

NATIONAL UNIVERSITY



Syllabus Department of Management

Detailed Syllabus

Second Year

Four-Year B.B.A. (Honours) Course
Effective from the
Session : 2009–2010

National University
Syllabus for 4 years B. B. A. Honours Course
 Subject : Management

Second Year (Honours)

Subject Code	Subject Title	Marks	Credit
7111	Business Communication and Report Writing (In English)	100	4
7420	Computer and Information Technology	100	4
7253	Taxation in Bangladesh	100	4
7112	Business Statistics (In English)	100	4
7227	Macro Economics	100	4
2662	Human Resource Management	100	4
2696	Viva-Voce + Term Paper	(50+50)=100	(2+2)=4
	Total =	700	28

Course Code	7111	Marks: 100	Credits: 4	Class Hours: 60
Course Title	BUSINESS COMMUNICATION AND REPORT WRITING (In English)			

- 1. Introduction:** Meaning of communication and business communication, scope, purposes, processes, principles, functions, importance and models of communication.
- 2. Types of Communication:** Written, oral, non-verbal, downward, upward horizontal, mass communication.
- 3. Major Media of Written Communication:** Letters, memos, reports – style and structure, advantages and disadvantages of different media.
- 4. Major Media of Oral Communication:** Speech – face to face conversation – interviews, meetings, advantages and disadvantages of different media.
- 5. Non Verbal Communication:** Symbols, gestures, body language, visual communication.
- 6. Internal Communication:** Meaning, Importance, Communication within organisation and small groups, media of internal communication style, office memos.
- 7. Technology in Modern Communication:** Electronic media in oral and written communication, Telephone, Fax, ISD, computer, internet, E-mail, multimedia and business related software.
- 8. Communication skills:** Improving skills in non-verbal and verbal communication — Effective listening, reading skills, effective writing –style and techniques, writing techniques, barriers to effective communication and their removal.
- 9. Business Report Writing:** Types of report, characteristics and importance of different types, purpose, scope, different styles of writing reports.
- 10. Letter Writing:** Types of letter – circular letter – letter of inquiry – letter of complaints – dunning letter – letter of adjustment – letter of order, letters in connection with bank and insurance.
- 11. Employment Communication:** Preparing CV or personal resume, application, letter — interviews and joining.

Books Recommended :

1. Raymond V Lesikar : Basic Business Communication, Irwin. Chicago
2. Batty and Kay : Business Communication Systems and Application
3. M. Masudur Rahman : Business Communication (Latest Edition)
and Others

Course Code	7420	Marks: 100	Credits: 4	Class Hours: 60
Course Title	Computer and Information Technology			

- 1. Introduction:** What is computer, Uses of Computers, Computer Generation and Classifications, Number System, Computer Organization and Architecture, Basic Logic Gates and Truth Tables.
- 2. Fundamentals of Computer Hardware:** Input Hardware, Output Hardware, Processing hardware, Peripheral and Storage Devices.
- 3. Introduction to System Software and Application Software:** Introduction to Operating System. Introduction to Software Development and Concepts of Programming Languages, Compilers, Interpreters and Assembler, Program Design and Flowchart.
- 4. Graphical User Interface:** Gaining Proficiency in GUI Operating System, Word Processing using Ms Word: Editing, Formatting, Colors and Styles, Drawing, Tables.
- 5. Information Systems in Business:** Why study information systems?-Why Business Need information Technology-Fundamental Information System Concepts-Overview of Information System.
- 6. Solving Business Problems with Information Systems:** A Systems Approach to Problem Solving-Developing Information System Solutions.
- 7. Computer Systems:** End user and Enterprise Computing.
- 8. Information Systems for Business Operations:** Business Information Systems-Transaction Processing System.
- 9. Information Systems for Managerial Decision Support:** Management Information and Decision Support Systems-Artificial Intelligence Technologies in Business.
- 10. Information Systems for Strategic Advantage:** Fundamentals of Strategic Advantage-Strategic Applications and Issues in Information Technology.
- 11. Managing IT:** Enterprise and Global Management-Managing Information Resources and Technologies-Global Information Technology Management-Planning and Implementing Change-Planning for Business Change with IT-Implementing Business Change with IT-Security and Ethical Challenges-Security and Control Issues in Information Systems-Ethical and Social Challenges of Information Technology.

Book Recommended:

Mustafa Jabber, Computer and Information Technology

Book Reference:

1. Hutchinson and Sawyer, Computers and Information Systems.
2. James O'Brien: Management Information Systems
3. Laudon and Laudon: Management Information Systems.
4. Courter, Office 2000 Mastering.
5. The Complete Reference MS Office 2000

Course Code	7253	Marks: 100	Credits: 4	Class Hours: 60
Course Title:	TAXATION IN BANGLADESH			

1. Theory of Taxation:

Taxation–An Introduction: Public Finance and Tax as a Source of Public Revenue, Other Sources of Public Revenue vs. Taxation, Public Finance vs. Private Finance, Importance of Public Finance, Definition of Tax, Characteristics of Tax, Objectives of taxation, Principles of taxation, Characteristics of a Good Tax.

Incidence of Taxes: Impact, Incidence and Effect of a Tax–Shifting of Tax Incidence–Demand and Supply Theory of Tax Shifting–Additional Factors Influencing Tax Shifting – General Effects of Taxation.

Classification and Choice of Taxes: Classification Taxes (on the basis of: Number of taxes, Impact and incidence of taxes, Structure of tax-rates, Subject-matter of taxes, Elasticity of taxes, Classification of tax-bases, Increase or decrease in public revenue, Single-point vs. Multiple-point taxes, and Collector of taxes); Choice of Taxes between Proportional and Progressive taxes, Choice of Taxes between Direct and Indirect taxes; Tax Structure in Bangladesh

2. Business Taxation–An Introduction: Business Enterprises as a Taxpayer (Sole-proprietorship, Partnership, and Company), Pass-Through vs. Non-Pass-Through Entities, Legal Taxpayer vs. Real Taxpayer.

3. Income Tax:

Introduction to Income Tax: Income Tax–Meaning, Nature, Importance in respect of Contribution to Internal Resource Mobilization–Historical Perspective of the Income Tax Ordinance, 1984 – Statutory Definitions of Important Terms.

Income Tax Authorities: Administrative and Judicial Authorities–appointment, organization structure, power and functions–Taxes Appellate Tribunal–Registered Income Tax practitioner.

Charge of Income Tax: Basic Principles, Systems (Conventional Exemption Limit versus Filing Threshold)–Sources of Income Tax Laws.

Computation of Total Income: Types of Assessee–Scope of Total Income on the basis of Assessee’s Residential Status–Income deemed to accrue or arise in Bangladesh–Deemed Income (unexplained investment etc.)–Non-Assessable Income–Income under Specific Heads (Salaries, Interest on Securities, Income from House Property, Agricultural Income, Income from Business or Profession, Share of Income from Firms, Income of Spouse or Minor Child, Capital Gains, Income from Other Sources, and Foreign Income)–Set-off and carry-forward of losses.

Procedure of Assessment: Filing of return of income and Supporting Statements and Documents. Assessment of Tax: Provisional Assessment, Assessment on correct return, Universal Self-Assessment, Spot Assessment, Assessment after hearing, Assessment on the basis of a Chartered Accountant’s Report, Best-judgment Assessment, Presumptive Assessment–Other issues in assessment: Assessment in cases of discontinuation of or succession to business, Assessment for outgoing persons and deceased persons, Assessment of escaped income, Limitations for assessment–Tax audit.

Rates of Taxes: Tax Rate on Capital gains and Income from winnings–Tax rate on other income of individuals, firms and companies–Tax Rate on non-resident’s income, Imposition of Surcharge.

Investment Tax Credit, Tax Rebate and Tax Relief: Rate of investment tax credit, Investment allowance items and maximum limit–Tax credit on Small or Cottage Industries–Tax-free income and tax credit–Tax relief for avoiding double taxation.

Payment, Refund and Recovery: Four ways of Tax payment: Tax deducted at source (TDS), Advance payment, Payment on the basis of return and payment on notice of demand, Tax Recovery–TDS as the Final discharge of tax liability (sec. 82C).

Individual Assessment: Assessment covering all heads of income excluding share of firm's income—Clubbing of Income.

Taxation of Partnership Firms: Set-off and carry-forward of losses by firm—Assessment of firms—Allocation firm's income among partners—Partners' total income including share of firm's income—Assessment in case of change in firm's constitution and in case of constitution of new successor firm.

Corporate Taxation: Definitions of Company and related terms—Determination of Total Income—Tax Rates and Tax Rebates.

Provident, Superannuation, Pension and Gratuity Funds: Kinds of Provident Fund (PF): General, Contributory and Recognized—Privilege of Recognized PF—Approved Superannuation, Pension and Gratuity Funds.

Liabilities in Special Cases: Liabilities of representatives, agents, firms, association of persons, partners, directors, liquidators, etc.

Appeals And References: Appeal to Appellate Joint Commissioner of Taxes or Commissioner of Taxes (Appeals), Appeal to Taxes Appellate Tribunal, Reference to High Court Division and Appellate Division—Alternative Dispute Resolution (ADR).

Miscellaneous Issues: Default and Penalty—Offence and Prosecution—Methods of Accounting—Filing of Return of Withholding Tax—Filing of Annual Information Return—Tax Avoidance—Bond Washing Transactions. Tax-holiday Scheme: Industrial undertakings, Physical infrastructural facility and Cooperative society.

4. **Other Taxes in Bangladesh:**

Value-Added-Tax (VAT): Important terms—Exempted Goods and Services—Output tax—Input Tax—Tax period—Taxable Goods—Invoice—Manufacturers—VAT Authorities. Imposition of VAT—Determination of Value for VAT—Methods and Time of VAT payment—Supplementary Duty—Turnover Tax—Tax Rebate—Registration of manufacturers Delegated powers—Appointment VAT officials—offence and penalties— Confiscation—Appeal—Revisions—Recovery of claims—Alternative Dispute Resolution.

Customs Duty: Nature—Scope and importance—Goods Dutiable—Goods Prohibited—Various Duties under the Customs Act—Rates of Duties—Tax Points and Valuation Bases for Customs Duty—Duty—Drawback and Exemptions—Pre-Shipment Inspection Authority —Assessment—Penalties and Offences—Customs Authority—Appeals and References—Alternative Dispute Resolution.

Excise Duty: Nature—Scope—Services Dutiable—Rates of Duties—Assessment.

Gift Tax: Charge of Gift Tax—Definition and Characteristics of Gift—Gifts to include certain transfer—Exemptions from Gift-tax—Determination of the value of Gifts—Return of Gifts—Rates of Gift-tax—Penalty and Prosecution—Assessment procedures—Gift-tax Authorities.

Other Taxes and Duties: Narcotics and Liquor Duty—Non-Judicial Stamp—Land Revenue.

Books Recommended :

1. Bala, S.K. and Others, Tax Laws with Professional Practice.
2. H.L. Bhatia: *Public Finance*, Vikas Publishing House Pvt. Ltd.
3. GOB (Government of Bangladesh): *Income Tax Manual, Part I—Income Tax Ordinance, 1984 and Income Tax Manual, Part II—Income Tax Rules, 1984*.
4. GOB: *Value Added Tax Act 1991 and Value Added Tax Rules 1991*
5. GOB: *Gift Tax Act 1990*
6. GOB: *Customs Act 1969*
7. GOB: *Excise and Salt Act 1944*
8. GOB: *Finance Acts/ Ordinances*.
9. MCCI (Metropolitan Chamber of Commerce and Industry): *Summary of Bangladesh Taxation Rules*.

Course Code	7112	Marks: 100	Credits: 4	Class Hours: 60
Course Title	Business Statistics (In English)			

- 1. Introduction:** Definition, Importance and scope, Limitations, Types of Statistical Methods, Data, Types of data, Sources of data. Classification of data, Organizing data Using data array, Tabulation of data, graphical presentation of data, types of diagrams.
- 2. Measures of Central Tendency:** Objectives of averaging, Requisites of a measure of central Tendency, Measures of Central tendency, Mathematical averages, Geometric mean, Harmonic mean, Averages of position, partition values, Mode, Relationship between mean, median, and mode-comparison between measures of central tendency.
- 3. Measures of dispersion:** Significance of measuring dispersion-classification of measures of dispersion-distance measures-average deviation measures. Measures of Skewness and Kurtosis.
- 4. Probability and probability distributions:** Concepts of probability-definition of probability-combinations of permutations-Rules for probability and algebra of events-Bayes' Theorem-Probability distributions-expected value and variance of a random variable-Discrete Probability distributions-continuous probability distribution.
- 5. Sampling and Sampling distributions:** Reasons of Sample Survey-Population parameters and sample statistics-Sampling Methods-Sampling distributions-Sampling distribution of Sample mean-Sampling distribution of sample proportion.
- 6. Hypothesis Testing:** General procedure for Hypothesis Testing-Direction of the Hypothesis Test-Errors in Hypothesis Testing-Hypothesis Testing for Single population mean-Hypothesis Testing for difference between two population means-Hypothesis testing for single population proportion-Hypothesis testing for population mean with small samples-Hypothesis testing based on F-Distribution.
- 7. Correlation and Regression Analysis:** Significance of measuring correlation-Correlation and causation-Methods of correlation Analysis-Spearman's Rank correlation coefficient. Understanding Regression analysis and its advantages-Parameters of Simple linear Regression model-Methods to determine Regression coefficients.
- 8. Forecasting and time series analysis:** Understanding Forecasting-Forecasting Methods-Time series analysis-time series decomposition Models-Trend projection methods- Quantitative forecasting methods-Measurement of Seasonal effects-measurement of cyclical variations-Residual Method-Measurement of Irregular variations.
- 9. Index Number:** Understanding index number-types of Index numbers-Characteristics and Uses of index numbers-Methods for construction of Price indexes-unweighted price indexes-weighted price indexes-Quantity or Volume indexes-Value indexes-Tests of Adequacy of Indexes-Chain Index-Consumer Price indexes.

Books Recommended:

1. Bruce L, Bowerman, Richard T.O. Connel, Michael L, Hand : *Business Statistics in Practice*
2. Dr. Md. Rafiqul Islam, Business Statistics.

Course Code	7227	Marks: 100	Credits: 4	Class Hours: 60
Course Title	Macro Economics			

- 1. Overview of Macroeconomics:** Key concepts of Macroeconomics-Aggregate Supply and Demand.
- 2. Measuring Economic Activity:** Gross Domestic Product: The Yardstick of an Economy's Performance-Details of the National Accounts-Beyond the National Accounts-Price Indexes and Inflation.
- 3. Consumption and Investment:** Consumption and Saving-Consumption, Income, and Saving-National Consumption Behavior. Investment-The Investment Demand Curve-On to the Theory of Aggregate Demand.
- 4. Business Fluctuations and the Theory of Aggregate Demand:** Business Fluctuations-Business Cycle Theories. Foundations of Aggregate Demand-The Downward Sloping Aggregate Demand Curve-Relative Importance of Factors Influencing Demand.
- 5. Process of Economic Growth:** Theories of Economic Growth-The Patterns of Growth in Bangladesh.
- 6. The Challenge of Economic Development:** Economic Growth in Poor countries-Aspects of a Developing Country-Alternative models for Development.
- 7. Unemployment and the Foundations of aggregate Supply:** The Foundations of Aggregate Supply-Unemployment.
- 8. Ensuring Price Stability:** Definition and impact of inflation-Modern Inflation Theory- Dilemmas of Anti-inflation Policy.
- 9. Policies for Growth and Stability:** The Economic Consequences of the Government Debt-Stabilizing the Economy-Economic Prospect in the New Century.

Book Recommended:

Paul A. Samuelson & William D. Nordhaus, *Economics*, McGraw Hill, 18th Edition.

Course Code	2662	Marks: 100	Credits: 4	Class Hours: 60
Course Title	HUMAN RESOURCE MANAGEMENT			

1. **Introduction to Human Resource Management:** Definition, importance, functions, models, environment influencing HRM, globalization and its impact on HRM.
2. **Acquisition of Human Resources:** Human Resource planning, its importance, steps, effects of retirement on Human Resource planning. Job analysis, definition, methods, purposes, recruitment sources, factors effecting recruitment, constraints and sources, Selection process, benefits of proper selection, discrete and comprehensive selection process, characteristics of good selection devices, Selection devices, application forms, tests interviews, background investigations, socializing new employee, meaning, process, consideration in developing socializing program.
3. **Development of Human Resources:** Meaning of training and management development, training and learning determining needs for training, training methods, methods of developing managers, Career development, meaning, importance, stages, techniques, Institutions criteria for distribution.
4. **Motivation of Human Resources:** Motivation, meaning, process, theories, applications, Performance appraisals, process, methods, factors distorting appraisals, suggestions for improved appraisals. Rewards, types qualities, criteria for distribution.
5. **Maintenance of Human Resources:** Compensation Administration, factors effecting salary structure, job evaluation, incentive compensation plans, executive compensation. Benefits and Services, impact on motivation, legal requirements, voluntary benefits and services, impact on motivation, legal requirement, voluntary benefits and services provided, current trends Employee discipline, definition, types of disciplinary problems, factors determining disciplinary actions, guidelines for administering discipline, disciplinary actions available for managers. Safety and Health, safety programs, health programs, work stress, employee burnout, Employee relations, formation and registration of trade unions, institutional methods of maintaining good relations. Grievance handling process, collective bargaining and other methods of resolving disputes and industrial democracy.

Books Recommended:

1. David A Decenzo and Stephen P Rabbins, Human Resource Management, John Wiley and sons, Inc. New York.
2. Gary Dessler, Human Resource Management, Prentice-Hall of India, New Delhi.
3. Employment of Labor (Standing Orders) Act, 1965.
4. Industrial Relations Ordinance, 1965.

Course Code	2696	Marks: (50+50)=100	Credits: (2+2)= 4
Course Title	Viva Voce + Term Paper		