and Loyalty; Concept of CPV (Customer Perceived Value) and Customer Profitability, Measuring and calculating CLV (Customer Lifetime Value), Concept of CRM, Relation between CRM and Strategic Marketing, Customer Databases and use of Database Marketing, Policies of maintaining Partner Relationship Management. | 3 | CLO 3 |
| 10 | Application of Digital Marketing Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 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 | | | 2 | | | 2 | |
| 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 Discussion, Q/A Session, Practical Examples and Online Resources | Tutorials, Reflective Writing, Quiz, Viva voce and Mid-Semester Examination. |

| | | |
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| 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 Strategy: A Decision-focused Approach - Orville C. Walker and John Walker Mullins; McGraw-Hill Irwin, 8/E, 2014.
2. Marketing Strategy: Overcome Common Pitfalls and Create Effective Marketing - Jenna Tiffany; Kogan Page, 1/E, 2021.

Reference Books:

1. Handbook of Marketing Strategy - Venkatesh Shankar, Gregory S. Carpenter, James Farley and Booz Allen Hamilton; Edward Elgar Publishing, 1/E, 2012.
2. Marketing Strategy and Competitive Positioning - Prof Graham Hooley, Brigitte Nicoulaud, John Rudd and Nick Lee; Pearson UK, 7/E, 2020.
3. Go To Market Strategy: Advanced Techniques and Tools for Selling More Products to More Customers More Profitably - Lawrence Friedman; Routledge, 2/E, 2012.
4. Competitive Strategy: Techniques for Analyzing Industries and Competitors - Michael E. Porter; Free Press, Illustrated Edition, 2008.

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| Course Title : Marketing Promotion | Credit Hours : 3.0 |
| Course Code : BUS 0414 5515 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This is an advanced course designed to give students a strong theoretical background in advertising management and promotional issues, along with a practical understanding of how the elements in a marketing communications plan can help marketers achieve their objectives.

Course Objectives: This course is designed to develop the students' understanding of the environment for promotional efforts, with special emphasis on understanding the relevancy of consumer motivation and behavior in the promotional strategies of business, public, and social organizations. The major objective is to prepare the students to provide marketing expertise in the areas of product sales, promotional planning, customer research, market analysis, and pricing methods.

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

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|--------------|--|
| CLO 1 | demonstrate an understanding of the process of analyzing, planning, and evaluating promotional strategies and techniques of marketers. |
| CLO 2 | comprehend both the managerial and social significance of promotional efforts in the enterprise system. |
| CLO 3 | apply IMC concepts in developing a promotional campaign that includes message development, target market selection and media selection for a product or service. |
| CLO 4 | analyze and evaluate problems and issues in the task of communications in marketing, and determination of promotional objectives. |
| CLO 5 | play active role in means and methods of the marketing of products and services in the broad business environment. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Introduction to Advertising and Marketing Promotions: Definitions of Advertising and Marketing Promotions, The Evolution of Advertising, Role of Advertising in Marketing strategies, Advertising Classifications, Functions of Advertising, The Advertising Environment: Economy, Society, and Technology, Legal and Political Forces of Advertising, The Global Perspective: Global Brand Creation. | 3 | CLO 1 |
| 2 | Advertising Design: Theoretical Framework & Types of Appeals: Advertising theories for marketers, Analysis of Hierarchy of effects, Leverage Points, Verbal and Visual Images, and the Means-end Theory, Use of the Creative Brief Types of Advertising Appeals, Advantages and disadvantages of Fear appeals, Humor appeals, Musical appeals, Rational appeals, Emotional appeals and Scarcity appeals, Designing the structure of an advertisement. | 3 | CLO 2 |
| 3 | Integrated Marketing Communications Strategy: The Role of Marketing Communications, Major tools of Marketing Communications Mix: Advertising, Sales Promotion, Personal Selling, Public Relations & Direct Marketing, Developing Effective Communications, Use of IMC tools in marketing, Deciding on the Marketing Communications Mix, Characteristics of the Marketing Communications Mix, Measuring Communication Results, Managing the Integrated Marketing Communications Process. | 3 | CLO 3 |
| 4 | Marketing and Advertising Research: Developing marketing information (Internal data, Marketing intelligence and Marketing research) for effective advertisement, Communicating and Acting on Marketing Intelligence, Steps of a Marketing research process, Types of research approaches: Survey, Observation, Experiments and Focus group research, Measuring Market Demand and Productivity, Forecasting and Demand Measurement. | 3 | CLO 4 |
| 5 | Understanding Buyer Behavior for Successful Promotions: 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, Creating separate promotional policies for target consumers and business buyers, Establishing Corporate Trust, Credibility, and Reputation. | 3 | CLO 5 |
| 6 | Advertising Media Planning and Selection: Process of Media Planning and Media Buying, Selecting the Appropriate Source, Message & Channel, Evaluation & Testing of Different Media & Sales Promotion Strategies, Advantages and disadvantages of Print Media, Magazine Advertising, Newspaper Advertising, Broadcast Media, Television Advertising, Radio Advertising and Online Advertising, Developing the Marketing Planning Program & Promotion, Establishing Objectives and Budgeting for the Promotional Program. | 6 | CLO 3 |
| 7 | Customer Relationship Management and Brand Promotions: Application of CRM process, Creating Long-term Loyalty Relationships, Building Customer Value and Satisfaction, Branding challenges and opportunities for marketers, Strategic brand management process, Customer Based Brand Equity (CBBE) and Brand Positioning, Developing a brand equity measurement and management system, Advantages and Disadvantages of brand extensions, Evaluating brand extension opportunities. | 6 | CLO 4 |
| 8 | Personal Selling, Public Relations and Sponsorship Programs: Techniques of Personal Selling, Stages of a good sales management procedure, Use of AIDA model for motivating customers, Benefits of maintaining public relations, Internal versus External Public Relations Tools, Auditing Corporate Social Responsibility, | 6 | CLO 5 |

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|-----------|---|---|-------|
| | Creating Positive Image-Building Activities, Sponsoring events/programs- method of social advertisements, Use of Marketing Channel and Value delivery network. | | |
| 9 | Promotional Tools for Final Consumers and Business Buyers: The Role of Sales Promotion in Marketing, Types of Sales Promotion, Analysis of Consumer-Oriented Sales Promotion Techniques: Coupons, Premiums, Contests and Sweepstakes, Refunds and Rebates, Sampling, Price-offs and Bonus packs, Analysis of Trade-Oriented Sales Promotion Techniques: Trade allowances and contests, Trade incentives, Trade shows, Training programs and Point-of-purchase advertising. | 6 | CLO 3 |
| 10 | Application of Digital Promotional Strategies: E-Marketing strategies in business, Use of Digital communications channel and technology platforms in E-marketing, Concept of Social Media Marketing and its importance, Developing the content marketing and engagement strategy for the brand, Traffic building strategies along with its utility, Bases for Search Engine Marketing, Differences between Search Engine Optimization (SEO) & Pay Per Click (PPC) Marketing. | 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 | | | | 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 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. Integrated Advertising, Promotion, and Marketing Communications - Kenneth E. Clow and Donald E. Baack, Pearson, 8/E, 2017.
2. Advertising, Promotion, and Other Aspects of Integrated Marketing Communications - J. Craig Andrews and Terence Shimp, South-Western College Pub, 10/E, 2017.

Reference Books:

1. Promotion and Marketing Communications - Umut Ayman and Anil Kemal Kaya, BoD – Books on Demand, 1/E, 2020.
2. Strategic Integrated Marketing Communications - Larry Percy, Routledge, 3/E, 2018.
3. Integrated Marketing Communication: Creative Strategy from Idea to Implementation - Robyn Blakeman, Rowman & Littlefield, 3/E, 2018.
4. IMC: An Integrated Marketing Communications Exercise - Bernard Jakacki, South-Western, 2/E, 2000.

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|----------------------|--------------------------|---------------------|-----------------------|
| Course Title | : Sales Force Management | Credit Hours | : 3.0 |
| Course Code | : BUS 0414 5516 | Course Type | : Major/Concentration |
| Year/Semester | : Elective | | |

Rationale of the Course: This is a vital course that examines the elements of an effective sales force as a key component of the organization's total marketing effort. The course will extend students' understanding of marketing's reach and potential impact in achieving its overarching sales related goals.

Course Objectives: The purpose of this course is to prepare students to be future sales managers. This will be accomplished by providing the students with the 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. They will also learn the basic processes of buying and selling, how professional selling is linked to building customer relationships, the role of ethical behavior in sales, how the sales effort should be organized, and the strategic role of information in sales management.

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

| | |
|--------------|---|
| CLO 1 | demonstrate an understanding of the role of the sales force as a part of the marketing mix. |
| 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 | apply sales management tools in a competent manner. |
| CLO 4 | analyze the essential strategies, responsibilities, skills, and techniques of a firm's sales department. |
| CLO 5 | effectively manage the tasks of planning, organizing, staffing and controlling the work of the sales force. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|---|-------|-------|
| 1 | Sales Management in the Twenty-First Century: Key concepts and definitions of Sales Management, Characteristics of modern selling, Impact of Internal Environment & External Environment in the task of Selling, Types of selling, The nature and role of sales management, Stages of a Sales Management Process, Transitioning to Sales Management, Understanding the Current Sales Culture: Opportunities and challenges, Production and Supply Chain Capabilities, Service Capabilities, Research and Development (R&D) and Technological Capabilities. | 3 | CLO 1 |
| 2 | 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. | 6 | CLO 3 |
| 3 | 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, Vertical Structure of the Sales Organization, Selling Responsibilities, Sales-Related Functions, Additional Sales Organizational Issues. | 3 | CLO 2 |
| 4 | Key account management: Concepts of key account management, Advantages and dangers of key account management to sellers, Advantages and dangers of key account management to customers, Criteria for selecting key accounts, The tasks and skills of key account management, Key account management relational development model, Global account management. | 3 | CLO 4 |

| | | | |
|----|--|---|-------|
| 5 | The Strategic Role of Information in Sales Management: Introduction to Market Opportunity Analysis, Assessing marketing information needs, Measuring Marketing Productivity, Forecasting and Demand Measurement, The Measures of Market Demand, Estimating Current Demand and Future Demand, Methods of Sales Forecasting: Subjective Methods and Objective Methods, Developing Territory Estimates, Purposes and Characteristics of Sales Quotas, Types of Quotas, Determining Sales Force Size: Breakdown Method, Workload Method & Incremental Method. | 6 | CLO 3 |
| 6 | Sales Force Recruitment and Selection: The importance of selection, Job Analysis and Determination of Selection Criteria, Preparation of the job description and Specification, Contents of the Job Description, Determining Job Qualifications and Selection Criteria, Identification of sources of recruitment and methods of communication, Designing an effective application form and preparing a shortlist, Guidelines for the Appropriate Use of Tests, Equal Employment Opportunity Requirements in Selecting Salespeople. | 6 | CLO 5 |
| 7 | Improving Salesperson Performance: Motivating the Sales Force: Motivational theories for motivating the sales staff: Freud's Theory, Maslow's Needs Hierarchy & Herzberg's Two Factor Theory, The Psychological Process of Motivation, Major Components of the Model, Expectancies and Instrumentalities, Valences for Rewards, Career Stages and Salesperson Motivation, Impact of a Salesperson's Personal Characteristics on Motivation and Job Satisfaction. | 3 | CLO 5 |
| 8 | Sales Training: Objectives, Techniques, and Evaluation: Issues in Sales Training, Objectives of Sales Training, The Development of Sales Training Programs, Creating Credibility in Sales Training, Training New Sales Recruits, Training Experienced Sales Personnel, Mandatory Topics for Sales Training, Sales Training Methods based on learning styles, Differences between On-the-Job Training and Off-the-Job Training, Application of Electronic Training Methods, The Core Concepts of Reinforcement, Coaching and Counseling the sales force. | 6 | CLO 2 |
| 9 | Building the Environment for Sales Department: Compensation, Recognition, and Rewards: Sales Compensation and Incentives Planning, Benefits of the Total Compensation Package, Steps to Executing the Compensation Plan, Sales Contests and Contest Objectives, Types of Contest Rewards, Recognition Programs, Direct Reimbursement Plans, Providing Nonfinancial Incentives—Rewards and Recognition, Determining the aspects of Job Performance to Reward. | 3 | CLO 5 |
| 10 | Integrated Marketing Communications Strategy for growing sales: 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, Characteristics of the Marketing Communications Mix. | 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 | 2 | | | | | | |
| CLO 2 | | | | | | | 2 |
| CLO 3 | | | | | 3 | 1 | |
| CLO 4 | | 3 | | 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, 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, Reciprocal Questioning, Online Resources and Group Work | Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Practical Examples and Case Studies | Tutorials, Classroom Opinion Polls, Assignments and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Sales Force Management: Leadership, Innovation, Technology - Mark Johnston and Greg Marshall; Routledge, 12/E, 2016.
2. Management of a Sales Force - Spiro, Tata; McGraw-Hill Education, 1/E, 2003.

Reference Books:

1. Sales Force Management - Gregory A. Rich; Chicago Business Press, 1/E, 2017.
2. Selling and Sales Management - David Jobber & Geoffrey Lancaster; Pearson, 10/E, 2015.
3. Sales Management Demystified - Robert J. Calvin; McGraw Hill Professional, 1/E, 2007.
4. Fundamentals of Sales Management for the Newly Appointed Sales Manager - Matthew Schwartz; AMACOM, 1/E, 2006.

| | |
|---|--|
| Course Title : Digital Marketing | Credit Hours : 3.0 |
| Course Code : BUS 0414 5517 | Course Type : Major/Concentration |
| Year/Semester : Elective | |

Rationale of the Course: This course provides a thorough understanding of the principles and practices associated with using the internet to market goods and services. It involves acquiring skills and knowledge of current e-business models and applying the e-business concept to develop strategies to enhance customer relationships, competitiveness, and profitability.

Course Objectives: The purpose of this course is to cover all major digital platforms suitable for marketers. Students will be familiar with a variety of e-marketing skills and strategies to effectively make use of different digital vehicles such as email, SMS text, mobile marketing, Facebook promotions etc. Taken together, this course will present a strategic perspective on marketing issue. It is not a hands-on technical course but students are expected to have a working knowledge of Internet use and application.

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

| | |
|--------------|--|
| CLO 1 | analyze the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks |
| CLO 2 | comprehend the importance of conversion and working with digital relationship marketing. |
| CLO 3 | interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics. |
| CLO 4 | realize the cross-cultural and ethical issues in globalized digital markets. |
| CLO 5 | investigate and evaluate factors in adapting to competitive markets that are constantly changing and increasingly networked. |

Course Contents:

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|-------|
| 1 | Going Digital – The Evolution of Marketing: Concept of Digital Marketing, Importance of Online Marketing in business, Difference between traditional and digital marketing, Types of online transactions: B2B, B2C, C2B and C2C, Relation between E-business, E-commerce and E-marketing, E-strategy objectives (5S's: Sell, Serve, Speak, Save and Sizzle) and associated risks, Different techniques of E-marketing, Concept of SOSTAC approach, Tasks of E-Marketing process, Case studies on digital marketing strategies. | 6 | CLO 1 |
| 2 | Entrance to the Digital World: Defining own digital marketing strategy, The main steps of building an effective website, Choosing domain name, Hosting – website's home on the internet, Choosing a web designer or developer, Arranging own information, Writing effective web Contents, Website design summary, Website intelligence and return on investment, Testing, investing and reinvesting. | 6 | CLO 2 |
| 3 | Utilizing Search Engine Marketing: Application of Search Engine Marketing (SEM), Factors to consider in Search Engine Marketing, Analyzing two techniques of SEM: Search Engine Optimization (SEO) and Pay Per Click (PPC) marketing, Methods for developing natural rankings in SEO, Process of creating effective ads for PPC marketing, Audio & Video Marketing, Marketing Automation, Influencer Marketing & Podcast Marketing | 3 | CLO 2 |
| 4 | E-planning for digital transformation: Concept of E-marketing planning, Scope of E-Planning and E-Branding, Appropriate planning techniques for digital media environment and digital marketing communications, Digital Product Planning: The Nature and Contents of a Virtual Marketing Plan, Organization and Organizational Culture along with Marketing Innovation, Applying Holistic Marketing Dimensions for E-planning. | 3 | CLO 3 |
| 5 | Social Media and Online Consumer Engagement: Concept of Social Media Marketing and its importance, The different forms of social media, Planning and creating strategy to manage social media, Social Media Communications Strategy, Concept of Social Media Optimization (SMO) and its approaches, Understanding Community Building & Develop Facebook Marketing Strategies, Twitter Marketing & Types of Twitter Ads, LinkedIn Marketing In B2B Businesses, Learning YouTube Marketing, Pinterest, Instagram, Snapchat & Other Social Media Marketing Techniques. | 6 | CLO 4 |
| 6 | Managing Digital Marketing & Digital media Creative: Developing and Establishing E-business strategy in Bangladesh, Determining a competitive frame of reference, Identifying digital marketing capabilities, Creative application of digital media, Using an agency, Setting budget for digital marketing investment, Selecting the right suppliers for digital marketing, Strategies for achieving digital branding objectives, Managing data quality and e-business security. | 3 | CLO 5 |
| 7 | Evaluating Behavior of E-customers: Concept of E-customers or Online customers, Motivations, Expectations, Fears and Phobias of online customers, Characteristics affecting consumer behavior- cultural, social, personal & psychological factors, Types of online buying behavior, Online information processing model, Building Customer Value, Customer Satisfaction and Loyalty through online platforms, The rise of mobile advertising, Utilizing Mobile gaming and Mobile applications, Building a multichannel marketing strategy. | 3 | CLO 4 |

| | | | |
|----|---|---|-------|
| 8 | Affiliate Marketing and Strategic Partnerships: Recognizing opportunities for strategic partnership, Concept and theories of affiliate marketing, Creating strong affiliates and motivating followers, Digital creative development process, Benefits of Word of mouth (WOM) communications: Impact of Positive WOM and Negative WOM, Holistic marketing: blurring lines and integrating media . | 3 | CLO 5 |
| 9 | Contents Marketing Procedures: Contents Marketing basics and overview, Contents Marketing Goals and Prerequisites, Contents Creation & Targeting Customers, Understanding the different types of Contents- Blogs, Lifecycle Emails, E-Newsletters, Brochures, Whitepapers, E-Books, Digital Magazines etc, Understanding the interrelation between Blogging & SEO, Differences between Contents Marketing & Contents Strategy, Contents Promotion, Analysis, & Reporting, Core Metrics to Analyze Contents Strategy. | 6 | CLO 3 |
| 10 | Comprehending E-business: Introduction to e-business, E-business architecture, An e-business value framework, Buy-side applications, In-side applications, Sell-side applications, Creating the e-business, E-business security, E-business success criteria, Types of E-business: Advantages and Disadvantages of Pure Play and Brick & Click, Developing and Establishing E-business strategy in Bangladesh. | 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 | | | | | | | 2 |
| CLO 3 | | | 2 | 2 | | | |
| 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 Lectures, 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, Reciprocal Questioning, Online Resources and Group Work | Class Tests, Assignments, Self-confidence Surveys and Semester Final Examination. |
| CLO 4 | Class Lectures, Open Discussion, Q/A Session, Practical Examples and Case Studies | Tutorials, Classroom Opinion Polls, Assignments, Presentation and Semester Final Examination. |
| CLO 5 | Class Lectures, Group Discussion, Q/A Session, Online Resources and Case Studies | Class Tests, Assignments, Presentation, Quiz, Viva voce and Semester Final Examination. |

Textbooks:

1. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation – Damian Ryan & Calvin Jones Kogan Page, 2/E, 2012.
2. E-Marketing Excellence: Planning and Optimizing your Digital Marketing - Dave Chaffey & PR Smith; Routledge, 4/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 Marketin - 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.

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|----------------------|---|---|
| Course Title | : Integrated Marketing Communication | |
| Course Code | : BUS 0414 5518 | Credit Hours : 3.0 |
| Year/Semester | : Elective | Course Type : Major/Concentration |

Rationale of the Course: Integrated marketing communications is the method by which a company ensures different promotional methods within a marketing campaign that are clear, consistent and working toward the same goals.

Course Objectives: This course is designed to develop the students' understanding of the environment for promotional efforts, with special emphasis on understanding the relevancy of consumer motivation and behavior in the promotional strategies of business, public, and social organizations. It will make the students aware of the variables in the communication mix, and give them a grasp of the manner in which they may be utilized effectively to attain clearly specified objectives.

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

| | |
|--------------|---|
| CLO 1 | know how IMC fits into the marketing mix |
| CLO 2 | understand how the communications process fits into and works with consumer behavior with emphasis on the consumer decision making process |
| CLO 3 | apply an awareness of the connection between marketing communications tools, and how each can be used effectively- individually or in an integrated mix |
| CLO 4 | analyze how marketers use IMC in their campaigns in order to execute marketing strategy |
| CLO 5 | obtain a practical, real-world application of IMC theory |

Course Contents

| Sl. No. | Course Contents | Hours | CLOs |
|---------|--|-------|----------------|
| 1 | New Marketing Communications: The revolution has started, Marketing utopia has arrived, and 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 CLO 2 |
| 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, medium media and vehicle. | 6 | CLO 3 |
| 5 | The Marketing Communication Plan: Outline marketing communications plan: the SOSTAC planning system. | 6 | CLO 4 |
| 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 4 |
| 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 | 2 | | | | | |
| CLO 2 | | | | | | | |
| CLO 3 | | | | | | 2 | |
| CLO 4 | | | 2 | 2 | | | 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. |
| 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 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. 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 (1998), Latest/E.
2. Principles of Integrated Marketing Communications - Lawrence Ang; Cambridge University Press, Latest/E, 2014.
3. Integrated Marketing Communications - Philip J Kitchen, Psychology Press, Latest/E, 2004.
4. Integrated Marketing communication - Jerome M Juska; Routledge; Latest/E, 2021.

| | | | |
|----------------------|---------------------------|---------------------|---------------------------|
| Course Title | : Research Project | Credit Hours | : 4.0 |
| Course Code | : BUS 0419 5000 | Course Type | : Research Project |
| Year/Semester | : Not Applicable | | |

Rationale of the Course: This course is designed to make students capable to carry out a research-based project that is based on practical insights and knowledge acquired throughout their study. It requires the students to synthesize the findings of their research in the written form of project report.

Course Objectives: The objective of this course is to enable students to identify and critically realize the basic issues associated with a practical research process. It will also ensure that the students are able to present the knowledge and skills to the panel of experts in the most effective way.

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

| | |
|--------------|---|
| CLO 1 | apply foundational research skills to address a research question |
| CLO 2 | demonstrate the ability to communicate research results clearly, comprehensively and persuasively |
| CLO 3 | present the acquired knowledge and synthesize information effectively |
| 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.

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 | 2 | | | |
| CLO 4 | | 3 | | | 2 | | |
| CLO 5 | | | | | | | 3 |

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

| CLOs | Teaching-Learning Strategy | Assessment Strategy |
|--------------|---|--|
| CLO 1 | Open Discussion, Online Resources and Prepare Report. | Report writing, Viva voce, and Presentation. |
| CLO 2 | Open Discussion, Online Resources and Prepare Report. | Report writing, Viva voce, and Presentation. |
| CLO 3 | Open Discussion, Online Resources and Prepare Report, and Statistical Software. | Report writing, Viva voce and Presentation. |
| CLO 4 | Open Discussion, Online Resources and Prepare Report. | Report writing, Viva voce, and Presentation. |
| CLO 5 | Open Discussion, Online Resources and Prepare Report. | 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 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 one years Master of Business Administration (MBA) 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 GPA-Class Equivalence: North East University Bangladesh (NEUB) students are graded on GPA. Comparison of the GPA 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.

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 Attendance: 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 post-graduating students (last semester) 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 seniors 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.