

Detail Syllabus of Management Studies

MGT-111: INTRODUCTION TO BUSINESS

1. Business Concepts - Meaning of business, its branches and their place in the economy of Bangladesh - Business environment - Business size - Location of business -Efficiency of business enterprises - Social responsibility of business and its implications.
2. Business Organizations - Forms of business ownership in Bangladesh - Relative position of each form of ownership: sole proprietorship, partnership, joint -stock company, co-operative and state ownership - Formalities and distinguishing features of each form of ownership -Considerations in the choice of specific forms of ownership.
3. Development of joint-stock companies in Bangladesh -Phases of development - Types - Domain of operations of each type - Formation of companies - Prospectus -Rights and obligation of shareholders, directors, and government - Liquidation of a company.
4. Co-operative societies in Bangladesh-Their development, Types (industrial, commercial and service sector societies), the role of

each type - Formation - Problems and approaches to overcoming problems.

5. Institutions for promotion of business - Support services of government institutions - Chamber of Commerce and Industry and Trade Associations - Stock Exchanges.
6. Trade practices in Bangladesh - Commercial policy -Import procedure - Export procedure - Formalities -Problems and measures to overcome the problems.

Recommended References:

1. Steven J. Skinner and Johm M. Ivancevich, Business for the 21st Century, IRWIN, IL. USA.
2. Strab and Attner : Introduction to Business.
3. M.C. Shukla, Business Organisation & Management, Ram Nager, New Delhi.
8. দুর্গাদাস ভট্টাচার্য, কারবার সংগঠন, গেণ্ডাব লাইব্রেরী, ঢাকা।

MGT-112: INTRODUCTION TO GENERAL SCIENCE

1. **Force of Gravity, weight and friction-** Force, gravitational force- centripetal force- weight of standard masses- why weight varies- relation between total gravitational force and

weight- action and reaction forces- weightlessness- artificial weight in a space standard- friction- static friction- sliding- friction- coefficient of friction- nature of friction- brakes- lubrication- air lubrication- future developments

2. **Speed, velocity and acceleration-** Average speed- actual speed- scalar and vector quantities- distance and displacement- velocity- acceleration- equations of uniformly accelerated motion- velocity- time graphs- uniformly accelerated motion represented graphically- velocity from distance- time graph- acceleration from velocity- time graph- Galileo Galilei- simple pendulum and measurement of g- distance moved by a freely falling body related to time of fall- to measure g by the use of a centi- second timer.
3. **Newton's laws of motion-** Newton's first law of motion- momentum- Newton's second law of motion- to verify experimentally that $F \propto ma$ - weight of a body expressed in Newton's- to calibrate a spring balance to measure mass as well as weight- of a body in a lift- Newton's third law of motion- conservation of momentum- rocket propulsion- jet engine.
4. **Work, energy and power-** work- energy- mechanical energy- interchange of energy between p.e and k.e- internal energy-

transfer of energy from one kind to another- heat energy- sun as a source of energy- nuclear energy- future of nuclear power installations- conservation of energy and mass- thermonuclear energy- power and its unit- to measure personal power- kinetic energy calculation.

5. **Some molecular properties of matter-** Atoms and molecules- Brownian movements, kinetic theory of matter- nature of the force between atoms and molecules- three states or phases of matter- to measure the approximate length of a molecule- diffusion- surface tension- molecular- explanation of surface tension- adhesion and cohesion- capillary attraction- osmosis- strength of materials- elasticity- Hooke's law- industrial applications of metallurgical studies- fluid friction- demonstration of terminal velocity.
6. **Atoms- the big idea-** Atoms, elements, and compounds- more about atoms- Isotopes and At- How electronics are arranged- how ideas of atoms are developed- The atom: the inside story.
7. **Binding-** why compound forms- the ionic bond- some other ions- Ionic compounds and their properties- the covalent bond- Covalent substances- Metals: more giant structures.

8. Reactions equations, and amount- the masses of atoms- percentages composition of a compound- the formula of a compound- equations for chemical reactions- calculations from equations- calculating the volumes of gases- calculations on electrolysis.

9. Energy changes and reversible reactions- Exothermic and endothermic reactions- explaining energy changes- reversible reactions- shifting the equilibrium- making ammonia in industry- fertilizers- the pros and cons of fertilizers.

10. Useful materials from cruid oil- Cruid oil- separating oil into fractions- cracking hydrocarbon- the alkaline and alkenes- polymerization and plastics- polythene- here to stay- oil and environment- global warming.

11. Chemistry and environment- Carbon and nitrogen cycles, Good drinking water- clean water, cleaning sewage, drinking water, water and fertilizers, eutrophication, nitrates in drinking water, Burning fuels and the air- burning coal, burning petrol and diesel oil, Ozone/greenhouse effects- the ozone hole, the greenhouse effect, More rubbish- archaeology's treasure trove, getting rid of the rubbish, landfill sites, cars of tomorrow- car

bodies, emissions, safety features, home of the future- the shall-walls, the roof, inside the house.

Recommended References:

1. General Science Student Text (Ags General Science) by Robert Marshall, Donald Jacobs, Allen Roskopf and Charles Larue (Jan 30, 2006)
2. Hands-On General Science Activities With Real-Life Applications: Ready-to-Use Labs, Projects, and Activities for Grades 5-12 (J-B Ed: Hands On) by Pam Walker and Elaine Wood (Apr 21, 2008)
3. Introduction to General Relativity, Lewis Ryder, University of Kent, Canterbury
4. "Introduction to General Science," by Percy E. Rowell
5. Science and Theology by John C. Polkinghorne

MGT-113: BUSINESS MATHEMATICS-(I)

1. **Basic Concepts:** Concepts of number system - Fractions- Exponents - Equations -Factoring - Polynomials - Ordered pairs - Relations - Functions - Types of functions.

2. **Set Theory:** Sets, set notation, operations with sets, laws of set operations, venn diagrams, application of set theory.
3. **Logarithms:** rules for logarithms, common logarithms, calculation of logarithm of a number, natural logarithm.
4. **Trigonometry:** Trigonometric ratios.
5. **Equation System:** Solution of equations - Simultaneous equation system-Solution of simultaneous equation systems with specific applications to business problems - Inequalities.
6. **Geometry:** Cartesian co-ordinate system - Distance between two points - Straight line-Slopes-Intercepts -Equation of a line - Application of linear equations.
7. **Differential Calculus:** Explanation of the concepts of limits and continuity - Derivative and differentiation -Rules of differentiation-Higher order differentiation- Chain order differentiation - Exponential and logarithmic differentiation - Partial differentiation - Optimization -Rate of growth and decays.
8. **Integral Calculus:** Meaning of integration - Rules of integration - Indefinite integral - Definite integral -Resource depletion - Resource allocation - Area between curves.

9. **Matrix Algebra:** Vectors - Matrices - Laws and operations- Transposes - Inverses - Adjoins - Cramcr's rule - Determinants - Solution of system of equations.

Recommended References:

1. P.C. Sancheti & V.K. Kappor, Business Mathematics, S. Chand & Sons, New Delhi, India.
2. Helen B. Siner, Maracia Brener Sorkin, Roslyn R. Atkinson, & Gordon A. DiPaolo, Mathematics for Decisions, D. Van Nostrand Company, New York, USA.
3. John Hegarty Calculus for Management and Social Sciences, Allyn and Bacon, Inc, Boston (USA).
4. Prank S. Bundwick Applied Mathematics for Business, Economics and Social Sciences, McGraw Hill Book Company, New York, USA.
5. Alpha C. Chang, Fundamental Methods of Mathematical Economics, McGraw Hill Book Company, New York, USA.

MGT-114: BASIC ENGLISH FOR BUSINESS

Section A

1. Nouns: Countable and Uncountable
2. Verbs: Present & Past, Present Perfect & Past, Future, Phrasal Verbs
3. Modals
4. Question: Negatives & Answers, Tag Questions
5. Conditionals
6. Prepositions
7. Adverbials
8. Pronouns

Section B

9. **Communicative English** [Conversation & Dialogue; Notions & Functions; Introductions: Oneself, Other Persons & Group; Use of Small Talks, etc]
10. **Paragraph Writing:** Structure, Topic Sentence, Topic Developers, Topic Terminators, Open-ended Paragraph, Close-ended Paragraph.
11. **Essay Writing:** Structure, Topic Developers, Topic Terminators, Open-ended Paragraph, Close-ended Paragraph.
12. **Essay Writing:** Organization, Guided Essay, Open Essay.

13. **Reading Comprehension:** Reading Techniques- skimming, Scanning, Inference, etc.; Vocabulary Building- Synonyms, Use of Words in Different Parts of Speech, Summarizing.

Tutorial of Basic English for Business (1 Credit hours)

1. Vocabulary Building Drills such as Language Games like Word Meaning, Word Making, etc.
2. Listening Comprehension: Standard TOEFL & IELTS Listening Materials.
3. Practice Speaking: Mock Interview, Dialogue & Conversation (The students will be required to make a formal presentation before the faculty & students)
4. Preposition Drills.

Recommended References:

1. Intermediate English Grammar: Raymond Murphy, Cambridge University Press.
2. Oxford Practice Grammar: John Eastwood, Oxford University Press.
3. From Paragraph to Essay: Maurice Imhoof and Herman Hudson Longman.

MGT-115: PRINCIPLES OF MANAGEMENT

1. **Introduction to Management:** Definition of management, Nature, purpose and principles of management - Need for organizations and managers- Managerial responsibility - Types of managers - management process- Skills - Managerial roles - Concept of productivity, effectiveness and efficiency - Managerial and organizational performance.
2. **Environment:** Internal and external environment of organizations - Components of external environment-Elements of direct action environment - Elements of indirect action environment - International environment- Managing environment.
3. **Planning:** Nature of Planning - Types of planning - Steps in planning - Tools and techniques for planning- The planning process.
4. **Objectives:** Nature of objectives - Management by Objectives (MBO) - The process of MBO - Setting objectives - Benefits and weaknesses of MBO.
5. **Decision Making:** Decision making process - Problem and opportunity finding - Nature of managerial decision making - Other factors in decision making - Decision Support Systems.
6. **Organizing:** Organizational structure - Division of work- Span of management - Departmentation - Line and Staff-Delegation of authority-Centralization and decentralization - Coordination- Committee and group decision making.
7. **Leading:** Human factors in managing - Relevant theories, Creativity and innovation - Motivation - Leadership.
8. **Controlling:** Meaning and importance of control -Types of control methods - Control process - Requirements for effective controls - Information systems and control.

Recommended References:

1. Harold Koontz and Heinz Weihrich, Management, McGraw-Hill Book Company, New York (USA)
2. James A.F. Stonner and R. Edward Freeman Management, Prcnlce Hall of India Private Limited, New Delhi.
3. R.W. Griffin, Management, A.I.T.B.S. Publishers and Distribuor, New Delhi.

4. John M. Ivancevich, James H. Donnelly, Jr. and James L. Gibson, Management : Principles and Functions, Richard D. Irwin Inc. Illinois (USA),

৫. শহীদ উদ্দিন আহমেদ, ব্যবস্থাপনা ও প্রশাসন, বাংলা একাডেমী, ঢাকা।

৬. দুর্গাদাস ভট্টাচার্য, কারবার ব্যবস্থাপনা, গেণ্ডাব লাইব্রেরী, ঢাকা।

MGT 121: BANGLADESH STUDIES

- 1. Bengal in the Ancient period:** Land, people, Society, culture, different Janopadas (areas or localities); Palas of Bengal; Senas of Bengal.
- 2. Bengal in the Mediaeval and pre- British period:** Bengal under the Muslim rule; Turko – Afghan – Mughals; Swadhin Nababi rule (1707-1757); Battle of Palashi (1757)
- 3. British Rule and Twentieth Century Bengal:** Impacts of British rule; Socio- economic settings of twentieth century Bengal and Hindu – Muslim relations; partition of Bengal and its annulment (1905-1911); foundation of All- India Muslim League (1906)); C. R Das'S Bengal pact (1923) , Fazlul Huq's leadership in Bengal politics; Pakistan movement in Bengal and Bengali view of Pakistan;1940 Lahore Resolution and statehood

Iseal of the Bengalis; Suhrawardy's move for united Independent Bengal (1947) and partition of India.

- 4. Emergency of Bangladesh as an Independent State:** Position of Bengalis in the Pakistan state : Disparities and denial of political role; Language Movement 1948,1952,1954,election and Its aftermath; Ayub's military rule (1958-1969); Six point movement ; Agartala Conspiracy Case and 1969 upheaval; 1970Elections and victory if Awami League; Bangabandhu's Non- cooperation Movement (2-25March 1971) ; Bangabandhu's historic 7 March (1971) Address; Declaration of Bangladesh's Independence; Mujibnagar government; genocide by the Pakistan occupation armies and their local collaborators; Victory in the war of Liberation and the emergence of Bangladesh;1972 Constitution for the new –born State .

Recommended References:

১. নীহাররঞ্জন রায়, বাঙালীর ইতিহাস : আদিপর্ব কলকাতা, দে'জ পাবলিশিং, দ্বিতীয় সংস্করণ,১৪০২ বাংলা সাল।
2. Nitish Sengupta , History of the Bengali Speaking people, New Delhi, USBPD 2002
3. Abdul Momin Chowdhury, Dynastic History of Bengal, Dacca: The Asiatic Society of Pakistan 1967.

4. Jadunath Sarkar (ed.) History of Bengal, Vol 11, university of Dhaka 1976.
5. M.R. Tarafdar, Husain Shahi Bengal 1494-1538 A.D ; A Socio-political study, Dacca; Asiatic Society of Pakistan 1965.
6. Md. Akhtaruzzaman, Society and Urbanization in Medieval Bengal, Dhaka: Asiatic Society of Bangladesh 2010.
7. A. M. A. Muhith, Bangladesh: Emergence of a Nation, Dhaka: Bangladesh Books International 1978.
8. Sirajul Islam (ed), History of Bangladesh, 1704-1971, vols .i-iii, Dhaka: Asiatic Society of Bangladesh 1992.
9. Harun – or – Rashid, the Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947, Dhaka University –Press Limited 1912.
১০. হারুন- অর- রশীদ, বাংলাদেশ : রাজনীতি, সরকার ও শাসনতান্ত্রিক উন্নয়ন ১৭৫৭- ২০০০, ঢাকা: নিউ এজ পাবলিকেশন্স ২০০১
১১. হারুন- অর-রশীদ, বাঙালির রাষ্ট্রচিন্তা ও স্বাধীন বাংলাদেশের অভ্যুদয়, ঢাকা: আগামী প্রকাশনী ২০০৩
১২. হারুন- অর-রশীদ, বাংলাদেশের রাজনৈতিক উন্নয়ন: বঙ্গবন্ধু থেকে শেখ হাসিনা , ঢাকা : নিউ এজ পাবলিকেশন্স, ২০১২
১৩. হারুন- অর-রশীদ, বঙ্গবন্ধুর অসমাপ্ত আত্মজীবনী পূর্ণপাঠ, ঢাকা : ইউনিভার্সিটি প্রেসলিমিটেড, ২০১৩
১৪. শেখ মুজিবুর রহমান, অসমাপ্ত আত্মজীবনী ঢাকা : ইউনিভার্সিটি প্রেস লিমিটেড, ২০১২
১৫. আতিউর রহমান, অসহযোগের দিনগুলি : মুক্তিযুদ্ধের প্রস্তুতি পর্ব, ঢাকা : সাহিত্য প্রকাশ ১৯৯৮
16. Muhammad Abdur Rahim, the Muslim society and Politics in Bengal 1752- 1947, Dhaka: The University of Dhaka 1978
17. Joya Chatterji, Bengal Divided: Hindu Communalism and Partition 1932- 1947, Cambridge: Cambridge University Press 2002
18. Talukder Maniruzzaman, The Bangladesh Revolution and Its Aftermath, Dhaka: The University of Dhaka 2003
19. Rounaq Jahan, Pakistan: Failure in National Integration, Dhaka: the University Press Limited 1977
২০. সিরাজউদ্দীন আহমেদ, জাতির জনক বঙ্গবন্ধু শেখ মুজিবুর রহমান, ঢাকা: ভাস্কর প্রকাশনী ২০১১
২১. সিরাজ উদ্দীন আহমেদ, ভারত বিভাগ ঐতিহাসিক ভুল, ঢাকা: ভাস্কর প্রকাশনী ২০১১

MGT 122: BUSINESS MATHEMATICS-(II)

Course Objectives:

- i) To equip the students of Management Studies with mathematical tools used in the analysis of business and accounting problems.
- ii) To develop an understanding of theory and practices of mathematical approach to decision making.
- iii) To give elementary ideas of calculus.
- iv) To train how to use calculus to solve business problems.

1. Function, Limit and Continuity of a Function: Introduction: Types of Functions, Operation on Functions, Determination and Derivation of Different business function, Definition of Limit, Determination of Limit of different types of functions, Determination of continuity of different functions.

2. Mathematics of Finance: Introduction, Annuities, Sinking Fund, Discount, Compound interest, Simple interest, Amortization.

3. The Straight Lines: Different forms of Equations, Parallel and perpendicular form of Equations, Point of intersection of lines- Interpretation of Slope of different business problems and Marginal

Concept analysis, Determination of Breakeven Point having linear relationship among the variables.

4. Geometry of Two Dimensions: Cartesian Co-ordinate System- Distance between two given points-Identification of figures using distance formula-Locus of given points-Business application.

5. Vectors: Introduction to Vectors, types of Vectors, properties, scalar and vector product of vectors.

6. Differentiation and Use in Business Problems: Differentiation of Algebraic functions, transcendental function, Definition of transcendental functions- Geometric interpretation of dy/dx and marginal concept analysis.

7. Maxima and Minima: Determination of maxima and minima of different functions using differentiation rules, Business problem solution. Conditions of maxima and minima, Test for maxima and minima, Point of inflexion.

8. Integration and Use in Business Problems: Introduction, Different rules of integration, Indefinite and Definite integral, calculation of area of irregular curves and figures - Analysis of total concept by integration.

9. Differential Equations: Introduction, Order and degree of differential equations-Solution of Differential equations of first order and first degree, Verification of the solutions of differential equations-Differential equations of the second order with constant coefficients-Application of differential equations in the problems of Business and Economics.

Recommended References:

1. Bowen, Prichet and Sabir: Mathematics with Applications in Management & Economics
2. Zima Brown: Mathematics for Finance
3. Sanchetti D.C. and V.K. Kapoor: Business Mathematics
4. Richard Anderson & Cecil L. Smith: Calculus for Business
5. Bittinger and Crown: Mathematics and Calculus with Application

MGT-123: BUSINESS COMMUNICATION

1. **Basic English Skills:** Parts of Speech - Sentence -Paragraph - Punctuation - Spelling.
2. **Business Writing Skills:** Planning Letters and Memos - Choosing the right words-Creating an appropriate tone.

3. **Business Letters and Memos:** Letters of request, appointment, order, transmittal, adjustment request-Favorable reply, Unfavorable reply. Acknowledgment.

4. **Employment Communications:** Preparing a CV /Resume- Writing an application letter - Completing an application form.

5. Organizational Communication:

(a) Interpersonal communication - Oral and written communication - Formal and informal communication / grapevine - Problems of organizational communication in the business enterprises of Bangladesh-Improvement of communication.

(b) Writing notice, agenda and minutes of meetings. Report writing - Informational and analytical reports, planning business reports - Organizing business reports - Writing style of reports-Market reports

(C) **Commercial Terms and Abbreviations.** Books

Recommended References:

1. M.L Burnett and A. Dollar, Business English: A Communication Approach, Allyn and Bacon, Inc., Boston' (Latest Edition).

2. Raymond V. Lesikar, John D. Petitt, Jr. and Marie E. Flatley, Basic Business Communication, IRWIN, Chicago.
3. Raymond V. Lesikar, John D. Petitt Jr. and Marie E. Flatley, Business Communication, Richard D. Irwin, inc. Illinois.

MGT-124: INTRODUCTION TO COMPUTER

1. **Information Systems:** Meaning of information and information system - Role of computers in information systems - Value and cost of information - Evaluation of information systems - Different information for different management levels.
2. **Hardware and Software:** Computer and its different parts - Understanding how computers work - Computer networks - Internet - Idea about computer programming and computer languages - Review of different types of computer packages and their uses.
3. **Operating Systems:** Meaning of operating systems - Review of different operating systems - Understanding and using DOS and Windows.
4. **Word Processing:** Training in using one word processing package (Word Perfect or MS Word).

5. **Spread Sheet Analysis:** Training in using one spread sheet package (Lotus 1-2-3 or MS Excel).
6. **Data Base:** Training in using one data base package (DBASE or MS Access).

Recommended References:

1. Gordon B. Davis and M.H. Olson, Management Information Systems, McGraw Hill Book Company, N.J. USA.
2. Manuals of relevant software packages.
3. Burstein, J. Computers and Information Systems, Holt, Rinehart and Winston, New York, USA.

MGT-125: PRINCIPLES OF ACCOUNTING

1. **Introduction to accounting:** Understanding accounting, Accounting principles and concepts - Accountancy as a profession - Need for accounting - Accounting equation.
2. **Financial Accounting Process:** Understanding accounting equation - Understanding financial transaction and their effect on financial position.
3. **Processing Accounting Data:** Understanding accounting statements - Various kinds of vouchers - The process of recording business transactions - Need for journal - Journalizing business transactions - Various kinds of journal.

4. **The Ledger:** Concept - Need of ledger - Posting mechanism - Accounts and their balances.
5. **The Trial Balance:** Understanding trial balance - Trial balance and accounting accuracy-Preparation of trial balance-Errors not detected by trial balance.
6. **Accounting System:** Subsidiary and controlling accounts - Purchase and sales journals - Cash Receipts and Payments Journals, General Journal.
7. **Final Accounts:** Understanding worksheet - Preparation of worksheet - Adjusting and closing entries - Classified income statement and balance sheet.
8. **Accounting for Assets:** Accounting for cash - Accounting for receivables - Accounting for fixed assets.
9. **Accounting for Liabilities:** Accounting for short term and long term liabilities, - Accounting for owners' equity.
10. **Accounting for Partnership:** General principles -Admission - Retirement - Liquidation.
11. **Accounting for merchandising operation:**Invoices, Perpetual and periodic systems, Accounting for investors.

Recommended References:

1. William W. Pyle and Kermit D. Larson, Fundamental Accounting Principles (Ninth Edition). Richard D. Irwin. Inc. Illinois, USA.
2. R.H. Hermanson, J.D. Edwards and L.G. Rayburn, Financial Accounting (Fourth Edition). Business Publications. Inc. Dallas.
3. J.M. Smith Jr. and K.F. Skousen, Intermediate Accounting {Comprehensive Volume}.
4. Niswonger and Fees, Accounting Principles (12th Edition).
5. M.M. Khan, Advanced Accounting, Ideal Library, Dhaka.
6. J.J. Weygandt, D.E. Kieso, & P.I). Kimmel, Accounting Principles (8th Ed.) John Wiley and Sons, New York.

MGT-211: PRINCIPLES OF MARKETING

1. **The Field of Marketing:** Nature and scope of marketing - Historical development of marketing - Marketing management and its evolution - Marketing concepts - Role of marketing in the society.

2. **Marketing Systems and the Marketing Environment:** System approach to marketing - External environment of marketing systems - Internal variables of marketing systems.
3. **Market and Buyer's Behavior:** Definition - Market segmentation, targeting and positioning - Classification of market - Psychological influences on buyer behavior –Cultural and social-group influences on buyer behavior -Model of buyer behavior.
4. **Elements of Product Planning:** Definition of product - Classification of product - Marketing considerations of product - New product development - Product life cycle-Branding, packaging and labeling.
5. **Place and Distribution Structure:** Retailing - Wholesaling - Channels of distribution.
6. **Price System:** Pricing objectives and price determination- Methods of setting price- Price adjustments and changes.
7. **Promotional Activities:** Promotion Mix - Advertising, Sales Promotion, Personal Selling.

Recommended References:

1. W.J. Stanton, Fundamentals of Marketing, McGraw-Hill International Book Company, New York (USA).
2. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice-Hall Inc. New Jersey (USA).

MGT-212: MICRO ECONOMICS

1. **Introduction:** Definition of economics - Microeconomics vs Macroeconomics - Scope of economics - Meaning of economic theory - Some basic concepts: product, commodity, want, utility, consumption, factors of production- Positive Vs Normative economics-Economics as a social science- Economics as a science
2. **Utility Analysis and Indifference Curve Analysis:** Meaning of utility-Total utility Vs Marginal utility-Assumption of marginal utility analysis-Law diminishing marginal utility-Law of equi-marginal utility- Utility functions - Indifference curves and maps - Budget constraints - Utility Maximization-Customer's surplus.
3. **Demand:** Law of demand – Types of demand- Individual demand Vs Market demand-Factors determining demand-Shifts

in demand - Demand functions - Deriving demand curves - Substitution and income effects - Deriving aggregate demands - Various concepts of demand -elasticity and measurements - Methods of estimating demand functions and demand forecasting.

4. **Supply:** Law of supply and supply function -Determinants of supply - Shifts in supply - Elasticity of supply - Market equilibrium.
5. **Production:** Production functions - Total, average and marginal products - Law of diminishing marginal physical products - Production isoquants - Marginal rate of technical substitution (MRTS) - Optimal combination of inputs - Expansion path returns to scale -Estimation of production function and efficiency criterion.
6. **Cost:** Concepts of cost - Short-run costs - Relation between short-run costs and production - Long-run costs - Economies and diseconomies of scale - Relation between short-run and long-run costs - Cost function and estimation of cost function.
7. **Markets and Revenue:** Meaning of market - Different forms of market - Concepts of total, average and marginal revenue - Relation between AR and MR curves - Relation between

different revenues and elasticities of demand -Equilibrium of the firm.

8. **Price and Output:** Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly - Profit maximization - Price discrimination - Plant shutdown decision - Barriers to entry.

Recommended References:

1. K.K. Dewett; Modern Economic Theory, S. Lac Charitable Trust, New Delhi.
2. R. J. Ruffin and P. R. Gregory, Principles of Microeconomics, Scott Foreguson & Company, Illinois.
3. S. Charles Maurice and Charles W. Smithsons, Managerial Economics: Applied Microeconomics for Decision Making, Richard D. Irwin Inc, Illionis, USA.
4. M. L. Jhingan, Microecoioromic Theory, Vikas Publishing House Pvt Ltd, New Delhi, India.
5. W. J. Baumol, Economic Theory and Operations Analysis, Prentice Hall of India Private Limited, New Delhi.
6. Alpha C. Chang, Fundamental Methods of Mathematical Economics, McGraw Hill Book Company, New Jersy, USA.
7. J. V. Henderson and W Poole, Principles of Microeconomics, D C Health & Company, Lexington.

8. Samuelson, Economics. McGraw Hill Book Co., New York, (USA).

MGT 213: BUSINESS STATISTICS (I)

1. **Introduction to Statistics:** Definitions, sub-divisions within statistics, statistics and business decisions,
2. **Arranging Data and Plots:** Tables, frequency distribution, stem and leaf displays, cross tabulation, frequency histograms and polygons, line graphs, bar charts, pie charts, ogives.
3. **Measures of Central Tendency and Variability:** Arithmetic mean, geometric mean, median, mode, range, quartiles, percentiles, interquartile range, variance, standard deviation, coefficient of variation, box plots, moments, skewness.
4. **Correlation and Regression Analysis:** Scatter plots - Coefficient of correlation, coefficient of determination, limitations of correlation, auto-correlation- Meaning of regression, the method of least square, estimating with regression line, standard error of estimate.
5. **Index Number:** Index number and three major types -price, quantity and value index, weighted aggregates index, weighted

aggregates index, shifting bases of index numbers, issues in constructing an index, number.

6. **Time Series Analysis:** Definition of time series, variations in time series, components of time series, trends, cyclical fluctuations, seasonal variations, irregular variations, index numbers as time series - Time Series Forecasting: moving averages, exponential smoothing, forecasting errors, linear regression, decomposition of time series.

Recommended References:

1. Muhammad AH Mian and M. Alimullah Miyan, An Introduction to Statistics, Ideal Library, Dhaka.
2. Douglas A. Lind and Robert D. Mason, Basic Statistics for Business and Economics, Irwin McGraw-Hill, Boston USA.
3. Richard I. Levin, Statistics for Management, Prentice-Hall of India Private Limited, New Delhi, India.
4. S.P. Gupta and M.P. Gupta, Business Statistics. Sultan Chand and Sons, New Delhi, India.

MGT 214: PRINCIPLES OF FINANCE

1. **Introduction:** Concept of finance and financial management - The finance functions- The objectives of financial management - Maximizing shareholders' wealth versus other goals - Changing role of financial management-Differences between profit maximization and wealth maximization- Finance Vs Accounting-Finance Vs Economics.
2. **Financial Statement Analysis:** Financial statements -Ratio analysis - Uses and implications.
3. Financial forecasting - Cash budget.
4. **Operating and financial leverage:** Leverage in business- Operating leverage -Financial leverage-Combined leverage.
5. **Working capital management:** Nature, sources, forecasting the working capital need - Financing and control of working capital- Permanent VS Temporary WC, Management of cash, marketable securities and accounts receivable.
6. **Short-term financing:**Trade credit, Bank credit- Financing through commercial papers - Accounts receivable financing - Inventory financing and management: EOQ, ABC analysis, Recorder point, Safety stock.
7. **The time value of money:** Why money has time value- Compound and present value of single amount and annuity - Determining the annuity value - Determining the yield on an investment.
8. **Cost of Capital:** Definition - Concepts - Significance of cost of capital - Specific costs of capital: debt, preference stock, equity, retained earnings - Weighted average cost of capital - Uses of cost of capital.
9. **Capital Budgeting:** Meaning of capital budgeting -Importance of capital budgeting - Capital budgeting process - Relevant cash flows and estimates - Evaluation techniques (PB, ARR, NPV, IRR, and Profitability Index) -Selection strategy - Capital rationing-Independent project vs mutually exclusive project.
10. **Risk Analysis and Capital Budgeting:** Definition of risk- Concept of risk averse - Actual measurement of risk -Risk and capital budgeting process.

Recommended References:

1. J.J. Hampton, Financial Decision Making, Prentice-Hall International Inc., Englewood Cliffs.

2. E.F. Brigham, Financial Management: Theory and Practice, Dryden Press, Hinsdale.
3. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
4. M. Y. Khan and P. K. Jain, Financial Management: Text and Problems, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. S.B Block; G.A. Hirt, Foundation of financial management, McGraw –Hill.

MGT-215: TAXATION

Section A: Taxation

1. **Income Tax:** Definition of income and income tax- Characteristics of income- Total income and total world income - Income year and assessment year - Role of income tax law in industrial development of Bangladesh.
2. **Classification of income:** Assessable and non-assessable income - Assesse: Classification - Residential status.

3. **Heads of Income:** Income from salary - Income from interest on securities - Income from house property -Income from agriculture - Income from business and profession. - Capital gains - Income from other sources.
4. **Tax Assessment and Recovery:** Assessment procedures Appeal, revision, recovery, refund and penalties-Income Tax Authorities
5. Income tax authorities.
6. Assessment of individuals, partnerships and public limited companies.
7. **Value Added Tax (VAT) - Introduction:** Assessment and Payment of tax - Valuation Accounting - Refunds -Drawback - Calculation of VAT-Controlling evasion of VAT.

Section B: Auditing

1. **Introduction:** Nature of Auditing, Types of auditing Distinction between Accounting & Auditing, Types of Auditors, Objectives of an audit.
2. Auditing theory – conceptual framework
3. Professional Ethics – Definition, Need for Ethics, Responsibility to clients.

4. Internal control concept – classification, objectives types, principles of evaluation of internal control. Testing internal control procedure.
5. The Audit Report – General consideration Types of Audit Report.
6. International standard on Audit.

Recommended References:

1. Government of Bangladesh the Income Tax Ordinance 1984-Part 1 & 2.
2. B.N. Tandon, A Handbook of Practical Auditing, S. Chand and Company Limited, New Delhi, India.
3. Three taxes and Customs- Duties of Bangladesh, Haque and Akkas, Mullick and Brothers, 2012.
4. The Institute of Chartered Accountants of Bangladesh Taxation Study Manual Vol I & 2.
5. Government of Bangladesh Publications on VAT.
6. Khawja Amjad Syeed, Principles of Taxation.
7. Holmes & burns – auditing standard & procedure
8. Areas & Lubbock – Auditing – an integrated Approach.
9. Bangladesh chartered Accountants order, 1973
10. Coopers & Lybrand - Student’s manual of Auditing
11. H. L Bhatia – Public Finance,
12. NBR – Vat bulletin.
13. Wealth Tan Act 1963.
14. Gift Tan Act 1990
15. Customs Act 1969
16. Finance Ordinance.

MGT-221: BUSINESS LAW

1. Law of Contract: Definition- Rules of Offer and Acceptance- Consideration- Types Of Contract-Breach of Contract- Contract through Agents.
2. Laws relating to:
 - Sales of Goods
 - Negotiable Instruments
 - Carriage of Goods By Land and Sea
 - Law of Insolvency
3. The Companies Act -1994.
4. Partnership Act.

Recommended References:

1. M. C. Kuchhal, Mercantile Law, Vikas Publishing House (Pvt.) Ltd. New Delhi, India.
2. Charleworth, Mercantile Law, Stevens & Sons, London.
3. A. K. Sen, Handbook of Commercial Law, A Mukherjee & Co. (Pvt.) Limited, Kalkata, India.
4. M. C. Shukla, A Manual of Mercantile Law, S. Chand & Sons, New Delhi, India.
5. Companies Act 1994.

MGT-222: MACROECONOMICS

1. **Introduction:** Definition of macroeconomics - Meaning of economic models - Goals of economic policy -Definition of important macroeconomic variables: inflation, unemployment, productivity, production capacity, input, output, business cycle - Aggregate demand and aggregate supply.
2. **Market Economy:** Markets and prices - Operation of Market economy-Economic decisions in market economy.
3. **National Income Accounting:** Gross National Income (GNP) - Circular flow of income - The expenditure approach - The income approach - The output approach -Other income concepts
- Real vs. nominal GNP -Limitations of GNP as a measure of human welfare.
4. **Income Determination:** Savings and investment -Consumption schedule: household and national - Average and marginal propensity to consume - Multiplier effect -Impact of government tax and expenditure.
5. **Inflation:** Measures of inflation - Causes of inflation -Source of inflationary pressure - Consequences of inflation - Deflation.
6. **Money and Monetary Policy:** Meaning of money -Different concepts of money (M1 , M2, M3) - Credit creation by banking system - Functions of money -Demand for and supply of money - Velocity of money -Long-run effect of money on prices - Short-run impact of money on output - Changes in income velocity-Monetary policy.
7. **Fiscal Policy:** Theory of fiscal policy - Relationship of fiscal policy to monetary policy - Problems in implementing fiscal policy.
8. **Employment:** Labor demand schedule - Real wage rate and aggregate demand for and supply of labor- Inflation and the equilibrium - real wage rate - Changes in the equilibrium real

wage rate and employment - Impact of market power on employment and prices - The effect of aggregate demand and supply on output and prices -Phillips Curves - Price and wage control - Unemployment and its types -Removing unemployment.

Recommended References:

1. David C. Klingaman, Principles of Macroeconomics, Wordsworth Publishing Company.
2. Lloyed G. Reynolds, Macroeconomics: Analysis and Policy, Richard D. Irwin, Inc.
3. Edward Shapiro, Macroeconomic Analysis, Harcourt Brace Jovanovich.
4. M.C. Vaish, Macroeconomic Theory, Allied Publishers Private Limited, New Delhi, India.
5. K.K. Dewett, Modern Economic Theory, Shyam Lal Charitable Trust, New Delhi, India.
6. ILL. Ahuza, Modern Economics, S. Chand & Co. Limited, New Delhi, India.

MGT-223: BUSINESS STATISTICS (II)

1. **Probability:** Meaning of Probability -Experiment -Events- Simple and Compound- Sample space- Probability of an event-

Event relations- Independent and Dependent Events- Probability Laws, Bayes's Law.

2. **Random Variable and Probability Distribution:** Random variable- Discrete random variable- Continuous random variable- Probability distribution of discrete random variable- Mathematical expectation and variance of a discrete random variable.
3. **Discrete Probability Distributions:** Binomial Probability Distribution- Poisson Probability Distribution.
4. **Continuous Probability Distribution:** Normal distribution- Tabulated areas of the normal distribution- Normal approximation to the binomial distribution.
5. **Sampling and Sampling Distributions:** Sampling- Statistic and parameters- Types of sampling, Sampling distributions- The central limit theorem- Sampling distribution of the sample mean and proportion- Sampling distribution of the difference between two sample means and proportions.
6. **Large Sample Estimation:** Point and interval estimation- Reliability of point and interval estimation- Point and interval estimation of a population mean and difference between two

means- Point and interval estimation of a binomial proportion and difference between two proportions.

7. **Large Sample:** Tests of Hypotheses: Basic terminology for statistical tests of hypotheses- Type I and Type II errors- One tailed and two tailed tests- Testing hypotheses about population mean and proportion- Testing hypotheses about difference between two population means or proportions- Use of p-values.
8. **Small Samples:** Students' t-distribution- Small sample inference about a population mean and the difference between two means- Paired difference tests- Inferences about population variance (Chi -square test)- Comparing two population variances (F distribution).

Recommended References:

1. Richard I. Levin, Statistics for Management, Prentice-Hall of India Private Limited. New Delhi, India.
2. Muhammad Ali Mian and M. Alimullah Miyam, An Introduction to Statistics, Ideal Library, Dhaka.
3. Gupta & Gupta, Business statistics, Sultan Chand and Sons, New Delhi, India.
4. Douglens A. Lind and Robert D. Ilason, Basic Statistics for Business and Economics, Irwin Megraw-Hill, Boston USA.

MGT-224: INSURANCE & RISK MANAGEMENT

1. **Introduction:** Origin and history - Definition - Nature -Scope - Role and social values of insurance - Insurance contracts - Principles - Essentials of an insurance contract.
2. **Life Assurance:** Life assurance contract - Kinds of policies and annuities - Procedure of effecting life assurance -Claims and settlement - Procedures - Premium - Premium plans - Computation of net single premium - Mortality rate - Reserve - Calculation of reserve - Surplus and its distribution.
3. **Marine Insurance:** Subject matters - Marine insurance contract - Types of marine insurance policies - Marine losses - Claims and settlement.
4. **Fire Insurance:** Fire insurance contract - Claims and settlements - Reinsurance.
5. **Miscellaneous Insurance:** Group insurance - Personal insurance - Accident insurance - Automobile insurance.
6. **Risk:** Definition - Classification - Insurance as a device for handling risk-Objectives of risk management - Peril -Hazard.

7. **Insurance Business in Bangladesh:** Present pattern of insurance industry - Jiban Bima Corporation - Sadharan Bima Corporation - Postal Life Insurances - American Life Insurance Company - Other private Insurance Companies.
8. **Accounts of Insurance Companies:** Important provisions of Insurance Corporations Ordinance, 1973- The Insurance Act- 1938- Revenue Account of Life Business- Balance Sheet of Life Business.

Recommended References:

1. R. J. Mehr and E Commeck, Principles of Insurance, Richard D. Irwin Inc., Homewood, Illinois.
2. M.N. Mishra, Insurance Principles and Practice, S. Chand & Co. Limited, New Delhi, India.
3. H.S. Denenberg, R.D. Ejlers and G.W. Harfman, Risk and Insurance, Prentice Hall International Inc., Englewood Cliffs, USA.
4. C.A. Klinc, J.J. Melone, H.W. Snider and J.B. Maclean, Life Insurance, McGraw-Hall Book Company, N.J. USA.
5. R.S. Sharma, Insurance Principles & Practice, Vora & Co. Pvt Ltd., Bombay, India.

6. Shahid Uddin Ahmed, Insurance Business in Bangladesh, Bureau of Business Research, Dhaka University, Dhaka.

MGT-225: ENTREPRENEURSHIP DEVELOPMENT

1. **Introduction:** Meaning and nature of entrepreneurship, entrepreneur verses manager – Types of entrepreneurship- Entrepreneurial profile- Entrepreneurship and economic development -Entrepreneurship as a critical resource – Role of entrepreneurship in economic development.
2. **Theories of Entrepreneurship:** Psychological theories -Socio-psychological and Cultural theories - Opportunity and background variables and entrepreneurship.
3. **Entrepreneurship in the Less Developed Countries:** An Overview - An entrepreneurial system model- Influences on entrepreneur-Special dimensions of rural entrepreneurship and Women Entrepreneurship.
4. **Entrepreneurial Ventures:** Start-up Issues- Generating and Evaluating Business Ideas-Competitor information.
5. **Financing Issues:** Financing options- Financial analysis.

6. **Planning the Ventures:** Developing and Writing Business plan.
7. Organizing the venture- Legal Issues- Forms of Organizations- other issues relating to start up and operation.
8. **Entrepreneurship and Small Business:** Definition of small business - Small business and economic development -Problem of small business development.
 - a. Entrepreneurship training as an aid to small business -Different schemes of training - Problems in small business.
9. **Entrepreneurship and Small Business in Bangladesh:** A review of attempts - Success and failures - Different schemes of small business development - Existing schemes and future plans.

Recommended References:

1. D. Holt, Entrepreneurship: A New Venture Creation, Prentice-Hall Inc., New Jersey, USA.
2. Kent R. Blawatt, Entrepreneurship: Process and Management, Prentice Hall Int. Inc., Englewood Cliffs, USA.
3. Hisrich Peters, Entrepreneurship, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, India.

4. Calvin A. Kent, The Environment of Entrepreneurship, Lexington Books, Toronto, Canada.
5. Seston Kent, and Vesper, Encyclopedia of Entrepreneurship, Prentice-Hall Inc., New Jersey, USA.
6. Ahmed, S U Entrepreneurship: A Behavioral Analysis. CEMD Dhaka, 2005.
7. Colombo Plan Staff College for Technical Education, Manila, Entrepreneurship Development, Tata, McGraw-Hill Publishing Co. Ltd. New Delhi, India.
8. A.H.M.H. Rahman, Entrepreneurship and Small Enterprise Development in Bangladesh, BBR, Dhaka University.
9. Relevant publications in Various Journals.

MGT-311: HUMAN RESOURCE MANAGEMENT

1. **Introduction:** The development of human resource management: The concepts of human resource management- Human resource management at work- The changing environment of human resource management- The changing role of human resource management- Human resource manager's Proficiencies- Human resource management as a profession.
2. **Organizational considerations in managing human resources:** Organization structures- The human resource

department in an organization- Line and staffs aspects of human resource management- Line manager's human related duties etc.

3. **Strategic human resource management:** The strategic management process- Human resource management's role in creating competitive advantage- Human resource management's strategic roles- Creating the strategic human resource management System.
4. **Job analysis:** Methods for collecting information relating to job analysis- Preparing job descriptions- Methods and implications of job specifications.
5. **Human resource planning and recruitment:** The recruitment and selection process- Planning and forecasting- Effective recruiting- Internal sources of candidates- External sources of candidates- Developing and using application forms.
6. **Testing and selection:** The steps in recruitment and selection process- Interviewing candidates-Features of interviewing- Factors undermine interview's usefulness.
7. **Job evaluation:** The reasons for job evaluation schemes- Problem areas- Procedure- Techniques- Non –analytical methods- Analytical methods- Other methods.

8. **Training and development:** Orientation of new employees- The purpose of training- The identification of need of training- Types of training- The training process- Management development- Evaluating the training effort- Training methods.
9. **Performance Evaluation:** Objectives of performance evaluation programs- Performance evaluation methods- Feedback on evaluation- Improving performance.
10. **Career development:** Phases of career development- Career development programs for special groups- Personal career development- Succession planning and management.
11. **Compensation:**
 - A. *Pay plans:* Basic factors in determining pay rates- Establishing pay rates- Pricing managerial and professional Jobs- Competency based pay.
 - B. *Pay for performance and financial incentives:* Individual employee incentive and recognition programs- Incentives for salespeople- Incentives for managers and executives- Designing effective incentive programs.
 - C. *Benefits and Services:* The Benefits pictures today- Employee benefits in Bangladesh- Pay for time not worked- Retirement

benefits- Personal services and family-Friendly benefits- Flexible benefits programs.

12. **Safety and health management:** Concepts- Programs- Occupational diseases & their preventive measures.

13. **Legal considerations in human resource management in Bangladesh:** Labor legislation and the constitution of Bangladesh- Articles affecting government employment- Laws related to wages, working hours, condition of services, and employment- Laws related to equality and empowerment of women- Laws related to sexual harassment to women at work.

Recommended References:

1. Dessler, Gary, Human Resource Management 12th edition, prentice Hall, USA.
2. Wendell French, Human Resource Management, Houghton Mifflin Co., Boston, USA.
3. Michael J. Jucius, personeel Management, Richard D. Irwin Inc., Prentice-Hall, USA.
4. DeCenzo and Robbins, personnel/Human Resource Management, Prentice-Hall, USA.
5. William Arthur and Keith Davis, Human Resource Management.

6. Herbert J. Chrudden and Arthur W. Sherman Jr., Managing Human Resources, South-Western Publishing Co.

7. R.L. Mathis and J.H. Jackson, Human Resource Management, (10th Edition.) Thomson Asia Private Ltd., 2003, Singapore.

MGT-312: INDUSTRIAL SOCIOLOGY

1. **Industrial Sociology:** Meaning - Nature - Importance -Tasks - Scope.
2. **Industrial Society and Industrial Sociology:** Historical perspective of society and industrial society - Rise and development of industrial sociology - Sociological perspective of work organization - Hawthorne Experiment - Human relations approach - The development of industry and industrial society in Bangladesh.
3. **The Worker and the Industry:** Meaning and importance of industry - Rise and development of industry - Early, middle and modern age of industrial system.
4. **Industrialism:** Concept - Characteristics - Impact on workers and work organizations.
5. **Commitment of labor to industry:** Concepts - Theories- Degrees - Stages - Measures - Commitment of labors in Bangladesh.

6. **Work:** Concept- Nature- Importance - Rise of the concept of work - Western and eastern concept of work- Reasons to work and avoid work - Avenues to make work attractive- Work and recreation -Work and mental health - Nature of industrial work - The future of work - Sociological analysis of work and industry.
7. **The Social Structure of Industry:** Organizational analysis of industry - Theories of organization: Classical, Human relations, Bureaucratic, Contingency - Roles in industry: Executive role- Staff role and worker role- Social relations at work.
8. **Industry and Society:** Cultural factors of human behaviors- Influence of cultural change - Social stratification -Factors determining social status - Place of industrial workers in the society - Social stratification and industry- Industry and minority groups - Industry and family -Industry and the Government - Industrialism and social change.

Recommended References:

1. Eugene V. Schieder, Industrial Sociology, McGraw- Hill Book Company Limited.
2. Pascnol S.J. Gisbert, Fundamentals of Industrial Sociology, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.

3. Tony J. Watson, Sociology, Work and Industry, Routledge & Kegan Paul Ltd., London.
4. C. Delbert Miller and William H. Form, Industrial Sociology: Work In Organization Life.
5. Clark Kerr Et al., Industrialism and Industrial Man, Harvard University Press, Massachusetts, USA.
6. Moore and Feldman, Labour Commitment and Social Change in Developing Areas.
7. Charles B. Spanlding, An Introduction to Industrial Sociology, D.B. Tara Porevala Sones & Co. Pvt. Ltd. Bombay.

MGT-313: INDUSTRIAL LAW

1. **Industrial/Labor Laws:** History- Need- Objective and classification of Industrial/Labor Laws.
2. **The Employments of Labor Act. 1965:** Industrial and Commercial Establishment- Classification of workers- Period of probation- Extended leave & lien, laid-off workers & Compensation- Different types and procedure for separation from employment, dismissal, discharge, retrenchment and laid-off, Misconduct, grievance procedure.

3. **The payment of Wages Act. 1936:** Definition of Wages- Responsibility for payment of wages- Fixation of wage-periods- Time of payment of wages- Deductions from wages- Fines- Deductions for absence from duty- Deductions for damage or loss- Deductions for services rendered- Deduction for recovery of advances, claims out of deductions from Wages or delay in payment of Wages.
4. **The Factories Act. 1965:** Definitions of relevant terms- Chief inspector and inspectors- Certifying surgeons- Health and Hygiene issues- Safety measures- Welfare of Workers- Working hours of adults- Employment of young persons and leave and holidays with Wages for factory workers.
5. **The Workmen's Compensation Act. 1923:** Disablement, partial, total, temporary or permanent- Employer's liability for compensation, conditions, schedules I and schedule III- Occupational disease and circumstance for compensation. Medical examination and employers & worker responsibility.
6. **The Industrial Relations Ordinance.1969:** Definitions of relevant terms- Trade unions and freedom of association- Federation of trade union and associations- Rights and privileges of registered trade unions- Registration formalities- Cancellation of registration, appeal and registrar- Unfair labor practices-

Collective bargaining agent. Establishment of C.B.A. joint consultation- Conciliation and labor disputes- Strike and lockout- Arbitration, labour court and appellate tribunal Dispute settlement and award.

Recommended References:

1. A.A. khan, Labour and Industrial Law, MIS Alma, Book House, Dhaka.
2. Relevant Acts and Laws of Bangladesh Government.

MGT-314: INDUSTRIAL RELATIONS

1. **Introduction:** An Overview of Industrial Relations: Definition - Objectives - Model - Factors affecting the patterns of industrial relations - Actors in industrial relations.
2. **Workers and Their Unions:** Worker typology -A profile of the Bangladeshi workers- Union typology - Evolution, growth, characteristics and problems of trade unions in Bangladesh.
3. **Employers and Their Organizations:** Employers' styles in dealing with workers - A profile of Bangladeshi employers, Objectives and functions of Chambers of Commerce and Industries and Bangladesh Employers' Association.

4. **Role of Government:** Government role in different areas of industrial relations - Formulation of labor policies -Labor legislation - Interventions in wages issues -Service regulations - Dispute resolution.
5. **Industrial Conflict:** Nature of industrial conflict - Process and theories of conflict -Institutional methods of resolution of conflict-factors affecting resolution.
6. **Collective Bargaining:** Concept - Process - Scope -Prerequisites - Operation in Bangladesh context.
7. **Conciliation Service:** Organization and operation -Subjective and objective conditions of conciliation in Bangladesh.
8. **Adjudication Machinery:** Organization and operation of labour courts - Problems encountered.
9. **Employee Discipline and Grievance Procedure:** Concepts- Steps in disciplinary action - Domestic enquiry - Charge sheet - Causes of Grievances - Grievance procedure.
10. **Participative Management and Industrial Democracy:** German and Yugoslavian experiences- Experience in Bangladesh.
11. **Bangladesh and ILO:** Structure of ILO - Impact of ILO on the labor scene of Bangladesh.

Recommended References:

1. Arun Monappa, Industrial Relations, Tata McGraw-Hill Publishing Co., India.
2. Govt. of Bangladesh, Industrial Relations Ordinance, 1969 as amended up to-to-date.
3. Kamruddin Ahmad, Labour Movement in Bangladesh, Dhaka, Bangladesh.
4. Yoderr, D. and Paul D. Staudohar, Personnel Management and Industrial Relations, Prentice-Hall of India.
5. Biswanath Ghose, Personnel Management and Industrial Relations, The World Press Private Limited, New Delhi, India.
6. P. Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House, 1999, New Delhi, India.
7. R.S. Dwivedi, Managing Human Resources (Industrial Relations), Galgotm Publishing Co., 2000, New Delhi, India.
8. Relevant issues of "Journal of Business Studies", Dhaka University and "Journal of Business Administration", Dhaka University and Journal of Management, Management Department, Dhaka University.

MGT-315: ORGANIZATIONAL DEVELOPMENT

1. **Introduction to Organization development:** Definition-history, Assumption, values and beliefs in organization development, Relevant concepts
2. **Theory and management of organization development:** Operational concept, Characteristics & foundations of managing the organization development, Action research
3. **OD intervention:** Overview, Team intervention, Inter- Group and third interventions, Personal, interpersonal & group process intervention, Comprehensive interventions, Structural intervention, Conditions for optimal success, Training experiences.
4. **Key considerations & issues:** System ramification, Issues in consultant- client relationship, Mechanistic, organic & contingency approach, Power and politics, Research on organizational development, Future of OD.

Recommended References:

1. Wendell L. French and Cecil H. Bell, Organizational Development. NJ: prentice-Hall

2. Robert D. Smither, John M. Houston and Sandra A. McIntire, Organizational Development: Strategies for Changing Environment. New Delhi: Pearson Education Asia.

MGT-321: MANAGEMENT INFORMATION SYSTEM (MIS)

1. Introduction to Information Systems in Business.
2. Fundamentals of Information Systems.
3. Trends forcing change in the workplace: The virtual office, automation, downsizing and outsourcing, total quality management, employee empowerment, and reengineering.
4. Systems Development Life Cycle (SDLC).
5. Organizations: Developments- Tasks- Management levels and types of information.
6. Solving business problems with information systems.
7. Managerial overview: Computer hardware, software, telecommunications, database management and multimedia.
8. Applications in business and management: Information systems for end-user computing and collaboration- Information systems for business operations- Information systems for business operations- Information systems for managerial decision-making

and support- Information systems for strategic advantage-
Information systems and artificial intelligence technologies.

9. Managing Information Technologies.

- Enterprise and global technologies
- Planning and implementing change
- Security and ethical challenges.

Recommended References:

1. K.C. Laudon .J.P. Laudon, Management Information System, Prentice-Hall, New Jersey, USA.
2. James A. O'Brien, Management Information Systems, Chicago, Irwin.
3. Davis, G.B. and Olsan, M.H.: Management Information System – Conceptual Foundations, Structure and Development, McGraw-Hill International Edition.

MGT-322: ORGANIZATIONAL BEHAVIOR

1. **Introduction:** Concept and meaning-Historical development- Basic approaches-Hawthorne experiment- The behavior process- Models of organizational behavior.

2. **Personality and Learning:** Meaning and nature- Personality determinants- Personality traits- Learning: Meaning and nature- Theories of learning.

3. **Perception and Individual Decision Making:** Meaning & importance of perception- Factors influencing perception- Perception models- The Link between perception and individual decision making- The optimizing decision-making model- Alternative decision-making models- Current issues in decision-making.

4. **Values, Attitudes, and job Satisfaction:** Values: Meaning and importance, sources of value systems- Types of values- Values and ethical behavior, Attitudes: Sources of attitudes- Types of attitudes- Attitudes and consistency. Job Satisfaction: Measuring job satisfaction- Determinants of job satisfaction- The effect of job satisfaction on employee performance- How employees can express dissatisfaction.

5. **Human Needs and Motivation:** Meaning and classification of human needs- Maslow's Need Hierarchy Model, Herzberg's Two- Factor Model- Meaning and importance of motivation- Tools and techniques of motivation- Classification of incentives- Theory X and Theory Y- Expectancy theory of motivation-

Behavior modification model, Schedules of Reinforcement, Job enrichment.

6. **Group Dynamics:** Meaning and origin- Types of groups, Stages of group development- Group structure- Groupthink and group shift- Group decision-making techniques- Informal organizations- Linking teams and group concepts.
7. **Leadership:** Leadership styles- Leadership models- Transactional versus transformational leadership.
8. **Power and politics:** Definition and bases of power- Dependency- Uses of power- Power tactics- Organizational politics.
9. **Conflict in Organization:** Meaning and nature- Types, Causes- The conflict process- Negotiation, Resolution techniques- Inter-group relations.
10. Organizational Culture- Organizational Climate- Organizational Change and Development.

Recommended References:

1. K. Davis, Human Behavior at Work, McGraw-Hill Book Company, New York, USA.

2. S. P. Robbins, Organizational Behavior, Prentice -Hall of India Ltd., New Delhi, India.
3. N.R.F Maire, Psychology in Industry, Houghten Mifflin, Bostom.
4. Robert Kreitner and Angelo Kinicki, Organisational Behaviour, Irwin McGraw-Hill, Boston, USA.
5. B.M. Gilmer, Industrial Psychology, McGraw-Hill, New York.

MGT-323: MARKETING MANAGEMENT

1. **Introduction:** Strategic Planning and Marketing Management Process- Analyzing marketing opportunities - Developing marketing strategies - Planning marketing tactics.
2. **Marketing Information Systems:** Marketing decision support systems - Marketing research - Consumer behavior.
3. **Marketing Environment:** Micro-environment - Economic Environment - Technological Environment - Socio-cultural environment.
4. **Marketing Mix:** Product strategy-Promotion strategy-Pricing strategy- Distribution Strategy.

5. **Marketing of Services:** Innovation in service marketing- Marketing intermediaries in distribution of services-Implications for services marketing.
6. Market measurement and forecasting.
7. **Measuring Marketing Efforts:** Marketing organization - Marketing Control.
8. **Marketing Response to a Changing Society:** Social responsibility of marketing - Marketing ethics -Consumerism.

Recommended References:

1. Philip Kotler, Marketing Management: Analysis, Planning and Control, Prentice-Hall International Inc., New Delhi, India.
2. J. Paul Peter and James H. Donnelly, Marketing Management: Knowledge and Skills, Business Publication, Inc., Texas, USA.
3. Eric N. Berkowitz, Roger A. Kerin, Steven W. Hartley and William Rudilius, Marketing, Irwin McGraw-Hill Boston, USA.

MGT-324: BANK MANAGEMENT

1. Structure of commercial banking system.
2. Role of commercial banks in the economic development.

3. Banking system in Bangladesh.
4. Organization and management of commercial banks.
5. Deposits of commercial banks.
6. Commercial banks' lending and investment portfolio.
7. Earnings, expenses and profitability of commercial banks.
8. Capital structure and safety of commercial banks.
9. Reserves and liquidity requirements of commercial banks.
10. General accounting system in commercial banks.
11. Bankers and customers relationships.
12. Central banking.
13. Specialized banking system: Islamic Banks, BSB, BSRS, Grameen Bank and Others.

Recommended References:

1. S.A. Shakoor, A Handbook of Bank Management: With Particular Reference to Bangladesh, Monograph.
2. The Bangladesh Banks (Nationalization) Order, 1972.
3. Edward. Reed and Edward K. Gill Commercial Banking, Prentice Hall, New Jersey.

4. Islamic Banking and Insurance, IERB, Dhaka.

MGT 325: PROJECT MANAGEMENT

1. **Introduction:** Meaning and types of project -Characteristics and usefulness of industrial and other development projects - Project development cycle.
2. **Project Appraisal:** Market Appraisal: Information required for market and demand analysis - Sources of information - Market survey - Demand forecasting.
3. **Technical Appraisal:** Materials and inputs - Production technology - Product mix - Machinery and equipment - Structures and civil works - Project charts and layouts -Work schedules.
4. **Financial Appraisal:** Cost of project and means of financing - Profitability - Assessing tax burdens - financial projections.
5. **Economic Appraisal:** Measuring cost and benefits -Appraisal criteria -Social cost benefit analysis.
6. **Project Management:** Project organization and planning- Network techniques for project management - Project monitoring and evaluation - Termination of a project.

7. **Project Management in Bangladesh:** Project processing procedures related to industrial project in the public sector- Organizations involved with project processing in the public sector - Monitoring and evaluation systems.

Recommended References:

1. P. Chandra, Projects: Preparation, Appraisal, Budgeting and Implementation, Tata - McGraw-Hill Publishing Company Ltd, New Delhi, India.
2. S.Chandha, Managing Projects in Bangladesh, University Press Limited, Dhaka.

MGT-411: OPERATIONS MANAGEMENT

1. **Introduction:** Meaning and Scope- Difference between manufacturing and services- Trends in operations management- Three views of operations management (function, profession, decisions)- Corporate and operations strategies.
2. **Product Design and Competitive Priorities:** Product Planning- Competitive priorities- Time-based competition- Positioning strategies.

3. **Process Design:** Process design- Facets of process design- Process analysis- Work force management.
4. **Work Measurement:** Work standards- Methods of work measurements- Learning curves- Managerial considerations.
5. **Capacity Decisions:** Measuring capacity- Economies of scale- Focused facilities-Capacity strategy- Systematic approaches to capacity planning- Profit planning-Make-or-buy decisions.
6. **Location Analysis:** Factors affecting location decisions- Locating a single facility- Locating within a network of facilities- Globalization of operations.
7. **Layout Analysis:** Layout planning- Strategic issues- Hybrid layouts- Designing process layouts, process layouts for warehouses and offices- Product layouts.
8. **Inventory Management:** General considerations, Priorities for inventory management: The ABC concept, The economic order quantity (EOQ)
9. **Just-in-Time (JIT) Systems:** History and philosophy of JIT- Traditional systems compared with JIT, JIT: benefits, problems, and service applications.
10. **Quality Management:** Quality management perspectives- Statistical quality control.

Recommended References:

1. Lee J. Krajewski and Larry p. Ritzman, Operations Management: Strategy and Analysis, Addison Wesley publishing Company.
2. Elwood S. Buffa, Modern production and operations Management, Wiley Eastern Limited.
3. Hayes and Wheelwright, Restoring our Competitive Edge: Competing Through Manufacturing, John Wiley & Sons, New York.
4. Chase and Aquilano, production and Operations Management, IRWIN, Chicago, USA.

MGT 412: RESEARCH METHODOLOGY

Section A

1. **Introduction:** Concept of research and business research; Essentials of good research; Manager-researcher relationship; Research process.
2. **Research Design:** Concept of research design; Classification of research designs – exploratory, descriptive and causal studies.

3. **Measurement:** Nature of measurement; Data types; Sources of measurement differences; Essentials of sound measurements.
4. **Scaling Design:** Concept of scaling; Classification of scales; Response methods; Scale construction.
5. **Sampling Design:** Concept of sampling; Necessity of sampling; Features of good sampling; Simple probability sampling; Complex probability sampling; Non-probability sampling.

Section B

1. **Research Proposal:** Purpose of research proposal; Types of research proposal; structuring research proposal.
2. **Survey Research:** Characteristics of survey research; Personal interviewing; Telephone interviewing; Self-administered surveys; Selection of an optimal survey method.
3. **Instrument for Survey Research:** Developing instrument design strategy; Constructing and refining measurement; Drafting and refining the instrument.
4. **Data Preparation and Preliminary Analysis:** Data editing; Data coding; Data entry; Data exploring; displaying and examining; Cross tabulation; Data mining.

5. **Presenting Research Results:** Written research report – short reports and long reports; Research report contents; Report writing; Presentation of statistics; Oral presentation.

Sessional of Business Research Methodology

Brainstorming sessions to generate ideas and identify research problems; Assigning mini research projects to be carried out throughout the term; Presentation and discussion of project progress reports; SPSS learning sessions; Data analysis exercises; Project report presentation.

Recommended References:

1. Cooper, Donald R and Schindler Pamela S: Business Research Methods, Tata McGraw-Hill Publishing Company Limited, New Delhi, 1999
2. Gill, John and Johnson, Phil: Research Methods for Managers, Paul Chapman Publishing Limited, London
3. Runyon, Richard P and others: Fundamental of Behavioral Statistics, McGraw-Hill, New York, 1996
4. Holbert, Neil B and Speece, Mark W: Practical Marketing Research, Prentice Hall, New York, 1993

5. Chisnall, Peter M: The Essence of Marketing Management, Prentice-Hall of India Private Limited, New Delhi

MGT-413: INTERNATIONAL BUSINESS

UNIT-I: Globalization-Introduction to the field of global business, significance, nature and scope of global business, modes of global business-global business environment-social, cultural, economic, political and ecological factors.

UNIT-II: Theories of international trade- Trading environment of international trade-Free trade VS protection-Tariff and non-tariff barriers- Trade blocks

UNIT-III: Balance of payment: Concept- Components of balance of payment and disequilibrium in balance of payment -Causes for disequilibrium and methods to correct the disequilibrium in balance of payment.

UNIT-IV: Foreign Exchange Market: Nature of transactions in foreign exchange market and types of players- Exchange rate determination- Convertibility of rupee-Euro currency market.

UNIT-V: World trade organization: Objectives- Organization structure and functioning- WTO and India- International liquidity: Problems of liquidity; international financial institutions-IMF,

IBRD, IFC, ADB-Their role in managing international liquidity problems.

Recommended References:

1. John Daniels, Lee Radebaugh and Daniel Sullivan, International Business Environments and Operations, 13th edition, Pearson education, 2011.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H. Moffett., International Business, Cengage Learning, 2008.
3. Bhalla, V. K. and S. Shivaramu, International Business Environment and Business, New Delhi, Anmol- 2003.
4. Charles W. L. Hill, Irwin, International Business, 3rd Edition, McGraw-Hill, 2000.
5. Francis Cherunilam, International Business Environment, Himalaya publishing House, 2008.

MGT 414: TOTAL QUALITY MANAGEMENT

1. **Introduction:** Quality concept- Dimensions of quality- Historical perspective of quality management- TQM defined- Scope of TQM- The basics of TQM-importance of TQM- Areas of quality management- Principles of TQM- Features of TQM-

TQM framework- Stages in TQM development- TQM implementation process - Integrated TQM system (process, people, structure, technology and customer)- The future of TQM versus reengineering.

2. **Core Concepts of TQM:** Quality for profit- Cost of quality- Competitive benchmarking- Synergy in teamwork- Ownership and elements of self-management - Quality of delivery process.
3. **Functions of TQM:** Quality planning, organizing, leading, staffing and controlling- Quality planning, what is quality plan, need for planning for quality. Types of quality plans, quality planning process environment analysis, setting quality policy, general strategic quality goal, establishing quality action plan, quality strategy implementation. Monitoring and evaluating quality performance.
4. **Learning from the Quality Gurus:** M. Edwards Deming, Joseph M Juran, Kaoru Ishikawa, Philip B. Crosby, William E. Conway, etc.
5. **Benchmarking:** Definition, types, characteristics, benefits, influences on benchmarking, benchmarking process, limitations.
6. **Quality of Design:** Customer identification and quality design, the quality service culture, the quality service effectiveness,

benefits and application of quality service; tools and methods for customer oriented quality marking design, tractability and quality function deployment.

7. **Quality of organizational structure and design:** Organizing- Original structure, organizational design, job design-Quality methods, quality centralization and decentralization. TQM and OD.
8. **Leadership:** Quality leadership concept, quality leadership theory.
9. **Human Resource Management for TQM:** HRM & TQM, Quality HRM planning, quality HRM process, quality circle and HR development.
10. **Group and TQM:** Concept of group/team, characteristics of group/ team, group development process and TQM, team conflict and benefits.
11. **TQM & culture and change management:** Nature of change, nature of culture. Use of TQM practice in the management of change and culture, case study on changing the quality-oriented culture of an organization.
12. **Quality control:** Concept, quality control system, major elements in total quality control system, control, tools and

techniques, statistical process of quality control (SPC), inspection process, statistical control chart, quality control chart.

13. **Quality economics:** Quality related cost- Classification of quality cost- Quality cost and non-quality cost- Hidden cost of quality- The management of quality cost.
14. **Quality standards:** Concepts- International quality standards- ISO-9000; concepts, Certification process, ISO-14000- environment related issues and other related standards. Baldrige Award and Model.
15. **Quality audit:** concept; audit of certification and accreditation, form of quality audits, procedures of quality audit.

Recommended References::

1. D.H. Besterfield, C. Besterfied-Michma, G.H. Besterfield and M. Besterfield-Sacre, Total Quality Management. Delhi: Addison-Wesly Longman (Indian Branch).
2. John Bank, The Essence of Total Quality Management. New York: prentice-Hall.

MGT-415: INVESTMENT MANAGEMENT

1. **Introduction:** Overview of financial management fundamentals.
2. **Intermediate Term Financing:** Lease financing - Debt financing.
3. **Valuation:** Concepts in valuation - Valuation of bond, preferred stock and common stock.
4. **Portfolio management:** Basic portfolio theory - Portfolio risk and diversification - Capital market line and security market line - CAPM - Risk and return in the securities market - Arbitrage Pricing model.
5. Theory of capital structure and decisions.
6. Dividend policies and retained earnings.
7. Long-Term Financing: Issuing securities, cash offer, rights, warrants, convertibles and options.
8. Financing Institutions in Bangladesh: Forms, Functions & Problems.

Recommended References:

1. C Van Home, Financial Management and Policy, Prentice -Hall International Inc., Englewood Cliffs, USA.
2. E. F. Brigham, Financial Management: Theory and Practice, Dryden Press, Hinsdale.
3. I. M. Pandey, Financial Management, Vikas Publishing House Pvt Ltd., New Delhi, India.
4. M.Y. Khan and P.K. Jain, Financial Management: Text and Problems, Tata McGraw - Hill Publishing Company Limited, New Delhi, India.

MGT-421: CORPORATE SOCIAL RESPONSIBILITIES & BUSINESS ETHICS

1. **Fundamental Concepts:** Introduction to ethics; origin, scope, principles, the concept of Values, the concept of moral, Hedonism: egoism, Utilitarianism, Devine command theory, Ethical formulation concept of duty, Concept of value and virtue.
2. **Introduction to Business Ethics:** Development of moral judgment.
3. **Ethics and corporate Responsibility**

4. **Ethical issues of personnel Management**
5. **Ethical and Employee Responsibility**
6. **Ethical Issues of Employee Privacy**
7. **Ethics and Theory of Justice**

Recommended References:

1. Peter Praty, the Essence of Business Ethics. NY Prentice- Hall.

MGT 422: STRATEGIC MANAGEMENT

1. Meaning nature of strategic management- Strategic Planning- Strategic management process-Responsibility for strategy-Making, Strategic role of the board of directors-Benefits of Strategic approach to managing.
2. Developing a Strategic vision and business mission, communicating Strategic vision/mission-Setting Strategic performance and financial objectives-Need for long-Range and short-Range objectives.
3. Crafting a strategy: Strategy making tasks, corporate Strategy, business Strategy, functional Strategy, operating Strategy-Uniting the Strategy making efforts.

4. Factors shaping a company's Strategy: Linking Strategy with ethics, tests of a winning- Strategy, approaches to performing the Strategy making task.
5. Industry and competitive analysis: Methods of analysis, actually doing an industry and competitive analysis.
6. Evaluating capabilities
7. Strategy and competitive advantage

Recommended References:

1. A. A. Thomson and A. J. Strickland. Strategic Management. New Jersey: McGraw-Hill.
2. C. W. L. Hill and G. R. Jones, Strategic Management. Boston: Houghton Mifflin Company.

MGT-423: MANAGEMENT OF MULTINATIONAL ENTERPRISES

1. **Introduction:** Concept of MNCs, international business, foreign direct investment (FDI), international management and comparative management - Historical development of international business - Importance of MNCs in the world

economy - Theories of international business - Trends of FDI by MNCs.

2. **Variations in the Organization Structure of MNCs:** Purpose of structure - Theoretical and conceptual considerations - Structural formats - Organizational structures of USA MNCs, European MNCs and Japanese MNCs - Organizational structure versus multinational strategies - Examples of Corporate Structure: Problems in geographical/regional organization, problems in centralization / decentralization, company experiences with matrix organization, general trading companies.
3. **MNCs Design and Process:** Approaches to designing organizations - Questions for organizational designs, incorporating changes in the design process and managing the process - Comparison of American, European and Japanese MNCs - Rise of the Third world MNCs.
4. **Subsidiary- Host Country Relation:** History of MNCs, relations with host governments - Politicization of relations between MNCs and third world host countries -Areas of conflict / conflict matrix between MNCs and host governments - Financial dimensions of the conflict- A code of conduct for decisions in the conflict matrix.

5. **Headquarter and Subsidiary:** Relation between headquarters and subsidiary - Culture and control-Communication between the headquarters and subsidiary
 - a. **Critical issues and issues of decision making** - Staffing the Subsidiary - Issues of staffing policies - Issues relating to expatriate managers.
6. **Managing Foreign Investment/Foreign Investment Strategies:** Motives for direct investment-Foreign investment strategies - Wholly owned subsidiaries and international joint ventures (IJV) - Strategic alliances and UVs-Causes for increasing popularity of IJVs-Problems of IJVs-Portfolio investment and Disinvestment.
7. **International Marketing Management:** International market assessment - Path to follow for successful export business - How to succeed in export market - Strategic options in international marketing - Marketing mix in international marketing.
8. **International Financial Management:** Strategic issues - Decision making in international financial management
-International banking - Financing of foreign subsidiaries
-Managing foreign exchange risks.

Recommended References:

1. Kamal Fetemi, International Management, A Cross Cultural and Functional Perspective, Prentice-Hall Int. Inc. Englewood Chiffs, USA.
2. Helen Deresky, International Management, Prentice -Hall Int. Inc. Englewood Chiffs, USA.
3. Simcha Ronen, Comparative and Multinational Management, John Wiley and Sons, New York.
4. Anant R Negandhi, International Management, Allyn and Bacon Inc., London.
5. Richard Mead, International Management: Cross Cultural Dimensions, Blackwell, Massachusetts, USA.

MGT-424: MANAGEMENT ACCOUNTING

Section-A

1. Introduction: Definition, Difference from Financial Accounting & Cost Accounting, Relationship with Financial Accounting, Uses in planning and control.
2. Analysis of Cost Behaviour - Variable, Fixed and Mixed.

3. Cost-Volume-Profit Analysis.
4. Analysing costs for pricing and short - run decision: BEP Analysis, Cost for decision making, Differential cost analysis.
5. Planning and Budgeting, Master Budget, Flexible & Cash Budget, Responsibility Accounting.
6. Evaluation of performance: variance analysis, financial statement-analysis & interpretation.

Section B

1. Introduction: inclining, scope, objective, advantages. Financial Accounting vs Cost Accounting, Factors influencing the design of a cost accounting system, limitations and characteristics of an ideal Cost Accounting System, Installation of costing system - steps, difficulties, Measures to overcome the difficulties, Cost unit, Methods of costing types, Development of Cost Accounting.
2. Cost Behaviour and Terminology: Basic cost behavior patterns, Economic, Accounting and other cost patterns, product Costing Concept - Need for Knowledge of cost behavior, Methods of estimating cost relationship.
3. Cost Elements: Costing for materials, Costing for labour, and costing for Overheads.

4. Cost Accounting system: Job order costing, Contract Costing and Process Costing.
5. Costing Techniques: Standard Costing, Costing of by products and joint products, Direct Costing.

Recommended References:

1. Ray H. Garrison and Eric W. Noreen, Managerial Accounting, Irwin McGraw-Hill, Boston, USA.
2. Mat/. A and Usry, M. F : Cost Accounting: Planning and (Control, South-Western Publishing Co. Ohio, USA.
3. Horngren. C.T., Cost Accounting: A Managerial Emphasis: Prentice Hall of India Private Limited, New Delhi, India.
4. Jain, S.I', and Narang, K.I.: Cost Accounting.

MGT 425: MANAGEMENT THOUGHT

1. Management thought prior to Industrial Revolution -Early management practices- Management writers -Factors leading to development of management theories.
2. The classical theories of management - Direction of classical management theories - Development of scientific management and management principles - Max Weber's theory of

- bureaucratic organization - Systematization of the classical management theories.
3. Neo-classical theories of management - Emergence of the human relations concepts - Basic notions of the human relation approach - Emergence of social system approach - General theory of management.
 4. Contemporary management - The quantitative school-Decision theory, experimental design, game theory etc. -Socialist management and socialist principles of management - Apologetic in the theory of Management.
4. Gvishiani, Organization and Management: Sociological Analysis of Western Theories of Management, Progress Publisher, Moscow.

Recommended References:

1. Claude S. George. Jr., The History of Management Thought, Prentice Hall India Ltd., New Delhi.
2. Herbett (>. Hicks, Organization: Theory and Behavior, McGraw Hill Book Co. Ltd. New York (USA).
3. C. Ray Gullet and Earnest Dale, Readings in Management: Landmarks and New Frontier, McGraw Hill Book Company, New York (USA).