

NATIONAL UNIVERSITY



Syllabus

Three Year Bachelor of Business Studies (B.B.S.)

Pass Course

Effective from the Session: 2013–2014

National University
Syllabus for Three Years B.B.S. Pass Course
Effective from the Session: 2013-2014

Marks Distribution:

2013-14 ঊকশেলগ ঊক কহরী ঊঊ Gm (c/m) ঊকশকহপতগী elPqvix tkum, tpmu I baf eEb nte nbafct

1g el®			2q el®			3q el®		
ঊlq	baf	tpmu	ঊlq	baf	tpmu	ঊlq	baf	tpmu
ঊab evsj vt`tki Af`tqi Buznm	100	4	BstiwR (Avekk`K)	100	4	evsj v RivZiq fvlv	100	4
HrQK 3u ঊl tqi 1g cT-	100x3 = 300	12	HrQK 3u ঊl tqi 3q cT-	100x3 = 300	12	HrQK 3u ঊl tqi 5g cT-	100x3 = 300	12
HrQK 3u ঊl tqi 2q cT-	100x3 = 300	12	HrQK 3u ঊl tqi 4_ cT-	100x3 = 300	12	HrQK 3u ঊl tqi 6o cT-	100x3 = 300	12
	700	28		700	28		700	28

mequl baf (700x3) = 2100, tgu tpmu - 84|

Detailed Syllabus

Compulsory Subjects

Course Code	111501	Marks: 100	Credits: 4	Class Hours: 60
Course Title:	History of Emergence of Independent Bangladesh			

ঊab evsj vt`tki Af`tqi Buznm

fvgkv: ঊab evsj vt`tki Af`tqi Buznm-cwi ঊ I cwi iPuZ

1/ t`k I Rbtlluo i cwiPq

- K) f-clkuZi `emkó I cfi ve
- L) bZmEK MVb
- M) fvlv
- N) ms`uZi mgšqew`Zv I agkq mnbkxj Zv
- O) Awfbævsj vi cwi tciqtj Zrkvj xb ce% I eZgub evsj vt`tki `Kxq mEiv

2/ ALU ঊab evsj v i vóMVtbi cqm I Dcgnvt`tki vefiP, 1947

- K) JcubtewkK kumb Avgtj miv`cú vqKZvi D`e I vev`vi
- L) jvtnvi cT`ve, 1940
- M) ALU ঊab evsj v i vóMVtbi Dt`vM, 1947 I cwi Yuz
- N) cwiK`vb miv, 1947

- 3/ **cuK`-ib: ivóq KvWtgv I `elg`**
 K) tK`iq I cŕ`ukK KvWtgv
 L) mvgwi K I temvgwi K Avgj vZtšj cŕve
 M) A_ŕwZK, mvgwiRK I mvs`wZK `elg`
- 4/ **fvlv Avf`vj b I evOvj i AvZkviPq cŕZón**
 K) gvgj g j xtMi kumb I MYZwšK i vRbwZi mšMŕg
 L) Avl qvgx j xtMi cŕZón, 1949
 M) fvlv Avf`vj b: cUfvg I NUbv cŕvn
 N) nK-fimvbx-tmivi vl qv`ŕ hŕdxU, 1954 mrtj i ubeŕPb I cwi YwZ
- 5/ **mvgwi K kumb: AvBqŕLvb I Bqunqv Lvŕbi kumbvgj (1958-71)**
 K) mvgwi K kumŕbi msÁv I `ewkó`
 L) AvBqŕ Lvŕbi ŕlgZv`Lj I kumŕbi `ewkó` (i vR%wZK wbcxob, tgšwj K MYZšj atgŕ i vR%wZK e`enni)
 M) AvBqŕ Lvŕbi cZb I Bqunqv Lvŕbi kumb, GK BDubU nej wšKi Y, mveRbxb tŕvUwaKvi, Gj Gdl (Legal Framework Order)
- 6/ **RvZwZveŕ`i weKvk I `wKvi Avf`vj b**
 K) mvs`wZK AvMŕmŕbi wei` t× cŕZŕiva I evOvj ms`wZi Dšxw
 L) tKl gvRej i ngvŕbi 6-`dv Avf`vj b
 M) 6-`dv Avf`vj ŕbi cŕZwqv, „i“ Zj I Zvrch®
 N) AvMi Zj v gvgj v, 1968
- 7/ **1969-Gi MYAfy`vb I 11-`dv Avf`vj b**
 K) cUfvg
 L) Avf`vj ŕbi Kgŕŕ, „i“ Zj I cwi YwZ
- 8/ **1970 Gi ubeŕPb, AmnŕhM Avf`vj b I eŕeÜž `ŕxbZv tNvl Yv**
 K) ubeŕŕbi dj v dj Ges Zv tgŕb wŕtZ tKŕ` ŕ A`ŕKwZ
 L) AmnŕhM Avf`vj b, eŕeÜž 7B gvŕPŕ fvl Y, Acvŕi kb mivŕŕvBU
 M) eŕeÜž `ŕxbZv tNvl Yv I tMŕZvi
- 9/ **gvŕhy 1971**
 K) MYnZ`v, bvi x wŕhŕZb, ki Yv_ŕ
 L) evsj vŕ`k mi Kvi MVb I `ŕxbZvi tNvl Yvcŕ
 M) `Z:ÜZcŕ`wgK cŕZŕiva I msMwZ cŕZŕiva (gvŕŕdšR, gvŕevwvbx, tMwi j v I mŕŕy hy)
 N) gvŕhŕx cŕvi gva`g (`ŕxb evsj v teZvi tK``ŕ, wŕ`kx cŕvi gva`g I RbgZ MVb)
 O) Qvŕ, bvi x I mivavi Y gvŕŕi Ae`vb (MYhŕ)
 P) gvŕhŕx eprkiv I gvgj g ivómgŕni fvgKv
 Q) `Lj`vi evwvbx, kwiš-KvgvU, Avj e`i, Avj kvgm, i vRvKvi evwvbx, i vR%wZK `j I t`kxq Ab`vb` mnŕhMŕ`i `ŕxbZwŕŕivax KgŕvU I eyxRwex nZ`v
 R) cuK`ŕŕb ew` Ae`vq eŕeÜž weŕvi I wekŕŕwqv
 S) cŕvwx evOvj I wŕkŕi wŕfŕwŕ`tki bMwi K gvŕŕi fvgKv
 T) gvŕhŕx fviŕzi Ae`vb
 U) thš` evwvbx MVb I weRq
 V) `ŕxbZv msMŕg eŕeÜž tŕZZj Ges Ae`vb

10) *Rej ingtbi kmbKuj, 1972-1975*

K) *ḥ`k cZ'veZḥ*

L) *mswearb cVqb*

M) *hy weaŸ - ḥ`k cḡMḡb*

N) *mcwi evti eḥeÜznZ'v I Av`nkR cUcwi eZḥ*

History of the Emergence of Independent Bangladesh

Introduction: Scope and description of the emergence of Independent Bangladesh.

1. Description of the country and its people.

- Geographical features and their influence.
- Ethnic composition.
- Language.
- Cultural syncretism and religious tolerance.
- Distinctive identity of Bangladesh in the context of undivided Bangladesh.

2. Proposal for undivided sovereign Bengal and the partition of the Sub Continent, 1947.

- Rise of communalism under the colonial rule,
- Lahore Resolution 1940.
- The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
- The creation of Pakistan 1947.

3. Pakistan: Structure of the state and disparity.

- Central and provincial structure.
- Influence of Military and Civil bureaucracy.
- Economic, social and cultural disparity

4. Language Movement and quest for Bengali identity

- Misrule by Muslim League and Struggle for democratic politics.
- Foundation of Awami league, 1949
- The Language Movement: context and phases.
- United front of Haque – Vasani – Suhrawardi: election of 1954, consequences.

5. Military rule: the regimes of Ayub Khan and Yahia Khan (1958-1971)

- Definition of military rules and its characteristics.
- Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
- Fall of Ayub Khan and Yahia Khan's rule (Abolition of one unit, universal suffrage, the Legal Framework Order)

6. Rise of nationalism and the Movement for self determination.

- Resistance against cultural aggression and resurgence of Bengali culture.
- The six point movement of Sheikh Mujibur Rahman
- Reactions; Importance and significance of the six Point movement.

d. The Agortola Case 1968.

7. The mass-upsurge of 1969 and 11 point movement:

- a. background
- b. programme significance and consequences.

8. Election of 1970 Non-cooperation movement of March 1971 and the Declaration of Independence by Bangobondhu

- a. Election result and centres refusal to comply
- b. The non co-operation movement, the 7th March Address of Bangobondhu, Operation Searchlight
- c. Declaration of Independence by Bangobondhu and his arrest

9. The war of Liberation 1971

- a. Genocide, repression of women, refugees
- b. Formation of Bangladesh government and proclamation of Independence
- c. The spontaneous early resistance and subsequent organized resistance (Mukti Fouz, Mukti Bahini, guerillas and the frontal warfare)
- d. Publicity Campaign in the war of Liberation (Shadhin Bangla Betar Kendra, the Campaigns abroad and formation of public opinion)
- e. Contribution of students, women and the masses (Peoples war)
- f. The role of super powers and the Muslim states in the Liberation war.
- g. The Anti-liberation activities of the occupation army, the Peace Committee, Al-Badar, Al-Shams, Rajakars, pro Pakistan political parties and Pakistani Collaborators, killing of the intellectuals.
- h. Trial of Bangabondhu and reaction of the World Community.
- i. The contribution of India in the Liberation War
- j. Formation of joint command and the Victory
- k. The overall contribution of Bangabondhu and his leadership in the Independence struggle.

10. The Bangabondhu Regime 1972-1975

- a. Homecoming
- b. Making of the constitution
- c. Reconstruction of the war ravaged country
- d. The murder of Bangabondhu and his family and the ideological turn-around.

mnvqK M&:

1. *bnrvi i Äb ivq, ev0vj xi BwZnvm, t`ôR cvevj wks, Kj KvZv 1402 mvj |*
2. *mvj vn& Dwl`b Avntg` I Ab`vb` (m`úw` Z), evsj vt`tki gy³ msMôtgi BwZnvm 1947-1971, AvMvgx cKvkbx, XvKv 2002 |*
3. *mmi vRjy Bmj vg (m`úw` Z), evsj vt`tki BwZnvm 1704-1971, 3 LÜ, GukqmUK tmrmvBwU Ae evsj vt`k, XvKv 1992 |*

4. W. nvi " b-Ai-iuk`, evsj v`k: i vRbWZ, miKvi I kvmbZvšK Dbq̄b 1757-2000, uD GR crev̄j tKkY, XvKv 2001|
5. W. nvi " b-Ai-iuk`, evOv̄j i i vóPš-v I v`vaxb evsj v`tki Af`q, AvMv̄gx cKvKbx, XvKv 2003|
6. W. nvi " b-Ai-iuk`, e%eÚž Amgv̄B AvZvRiebx clycv̄, w` BDv̄bfv̄m̄U tch̄ vj uḡtUW, XvKv 2013|
7. W. AvZdž n̄vB v̄kejx I W.tgvt gv̄neyi ingvb, evsj v`tki m̄sv̄eambK Bv̄Znv̄m 1773-1972, meY© cKvKb, XvKv 2013|
8. ḡyZv̄mi gv̄ḡy I RqšK̄gvi ivq, evsj v`tki v̄v̄fj mgv̄R cūZōvi m̄sM̄g, Aemi, XvKv 2006|
9. Av̄ZDi ingvb, Amn̄thv̄M Av̄v̄j t̄bi w` b. v̄j: gv̄p̄h̄x i cŪv̄Z ce, m̄v̄v̄Z" cKvK, XvKv 1998|
10. W. tgvt gv̄neyi ingvb, evsj v`tki Bv̄Znv̄m, 1905-47, Zvḡtj uc, XvKv 2011|
11. W. tgvt gv̄neyi ingvb, evsj v`tki Bv̄Znv̄m, 1947-1971, mgq cKvKb, XvKv 2012|
12. %nq` Av̄t̄bv̄qvi t̄v̄t̄mb, evsj v`tki v`v̄axbZv̄ h̄x̄ c̄iv̄k̄v̄i f̄vḡKv, W̄v̄v̄ cKvKbx, XvKv 1982|
13. Avej̄ gv̄j Ave`j̄ gv̄m̄Z, evsj v`k: Rv̄Zi v̄t̄oī D̄m̄e, m̄v̄v̄Z" cKvK, XvKv 2000|
14. t̄kL gv̄Rej̄ ingvb, Amgv̄B AvZvRiebx, w` BDv̄bfv̄m̄U tch̄ vj uḡtUW, XvKv 2012|
15. v̄m̄iv̄R D` &xb Av̄nt̄g`, GKv̄Ēti i gv̄p̄h̄x: v`v̄axb evsj v`tki Af`q, Bmj̄ v̄ḡK dv̄D̄t̄Ūkb, XvKv 2011|
16. RqšK̄gvi ivq, evsj v`tki i vR%v̄v̄ZK Bv̄Znv̄m, meY©cKvKb, XvKv 2010|
17. Harun-or-Roshid, *The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947*, The University Press Limited, Dhaka 2012.
18. Rounaq Jahan, *Pakistan: Failure in National Integration*, The University Press Limited, Dhaka 1977.
19. Talukder Maniruzzaman, *Radical Politics and the Emergence of Bangladesh*, Mowla, Brothers, Dhaka 2003.
20. t̄gm̄ev̄n K̄vḡj I Ck̄v̄x P̄m̄eZx̄, b̄v̄t̄P̄t̄j i K̄IK v̄ēt̄n̄, mḡK̄v̄j x̄b i vRbWZ I B̄j v̄ uḡĪ, DĒiY, XvKv 2008|
21. t̄gm̄ev̄n K̄vḡj, Av̄m̄v̄ I Ebm̄Ēti i MYAfv̄j̄v̄b, v̄eZ̄, XvKv 1986|

Course Code	121101	Marks: 100	Credits: 4	Class Hours: 60
Course Title	English (Compulsory)			

Aims and objective of this course: To develop students' English language skills, to enable them to benefit personally and professionally. The four skills- listening, speaking, reading and writing will be integrated to encourage better language use.

1. Reading and understanding

5x4=20

Students will be expected to read passages so that they might come across in their everyday life, such as newspapers, magazines, general books etc. Simple stories will also be included to give students a familiarity with different uses of the language.

[N.B. 5 Questions are to be answered. Each question will carry 4 marks. There may be division in each question]

- a) Understanding different purposes and types of readings
- b) Guessing word- meaning in context.
- c) Understanding long sentences
- d) Recognizing main idea and supporting ideas
- e) Answering comprehension questions
- f) Writing summaries

2. Writing

- a) Writing correct sentences, completing sentences and combining sentences. 05
- b) Situational Writing: Posters, notices, slogans, memos, advertisements etc. 04
- c) Paragraph Writing :Structure of a paragraph; to topic sentence; developing ideas; writing a conclusion; types of paragraphs (narrative, descriptive, expository, persuasive); techniques of paragraph development (such as listing, cause and effect, comparison and contrast) 08

Or,

- d) Newspaper writing: Reports. Press realize, dialogue etc
- e) Writing resume

Or,

- f) Writing letters : Formal and Informal letters, letters to the editor, request letter, job applications, complaint letter etc.
- g) Essay : Generating ideas; outlining, Writing a Thesis sentence; writing the essay: writing introduction, developing ideas, writing conclusion, revising and editing. 15

3. Grammar

25

- a) Word order of sentences.
- b) Framing questions.
- c) Tenses, articles, subject –verb agreement, noun-pronoun agreement, verbs, phrasal verbs, conditionals, prepositions and prepositional phrases, infinitives, participles; gerunds. (Knowledge of grammar will be test through contextualized, passages).
- d) Punctuation

4. Developing Vocabulary: Using the dictionary, suffixes, prefixes, synonyms, antonyms, changing word forms (from verb to noun etc.) and using them in sentences. 10

5. Translation from Bengali to English. 1x5=5

6. Speaking Skills: Speaking skill should be integrated with writing and reading in classroom activities.

The English sound system; pronunciation skills; the IPA system; problem sounds; vowels; consonant and diphthongs; lexical and syntactic stress.

(Writing dialogue and practice it orally students can develop their speaking skill. Dialogue writing can be an item in writing test.)

Course Code : 131001	Marks : 100	Credits : 4	Class Hours : 60
Course Title :	ersj v RvZxq fvlv (Aveik "K)		

K : mwnZ"

baf-100

1) ubePZ KveZv

baf-25

- K) gvBtKj gay~b `E : AvZfuej vc
- L) i ex`bv_ VvKz : HKZvb
- M) KvRx bRi " j Bmj vg : ^PZx nvl qv
- N) Rxebib>` `vk : ebj Zv tmb
- O) di i " L Avng` : WwUK
- P) kvgmj i vngvb : eri eri wdti Avtm
- Q) Avj gvingy : tmrvbj x Kveb: 5

2) ubePZ cÜ

baf-25

- K) ewAgP>`PtAvcva`vq : ev/zij v fvlv
- L) ni cthv` kv`j : ^Zj
- M) i ex`bv_ VvKz : mf`Zvi msKU
- N) cÜj` tPšajx : thšetb `vl i vRiUKv
- O) KvRx Ave`j I `y : ersj vi RvMi Y
- P) KvRx bRi " j Bmj vg : i vRe>`xi Revbe>`x
- Q) tgvZvtni tnvmb tPšajx : ms`wZ-K_v

3) ubePZ Mí

baf-25

- K) i ex`bv_ VvKz : GKivvI
- L) wefwZfLY et` `rcva`vq : cÜj gvPv
- M) Avej` gbmj Avng` : úhj tKej v
- N) gwmbK et` `rcva`vq : cÜMwZnwmK
- O) `mq` I qvj xDj - vn : bqbPvi v
- P) kvgmj`xb Avej` Kvj vg : c_ Rvbr bvb
- Q) nvmv AvRRj` nK : AvZfRv I GKwU Ki ex MvQ

L : fvlv uk¶v

baf-25

- 1| cÎ i Pbr : e`w³MZcÎ, `vdZwi KcÎ, e`emvq-msµvšcÎ, Avte`bcÎ I gvbcÎ
- 2| M`i wZ : mrayPwj Z I AvAj K
- 3| cÜgZ ersj v evrbtbi wbgg (ersj v GKvWwg, XvKv)
- 4| Abgv` : BstiwR t`_tK ersj v
- 5| mvi mst¶c|

RvZxq vekje`vj q

vZb eQi tgqv`x vvvv cum tKvm©
 vel q : evsj v RvZxq fvlv (Aveik`K)
 vk¶vel© 2013-2014

cT tKwW	cT vktivubg	b¶f	tµvWU
131001	evsj v RvZxq fvlv	100	4

K : mwnZ`

b¶f-75

1) vbe¶PZ KveZv

b¶f-25

- K) gvBtKj gayr`b`É : AvZ¶vej vc
- L) i ex`bv_ vKž : HKZvb
- M) KvRx bRi`j Bmj vg : `PZx nvl qv
- N) Rxebib>`vk : ebj Zv tmb
- O) di i`L Avng` : WvúK
- P) kvgmj i vngvb : eri evi vcti Avtm
- Q) Avj gvgý : tmvbvj x Kveb: 5

2) vbe¶PZ cÜÜ

b¶f-25

- K) evAgP>`P¶Evcva`vq : evZij v fvlv
- L) ni cthv`kv`x : `Zj
- M) i ex`bv_ vKž : mf`Zvi msKU
- N) cÜ_ tPšajx : thšetb`vl ivRvUKv
- O) KvRx Ave`j I`ý : evsj vi RvMi Y
- P) KvRx bRi`j Bmj vg : ivRe`xi Reirbe`x
- Q) tgvZvtni tnvmb tPšajx : ms`wZ-K_v

3) vbe¶PZ Mí

b¶f-25

- K) i ex`bv_ vKž : GKivvı
- L) vefvZfHY et`vca`vq : c¶gvPv
- M) Avej gbmj Avng` : úhj tKej v
- N) gmbK et`vca`vq : c¶vZnvmK
- O) `mq` I qvj xDj - vn : bqbPv v
- P) kvgmjxb Avej Kij vg : c_ Rvbn bvB
- Q) nvmv AvRRj nK : AvZ¶Rv I GKvU Ki ex MvQ

L : fvlv vk¶lv

b¶f-25

- 1| cT i Pbv : e`w³MZcT, `vdZvi KcT, e`emvq-msµvšcT, Avte`bcT I gvbcT
- 2| M`i vıZ : mvayPvj Z I AvAvj K
- 3| cÜZ evsj v evrbtbi vbgg (evsj v GKvWng, XvKv)
- 4| Abgv` : BstivR t`tK evsj v
- 5| mvi ms¶¶c|

RvZxq vekte`vj q
vZb eQi tgqv`x vMM cum tKvm©
velq : eisj v RvZxq fvlv vekI cI
vk¶vel© 2013-2014

cI tKw	cI vktivug	baf	tμWU
131003	eisj v RvZxq fvlv vekI cI	100	4

[th mKj QvI/QvI x HwQK velq vmmte eisj v muntZ` (Pvi vU cI) MÅY Ki te Zviv RvZxq fvlv cI i cve tZGB cI cw Ki te]

K : eisj v muntZ`i ifctiLv

baf-70

BvZnv tmi avivq eisj v muntZ`i cI Pxb I ga`h tMi vevfbafveavivq Kve I Kve` Ges AvaybK h tMi vbe tPZ Kve, M` t j LK I bvU`Kvi t` i m=utK©avi Yv ARB Ki tZ n te|

vbe tPZ Kve

baf-30

- 1| Kv y cv
- 2| eo-PÊx`vm
- 3| ve`icvZ
- 4| kvn ggv`\$ mMi
- 5| PÊx`vm
- 6| veRq`β
- 7| Ave`j nvj g
- 8| %nq`mjZvb
- 9| gKz`ivg Pµezx©
- 10| t`sj Z Kvr
- 11| fvi ZP`a ivq
- 12| Ck j P`a`β
- 13| gvB tKj ggv`b`Ê
- 14| Kvq tKvev`
- 15| i ex`bv`VvKz`
- 16| Kvr bRi`j Bmj vg
- 17| Rm xgD`&xb

vbe tPZ M` t j LK

baf-20

- 1| Ck j P`a`ve`v mMi
- 2| ev t g P`a`P t Ev cva`vq
- 3| gxi gv i d tnv tmb
- 4| i ex`bv`VvKz`
- 5| c t j t P S a j x
- 6| ti v t K q v m v L v l q v Z t n v t m b
- 7| Kvr Ave`j l`y

NATIONAL UNIVERSITY



Syllabus

Three-Year B.A. (Pass) Course
Subject : English (Compulsory)
Effective from the
Session : 2013–2014

Detailed Syllabus

Course Code	121101	Marks: 100	Credits: 4	Class Hours: 60
Course Title	English (Compulsory)			

Aims and objective of this course: To develop students' English language skills, to enable them to benefit personally and professionally. The four skills- listening, speaking, reading and writing will be integrated to encourage better language use

2. Reading and understanding
5x4=20

Students will be expected to read passages so that they might come across in their everyday life, such as newspapers, magazines, general books etc. Simple stories will also be included to give students a familiarity with different uses of the language.

[N.B. 5 Questions are to be answered. Each question will carry 4 marks. There may be division in each question]

- a) Understanding different purposes and types of readings
- b) Guessing word- meaning in context.
- c) Understanding long sentences
- d) Recognizing main idea and supporting ideas
- e) Answering comprehension questions
- f) Writing summaries

2.
Writing

- c) Writing correct sentences, completing sentences and combining sentences.

05

- d) Situational Writing: Posters, notices, slogans, memos, advertisements etc.

04

- c) Paragraph Writing :Structure of a paragraph; to topic sentence; developing ideas; writing a conclusion; types of paragraphs (narrative, descriptive, expository, persuasive); techniques of paragraph development (such as listing, cause and effect, comparison and contrast)

08

Or,

- d) Newspaper writing: Reports. Press realize, dialogue etc
- e) Writing resume

Or,

f) Writing letters : Formal and Informal letters, letters to the editor, request letter, job applications, complaint letter etc.

g) Essay : Generating ideas; outlining, Writing a Thesis sentence; writing the essay: writing introduction, developing ideas, writing conclusion, revising and editing.

15

3. Grammar

25

a) Word order of sentences.

b) Framing questions.

c) Tenses, articles, subject –verb agreement, noun-pronoun agreement, verbs, phrasal verbs, conditionals, prepositions and prepositional phrases, infinitives, participles; gerunds.

(Knowledge of grammar will be test through contextualized, passages).

d) Punctuation

4. Developing Vocabulary: Using the dictionary, suffixes, prefixes, synonyms, antonyms, changing word forms (from verb to noun etc.) and using them in sentences.

10

5. Translation from Bengali to English.

1x5=5

6. Speaking Skills: Speaking skill should be integrated with writing and reading in classroom activities.

The English sound system; pronunciation skills; the IPA system; problem sounds; vowels; consonant and diphthongs; lexical and syntactic stress.

(Writing dialogue and practice it orally students can develop their speaking skill. Dialogue writing can be an item in writing test.)

National University
Syllabus for 3 Year B.A. (Pass) Course
Subject: Alternative English (In lieu of mother tongue)
Effective from the session: 2013-14
Marks: 100
Course Code: 121103

Detailed Syllabus

Course Code	121103	Marks: 100	Credits: 4	Class Hours: 60
Course Title	English (Alternative)			

Group –A: Poetry (Norton Anthology of English Literature Vol. I and II)

Piece to be read:

1. John Milton : ‘When I consider How My Light Is Spent’
2. Thomas Gray : ‘Elegy Written in a Country Churchyard’
3. William Blake : ‘The Chimney Sweeper’(Songs of Experience)
4. William Wordsworth : ‘I Wander Lonely as a Cloud’
5. P.B. Shelly : ‘Mutability’
6. John Keats : ‘Ode to Autumn’
7. Tennyson : ‘Ulysses’
8. A.E. Housman : ‘When I was One and Twenty’
9. Emily Dickinson : ‘Because I Could not Stop for Death’
10. Robert Frost : ‘Stopping by Woods on a Snowy Evening’

Group –B: Drama

1. William Shakespeare : *Twelfth Night/ As You Like It*

Group –C: Novel

1. Earnest Hemmingway : *The Old Man and the Sea*

NATIONAL UNIVERSITY



Syllabus

Department of Accounting

Three Year B.B.S. Pass Course

Effective from the Session: 2013–2014

National University

Syllabus for 3 years B.B.S. Pass Course

Subject: Accounting

Session: 2013-2014

The Courses of Study for B.B.S. Pass in Accounting shall extend over a period of three academic years comprising six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credits
First year				
112501	Paper-I	Principles of Accounting	100	4
112503	Paper-II	Auditing	100	4
Second year				
122501	Paper-III	Intermediate Accounting	100	4
122503	Paper-IV	Taxation in Bangladesh	100	4
Third year				
132501	Paper-V	Advanced Accounting	100	4
132503	Paper-VI	Cost Accounting	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credits
112501	Paper-I	Principles of Accounting	100	4

- Accounting – The Language of Business:** Definition and Scope of Accounting, Its role and Functions, History of Accounting, Purpose and Nature of Accounting Information-Users of Accounting Information. Branches of Accounting-Nature of Business and Accounting.
- Conceptual Framework for Financial Accounting:** FASB Conceptual Frame for Financial Accounting-First Level: Basic Objectives (SFAC- 1); Second Level: Qualitative Characteristics of Accounting Information (SFAC-2); Third Level: Operational Guidelines.
- The Accounting Process:** Double-Entry Accounting System. Accounting Equation – Effects of Transactions on the Accounting Equation. The Account-Classification of Accounts-Selection of Account titles-Chart of Accounts-Coding-Rules of Debit and Credit-Balancing and Normal Balance-Recording

(Bookkeeping). Aspect of Accounting Cycle: Documentary Evidence and Identification, Analysis and Recording of Transactions and Other Events- Journalization-Posting to the Ledger-Preparation of Trial Balance-Limitations of Trial Balance, Errors and their Rectification.

4. **The Adjustment Process and Completing the Accounting Cycle:** Key aspects of the Accrual basis accounting, Cash basis accounting Adjustments-Adjusted Trial Balance-Preparation of Work Sheet-Closing Entries-Post-Closing Trial Balance-Reversing Entries.
5. **Merchandising Operations and Accounting System:** Merchandising Operations and Classifying Inventory-Purchases, Sales, Other Use or Loss and Returns of Merchandise Inventory-Periodic and Perpetual Inventory Systems and Journal Entries-Specific Identification Method and Inventory Cost Flow Assumption (FIFO, LIFO and Average Cost).
6. **Accounting Systems and Special Ledgers:** Manual and Computerized Accounting Systems and their effectiveness-The Voucher System-General Ledgers and Subsidiary Ledgers: General Ledger Control Accounts and Subsidiary Ledger Individual Accounts. Special Journals: Advantages of Special Journals-Cash Receipts Journal-Sales Journals-Purchase Journal-Cash Payments Journal and General Journal.
7. **Control of Cash:** Controlling cash, Internal control. Petty Cash, Bank Reconciliation Statement.
8. **Accounting for Receivable Types:** Receivable-Types of Receivables valuing and disposing uncollectible accounts-Allowance for doubtful accounts.
9. **Financial Statements:** Idea on a Complete Set of Financial Statement. Purpose and interrelationship of the Financial Statement. Importance, Limitations & Preparation of Financial Statements. Supplementary Statements/Schedules. Preparation of Financial Statements for Sole-proprietorship Organizations.
10. **Financial Statement Analysis:** Ratio analysis-Basic Ratios of Liquidity, Activity, Profitability and Solvency.

Books Recommended : (Latest Edition)

1. Weygandt, Jerry J., Kimmel, Paul : *Accounting Principle* , John Wiley & Sons. Inc.
D. and Kieso Donald
2. Needles and Anderson : *Principles of Accounting*

Paper Code	Paper	Paper Title	Marks	Credits
112503	Paper-II	Auditing	100	4

1. **The Demand for Audit and Other Assurance Services:** Definition of auditing, Nature of Auditing, Distinction Between Auditing and Accounting, Economic Demand for Auditing, Assurance Services, Types of Audits and Auditors, objective of conducting and audit..
2. **The Auditing Profession:** Chartered Accountant (CA) Firms and their Activities, Structure of CA Firms, Role of BSEC in relation to auditing, BSEC's Corporate Governance Guidelines and Audit vs. Non-audit Activities, ICAB, US GAAS, International Standards on Auditing (ISA) and Bangladesh Standards on Auditing (BSA), Statutory Cost Audit.
3. **Audit Reports:** Parts of the Audit Report, Categories of Audit Reports, Report on Internal Control over Financial Reporting, Unqualified Audit Report with Explanatory Paragraph or Modified Wording, Conditions Requiring a Departure from Unqualified Opinion, Audit Reports other than Unqualified, Qualified Auditors' Reports (Qualified, Adverse and Disclaimer) and Auditors' Reports with emphasis on materiality.
4. **Legal Liability:** The legal environment of audit profession, Auditors' Liability to clients, Auditors' Liability to third parties under common law, Auditors' Civil liability, Auditors' Criminal liability, Profession's response to liability.
5. **The Audit Responsibilities and Objectives:** Objective of Conducting an Audit of Financial Statements, Steps to Develop Audit Objectives, Management's Responsibilities, Objectives of the Auditor, Auditor's Responsibilities, Financial Statement Cycles, Setting Audit Objectives, Management Assertions, Transaction-Related Audit Objectives, Balance-Related Audit Objectives, Presentation and Disclosure-Related Audit Objectives, How Audit Objectives are met, Phases of a Financial Statement Audit.
6. **Audit Evidence:** Definition of Evidence, Distinguishing among scientific, legal and audit evidence, Audit Evidence Decisions, Audit Program, Persuasiveness of Evidence, Types of Audit Evidence, Application of Types of evidence to the Evidence Decisions, Audit Documentation, Audit File Contents and Organization.
7. **Audit Planning and Analytical Procedures:** Steps in Planning an Audit and Designing an Audit Approach, Initial Audit Planning, Obtaining an Understanding with the Client, Developing Overall Audit Strategy, Understanding of the Client's Business and Industry, Assessment Client Business Risk, Preliminary Analytical Procedures.
8. **Audits of Internal Control and Control Risk:** Internal Control Objectives,

Management's Responsibilities for Establishing Internal Control, Management's Assessment of Internal Controls, Auditor Responsibilities for Understanding Internal Control and Testing Internal Control, Components of Internal Control, Process for Understanding Internal Control and Assessing Control Risk, Obtain and Document of Understanding of Internal Control.

9. **Overall Audit Plan and Audit Program:** Audit Tests, Types of Audit Tests: Risk assessment procedures and Further audit procedures, Relationship Between Further Audit Procedures and Evidence, Audit Assurance at Different Levels of Internal Control Effectiveness, Impact of Information Technology on Audit Testing, Audit Program.
10. **Completing the Audit:** Performing audit tests related to presentation and disclosure, Review for contingent liabilities, Post-balance-sheet review for subsequent events, issuing the Audit Report, Communicate with the audit committee and management.

Books Recommended:

1. Alvin A. Arens, Randal J. Elder : *Auditing and Assurance Services* (Latest Edition)
and Mark S. Beasley Upper Saddle River, New Jersey: Prentice Hall
2. ICAB (Institute of Chartered : *Assurance–Study Manual*, CA Professional Accountants of Bangladesh) : Knowledge Level (Latest Edition). Dhaka: ICAB
3. ICAB : *Audit and Assurance–Study Manual CA Professional Stage Application Level* (Latest Edition). Dhaka: ICAB
4. Auditing : Khaja Amzad Sayeed

Second Year

Paper Code	Paper	Paper Title	Marks	Credits
122501	Paper-III	Intermediate Accounting	100	4

1. **Review of Accounting Process and Presentation of Financial Statements**
2. **Plant Assets, Natural Resources, and Intangible Assets:** Requirements under IAS 16 *Property, Plant and Equipment*, IAS 38 *Intangible Assets*, IFRS 6 *Exploration for and Evaluation of Mineral Resources* and IAS 36 *Impairment of Assets*. Acquisition and valuation of Plant Assets–The nature of Depreciation in Accounting–Cost allocation versus valuation, Depreciation and Cash Flows; Extension of Plant Assets and its effects on Depreciation. Depreciation Methods–Recording of depreciation; Disposition of Plant assets; Natural Resources–Acquisition cost, Depletion; Intangible Assets–Amortization of Intangibles;
3. **Accounting for Investments:** Requirements under IAS 40 *Investment Property*, IFRS 9 *Financial Instruments* and IAS 39 *Financial Instruments: Recognition and Measurement* Investment in Debt Security- Held-to- Maturity Securities, Available-for-sale Securities,

Trading Securities. Investment in Equity Securities-Fair Value Method, Equity Method. Other reporting Issues-financial Statement Presentation, Impairment of value, transfers between Categories, Fair Value Controversy.

4. **Current Liabilities and Contingencies:** Different Types of Current Liabilities, Contingencies-Gain Contingencies-Loss Contingencies. Presentation of Current Liabilities and Contingencies. IAS 37 Provisions, Contingent liabilities and Contingent Assets
5. **Accounting for Long Term Liabilities:** Bond: Nature, Recording at issue, Determining interest-Effective interest method, Zero-coupon bond, Bonds sold at premium or discount; Long-term Notes; Convertible Bonds; Other long-term liabilities; Requirements under IFRS 9 and IAS 39.
6. **Partnership Accounting:** Basic features of Partnership Accounting-Changes in Partnership structure: Admission & Retirement: Treatment of goodwill, revaluation of assets and liabilities.
7. **Preparation of Cash Flow Statement:** Purpose of Cash Flow Statement-Types of Cash Flows: Operating activities, Investing activities, and Financing activities-Preparation of Cash Flow Statement: Direct and Indirect methods-Analysis of Cash Flow Statement.
8. **Preparation of Value Added Statement:** Purpose and format-Preparation of value added statement.
9. **Accounting aspect of VAT:** Preparation of different statements (Purchase Account Book, Sales Account Book, Invoice Book and Account Current) under the VAT laws, Accounting Treatment of VAT at Purchase, Sales, Withholding, Treasury Deposit, Tax Credit and Tax Refund or Adjustment through Account Current.

Books Recommended :

1. KIESO, DONALD E., WEYGANDT : *Intermediate Accounting*, IFRS Edition (2011),
JerryJ.WARFIELD, Terry D. John Wiley & Sons, Inc.
2. GOB (Government of Bangladesh) : *Value Added Tax Act 1991 and Value Added Tax Rules 1991*

Paper Code	Paper	Paper Title	Marks	Credits
122503	Paper-IV	Taxation in Bangladesh	100	4

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:**

3.01 **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.

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

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

3.04 **Computation of Total Income:** Types of Assesses–Scope of Total Income on the basis of Assessor’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.

3.05 **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 form winnings–Tax rate on other income

of individuals, firms and companies–Tax Rate on non-resident’s income, Imposition of

Surcharge.

- 3.06 **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.
 - 3.07 **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).
 - 3.08 **Individual Assessment:** Assessment covering all heads of income excluding share of firm's income tax rebate on investment–Clubbing of Income.
 - 3.09 **Taxation of Partnership Firms:** Set-off and carry-forward of losses by firm allowance–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.
 - 3.10 **Corporate Taxation:** Definitions of Company and related terms–Determination of Total Income–Tax Rates and Tax Rebates.
 - 3.11 **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).
 - 3.12 **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:**
- 4.01 **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.
 - 4.02 **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.

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. Nikshil Chandra Shil & Others : *Bangladesh Income Tax-Theory & Practice*, Shams Publications
4. GOB (Government of Bangladesh) : *Income Tax Manual, Part I–Income Tax Ordinance, 1984 and Income Tax Manual, Part II–Income Tax Rules, 1984.*
5. GOB : *Value Added Tax Act 1991 and Value Added Tax Rules 1991*
6. GOB : *Customs Act 1969*
7. GOB : *Finance Acts/ Ordinances.*
8. MCCI (Metropolitan Chamber of Commerce and Industry) : *Summary of Bangladesh Taxation Rules.*

Third Year

Paper Code	Paper	Paper Title	Marks	Credits
132501	Paper-V	Advanced Accounting	100	4

1. **Accounting for Stockholders' Equity:** The Corporate Form of Organization, Corporate Capital: Issuance of Share/stock, Reacquisition of Shares, Preferred Stock, Accounting for and Reporting Preferred Stock, Dividend Distributions, Stock Split, Presentation of Stockholders' Equity; Accounting for Share-based Payment (IFRS-2).
2. **Company's Financial Statements:** Provisions on Company's financial statements in the Companies Act 1994 and the Securities and Exchange Rules 1987; Frequency of Financial Reporting (Interim vs. Annual); Preparation of a complete set of Financial Statements of a company as per IAS 1.
3. **Revenue Recognition (IAS 18):** Guidelines for Revenue Recognition, **Revenue Recognition at Point of Sale (Delivery):** Sales with Discounts, Sales with Right of Return, Sales with Buybacks, Bill and Hold Sales, Principal-Agent Relationships, Trade Loading and Channel Stuffing, Multiple-Deliverable Arrangements; **Revenue Recognition Before Delivery:** Percentage-of-Completion Method, Completed-Contract Method, Long-Term Contract Losses, Completion-of-Production Basis; **Revenue Recognition after Delivery:** Installment-Sales Method, Cost-Recovery Method, Deposit Method; **Revenue Recognition for Franchises.**

4. **Accounting for Leases:** The Leasing Environment, Off-Balance-Sheet Financing, Conceptual Nature of a Lease; **Accounting by the Lessee:** Capitalization Criteria, Asset and Liability Accounted for Capital Lease Method, Operating Lease Method; Comparison of Capital Lease with Operating Lease; **Accounting by the Lessor:** Economics of Leasing, Classification of Leases by the Lessor, Direct-Financing Method, Operating Method; **Special Accounting Problems:** Residual Values, Sales-Type Leases (Lessor), Bargain-Purchase Option (Lessee), Initial Direct Costs (Lessor).
5. **Accounting Changes and Error Analysis (IAS 8):** *Accounting Changes:* Changes in Accounting Principle, Retrospective Accounting Change Approach; *Changes in Accounting Estimate:* Prospective Reporting; Change in Reporting Entity; Correction of Errors. *Error Analysis:* Balance Sheet Errors, Income Statement Errors, Balance Sheet and Income Statement Errors, Counterbalancing Errors, Non-counterbalancing Errors, Preparation of Financial Statements with Error Corrections.
6. **Accounting for Operating Segments (IFRS 8):** Definition of operating segments, Reportable segments: Defined operating segments, Aggregation criteria, Quantitative thresholds.
7. **Accounting relating to Bankruptcy :** Bankruptcy of Individual, Partnership Firms and Company under the Bankruptcy Act 1997.

Books Recommended :

1. Donald E. Kieso, Jerry J. Weygandt : *Intermediate Accounting* (Hoboken, New Jersey: John Wiley & Sons, Inc.) Latest edition and Terry D. Warfield (2012)
2. IASB : *International Financial Reporting Standards* (Latest edition)
3. ICAB : *Financial Accounting Study Manual* (Professional Stage Application Level)

Paper Code	Paper	Paper Title	Marks	Credits
132503	Paper-VI	Cost Accounting	100	4

1. **Cost Accounting and Cost Accountant:** Cost Accounting: Definition, Differences with Financial Accounting, Management Accounting; Cost-Benefit Approach in Decision Making; Different Costs for Different Purposes,

Organization Structure and the Cost Accountant; Cost Accounting as a Profession and Professional Ethics.

2. **An Introduction to Cost Terms and Purposes:** Costs and Cost Terminology– Direct Costs and Indirect Costs, Factors Affecting Direct/Indirect Cost Classifications; Cost-Behavior Patterns: Variable Costs and Fixed Costs, Cost Drivers, Relevant Range; Relationships of Types of Costs, Total Costs and Unit Costs; Types of Inventory in Manufacturing, Merchandising-, and Service-Sector Companies; Commonly Used Classifications of Manufacturing Costs (Inventoriable Costs and Period Costs); Prime Costs and Conversion Costs, Different Meanings of Product Costs; A Framework for Cost Accounting and Cost Management; Calculating the Cost of Products, Services and Other Cost Objects.
3. **Cost Behaviour Analysis:** Basic Assumptions and Examples of Cost Functions, Identifying Cost Drivers, Cost Estimation Methods: Industrial Engineering Method, Conference Method, Account Analysis Method, and Quantitative Analysis Method; Steps in Estimating a Cost Function Using Quantitative Analysis, High-Low Method, Regression Analysis Method, Evaluating Cost Drivers of the Estimated Cost Function, Nonlinear Cost Functions, Data Collection and Adjustment Issues.
4. **Materials:** Direct and Indirect Materials, Procurements of Materials, Storage of Material. Materials Record, Methods of Valuing Material Issues, Planning Material Requirements, Stock levels, EOQ, Safety Stock, Materials Control, Stock Verification and Adjustment.
5. **Labor:** Measuring Labor Costs, Overtime Premium and Idle Time, Labor Cost Control, Method of Remuneration, Incentive Plans, Calculation of labor cost, Recording of labor cost.
6. **Overhead:** Planning and Control of Overhead, Predetermined Manufacturing Overhead, Methods of Determining Allocation Ratios, Applied Manufacturing Overhead, Over and Under Applied Manufacturing Overhead, Administrative, Selling and Distribution Overhead, Accounting for Overheads, Allocation of support department cost: Direct method. Step down method and reciprocal method..
7. **Allocation of Support-Department Costs, Common Costs, and Revenues:** Allocating Support Department Costs Using the Single-Rate and Dual-Rate Methods, Budgeted Versus Actual Costs, and the Choice of Allocation Base,

Allocating Costs of Multiple Support Departments: Direct Method, Step-Down Method, and Reciprocal Method; Allocating Common Costs: Stand-Alone Cost-Allocation Method and Incremental Cost-Allocation Method; Cost Allocations and Contract Disputes, Bundled Products and Revenue Allocation Methods.

8. **Job Costing:** Building-Block Concepts of Costing Systems, Job-Costing and Process-Costing Systems, Job Costing: Evaluation and Implementation, Time Period Used to Compute Indirect-Cost Rates, Normal Costing and Actual Costing, Normal Job-Costing System in Manufacturing, General Ledger and Subsidiary Ledgers, Batch Costing and Contract Costing.
9. **Process Costing:** Process Costing, Physical Units and Equivalent Units, Calculation of Product Costs, Journal Entries; Weighted-Average (WA) Method and First-In, First-Out (FIFO) Method, Transferred-In Costs in Process Costing, Spoilage and Scrap, Normal and Abnormal Spoilages, Procedure for Process Costing with Spoilage and Scrap.
10. **Service Costing:** Accounting Systems of Transport Company, Educational Institute & Hospital.
11. **Contract Costing:** Percentage of completion method, Completed Method, Long Term Contract losses.

Books Recommended :

1. Charles T. Horngren, Srikant M. Datar : *Cost Accounting: A Managerial Emphasis*
Madhav V. Rajan (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall *Intermediate Accounting* (Hoboken, New
2. C. T. Horngren, G. L. Sundem, : *Introduction to Management Accounting*
W. O. Stratton, J. Schatzberg, (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall
and D. Burgstahler
3. Ray H. Garrison, Eric W. Noreen, : *Managerial Accounting* (Latest Edition)
and Peter C. Brewer Boston: McGraw-Hill & Irwin.

NATIONAL UNIVERSITY



Syllabus

Department of Management

Three Year B.B.S. Pass Course

Effective from the Session: 2013–2014

National University

Syllabus for 3 years B.B.S. Pass Course

Subject: Management

Session: 2013-2014

The Courses of Study for B.B.S. Pass in Management shall extend over a period of three academic years comprising six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credits
First year				
112601	Paper-I	Introduction to Business	100	4
112603	Paper-II	Fundamentals of Management	100	4
Second year				
122601	Paper-III	Legal Environment of Business	100	4
122603	Paper-IV	Business Communication	100	4
Third year				
132601	Paper-V	Computer in Business	100	4
132603	Paper-VI	Organizational Behavior	100	4
		Total =	600	24

Detailed Syllabus

First Year

Paper Code	Paper	Paper Title	Marks	Credits
112601	Paper-I	Introduction to Business	100	4

1. Basic Concept: Meaning of business-basic elements-features-branches and their place in economy of Bangladesh-business size-location of business-efficiency of business enterprises-social responsibility of business-society, business and Govt.
2. Business Environment: Definition-components of external and internal environment-international environment-business environment of Bangladesh.
3. Different Forms of Business Organizations: Characteristics merits and demerits of sole proprietorship, partnership, company, state enterprise and co-operative society.

4. Joint Stock Company: Definition-features-types-formation-share capital-types of share & debentures-premium-discount- right issue-management and winding up-management pattern of joint stock company in Bangladesh,
5. Institutions for Furtherance of Business : Chamber of Commerce and Industries-EPZ-EPB-Port Authority-BGMEA.
6. Globalization: Argument for and against globalization-related agency-WTO-IMF, SAARC, ASEAN.
7. Trade Practice in Bangladesh: Commercial policy-import and export procedures-formalities-problems and measures to overcome problems-documents used in export and import-L.C.-shipping documents-commercial advices.

Books Recommended :

1. Skinner & In Vancevice : *Business for 21st Century*
2. Shulka, M.C, : *Management and Organization*

Paper Code	Paper	Paper Title	Marks	Credits
112603	Paper-II	Fundamentals of Management	100	4

1. Introduction: Meaning-Scope-Importance-Principles-Functions, Management a Science or Art? Management as a Profession-Basic Managerial Roles and skills-Managers at different levels of the organization-Management as a career.
2. Planning : Meaning-Importance-Types-Steps-Factors affecting planning-Planning techniques-Limits to planning-Making planning effective- Decision making process- Nature of managerial decision making-Factors in decision making-Steps in Decision making.
3. Organizing: Meaning-Importance-Types of organization structure-Line organization-Functional organization-Committee-Span of Management-Authority-Delegation of authority-Centralization and decentralization of authority-Co-ordination-meaning-importance-principles and procedure of co-ordination.
4. Leading: Leadership and its importance-Leadership styles-Qualities of a good leader. Direction-Importance and principles of direction-advantages and

disadvantages-Consultative direction-Communication and its importance-main elements and process of communication-requirements for effective communication-Motivation: meaning-importance-theories of motivation-Financial and non-financial motivation.

5. Controlling: Meaning-Nature-Importance-Control process-Requirements of an effective control system-Control techniques-Budgetary control-Meaning and process of budgetary control.

Books Recommended :

1. Ricky W. Griffin : *Management*, 5th Edition, A.I.B.S. Publisher & Distributors (Regd.) Delhi-110051 (India), 1997
2. Heninz Weirich & : *Management A Global Perspective*, 10th Edition, McGraw Hill, Inc. 1994

Second Year

Paper Code	Paper	Paper Title	Marks	Credits
122601	Paper-III	Legal Environment of Business	100	4

1. Law of Contract-The Contract Act 1872: Definition of a contract-essential elements-offer and acceptance-consideration-void and avoidable agreements-capacity of parties to contract-free consent-contingent contract-performance of contract-breach of contract and remedies for breach-discharge of a contract-quasi contract.
2. Law of Agency: Types of agency-misrepresentation and frauds by agent-sub-agents-co-agent-agent's rights-personal responsibility of agents-termination of agency.
3. Sale of Goods Act-1930: Definition-essential elements-stipulation of sale-transfer of ownership-conditions and warranties-unpaid seller and his rights-performance of contract of sale.
4. Factories Act-1965: Classification of workers by age-health-hygiene of workers by age-health-hygiene-safety measures and welfare of workers-working hour-employment of young persons and women-leave and holidays.
5. Employment of Labor (Standing Order) Act 1965: Conditions of employment-classifications of workers-calculation of period for continuous period-stoppage of

work, layoff, etc. retrenchment-dismissal-punishment-termination-penalties and provident fund rules.

6. Industrial Relation Ordinance 1969: Formation of trade unions and registration-unfair labour practice-collective bargaining agents (CBA)-strike and lockout-negotiating-conciliation and arbitration of labour disputes-labour court and Labour Appellate Tribunal.

Books Recommended :

1. Sen, A.K.A. : *A Hand Book of Commercial Law*
2. Sen, A.K. & Mitra, J.K. : *Commercial Law and Industrial Law*
3. Industrial Relations Ordinance, 1969 (as amended up to 1985)
4. Bangladesh Employment of Labour Act, 1965 (as amended up to 1985)

Paper Code	Paper	Paper Title	Marks	Credits
122603	Paper-IV	Business Communication	100	4

1. Introduction: Meaning of Communication and business communication-Scope-Purpose-Process-Principles-Functions-Importance and models of communication- Barriers to effective communication and improvements of communication- Communication Problems in Bangladesh. Types of communication: written-oral- Nonverbal-Downward-UPward-Formal-Informal-Horizontal.
2. Media of Communication: Major media of written communication: Letters-memos-style and structure-Advantages and disadvantages of different media of written communication. Major Media of Oral Communication: speech-Face to face conversation-interviews-meetings-advantages and disadvantages of different media of good communication-Mass communication. Non-verbal communication: Symbols-Gesture-Body Language-Visual communication.
3. Internal Communication: Communication within organization and small groups- Office memos.
4. Report Writing: Types of report-Characteristics and importance of different types of report-Purpose-Scope-Different styles of writing reports-preparation of report.
5. Letter Writing: Drafting business letters-Selecting formats-Characteristics of business letter-Functions of a first middle and last paragraph-Types of letter-

official letter-Circular letter-Letter of inquiry-Letter of order-Letter of complaints-Dunning letter-Letter of adjustment Letters of Banking and Insurance Company.

6. Technology in Modern Communication: Electronic media in oral and written communication (Telephone-FAX-ISD)-Computer-Internet-E-mail-Multimedia and business related software.

Books Recommended :

1. Raymond V. Esikar : *Basic Business Communication*, Irwin, Chicago, USA
2. Batty and Kay : *Business Communication System and Application*

Third Year

Paper Code	Paper	Paper Title	Marks	Credits
132601	Paper-V	Computer in Business	100	4

1. Information System: Meaning of information and information system-Role of computer in information systems-Value and cost if information-Evaluation of information systems-Different information for different management levels. Application of Computers in Bangladesh.
2. Hardware and Software: Computer and its different parts-Understanding how computer 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 of MS Word)
5. Spread Sheet Analysis: Training in using one spread sheet package (MS Excel)
6. Data Base: Training in using one data base package (DBASE or MS Access).

Books Recommended:

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

Paper Code	Paper	Paper Title	Marks	Credits
132603	Paper-VI	Organizational Behavior	100	4

1. Fundamentals of Organizational Behavior: Working with people – Social Systems
Motivating employees – Job satisfaction – Developing a sound organizational climate.
2. Communication and group dynamics – Interpersonal relations – Organizational control.
3. Motivational theories: The classical model – Two factor theory-Equity theory-Multiplicative-theory, theory of Maslaw’s need priority-Job satisfaction.
4. Leadership in organization: Leadership traits and characteristics-Personality factors-Situation factors-Interaction of personality and situation factors-Leadership effectiveness- Theories and research.
5. Conflict in organization: Industrial conflict-Organizational conflicts at the individual and group level-Organization reaction to conflicts at the individual and group level-Organization reaction to conflict-Inter organizational conflict.

Books Recommended:

1. W. T. Greenwood : *Management and Organization Behavior Theories*.
2. Robert Kreitner and Angelo Kinicki : *Organizational Behavior, Irwin McGraw-Hill, Boston, USA*.
3. S. P. Robbins : *Organisational Behavior, Prentice Hall India Ltd., New Delhi, India*.

NATIONAL UNIVERSITY



Syllabus

Department of Economics

Three Year B.S.S. Pass Course

Effective from the Session: 2013–2014

National University

Syllabus for 3 years B.S.S. Pass Course

Subject: Economics

Session: 2013-2014

The Courses of Study for B.S.S. Pass in Economics shall extend over a period of three academic years comprising Six papers with marks as indicated below:

Paper Code	Paper	Paper Title	Marks	Credit
First year				
112201	Paper-I	Microeconomics	100	4
112203	Paper-II	Bangladesh Economy	100	4
Second year				
122201	Paper-III	Macroeconomics	100	4
122203	Paper-IV	Money, Banking, International Trade and Public Finance	100	4
Third year				
132201	Paper-V	Elementary Mathematics for Economics and Basic Statistics	100	4
132203		Or Demography		
132205	Paper-VI	History of Economic Thought	100	4
		Total =	600	24

Detailed Syllabus First Year

Paper Code	Paper	Paper Title	Marks	Credit
112201	Paper-I	Microeconomics	100	4

Course Objective

The objective of this course is to provide an understanding of the basic concepts of microeconomics. The main focus of the course is to provide an introduction to the economic principles behind the determination of price based on the theory of demand, supply and production functions and on how equilibrium price and quantity are reached in selected markets.

Course Contents

- 1) **Definition and Subject Matter of Economics:** Distinction between micro & macroeconomics - some basic economic concepts - alternative economic systems - Capitalism, Socialism & Islamic Economics.
- 2) **Supply and Demand:** Concepts of supply and demand and the determinants, market equilibrium and shifts of market equilibrium, consumer's and producer's surplus, concepts and measurements of various elasticities of demand and supply.
- 3) **The Theory of Consumer Behavior:** Utility - total and marginal utility, cardinal and ordinal utility, law of diminishing marginal utility, equimarginal principle.
- 4) **The Indifference Curve Analysis:** Properties of indifference curve, consumers' equilibrium - income, substitution and price effect.
- 5) **The Theory of Production:** Factors of production, returns to scale, production function - Iso-product and Iso-cost curves, producer's equilibrium.
- 6). **Theory of Cost and Revenue:** Short run and long run cost function, explicit, implicit and opportunity costs, fixed and variable costs, total, average and marginal costs, envelope average cost curves, the link between production and cost, accounting profit vs. economic profit, profit maximizing conditions.
- 7). **Theory of the Firm:** Perfect competition, Monopoly and Monopolistic Competition, Equilibrium of a firm in the short and long run under perfect competition. Derivation of supply curve of a firm and industry. Monopoly equilibrium in the short run and long run. Price discrimination, Monopolistic competition, Product differentiation and group equilibrium.
- 8). **Oligopoly Market :** Definition of oligopoly. Characteristics of oligopoly market. Collusive and Non-Collusive Oligopoly, Cournot Model, Stackelberg model and the Kinked-demand model.
- 9). **The Pricing of the Factors of Production:** The marginal productivity theory of distribution — determination of rent, wages, interest and profit.

Books Recommended :

1. Samuelson P.A. & Nordhaus : Economics
2. A. Koutsoyiannis : Modern Micro-Economics
3. C.E. Ferguson : Micro-Economic Theory
4. Stonier & Hague : A Text Book of Economic Theory
5. M. L. Jhingan : Advanced Economic Theory .
6. AdvuiiLCi.1 lii.0111 uiuu Throi y : Advanced Economic Theory
7. K. K. Dwelt : Modern Economic Theory
8. M.L. Seth : Micro-Economics 9.

Paper Code	Paper	Paper Title	Marks	Credit
112203	Paper-II	Bangladesh Economy	100	4

Course Objective

The main objective of this course is to introduce the students with the socio-economic context of Bangladesh from different perspectives. The course will also help them to know recent issues of Bangladesh economy. The students will be able to understand the trend of economic variables and business phenomenon. The knowledge will help them to take step in the

development of the country.

Course Contents

1. Economic Development:

Development Economics; Growth and Development: Characteristics of Less Developed Countries; Causes of Economic Backwardness; Determinants of Development; Features of Bangladesh Economy.

2. Social and Economic Infrastructure:

Education, Health, Transport, Communication, Power and Energy Sectors in Bangladesh.

3. Population and Economic Development:

Population-Growth, Composition and Distribution of Population. Density and Trend of Population Growth. Problems of Population in Bangladesh. Population Policy, Population and Economic Development.

4. Agriculture:

Role of Agriculture; Modernization of Agriculture: Problems and Prospects of Agriculture in Bangladesh. Land Reforms", Agricultural Credit, Agricultural Marketing.

5. Industry :

Role of Industry, Strategy for Industrial Development, Large Vs. Small and Cottage Industries, Private Vs Public Sector Privatization Policy, Industrial Development and Industrial Policy in Bangladesh.

6. Money and Banking :

Money, Money Market in Bangladesh, Bangladesh Bank, Nationalized and Private Banks - Islamic Banks, Govt. strategy for Banking Reforms, Specialized Banks, Capital Market - Problems and Prospects.

7. Foreign Trade:

Role of Trade Volume, Composition and Direction of Foreign Trade of Bangladesh; Balance of Trade and Balance of Payments, Adverse Balance of Payments & its correction.

8. Development Finance:

Domestic Resource Mobilization; External Resources; Foreign Aid versus Foreign Direct Investment; Foreign Aid and Economic Development.

9. Development Planning:

Concept of Development Planning; Necessity of Planning, Physical-and Financial Planning; Problems of implementing Plan.-, in Bangladesh; Five year Plans.

10. Poverty Alleviation Policy:

Concept of Poverty Alteration—Causes of Poverty and Its Remedial Measures, Human Resource Development and Measures taken by the Government for Human Resource v Development, Role of Local Government and NCOs.

Books Recommended :

1. Bruton : Principles of Economic Development
2. Khan, A.R. : Bangladesh Economy
3. Khan, A.R.
and Mahboob Hossain : Strategy of Development in Bangladesh

4. Todaro : Economics for a Developing World
5. Faaland & Parkinson : Bangladesh : A Test Case of Development
6. Dr. Azizur Rahman : Export & Economic Development of Bangladesh

Second Year

Paper Code	Paper	Paper Title	Marks	Credit
122201	Paper-III	Macroeconomics	100	4

Course Objective: Macroeconomics studies the behavior of the main aggregates of the economy. The objective of this course is to teach macroeconomic analysis techniques, presenting models that help explain how the economy works.

Course Contents

1. **Fundamental Concepts of Macroeconomics:** Income, Consumption, Savings, Investment, Employment and Output.
2. **National Income Accounting :** GDP, GNP, NNP, Nominal and Real National Income, Methods of National Income Accounting, Problems of Computing National Income, Usefulness of National Income Accounting.
3. **Theory of Income Determination:** Classical Approach of Macro-Economics, the Demand for and Supply of Labor, the Equilibrium Level of Employment and Output, Say's Law of Market, Keynesian Approach.
4. **Investment:** Concepts of Investment, Marginal Efficiency of Investment and Capital.
5. **Inflation:** Inflation, Types, Causes, Effects and Control of Inflation. Inflation Vs. Deflation. Demand Pull and Cost Push Inflation-Definition and Its Nature, Inflationary Gap, Measurement of Inflationary Gap.
6. **Consumption and Savings Function:** Concepts of Consumption and Savings Function, MPC, APC, MPS, APS, Short Run and Long Run Views, Keynesian Approach.
7. **The Quantity Theory of Money Transaction:** Fisher's Equation of Exchange, Cambridge Equation and Friedman's Quantity Theory of Money.
8. **Multiplier and Acceleration:** Concepts of Multiplier, Multiplier Operation in a Two-Sector Economy, Leakages of Multiplier, Paradox of Thrift etc., Concepts of Acceleration, Characteristics of the Acceleration theory, Analysis of the Theory of Acceleration.
9. **Banking:** Commercial and Central Banking, Multiple Creation of Credit by Commercial Banks and Its Limitation.
10. **Monetary and Fiscal Policy:** Concepts of Monetary and Fiscal Policy, Objectives of Monetary and Fiscal Policy, Limitations of Monetary and Fiscal Policy, Role of Monetary and Fiscal Policy in Economic Development, Crowding out Effect.

Books Recommended:

1. Branson : Macro-Economic Theory & Policy
2. E. Shapiro : Macro-Economic Analysis
3. M.L. Seth : Macro-Economics

Paper Code	Paper	Paper Title	Marks	Credit
122203	Paper-IV	Money, Banking, International Trade and Public Finance	100	4

Course Objective

'Money, Banking, International Trade and Public Finance' study the role of money in the economy, the functional activities of the banking system, trade theories and the basic issues in the public finance. The aim of the course is to develop a basic understanding of the financial system including its instruments: how it operates and why it plays a central role in the economy. Keeping in view the recent developments in monetary and public finance, this course focuses less on the theory of money and banking and more on the implications of monetary policy and financial structure for the functioning of the economy.

Course Contents

1. Money:

Money-Types of Money; Functions of Money, Supply of Money; Quantity Theory of Money : Cash Transaction and Cash Balance approaches, Inflation, Causes and Effects of Inflation.

2. Banking:

Banks, Types of Banks, Commercial Bank. Principles of Commercial Bank, functions & role of Commercial Bank, Creation of credit Commercial Bank, Central Bank, Function of Central Bank. Instruments of credit control of a Central Bank, Islamic Banking system-profit.& loss sharing-modes of investment.

3. International Trade:

Domestic Vs. International Trade: Theories of International Trade - Classical Theory and Modern Theory. Balance of Trade and Balance of Payments. Terms of Trade. Free Trade and Protection.

4. Public Finance:

Public Finance, Public Finance Vs Private Finance, Principles of Taxation; Direct and indirect tax. Concepts of Value Added Tax (VAT). Concepts of Budget-Balanced and unbalanced Budget, Deficit Financing and Economic Development. Public Debt, Public Expenditure, Objectives of Public Expenditure.

Books Recommended:

1. Miller and Van Hoose : Modern Money and Banking.
2. Mishkin : Economics of Money and Banking
3. Musgrave : Public Finance
4. M.L.Seith : Money Banking, International Trade and Finance
5. Due and Friedlander : Government Finance
6. Sodersten, Bo : International Economics
7. Kindlebereg : International Economics

Third Year

Paper Code	Paper	Paper Title	Marks	Credit
132201	Paper-V	Elementary Mathematics for Economics and Basic Statistic	100	4

Elementary Mathematics

Course Objective

This course focuses on the development of understanding of basic concepts and principles of mathematics used in the area of business and economics. The course gives ideas of calculus to solve business and economics problems.

Course Contents

1. Basic Processes in Algebra:

- a) Algebraic Vocabulary.
- b) Multiplication and Division of Numbers with Exponents.
- c) Addition and Subtraction of Algebraic terms,

2. Functions, Variables and Graphs:

- a) The concept of a function.
- b) Explicit and Implicit function.
- c) The Range and Domain of a Function.
- d) The Graphical Representation of Functions.
 - i) Cartesian Co-ordinates and Location of Points.
 - ii) Linear Functions and Quadratic Functions. Equations of Straight Line.

3. **Introduction to Calculus:** General rules of derivatives, partial differentiation! Simple application of differentiation.

4. **Matrix Algebra :** Concept of Vectors and Matrix, Different Types of Matrix, Transpose of a Matrix.

Books Recommended :

1. Taro Yamane : Mathematics for Economics
2. Alpha Cluung : Fundamental Methods of Mathematical Economics
3. Caroline Dinwiddy : Elementary Mathematics for Economics

Basic Statistics

Course Objective

This course introduces the use of statistical methods and tools in evaluating data for business and economics decision making. The course is designed to explain statistical techniques to decision-making situations & how to interpret the results. Throughout the learning session the students will be able to apply statistical techniques with the help of business and economics data.

Course Contents

1. **Introduction to Statistics :** Statistics, Population and Sample, Discrete and Continuous Variables, Statistical Data and their Graphical Presentation, Frequency Distributions.
2. **Measurement of Central Tendency:** Arithmetic mean and its properties, the median and its properties, the mode and its properties and the relation between mean, median and mode.
3. **Measures of Dispersion :** The range. The Mean deviation. The Standard deviation The Variance. Coefficient of variation.

4. **Index number** : Meaning and purpose of index number, Problems involved in the Computation of Index Numbers, Ideal Index Number, weighted index number.
5. **Time Series Analysis** : Characteristics movements of Time Series, Classification and estimation of Time Series Movements.

Books recommended :

1. E.Shapiro : Macro-Economic Analysis
2. Sanuielson : Economics
3. M.R.Spiegel : Theory and Problems of Statistics
4. T. Yamane : Statistics far Economists

Paper Code	Paper	Paper Title	Marks	Credit
132203	Paper-V	Demography	100	4

Course Objective

This course introduces the basic techniques of demographic analysis. Students will become familiar with the sources of data available for demographic research. Population composition and change measures will be presented. Measures of mortality, fertility, marriage and migration levels and patterns will be defined. Life table, standardization and population projection techniques will also be explored.

Course Contents

1. **Demography** : Definition, subject matter, utility of its study.
2. **Nature of Demographic Data** : Basic sources of statistics, primary demographic data, secondary, census and surveys, vital statistics.
3. **Population Change and its Components** : The components of population growth, the component of change expressed as rates, the process of demographic transition, population size, population density, age and sex composition of population.
4. **Fertility and Reproduction** : Measures of fertility- crude birth rates, general fertility rates, specific birth and fertility rates, total fertility rates, cohort birth rate, cumulative birth rate-children ever born, measures of illegitimacy; measures of reproduction-crude rate of natural increase, gross reproduction rate, net reproduction rate.
5. **Mortality** : Conventional measures of morality-crude death rate, specific death rates, infant morality, rate, neonatal morality rate, fetal death rate. perinatal death rate, maternal morality rate; adjusted measures of morality; trend and differentials.
6. **Life Table** : Types of Life Table, construction of Life Table, the complete Life Table, the abridged Life Table-Greville's method, Reed-Merrelli method, the method of reference to a standard table; uses of Life Table.
7. **Migration** : Internal and international; technique of analysis-net migration, gross migration and migration ratios; methods of measuring internal migration - vital statistics, survival ratio and place of birth method; immigration and population growth; determinants and effects of migration.
8. **Population Projects** : Methods of preparing population projection mathematical methods, component methods; projections of morality; projections of fertility; uses of population projection.

Books Recommended :

1. Barclay. George w. : Techniques of Population Analysis, John Wiley & Sons, 1958:
2. Bogue Donald J. : Principles of Demography. John Wiley & Sons
3. Shrynck Henry S.Jacob S Scigal : The Methods and Materials of Demography, and Associates Condensed Edition, Academic Press, Inc., 1976
4. Spiegelman Mortimer : Introduction to Demography, Second Edition, Harvard University Press, 1968

Paper Code	Paper	Paper Title	Marks	Credit
132205	Paper-VI	History of Economic Thought	100	4

Course Objective

Students will be able to trace the origins of economic thought in the ancient world and its influence on subsequent schools of thought, including the scholastics and the emergence of early modern (Classical) economics. They will be able to discuss the links between the evolution of Western economies and the emergence of economics as a distinct discipline. Students will be able to define and discuss the mercantilist, early institutionalist, and heterodox schools of economics, including Marxian theory, which have challenged mainstream economics. This course will help the students to trace the development of neoclassical marginalism, and to identify the areas of agreement and disagreement between the classical and neoclassical approaches in economics.

Course Content

Medieval Economic Thought — The scholastics Mercantilists. The physiocrats. "The Tableau Economique."
 The Classical Economic Thought-Adam Smith. J.B.Say. David Ricardo. J.S. Mill. Karl Marx, Malthus.
 Marginalist School of Thought-Walras, Marshall, Fisher, Wicksell, Bohm Bowerk.
 Neoclassical Economic thought — J.M Keynes and Followers.
 German Historical School, Friedrich List. Free Trade and Protection.
 Socialist economic thought — Karl Marx, Economics of Development—Schumpeter, Aurther Lewis, Libenstein.
 Welfare Economics-Pigou, Pareto.
 Islamic Economic Thought - Ibn Khaldun, Ibn Taimiyah, Abu Yusuf.

Books Recommended

1. Eric Roll : History of Economic Thought
2. Haney : Economic Thought
3. Ben Seligman : Main Currents in Economic Thought since 1870
- 4.. H. Rima : Development of Economic Analysis
5. Blaug : Economic Theory in Retrospect
6. Khurshid Ahmed : Studies in Islamic Economics