

NATIONAL UNIVERSITY



First Year Syllabus Department of Accounting

Four-Year B.B.A. (Honours) Course
Effective from the Session : 2013–2014

National University

Subject: Accounting

Syllabus for Four Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

First Year

Paper Code	Paper Title	Marks	Credits
212501	Principles of Accounting	100	4
212503	Principles of Finance	100	4
212505	Principles of Marketing	100	4
212507	Principles of Management	100	4
212509	Micro Economics	100	4
211501	History of the Emergence of Independent Bangladesh	100	4
	Total =	600	24

Detailed Syllabus

Paper Code : 212501	Marks : 100	Credits : 4	Class Hours : 60
Paper Title :	PRINCIPLES OF ACCOUNTING		

1. **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.
2. **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.
3. **The Accounting Process:** Double-Entry Accounting System (vis-à-vis Incomplete) 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 Process:** Key aspects of the Accrual basis of accounting, Cash accounting and Break-up basis of 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 and Current Liabilities:** 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:** Horizontal analysis and vertical analysis of comparative financial statements; Preparation and use of common-size financial statements; 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

Paper Code: 212503	Marks : 100	Credits : 4	Class Hours : 60
Paper Title:	PRINCIPLES OF FINANCE		

1. **Introduction:** Conceptual framework, Financial Decision making, Role of Finance in a firm. Goal of financial management of a firm, Finance as a discipline.
2. **Short Term Financing:** Characteristics and sources, spontaneous sources, unsecured and secured short term loan, Assignment and factoring of accounts receivables and inventory financing.
3. **Intermediate Term Financing:** Characteristics and sources, different methods, repayment method and effective interest calculation.
4. **Time value of Money:** Basic concepts, computing present value and future value : Single amounts-Annuities-Mixed streams.

5. **Long Term Financing:** Characteristics and uses, Common stock capital, Preferred Stock Capital and Bond, Valuation of Stock and Bond.
6. **Risk and Return:** Risk and Return fundamentals, Measuring risk; Probability distribution, Expected value, Standard deviation and co-efficient of variation. Risk premium, Risk and required rate of return, CAPM. Leverage and Risk-Financial Risk, Business Risk.
7. **Capital Budgeting Cash Flows:** The Capital Budgeting Decision Process-The relevant cash flows, finding initial investment, finding the operating cash inflows, finding the terminal cash flow, summarizing the relevant cash flows.
8. **Capital Budgeting Techniques:** Overview of capital budgeting techniques-Pay Back Period, Net Present Value (NPV), Internal Rate of Return (IRR), Comparing NPV and IRR.
9. **Capital Structure Decision:** The firm's capital structure-The EBIT-EPS approach to capital structure, Choosing the Optimal Capital Structure.

Book Recommended:

1. Gitman Lawrence J : *Principles of Managerial Finance*, 10th edition

Reference Book:

1. Brigham eugene F, Ehrhardt : *Financial Management Theory and Practice*, Michael C, 11th edition, South-Western
2. Lawrence D, Schall & Charls : *Introduction to Financial Management* W. Haley

Paper Code: 212505	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	PRINCIPLES OF MARKETING		

1. **Creating and Capturing Customer Value:** What is marketing? Understanding the marketplace and customer needs. Designing a customer driven marketing strategy. Preparing an integrated marketing plan and program Building customer relationship. Capturing value from customers. The changing marketing landscape.
2. **Company and Marketing Strategy-Partnering to Build Customer Relationships:** Company-wide strategic planning. Planning marketing. Marketing strategy and the marketing mix. Managing the marketing effort. Measuring and managing return on marketing investment.

3. **Analyzing the Marketing Environment:** The Company's microenvironment. The company's macro environment. Responding to the marketing environment.
4. **Markets and Their Buyer Behavior:** Consumer Markets and Consumer Buyer Behavior: Consumer market Model of consumer behavior. Characteristics affecting consumer behavior. Types of buyer decision behavior. The buyer decision process. The Buyer decision process of new products. Business Markets and Business Buyer Behavior ; Business market. Business Buyer behavior. Institutional and government markets.
5. **Customer-Driven. Marketing Strategy:** Creating value for Target Customers: Market segmentation. Market targeting. Differentiation and positioning.
6. **Products, Services, and Brands:** Building Customer value: What is Product? Product and service decisions. Branding strategy: building strong brands. Services marketing : nature and characteristics of a service--Marketing strategies for service firms.
7. **New Product Development and Product Life Cycle Strategies:** New product development strategy-The new product development process. Product life cycle strategies. Additional product and service considerations.
8. **Pricing:** Understanding and Capturing Customer Value and Pricing Strategies: What is a price? Factors to consider when setting prices. New product pricing strategies. Product mix pricing strategies. Price adjustment strategies. Price changes.
9. **Marketing Channels:** Delivering Customer value & Relating and Wholesaling: Supply chains and the value delivery network. The nature and importance of marketing channels. Channel behavior and organization. Channel design decisions. Channel management decisions. Retailing-Wholesaling.
10. **Communicating Customer Value:** Integrated Marketing Communications Strategy: The promotion mix. Integrated marketing communications. A view of the communication process. Steps in developing effective marketing communication. Setting the total promotion budget and mix. Socially responsible marketing communication.
11. **The Global Market Place:** Global marketing today. Deciding whether to go global. Deciding which markets to enter. Deciding how to enter the market. Deciding on the global marketing program. Deciding on the global marketing organization.
12. **Sustainable Marketing:** Social Responsibility and Ethics: Sustainable Marketing. Social criticisms of marketing. Consumer actions toward sustainable Marketing. Business actions toward sustainable marketing.

Books Recommended:

1. Philip Kotler & Gary Armstrong : *Principles of Marketing*, Pearson Prentice Hall, Upper Saddle River, New Jersey

Paper Code: 212507	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	PRINCIPLES OF MANAGEMENT		

1. **Introduction:** Meaning; Scope; Importance; Principles; Functions; Rules of managers; Is Management Science or Art? Is Management a Profession? Management as a Career; Global management.
2. **Schools of Management:** History of management; Early contribution to Management; Various Approaches to Management; Taylor's Scientific Management; Functional or Process Approach; Fayol's Principles of management; Human Relations; Behavioral Science Approach; Quantitative Approach; Systems Approach; Contingency Approach; Other Contemporary Approaches to Management.
3. **Planning:** Meaning; Importance; Nature; Types; Steps; Factors Affecting Planning; Planning Techniques; Limits of Planning; Making Planning Effective.
4. **Organizing:** Meaning; Nature; Importance; Span of Management; Departmentation Authority and Responsibility; Types of Organization at Structure; Delegation of Authority; Decentralization of Authority; Problems in Organizing.
5. **Staffing:** Meaning; Purpose; Importance; Recruitment; Selection; Training; Promotion; Developing Managers; Using Manager Inventory Chart.
6. **Leading:** Meaning; Importance; Ingredients of Leadership; Styles of Leadership: Autocratic, Democratic and Free-reign- Likerts' System; Managerial Grid Approach; Theories of Leadership.
7. **Motivating:** Meaning; Motivation and Motivator; Importance; The Need - Want - Satisfaction - Chain; Theory Motivation; Mc-Gregor's Theory X and Theory Y' Maslow's Need Hierarchy Theory, Hergberg's Two Factor Theory; Vroom's Expectancy Theory; McClland's Achievement; Motivation Theory: Various Motivation Techniques.
8. **Controlling:** Meaning, Nature; Importance; Controlling Process, Requirements of an Effective Control System, Controlling Techniques.

Book Recommended:

1. Harold Koontz and Heinz : *Management A global Perspective*

Reference Book:

1. S.P. Robbinn : *Management*
2. Griffin : *Management*
3. M M Islam and A A Khan : *Fundamentals of Management*

Paper Code: 212509	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	MICRO ECONOMICS		

1. **The Fundamentals of Economics:** Scarcity and Efficiency-The Twin Themes of Economics-The Logic of Economics-The Three Problems of Economic Organization: Market, Command and Mixed Economies-Society's Technological Possibilities : Inputs and Outputs-The Production Possibility Frontier.
2. **Markets and Government in a Modern Economy:** The Mixed Economy-What is a Market? Trade, Money and Capital-The Economic Role of Government.
3. **Basic Elements of Supply and Demand :** The demand Schedule : The Demand Curve-The Supply Schedule : The Supply Curve-Equilibrium of Supply and Demand.
4. **Applications of Supply and Demand:** Price Elasticity of Demand and Supply : Price Elasticity of Demand, Elasticity and Revenue, Price elasticity of Surplus-The Indifference Curve & Budget Line-Deriving the Demand Curve.
5. **Demand and Consumer Behavior:** Choice and Utility Theory-Equimarginal Principle-Substitution Effect and Income Effect-Consumer Surplus-The Indifference Curve & Budget Line-Deriving the Demand Curve.
6. **Production and Business Organization:** Theory of Production and Marginal Products: Basic Concepts Returns to Scale-Short Run and Long Run, Technological Change, Productivity and the Aggregate Production Function-Business Organizations : The Nature of the Firm; Big Small and Infinitesimal Business.
7. **Analysis of Costs :** Economic Analysis of Costs-Economic Costs and Business Accounting-Opportunity Costs-Production, Cost Theory and Decisions of Firms.
8. **Analysis of Perfectly Competitive Markets:** Supply Behavior of the competitive Firm-Supply Behavior in competitive Industries-Special Cases of Competitive Markets-Efficiency and Equity of competitive Markets.
9. **Imperfect Competition and Monopoly:** Pattern of Imperfect competition-Marginal Revenue and Monopoly.
10. **Oligopoly and Monopolistic Competition:** Behavior of Imperfect Competitors-Innovation

and Information-A Balance Sheet on Imperfect Competition.

11. **How Markets Determine Incomes:** Income and Wealth-Input Pricing by Marginal Productivity.
 12. **The Labor Market:** Fundamentals of Wage Determination-Labor Market Issues and Policies.
 13. **Land and Capital:** Land and Rent-Capital and Interest-Markets and Economic Efficiency.
- Books Recommended:**

1. Ahuja, H. L. : *Modern Micro Economics*, S. Chand & Co. Ltd.
2. Dewett, K. K. : *Modern Economic Theory*

Paper Code	211501	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	History of the Emergence of Independent Bangladesh			

তথ্য বিজ্ঞান ও আর্থিক উন্নয়ন

বিষয়: তথ্য বিজ্ঞান ও আর্থিক উন্নয়ন-সিইএম I সিইপিএ

1/ ঠিকার মূল্যের পরিমাপ

- K) ফ-কোয়ালিটি ইন্ডেক্সের পরিমাপ
- L) ভার্চুয়াল মূল্য
- M) ফ্রি
- N) মসকোভি মার্কেটের জন্য অর্থনৈতিক মূল্যের জন্য
- O) আর্থিক বিজ্ঞান ও আর্থিক উন্নয়নের মধ্যে পার্থক্যের পরিমাপ

2/ ALU তথ্য বিজ্ঞান ও আর্থিক উন্নয়নের উদ্ভব, 1947

- K) জাতিসংঘের কনভেনশন অফ অর্থনৈতিক উন্নয়নের উদ্ভব
- L) জাতিসংঘের উদ্ভব, 1940
- M) ALU তথ্য বিজ্ঞান ও আর্থিক উন্নয়নের উদ্ভব, 1947
- N) কনভেনশন অফ অর্থনৈতিক উন্নয়নের উদ্ভব, 1947

3/ কনভেনশন: আর্থিক উন্নয়নের উদ্ভব

- K) ঠিকার মূল্যের উদ্ভব
- L) মার্কেটের উদ্ভব
- M) আর্থিক উন্নয়নের উদ্ভব

4/ ফ্রি মার্কেটের উদ্ভব

- K) গ্লোবাল জাতিসংঘের উদ্ভব
- L) আর্থিক উন্নয়নের উদ্ভব, 1949
- M) ফ্রি মার্কেটের উদ্ভব
- N) কনভেনশন অফ অর্থনৈতিক উন্নয়নের উদ্ভব, 1954

5/ মার্কেটের উদ্ভব: আর্থিক উন্নয়নের উদ্ভব (1958-71)

- K) migui K kumtbi msAv I `eikó`
- L) AvBqy Lvthi 9lgZv` Lj I kumtbi `eikó` (i vR%buzK ubcroob, tgšuj K MYZš; atgP i vR%buzK e`envi)
- M) AvBqy Lvthi cZb I Bqumqv Lvthi kvmb, GK BDubU vej yBKiy, mveRbxb tfvUmaKvi, Gj GdI (Legal Framework Order)

6| RzixZiev` i veKik I `taKvi Av`vj b

- K) ms`uZK AvMmthi wei "tx cŁZti va I eiOvij ms`uZi D^{3/4}keb
- L) tkL gRrej ingvthi 6-`dv Av`vj b
- M) 6-`dv Av`vj thbi cŁZiqv, " Z;I Zvrch[©]
- N) AvMi Zjv gvgjv, 1968

7| 1969-Gi MYAfj`vb I 11-`dv Av`vj b

- K) cUfig
- L) Av`vj thbi KgPp, " Z;I cwi YwZ

8| 1970 Gi vbePb, AmnthvM Av`vj b I ezeUz` `taxZv tNvi Yv

- K) vbePthbi djvdj Ges Zv tgb ubtZ tkb`i A`KwZ.
- L) AmnthvM Av`vj b, ezeUz` 7B gvtPP fvi Y, Acvthi kb mivPp vBU
- M) ezeUz` `taxZv tNvi Yv I tMŁZvi

9| gRhy 1971

- K) MYnZ`v, bvix ubhPZb, ki Yv`P
- L) evsj v`k mi Kvi MVb I `taxZvi tNvi YvcĀ
- M) `Z:uZ`cŁ igK cŁZti va I msMvZ cŁZti va (gR`tdšR, gR`evnbnx, tMvi jv I m`šy hy)
- N) gR`h`k cPvi gva`g (`taxb evsjv teZvi tk>`?; ve`kx cPvi gva`g I RbgZ MVb)
- O) QvĀ, bvix I mvavi Y gvbthi i Ae`vb (MYhy)
- P) gR`h`k eprkuv³ mgthi figKv
- Q) `Lj`vi evnbnx, kvš-KvguU, Avj e`i, Avj kvgm, ivRvKvi evnbnx, i vR%buzK `j I t`kxq Ab`vb` mnthvMx`i `taxZve`ti vax KgRvU I evxRvex nZ`v
- R) cvnK`thb ev` Ae`vq ezeUz` vepvi I vekcŁZiqv
- S) cŁvix eiOvij I vekji vevfbat`tki bvmi K mgvtRi figKv
- T) gR`h`k fvi tZi Ae`vb
- U) thš` evnbnx MVb I veRq
- V) `taxZv mslŁtg ezeUz` tbZZi;

10| ezeUz`kL gRrej ingvthi kvmbKvj, 1972-1975

- K) `t`k cŁ`veZĀ
- L) msveavb cŁ`qb
- M) hy veaY`- t`k cŁMvPb
- N) mcvi evthi ezeUznZ`v I Av`kR cUcvi eZĀ

History of the Emergence of Independent Bangladesh

Introduction: Scope and description of the emergence of Independent Bangladesh.
Writing on this topic.

1. Description of the country and its people.

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

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

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

3. Pakistan: Structure of the state and disparity.

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

4. Language Movement and quest for Bengali identity

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

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

- a. Definition of military rules and its characteristics.
- b. Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
- c. 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 .

- a. Resistance against cultural aggression and resurgence of Bengali culture.
- b. Sheikh Mujibur Rahman and the six point movement
- c. Reactions : Importance and significance
- d. The Agartala Case 1968.

7. The mass- upsurge of 1969 and 11 point movement: background,programme and significance.

8. Election of 1970 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 , 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 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 MŠ'

1. bxnvi i Äb i vq, evOvj xi BwZnvm, t`ô R cvevj uks, Kj KvZv 1402 mvj |
2. mij vn&Dwi`b Avn`tg` I Ab`vb` (m`úw` Z), evsj v`k`i gyp` msMô`gi BwZnvm 1947-1971, AvMvgx cKvkbx, XvKv 2002|
3. wni vRj Bmj vg (m`úw` Z), evsj v`k`i BwZnvm 1704-1971, 3 LÛ, GvkqmUK tmwvBw Ae evsj v`k`i, XvKv 1992|
4. W. nvi " b-Ai-i u`k`, evsj v`k`i: i vRbmZ, mi Kvi I kvmbZwŠK Dbq`b 1757-2000, wD GR cvevj t`KkY, XvKv 2001|
5. W. nvi " b-Ai-i u`k`, evOvj i i vóipŠ-v I `vaxb evsj v`k`i AF`q, AvMvgx cKvkbx, XvKv 2003|
6. W. nvi " b-Ai-i u`k`, e`zeÜž AmgvB AvZ`Riebx clycv, w` BDwb fwmwU t`cñ vj vg`tUW, XvKv 2013|
7. W. AvZdž nVB wkej x I W.tgvt gvnegi ingvb, evsj v`k`i misw`ambK BwZnvm 1773-1972, meY`cKvkb, XvKv 2013|

8. *gylZvimi gvgly I RqšlKqvi ivq, evsj v`tki mwfj mgvR cZövi mslMg, Aemi, XvKv 2006/*
9. *AmZDi ingvb, Amn`hwM Avf`vj tbi w`b.uj : gyp`h`x`i cÜwZ ce,mwvZ` cKvk, XvKv 1998/*
10. *W. tgrt ginegi ingvb, evsj v`tki BwZnm, 1905-47, Zvglj uc, XvKv 2011/*
11. *W. tgrt ginegi ingvb, evsj v`tki BwZnm, 1947-1971, mgq cKvk, XvKv 2012/*
12. *%mq` Avbqvivi tntmb, evsj v`tki `faxZv h`x` civkw`i figKv, Wvbn cKvk, XvKv 1982/*
13. *Avej gjj Ave`jy gvnZ, evsj v`tk: RvZi v`óí D`e, mwvZ` cKvk, XvKv 2000/*
14. *tkL gvr`ej ingvb, Amgvß AvZ`R`iebx, w` BDwb fwm`U tch` wj wgt`UW, XvKv 2012/*
15. *wi vR D`&xb Avntg`, GKvE`ti i gyp`hy: `fax evsj v`tki Af`q, Bmj wvK dvD`Úkb, XvKv 2011/*
16. *RqšlKqvi ivq, evsj v`tki ivR`bwZK BwZnm, mgY`cKvk, 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. *tgmewn Kvgvj I Ckvb`PmeZi`bv`Pitj i KIK w`t`tn, mgKvj xb ivRb`wZ I Bj v wgt`, DE`i Y, XvKv 2008/*
21. *tgmewn Kvgvj, Avmv` I EbmE`ti i MYAfyj`vb, weeZB, XvKv 1986/*