



STUDENT HANDBOOK

MBA

বাংলা মাধ্যম

Open & Distance Learning

আপন ভাষায় শিখুন



বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়
BANGLADESH OPEN UNIVERSITY
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BUSINESS EDUCATION

প্রশিক্ষিত দক্ষ জনশক্তি গড়ে তোলার প্রত্যয়

FROM YEAR

20 20

উন্মুক্ত ও দূরশিক্ষণ

টিউটোরিয়াল সেবা

বিশ্ববিদ্যালয় কর্তৃক নির্ধারিত স্টাডি সেন্টারে
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BBA

বাংলা মাধ্যম

৪ বছর মেয়াদি

প্রতিটি বিষয়ের জন্য বাংলায় রচিত পাঠ্যপুস্তক সরবরাহ করা হবে যা সহজ ও সাবলীল
ভাষায় সুপরিকল্পিত ও সুনির্দিষ্ট বিষয়বস্তু নিয়ে উপস্থাপন করা হয়েছে। পাঠ্যপুস্তকগুলো
এমনভাবে রচিত যা বিষয়বস্তু উপস্থাপন ছাড়াও শিক্ষকের ভূমিকা পালন করে।

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মাতৃভাষায় এবং নিজ দেশের অভিজ্ঞতার
আলোকে যেকোনো বিষয়ে জ্ঞান অর্জন
করা গেলে তা বাস্তব জীবনে অধিকতর
ফলপ্রসূ হয়।



The Student Handbook is a collection of student conduct standards, policies, and procedures that define expectations for students at Open School. It is the responsibility of each student to become familiar with the Student Handbook. Students must also become familiar with other official publications including, but not limited to, the University Catalog, Admission and Registration Guide, Regional and Sub-Regional Centre Services Information, and other important documents pertaining to student rights and responsibilities.

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MBA

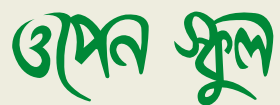
বাংলা মাধ্যম

মাতৃভাষায় এবং নিজ দেশের অভিজ্ঞতার আলোকে যেকোনো বিষয়ে
জ্ঞান অর্জন করা গেলে তা বাস্তব জীবনে অধিকতর ফলপ্রসূ হয়।

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STUDENT HANDBOOK

GENERAL INFORMATION AND GUIDANCE



committed to the development
of people to compete and win
regionally and internationally

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This is your University Student Handbook. It gives you formal notification and explanation of the University's codes, regulations, policies and procedures, and signposts relevant contact details and web links where you can find out more. It is essential, and your responsibility to read it.

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OFFICE OF THE VICE CHANCELLOR



Message from the Vice Chancellor

Bangladesh Open University strives for achieving excellence in higher education by using vernacular as medium of instruction side by side with English medium. I do welcome the learners who aspire to have master degree in business education at the Open School. BOU is the only public university in the country offering education through distance mode of delivery. It is recognized nationally and internationally for its quality education since 1992. Our mission is to provide you the best start for your professional future. Congratulations on your mission to continue further education at BOU.

BOU Open School is committed to ensure the best learning experience for our learners so that they can fit themselves with the rapid societal changes in the face of current wave of globalization. The MBA Program (Bangla medium) at the BOU Open School has specially been designed for the people who have a passion for business so that they can keep their weekdays for job or other commitments and attend classes in the weekend. The two-year MBA Program offers a rigorous, cross-functional curriculum with ICT-based learner engagement facilities, experienced faculties from renowned colleges/universities, hands-on learning opportunities designed to enhance team-building and leadership skills.

In the world of today, the modern Information and Communication Technology (ICT) is playing significant role in providing facilities for the delivery system and quality education. BOU is making new strides in employing most modern communication technology for effective delivery of education. The rapid advancement in ICT has helped a great deal in eliminating the physical distances. With latest innovations in computer and communication technology, the world has become a global village where information is readily available and accessible to everyone. BOU Open School has taken full advantage of the modern ICT to facilitate and support its learners all over the country, e.g., provision of student-related information through web (with databases at back end), Learning Management System (LMS), Interactive Virtual Class Rooms (IVCR), Mobile Technology, pre-recorded Video Programs and Live Programs (Live Streaming) through the use of National TV channel (BTV) as well as Satellite TV Channel (Sansad TV Channel), Radio Programs for both formal and informal academic courses in collaboration with Bangladesh Radio, and Video Conferencing for better quality education. It is certainly our delight that our MBA Program from Open School offers a highly effective way to enhance your competency that is essential for revitalizing your career potentials.

This handbook sets out the features and other details of the MBA Program and provides you some pointers on where to get assistance during the continuation of the program.

I hope you will enjoy your classes and allied academic activities. Please feel free to share any idea that may help us understand your needs and improve the program accordingly.

Best of luck!

Professor Dr. M A Mannan
Vice Chancellor
Bangladesh Open University

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OFFICE OF THE PRO-VICE CHANCELLOR



Message from the Pro-Vice Chancellor

It gives me great pleasure to welcome you to open and distance learning system of education in the Bangladesh Open University (BOU). I hope you will have enjoyable academic environment and atmosphere with us and able to establish your ownership in every effort we are making for enhancing and reshaping your skills for the best of your career in this highly competitive world. Through a wide range of distance education programs, BOU extends learning opportunities to different segments of cross-sectional people all over the country.

Open School MBA Program will involve a significant amount of academic rigor and you will need to juggle between multiple tasks both on the work and the study, which will create a unique opportunity for you to learn how to make optimal use of your time, energy and efficiency. As our core principle at BOU is "learning by doing", you will have the opportunity to put theory into practice through the context-specific projects in the MBA Program. As we know that the field is changeable, so we have taken pragmatic steps to include latest and advanced courses, curriculum and syllabus in the said academic program. We hope that the offered theoretical and practical knowledge will be useful for developing skilled professional knowledge to the learners.

I do believe that you will get every insight of knowledge out of this program and able to apply the acquired skilled knowledge in developing elevating your own career. I congratulate you in advance for all the best as you embark upon this wonderful journey!

Best wishes for your success!

Professor Dr. Khondoker Mokaddem Hossain
Pro-Vice Chancellor
Bangladesh Open University

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OFFICE OF THE TREASURER



Message from the Treasurer

Welcome to Bangladesh Open University!

Since inception, the Bangladesh Open University has occupied an important position in the education scenario of Bangladesh using open and distance mode. The mission of the Open School is to prepare the learners to perform successfully as business professionals and corporate leaders in the competitive global economy. The Open School is a premier educational setting to impart pre-University education through open schooling in the country. The OS has a reputation of producing talented and well-equipped business graduates through designing courses of studies in Bangla language in accordance with the government policy. In view of the needs of the rapidly and constantly changing business environment, the Open School has initiated a one-of-its-kind MBA program at the BOU. It is a great step forward for the advancement of business education in Bangladesh.

The brand equity of Open School along with the legacy of open and distance learning (ODL) and the direction of creative and experienced faculty ensure that our students attain understanding and skills in their area of interest be it in business. Our students are selected for their ability to acquire knowledge and capability to perform so that they are able to operate effectively and efficiently in all sectors of the business.

I hope the information furnished in Program Handbook will help concerned stakeholders to understand and appreciate the Open School more deeply. I would like to express my heartfelt thanks to those who are involved in developing the Program Handbook and the program.

With best wishes!

Prof. Dr. Ashfaque Hossain
Treasurer
Bangladesh Open University

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OFFICE OF THE DEAN

Message from the Dean

Welcome to Open School, Bangladesh Open University!

It is said that success rides on time. Open School has achieved a 23-year tradition in delivering a learning experience through Open and Distance Learning (ODL) that is rigorous, relevant and rewarding. Our role is to inspire learners, and ultimately enabling them to achieve their potential for both personal and professional development. Today, we continue to attract a great diversity of learners who are driven with confidence and a strong record of achievement with a burning desire to advance the progress of business and society.

Thanks for your interest in Open School MBA Program. The decision to invest in yourself by earning your MBA is vital decision you will make in your professional career. We understand that your life is very busy and you already have many responsibilities. However, you also need to continue to develop your professional knowledge and skills. Your value to your current or future employers, is directly related to your knowledge and skills that you use to add value to their organizations.

We have designed our MBA program with your needs in mind. You need a convenient program that provides you with practical knowledge and skills. You also need a high quality program that is affordable. You also want an MBA program where the focus is on learners. The program is prepared and conducted in Bangla Medium to better understand the contents of the self-learning materials. If that is the type of the MBA program that you are looking for, then Open School is the education partner for you.

We deliver convenience by offering our program in blended approach which is combination of distance and face to face settings. Our regular MBA program offers numerous concentrations for you to choose from. We are committed to prove you an excellent MBA experience with an exceptional service. I look forward to partnering with you as you lay the foundation for your success in future career.

Best wishes!



Professor Dr. Sabina Yeasmin
Dean, Open School

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Bangladesh Open University Locations of Regional Center and Sub-Regional Center



Education
for
all ages

এক নজরে

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বাংলাদেশের জাতীয় সংসদ কর্তৃক প্রণীত আইন অনুযায়ী ১৯৯২ সালের ২০ অক্টোবর বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় - এর জন্ম। দূর-শিখন বিস্তারে দেশের একমাত্র বিশ্ববিদ্যালয়টি বহুমুখি শিক্ষা প্রযুক্তি ব্যবহারের মাধ্যমে জ্ঞান-বিজ্ঞানের সৃজন, চর্চা ও বিকাশই এ বিশ্ববিদ্যালয়ের লক্ষ্য। জীবনভর শিক্ষার দ্বারা উন্মুক্ত করা এবং শিক্ষাকে অধিকতর গণমুখি ও জীবন-ঘনিষ্ঠ করে দেশের প্রত্যন্ত অঞ্চলে পৌঁছে দেওয়ার মাধ্যমে একটি সুশিক্ষিত ও আত্মনির্ভরশীল জাতি গড়ে তুলতে বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় বিশেষভাবে প্রতিশ্রুতিবদ্ধ।

বিশ্ববিদ্যালয়টি বিশ্বের যে কোনো জায়গায় বসবাসরত বাংলাদেশী সকল জনগণের জন্য সর্বদা উন্মুক্ত। সাশ্রয়ী শিখন সামগ্রী ব্যবহার করে বিশ্ববিদ্যালয়টি আন্তর্জাতিকমানের শিক্ষা জনগণের দোরগোড়ায় পৌঁছে দিচ্ছে। একথা স্বীকার্য যে, বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়ে লেখা-পড়ার ব্যয় কাঠামো অন্যান্য সাধারণ বিশ্ববিদ্যালয়ের ব্যয় কাঠামোর তুলনায় অনেক কম। বাউবিই হলো একমাত্র বিশ্ববিদ্যালয় যেখানে আপনি নিজের চাকুরি, ব্যবসায় কার্যক্রম এবং গৃহস্থালীর দায়দায়িত্ব পূর্ণভাবে পালন করে লেখাপড়ার কাজ চালিয়ে নিতে পারেন। তবে, নারীদের জন্য এ বিশ্ববিদ্যালয়ের ভর্তি প্রক্রিয়া অত্যন্ত উপযোগী এবং তাদেরকে ভর্তির অগ্রাধিকার দেওয়া হয়। আর এ কারণেই নারীদের জন্য প্রয়োজনীয় সংখ্যক শিক্ষাকার্যক্রম চালু করার পরিকল্পনা রয়েছে বিশ্ববিদ্যালয়টিতে। বর্তমানে তথ্য ও যোগাযোগ প্রযুক্তির যুগে মান-সম্মত শিক্ষাকার্যক্রম পরিচালনার নানাবিধ সুযোগ-সুবিধা সৃষ্টি করেছে। শিক্ষাক্ষেত্রে এ সকল সুবিধা নেওয়ার জন্য বাউবি ইতোমধ্যে আইসিটির কার্যকর ব্যবহার শুরু করে দিয়েছে। অনেক ক্ষেত্রেই বাউবি আইসিটির পূর্ণ-সুযোগ গ্রহণ করে সারাদেশে শিক্ষার্থীদের শিক্ষা সহায়তা দিচ্ছে।



ঢাকা শহরের উত্তরে গাজীপুর জেলার বোর্ড বাজারে বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়ের মূল ক্যাম্পাস অবস্থিত। বিশ্ববিদ্যালয়ের শিক্ষা-কার্যক্রম সংগঠনের জন্য সারা দেশে রয়েছে ১২টি আঞ্চলিক কেন্দ্র, ৮০টি উপ-আঞ্চলিক কেন্দ্র এবং ১,০০০টিরও অধিক স্টাডি সেন্টারের বিশাল নেটওয়ার্ক। এই বিশ্ববিদ্যালয়ের শিক্ষা ও প্রশাসনিক কার্যক্রম পরিচালনার জন্য রয়েছে ছয়টি একাডেমিক অনুষদ বা স্কুল এবং এগারোটি প্রশাসনিক বিভাগ। বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় আইন (১৯৯২) অনুসারে বিশ্ব-বিদ্যালয়ের সকল কর্মকাণ্ড বোর্ড অব গভর্নরস, একাডেমিক কাউন্সিল, স্কুল কমিটি, পাঠ্যক্রম কমিটি, অর্থ কমিটি প্রভৃতি কর্তৃপক্ষের সিদ্ধান্ত ও নীতিমালা অনুযায়ী পরিচালিত হয়। গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের মহামান্য রাষ্ট্রপতি এ বিশ্ববিদ্যালয়ের চ্যান্সেলর এবং বিশিষ্ট শিক্ষাবিদ অধ্যাপক ড. এম. এ. মাননান ভাইস-চ্যান্সেলর।



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এক নজরে ওপেন স্কুল

ওপেন স্কুল বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়ের ছয়টি স্কুলের মধ্যে সর্ববৃহৎ স্কুল। বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় ওপেন স্কুলের মাধ্যমেই বাংলাদেশের শহর থেকে গ্রাম-গ্রামান্তরে শিক্ষার প্রসার ঘটচ্ছে। বয়স, নারী-পুরুষ, শারীরিকভাবে অক্ষম এবং পেশা ইত্যাদি নির্বিশেষে যে কোনো ব্যক্তি ওপেন স্কুলের শিক্ষা প্রোগ্রামে ভর্তি হতে পারে। বর্তমানে সাধারণ শিক্ষা কার্যক্রমের সাথে সমমান বজায় রেখে স্কুলটি এসএসসি, এইচএসসি এবং বিবিএস প্রোগ্রাম চালিয়ে আসছে। এসএসসি শুরুর কালটি ছিল ১৯৯৫, এইচএসসি ১৯৯৮ এবং বিবিএস চালু হয়েছিল ২০০৫-০৬ সালে। স্কুলটি ২০১৯ থেকে বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয়ের গৃহিত উচ্চশিক্ষার বিজ্ঞতির পদক্ষেপের অংশ হিসেবে MBA প্রোগ্রাম চালু করেছে। অতিশীঘ্রই এমডিএস প্রোগ্রামসহ আরও প্রোগ্রাম প্রবর্তন করার পরিকল্পনা এই স্কুলের রয়েছে। এছাড়া মৌলিক বিজ্ঞান ও গণিতের উপর অনানুষ্ঠানিক প্রোগ্রামও এই স্কুলের কার্যক্রমের অংশ।

ওপেন স্কুল সক্রিয় শিখনকে বিশেষ অগ্রাধিকার দিচ্ছে যা শিক্ষার্থীর সৃজনশীলতা ও মানসিক বিকাশ ঘটাতে সহায়তা করে। প্রথাগত শিক্ষা পদ্ধতিতে একজন শিক্ষার্থী মুখস্ত করে নম্বর পেতে পারে, তবে বিষয়বস্তু বোঝার ক্ষেত্রে সহায়তা করে না। আর বিষয়বস্তু না বুঝলে শিক্ষার্থীর মননের বিকাশ ঘটে না। সুতরাং শিক্ষার্থীকে সীমিত জ্ঞানের বদলে সৃজনশীল ও তার জ্ঞানের বিস্তার ঘটানোই আমাদের লক্ষ্য। জ্ঞান বর্ধনই শুধু আমাদের উদ্দেশ্য নয়, শিক্ষার্থীদের উৎকর্ষতা সাধনে জ্ঞানার্জনে আগ্রহ সৃষ্টি করাও আমাদের উদ্দেশ্য। সুতরাং প্রথাগত জ্ঞান বাড়ানোর চেয়ে জ্ঞানার্জনে সহায়তা করাই আমাদের মূল লক্ষ্য।

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student handbook # 10

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এই হ্যান্ডবুকটিতে ওপেন স্কুলে ভর্তি থেকে শুরু করে ডিগ্রি অর্জন পর্যন্ত শিক্ষার্থীকে প্রয়োজনীয় সহায়তা দেওয়ার জন্য তথ্য ও উপদেশ গুচ্ছাকারে সন্নিবেশ করা হয়েছে। যে সকল শিক্ষার্থী দূর-শিখনের আওতায় অথবা কোনো নির্ধারিত স্টাডি সেন্টারে ওপেন স্কুলের এমবিএ প্রোগ্রামে পড়াশোনা করবে তাদের জন্য এটি প্রণয়ন করা হয়েছে। তবে যে পদ্ধতিতেই পড়াশোনা করুন না কেনো সন্নিবেশিত সব তথ্যই সকল শিক্ষার্থীর জন্য প্রাসঙ্গিক। শিক্ষার্থী দূর-শিখনের আওতায় পড়াশোনা করুক অথবা আমাদের স্টাডি সেন্টারে পড়াশোনা করুক, সে সম্পর্কে এ হ্যান্ডবুকে নির্ধারিত জায়গায় তার বিবরণ রয়েছে। তবে এ কথা সত্য যে, শিক্ষা সংক্রান্ত আপনার প্রয়োজনীয় সকল তথ্য এই হ্যান্ডবুকে সন্নিবেশ ঘটানো খুব দুরূহ; কিন্তু এটি আপনার পড়াশোনা চালিয়ে যাওয়ার ক্ষেত্রে অন্যান্য তথ্য পাওয়ার ব্যাপারে যোগসূত্র প্রদান করবে। এটি একটি ব্যবহার উপযোগী রেফারেন্স বই, তাই পড়াশোনা শেষ না হওয়া পর্যন্ত এটিকে স্বয়ং আপনাদের কাছে সংরক্ষণ করুন। এই হ্যান্ডবুকের শেষে একটি রেফারেন্স সেকশন আছে, যেখানে আপনি বিভিন্ন সহায়ক তথ্যের নির্দেশনা পাবেন। এর মধ্যে অন্যান্য তথ্য পাওয়ার জন্য প্রয়োজনীয় যোগাযোগের ঠিকানা দেওয়া আছে। এটি আদ্যোপান্ত পড়া আপনার দায়িত্ব। পড়াশোনা শেষ না হওয়া পর্যন্ত এই হ্যান্ডবুকটি সংরক্ষণ করুন।



বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় ক্যাম্পাস
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যেকোনো বিষয়ে জ্ঞান অর্জন করা গেলে তা বাস্তব
জীবনে অধিকতর ফলপ্রসূ হয়।

ওপেন স্কুল
সাফল্যের ২৫ বছর

ওপেন স্কুল
বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় ক্যাম্পাস
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বাংলা মাধ্যম

এই প্রোগ্রামের মূল উদ্দেশ্য ব্যবসায় প্রশাসনে পেশাগত প্রশিক্ষণ দান করা। ২ বছরের পেশাগত স্নাতকোত্তর এই ডিগ্রি প্রোগ্রামটি শিক্ষার্থীদের শিক্ষা ও দক্ষতার উন্নয়নের ওপর জোর দেয় যাতে তারা পেশাদার কর্মকর্তা হিসেবে দায়িত্ব পালনের পাশাপাশি তাদের সৃজনশীলতা ও নৈপুণ্যের ছোঁয়ায় প্রতিষ্ঠানকে আরো এগিয়ে নিয়ে যেতে পারে। ব্যবসায়িক এবং সাধারণ শিক্ষার সম্মিশ্রণে স্নাতকোত্তর পর্যায়ের সুষম পাঠদানের মাধ্যমে ছাত্রদের ব্যক্তিত্বের উন্নয়ন এ প্রোগ্রামের মূল লক্ষ্য।

ব্যবসায় শিক্ষার ক্ষেত্রে অধিক সময়োপযোগী ও শক্তিশালী করার প্রচেষ্টা হিসেবে ওপেন স্কুল বাংলা মাধ্যমে এই পেশাগত স্নাতকোত্তর ডিগ্রিটি চালু করেছে। ওপেন স্কুল বিশ্বাস করে, নিজ ভাষায় জ্ঞানার্জন অধিক ফলপ্রসূ এবং দক্ষতা ও মেধা বিকাশের শ্রেষ্ঠ মাধ্যম। ওপেন স্কুল তথাকথিত শিক্ষিত জনগোষ্ঠী তৈরির কারিগর হিসেবে নিজেকে প্রতিষ্ঠিত করতে চায় না। বরং জাতীয় ও আন্তর্জাতিক পরিমণ্ডলে সেই মানব সম্পদ তৈরি করতে চায় যারা দেশের অর্থনীতিতে বলিষ্ঠ ভূমিকা রাখতে সক্ষম। এরই অংশ হিসেবে MBA প্রোগ্রাম ওপেন স্কুলের একটি প্রয়াস।

এমবিএ প্রোগ্রামের উদ্দেশ্য

- ব্যবস্থাপনা, হিসাববিজ্ঞান, ফিন্যান্স, বিপণন, উৎপাদন এবং মানবসম্পদ-উন্নয়ন ব্যবস্থাপনার উপর কারিগরি দক্ষতা বৃদ্ধি;
- পরিবর্তনশীল যেকোনো পরিবেশে সিদ্ধান্ত গ্রহণের দক্ষতা বাড়ানো;
- বৈচিত্র্যময় পরিবেশে যোগাযোগ দক্ষতা বাড়ানো, নেতৃত্বের উন্নয়ন ঘটানো এবং প্রতিযোগিতামূলক পরিবেশে নিজেকে খাপ খাওয়ানোর মাধ্যমে কার্য হাসিলে সহায়তা করা;
- দেশীয় রীতিনীতির সাথে খাপ খাওয়ানো এবং দেশীয় প্রেক্ষাপটে ব্যবস্থাপনার কাজ সম্পাদন।

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এমবিএ প্রোগ্রামের মেয়াদ

একজন শিক্ষার্থী পূর্ণকালীন পড়াশুনা করে কমপক্ষে দুই বছর মেয়াদের মধ্যে ৬০ ক্রেডিট শেষ করে এমবিএ ডিগ্রি অর্জন করতে পারবেন। খন্ডকালীন পড়াশুনা করেও এই এমবিএ সম্পন্ন করা যাবে, তবে এক্ষেত্রে ডিগ্রি শেষ করার জন্য শিক্ষার্থী সর্বোচ্চ পাঁচ বছর সময় পাবেন— যদি না শিক্ষার্থী আবেদন করে এ মেয়াদ বৃদ্ধি না করেন। প্রোগ্রামটি সম্পন্ন করতে ৬ মাস ভিত্তিক সর্বোচ্চ ৪টি পর্যায়ক্রমিক সেমিস্টারের প্রয়োজন হয়।

প্রোগ্রাম কাঠামো

সমাজ ও ব্যবসায়ে বিদ্যমান প্রতিনিয়ত জনবলের চাহিদার নিরীখে MBA প্রোগ্রামের শিক্ষাক্রম ও সিলেবাস প্রণয়ন করা হয়েছে। প্রোগ্রাম পরিচালনায় গুণগত মান বজায় রাখার ব্যাপারে বিশেষ গুরুত্ব দেওয়া হয়েছে যা প্রতিযোগিতামূলক পরিবেশে কর্মীর চাহিদা ও যোগানের মধ্যে একটি ভারসাম্য প্রদান করবে। ২ বছরের এমবিএ প্রোগ্রামের ৬০ ক্রেডিটের মধ্যে ৩ ক্রেডিটের ইন্টার্নশিপের ব্যবস্থা রাখা হয়েছে। স্বীকৃত কোন কলেজ/বিশ্ববিদ্যালয় থেকে যে কোন বিষয়ের স্নাতকধারী এ প্রোগ্রামে ভর্তির আবেদন করতে পারবেন।

একজন শিক্ষার্থীকে ৬০ ক্রেডিট শেষ করার জন্য ২০টি কোর্স নিতে হবে, যার মধ্যে একটি ইন্টার্নশিপ/প্রজেক্ট রয়েছে। যদি কোন শিক্ষার্থী Fundamental কোর্স থেকে অব্যাহতি নিতে চায় সেক্ষেত্রে তৃতীয় শ্রেণি প্রাপ্ত বা এর সমমানের ফলাফল গ্রহণযোগ্য হবে না। যে কোর্সে অব্যাহতি পাবে সে কোর্সটি শিক্ষার্থীকে করতে হবে না— সেক্ষেত্রে ২০টি কোর্সের চেয়ে কম কোর্স শেষ করতে হবে।

শিক্ষা বছর এবং সেমিস্টার

একটি শিক্ষা বছরের জানুয়ারি ও জুলাই মাসে সেমিস্টার শুরু হয় এবং যথাক্রমে জুন বা ডিসেম্বর মাসে শেষ হয়। সে অনুযায়ী একটি বছরে দু'টি সেমিস্টার রয়েছে।

সেমিস্টার	মেয়াদ
সময়কাল	জানুয়ারি-জুন জুলাই-ডিসেম্বর

ভর্তি প্রক্রিয়া

ভর্তির আবেদন: বাউবি ক্যাম্পাস/আঞ্চলিক কেন্দ্র/উপ-আঞ্চলিক কেন্দ্র/বাউবি ওয়েবসাইট অথবা ওপেন স্কুলের ওয়েবসাইট থেকে আবেদনপত্র সংগ্রহ করে নির্ধারিত সময়ের মধ্যে আঞ্চলিক কেন্দ্র অথবা উপ-আঞ্চলিক কেন্দ্র অথবা স্টাডি সেন্টারে প্রয়োজনীয় কাগজপত্রসহ জমা দিতে হবে। বিস্তারিত তথ্যের জন্য ওপেন স্কুলের ওয়েবসাইট দেখে নিন।

প্রোগ্রামে ভর্তির জন্য নির্বাচন: ভর্তিচ্ছু শিক্ষার্থীকে অবশ্যই ভর্তি পরীক্ষায় উত্তীর্ণ হতে হবে। ভর্তি পরীক্ষা লিখিত কিংবা মৌখিক যেকোনোটি হতে পারে যা স্কুল কর্তৃক নির্ধারিত হবে। প্রার্থীর পূর্বের শিক্ষাগত যোগ্যতা এবং ভর্তি পরীক্ষা/সাক্ষাৎকার মিলিয়ে মোট ১০ পয়েন্ট (একাডেমিক রেকর্ড ৮ + সাক্ষাৎকার ২) থাকতে হবে। পূর্বের শিক্ষাগত যোগ্যতার মধ্যে মাত্র একটি তৃতীয় শ্রেণি গ্রহণযোগ্য হবে। বিবিএ ডিগ্রিধারী যারা ২.৭৫ পয়েন্ট পেয়ে উত্তীর্ণ হয়েছেন তাঁরা সরাসরি ৩য় সেমিস্টারে ভর্তি হতে পারবেন।

সার্টিফিকেট/ডিগ্রি	বিভাগ/শ্রেণি এবং পয়েন্ট		
	প্রথম বিভাগ/শ্রেণি ৩.৫ এবং তার উপরে	দ্বিতীয় বিভাগ/শ্রেণি ২.০০ থেকে < ৩.৫	তৃতীয় বিভাগ/শ্রেণি ১.০০ থেকে < ২.০০
এসএসসি অথবা সমমান	৪	৩	১
এইচএসসি অথবা সমমান	৪	৩	১
স্নাতক (৩ বছর) অথবা সমমান	৫	৪	২
স্নাতক (৪ বছর) অথবা সমমান	৬	৫	৩
স্নাতকোত্তর	৩	২	১

ভর্তির আবেদনপত্র প্রদান, গ্রহণ, ভর্তির তারিখ এবং ভর্তি সংক্রান্ত অন্যান্য তথ্যাবলি টিভি, রেডিও, জাতীয় পত্রিকার মাধ্যমে প্রচার করা হবে। এছাড়াও আঞ্চলিক কেন্দ্র/উপ-আঞ্চলিক কেন্দ্র/এমবিএ স্টাডি সেন্টার হতে বিস্তারিত তথ্যাবলি জানা যাবে।

রেজিস্ট্রেশন

১. একজন শিক্ষার্থীকে প্রতি সেমিস্টারে নির্ধারিত কোর্সের জন্য রেজিস্ট্রেশন করতে হবে;

২. এমবিএ প্রোগ্রামের রেজিস্ট্রেশন সর্বোচ্চ ০৫ (পাঁচ) বছর পর্যন্ত বলবৎ থাকবে। নিম্নোক্ত কারণে ৫ বছর মেয়াদকাল কার্যকর হবে না-

ক. কোনো কারণে রেজিস্ট্রেশন বাতিল বা স্থগিত হলে;

খ. কোনো কারণে রেজিস্ট্রেশন প্রক্রিয়ায় বিরতি ঘটলে;

গ. অসদুপায় অবলম্বনের কারণে বহিষ্কার হলে;

৩. অসদাচরণ অথবা প্রোগ্রাম রেগুলেশনের পরিপন্থী কাজের জন্য বিশ্ববিদ্যালয় কর্তৃপক্ষ শাস্তিমূলক ব্যবস্থা নিতে পারে এবং রেজিস্ট্রেশন বাতিল করতে পারে।

টিউটোরিয়াল সেবা

বিশ্ববিদ্যালয় কর্তৃক নির্ধারিত স্টাডি সেন্টারে এমবিএ প্রোগ্রামের টিউটোরিয়াল ক্লাস অনুষ্ঠিত হবে। সেন্টারে একজন টিউটর পাঠে সহায়তার পাশাপাশি অন্যান্য একাডেমিক সেবা প্রদান করবে।

পাঠসামগ্রী

প্রতিটি বিষয়ের জন্য বাংলায় রচিত পাঠ্যপুস্তক সরবরাহ করা হবে যা সহজ ও সাবলীল ভাষায় সুপরিকল্পিত ও সুনির্দিষ্ট বিষয়বস্তু নিয়ে উপস্থাপন করা হয়েছে। পাঠ্যপুস্তকগুলো এমনভাবে রচিত যা বিষয়বস্তু উপস্থাপন ছাড়াও শিক্ষকের ভূমিকা পালন করে।

বিস্তারিত: www.openschool.edu.bd

Without any shadow of doubt, it is the members of the teaching community who impart progress into the students. Drawn from the reputed universities of Bangladesh and have also both extensive and intensive training at home and abroad, the highly qualified and experienced faculty is the greatest asset of Open School. The faculty team includes outstanding educators and researchers from both the academic and business sectors, contributing towards the overall professional and personal growth of the students.

Note: Following teacher list is not based on seniority.

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Md. Tipu Sultan
Administrative Officer



Kamolesh Dhar
Administrative Officer



Md. Shariful Islam
Administrative Officer



Nurunnahar
Administrative Officer



Taslima Amin
Administrative Officer

Staffs



Md. Mehedi Hasan
LDA



Md. Golam Mostofa
LDA



Ms. Firoza Khatun
LDA



Md. Masud Mia
LDA



Md. Kalimullah Sheikh
LDA



Md. Abdul Kuddus
Office Support Staff



student handbook # 22

বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় প্রবর্তিত শিক্ষা প্রযুক্তি

advice and support

Whether you've been out of education for a long time, have additional support needs or are worried about any aspect of applying and studying at Open School, we are here to help you at every stage.

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বাংলাদেশ উন্মুক্ত বিশ্ববিদ্যালয় BANGLADESH OPEN UNIVERSITY

The need for an open university in Bangladesh was felt long ago. The history of distance education in Bangladesh dates back to 1956, when the Education Directorate was assigned with the responsibility for distribution of 200 radio receivers to educational institutions. This led to the creation of Audio-Visual Education Centre in 1962. After Independence, Bangladesh faced the challenge of meeting the educational needs of mass people. To meet this challenge the necessity for a new mode of education was widely felt. As a sequel to that feeling, the School Broadcasting Pilot Project was launched in 1978. The project was transformed into National Institute of Educational Media and Technology (NIEMT) in 1983. NIEMT was later replaced by the Bangladesh Institute of Distance Education (BIDE) in 1985. Apart from producing audio-visual materials, BIDE offered the Bachelor of Education (B.Ed) program in distance mode. The success of BIDE encouraged policymakers to take up a major plan for establishing an open university. The plan became a reality in October 1992 when the Bangladesh Open University Act 1992 was passed in the Parliament.

LEADING LEARNING, INSPIRING ACHIEVEMENT. Bangladesh Open University (BOU), the only public university for distance learning in the country. This university is always open for every citizen of Bangladesh staying anywhere in the world. This university provides education of international standard at your doorstep with affordable cost including the course materials. The fee structure of this university is perhaps the lowest compared to the fee structures of other universities. BOU is the only university in the country where you can continue your education along with your job, business and domestic responsibilities. Dropouts, socioeconomically disadvantaged population and working people are the main target groups of the university. Women are especially encouraged to get admission into the programs of BOU by choice.



The Bangladesh Open University is a public university with its main campus in Board Bazar, Gazipur. The Academic Body of the University consists of six schools and each School is an inter-disciplinary body of academicians. Several administrative divisions are there to support the academic programs of the University. There are 12 Regional Centers (RCs), 80 Sub-Regional Centers (SRCs) and more than 1,000 Study Centers of BOU working throughout the country to reach at the doorstep of the students at different regions through a wide variety of distance education programs.



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about

committed to the development of people to compete and win regionally and internationally.

Open school is one of the largest school among six schools of BOU in terms of the number of students' enrollment. Any person has the opportunity to be admitted irrespective of his/her age, gender, disability and profession in any program of the school. Currently, the school is offering three programs namely Secondary School Certificate (SSC), Higher Secondary Certificate (HSC) and Bachelor of Business Studies (BBS) which are equivalent to Secondary, Higher Secondary and Bachelor of Business Studies programs prevailing in the Country. This school initiated SSC program from 1995 and HSC programs from 1998. Business Studies program has been emerged from the 2005-2006 session.

We advocate for a School that fosters critical thinking, not the one that only favors passive memorizing – one can memorize a lot, but understand nothing. We don't want our School to produce professionals with narrow expertise, but people with broad education. It's not only about providing students with more knowledge, it's about helping them develop an eagerness for learning. The ultimate goal of the school is not for the students to know a lot, but to teach them how to acquire knowledge.

WHY THIS HANDBOOK?

This is an essential guide for learners studying with Open School, Bangladesh Open University and is designed to provide information and advice on areas relevant to studies from enrolment through to graduation. It has been written for learners who are embarking on their studies on our MBA Program either by distance learning or with one of our learning partners (Study Center). Much of the information is relevant to all students, irrespective of their mode of study. However, as would be expected, some arrangements vary depending upon whether study is by distance learning or



with a learning partner; where this is the case this is clearly shown. We recognize that it would be impractical for the handbook to include in detail all information you might require during your studies and, therefore, it has been designed to enable you to manage your studies whilst providing links to further information which you may find helpful. It is a useful reference book, so make sure that you have it to hand throughout your studies. At the end of the handbook there is a quick reference section which you may find helpful in locating specific guidance in the handbook. The handbook also includes contact details to enable you to seek advice and support. It is your responsibility to read and understand the contents of the handbook and to use it as a resource throughout your studies.



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Master of Business Administration (MBA) program offer training in foundational business concepts, helping to provide individuals with a unique understanding of major functions within a business. A master in business degree is a general degree, teaching students about business fundamentals, information they can use to change career paths, leverage

Our graduates will be sought worldwide and demonstrate the excellence and quality which Bangladesh Open University embraces.

their current company position or even start their own business. Finally, students may choose to focus their studies broadly across all operations within an organization, or concentrate on a singular emphasis. MBA majors can range from finance to management, human resource

management to marketing and accounting. Whether you are a new college grad, a working parent, or a seasoned business executive, there's an MBA degree program out there perfectly suited to your needs and capabilities. Open School has expanded their MBA offerings to reach an increasingly diverse audience of students and professionals who want to change careers or qualify for promotions.

The Master of Business Administration (MBA) program is designed to meet the challenge of full-filling the needs of the society in an innovative and cost-effective manner by providing new dimensions in the body of knowledge needed for managerial development. The Program, unlike business Programs of the other universities in the countries, is designed to provide students with the opportunities for pursuing the courses of studies in Bangla medium only because a large portion of students feel shy to delivery of their knowledge in English but they are quite comfortable in Bangla to acquire the required knowledge. The MBA program will prepare students for assuming responsibility of management in their career path in business and other organizations.

The program also prepares students having career interest in teaching or research and also for higher studies.

Open school committed to the development of people to compete and win regionally and internationally. Our emphasis is on the quality essential for realizing our vision of executive development that will meet the needs of the global business community, now and in the future and as such we are continuously examining new and emerging trends in order to improve our capabilities.

Open School offers five major areas in MBA program designed to meet the requirements of professionals at different stages of their careers. The program all combine a general management perspective, an international focus and

Areas of Concentration

Tailor your MBA by earning a concentration in one of six areas:

- Management
- Marketing
- Human Resource Management
- Finance & Banking
- Accounting

deep understanding of the global business all structured within an ethical framework.

MASTER OF
BUSINESS ADMINISTRATION

about

MBA

বাংলা মাধ্যম

more info: www.openschool.edu.bd

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The MBA Students

The MBA program provides a strong general background in management theory and practice that can be integrated with technical and professional skills. The program meets the needs of a diverse group of students from business, commerce, social science, agriculture, engineering, health, arts, humanities, science and other fields. The Open School welcomes the students who completed the BBS Program from the BOU Open School and National University to pursue the degree of MBA Program. To apply for admission, students (any discipline) must have at least CGPA 2.50 on a 4-point scale or 2nd class in all exams. Applicants who have already completed BBA with at least CGPA 2.75 can take admission directly to the 3rd semester of the program.

Objectives of MBA Program

The objectives of the MBA program are to develop the students':

- Technical skills in the areas of accounting, finance, marketing, management, production-operations, and human resource management;
- Decision making skills in a dynamic environment;
- Ability to communicate with diverse individuals, to promote the ability to provide leadership and to function as an entity in a competitive environment, and
- Adaptation with the indigenous system and practice of management effective in context of Bangladesh.

Duration of the MBA

The minimum requirement for MBA degree is 60 credit hours plus such courses as may be prescribed on the basis of individual competency and requires 2 years to complete for a student who takes full load. Students must complete degree requirements no later than five years from the date of starting the program, unless the period is extended through student petition. Petitions are reviewed by the MBA program coordinator and the dean of the School. There are two semesters in a calendar year and each semester is of 6 months duration. University tutorial classes are held from 9.00 AM to 5.00 PM on Fridays.

Program Structure

A Curriculum and Detailed Syllabus are prepared in view of growing and changing need of manpower in the business world and the society at large. Particular attention is given to imparting quality education which gives edge and premium in the highly competitive demand and supply-side markets. The 2-year MBA program offers 60 credit hours (including internship program of 3 credit hours). The applicant must have a Bachelor degree in any discipline from any recognized college/university.

at a glance

Total Credits: 60	Core requirements (7 courses)	21 Credits	Marks Distribution Final Examination 80 Assignment 20 100		MASTER OF BUSINESS ADMINISTRATION
	Foundation courses (8 courses)	24 Credits			
	Specialization (4 courses)	12 Credits			
	Internship & Viva Voce	3 Credits			

A student is to take 20 courses of 60 (sixty) credit hours including internship and/or project paper of 3 (three) credit hours for the MBA degree. However, with waiver of fundamental course(s), if granted on the basis of academic background and attainment (3rd class or equivalent results are not eligible for waiver) of the students, some of them will be allowed to take less than 20 courses (maximum 5 courses).

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about
MBA
বাংলা মাধ্যম

more info: www.openschool.edu.bd



Core Requirements: 21 Credits

Course	Course Title	Credit
MBA 122	Marketing Management	3
MBA 123	Corporate Finance	3
MBA 124	Operations Management	3
MBA 125	Managerial Economics	3
MBA 213	International Business	3
MBA 214	Management Accounting	3
MBA 215	Strategic Management	3

Foundation Courses: 24 Credits

Course	Course Title	Credit
MBA 111	Fundamentals of Management	3
MBA 112	Human Resource Management	3
MBA 113	Business Communication	3
MBA 114	Organizational Behavior	3
MBA 115	Business Statistics	3
MBA 121	Advanced Accounting	3
MBA 211	Management Information Systems	3
MBA 212	Business Research	3

Students are required to take courses in a pre determined sequence offered throughout the year. The yearly schedule of MBA program helps students make advance planning in taking the courses.

Concentration Requirements: 15 Credits (including Internship)

Major in Management

Course	Course Title	Credit
MGT 221	Management Thought	3
MGT 222	Total Quality Management	3
MGT 223	International Management	3
MGT 224	Entrepreneurship	3
MBA 225	Internship & Viva Voce	3

Major in Marketing

Course	Course Title	Credit
MKT 221	Strategic Marketing	3
MKT 222	Integrated Marketing Communication	3
MKT 223	Supply Chain Management	3
MKT 224	Consumer Behavior	3
MBA 225	Internship & Viva Voce	3

Major in Human Resource Management

Course	Course Title	Credit
HRM 221	Strategic Human Resource Management	3
HRM 222	Training and Development	3
HRM 223	Industrial Relations	3
HRM 224	Compensation Management	3
MBA 225	Internship & Viva Voce	3

Major in Accounting

Course	Course Title	Credit
ACT 221	Accounting Theory	3
ACT 222	Advanced Cost Accounting	3
ACT 223	Public and Social Accounting	3
ACT 224	Taxation and Auditing	3
MBA 225	Internship & Viva Voce	3

Major in Finance & Banking

Course	Course Title	Credit	
FIN 221	International Finance	3	The school preserves all rights to change the courses and curriculum to keep pace with the changing requirements of local, regional and global educational and business environment under any circumstance.
FIN 222	Financial Institutions and Markets	3	
FIN 223	Bank Fund Management & Islamic Banking	3	
FIN 224	Central Banking & Monetary Policy	3	
MBA 225	Internship & Viva Voce	3	

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Four-Semester Course Sequence

SEMESTER - 1

Code	Course Title	Credit
MBA 111	Fundamentals of Management	3
MBA 112	Human Resource Management	3
MBA 113	Business Communication	3
MBA 114	Organizational Behavior	3
MBA 115	Business Statistics	3

SEMESTER - 2

Code	Course Title	Credit
MBA 121	Advanced Accounting	3
MBA 122	Marketing Management	3
MBA 123	Corporate Finance	3
MBA 124	Operations Management	3
MBA 125	Managerial Economics	3

SEMESTER - 3

Code	Course Title	Credit
MBA211	Management Information Systems	3
MBA212	Business Research	3
MBA213	International Business	3
MBA214	Management Accounting	3
MBA215	Strategic Management	3

SEMESTER - 4

Code	Course Title	Credit
MBA221	Major - 1	3
MBA222	Major - 2	3
MBA223	Major - 3	3
MBA224	Major - 4	3
MBA225	Internship & Viva Voce	3

Academic Year and Semesters of the Program

The academic year of the Program shall start from January and July of each calendar year and shall end in June and December. Each academic year shall be divided into two semesters as follows:

	Semester	Semester
	January – June	July – December

Application Procedure

A candidate shall apply for admission into the program in the prescribed form attached with the Student Guide, and/or other means which may be collected from BOU main campus, respective RC or BOU website (www.bou.edu.bd) and shall submit the duly filled in appl with necessary papers to the Regional Centre (RC)s, Sub Regional Centre (SRC)s and/or designated Study Center within the stipulated period of time as reported in the circular of MBA admission.

Selection Procedure for Admission into the Program

The selection of students for admission into the program shall be done on a competitive basis (prescribed by School). Applicants who have already completed BBA with at least CGPA 2.75 can take admission directly to the 3rd Semester of the program. Previous academic attainment and an interview shall account for 10 (academic records 8 + interview 2) points. Points are to be computed with not more than one third division/class for all level of examinations:

Certificate/Degree	Division/Class and Points		
	1 st Division/Class	2 nd Division/Class	3 rd Division/Class
	3.5 and above	2.00 to below 3.5	1.00 to below 2.00
SSC or equivalent	4	3	1
HSC or equivalent	4	3	1
Graduation (3 years) or equivalent	5	4	2
Graduation (4 years) or equivalent	6	5	3
Masters	3	2	1

* GPAs for SSC or equivalent and HSC or equivalent are calculated on a 5-point scale. Other GPAs are calculated on 4-point scale.

* If a candidate is provided with both original and converted results of any certificate/degree examination, the original results will be considered for the minimum point's calculation.

Registration

- A student shall be required to complete the registration formalities only for the courses he/she will take in the relevant se
- The registration of a student in the MBS program shall remain valid for a period of five year (i.e., for consecutive ten s the admission into the program, if he/she is not subject to:
 - a. cancellation or suspension of registration, or
 - b. discontinuation, or
 - c. expulsion for adopting unfair means.
- In the event of any misconduct or breach of any of the provisions of the regulations, the university authority may take necessary disciplinary action against the student concerned and may cancel his/her registration.

Tutorial Support

Tutorials shall be given to the students at the designated study center. The relevant course tutor will conduct the tutorial sessions and other academic activities required for the course.

Grade Point

- (i) For every completed course, the marks obtained by a student in respective assignment and semester-end examination will be totaled and this total marks will be converted into Grade Point (GP) as per the following table:

Range of Marks	Letter Grade	Grade Point
80% or above	A ⁺ (A plus)	4.00
75% to less than 80%	A (A regular)	3.75
70% to less than 75%	A ⁻ (A minus)	3.50
65% to less than 70%	B ⁺ (B plus)	3.25
60% to less than 65%	B (B regular)	3.00
55% to less than 60%	B ⁻ (B minus)	2.75
50% to less than 55%	C ⁺ (C plus)	2.50
45% to less than 50%	C (C regular)	2.25
40% to less than 45%	C ⁻ (C minus)	2.00
<40%	F (Fail)	0.00

- (ii) A Student shall get individual GP for every completed course. In case of the completion of a number of courses, the 'Grade Point Average' (GPA) of those completed courses shall be calculated by using the following formula where the individual GP or every course and the respective credit of those courses will be taken into consideration:

Formula to Calculate CGPA: Upon successful completion of the program requirements, CGPA of the student shall be calculated by using the following formula.

$$\text{CGPA} = \frac{\Sigma(\text{credit} \times \text{grade point})}{\text{Total Credit of the program}}$$

CGPA: Cumulative Grade Point Average

REQUIREMENTS FOR OBTAINING THE MBA DEGREE

In order to qualify for the MBA degree, a student has to meet the following requirements:

1. Successful completion of 20 courses;
2. Obtain a minimum grade of C-(C Minus);
3. Passing of all courses and secure a minimum 'Cumulative Grade Point Average' (CGPA) of 2.50.

Please read and review the Handbook carefully and keep it close at hand as you will find it useful in answering questions that may arise about your academic life.

Improvement Examination

A student who has got grade 'C-' (C Minus) in any course may re-appear at the semester-end examination for that course in the next semesters to improve his/her standing in the program.

Obtaining 'F or I' grade

A student failed to appear at the final examination for any of the courses in the current semester shall be assigned F (failed) or 'I' (incomplete) grade in that course. Such a student have to redo the course, subject to the payment of specified redo fees, within the next semesters where s/he can appear at the semester-end examination for that courses.

Retake a course

In the event of any retaken course, a student shall pay again the full fee for the re-registration of the particular course. Since passing of all courses individually is required for obtaining the degree, a student with 'F' or 'I' grade in a course, within 'current' and subsequent semesters, retake that course in the following semester, when that course will be offered. In case of a retake, a student must require to submit assignment of that course.

Unfair Means

Students are strictly forbidden from adopting unfair means. Adoptions of unfair means may result in the punishment of the student as per the Disciplinary Rules of the BOU. Adoption of unfair means and/or engaging in any unruly behavior which is disruptive of the academic atmosphere may result in the dismissal of the student from the program as well as expulsion of the student from Open School and as such from the BOU. The following activities will be considered as adoption of unfair means:

1. copying from another student's assignment/report/script/paper;
2. copying from writing on the desk, or palm of a hand, or from other incriminating documents quizzes or exams;
3. possession of any incriminating document whether used or not;
4. plagiarizing or copying from existing work without reference for inclusion in report or paper and
5. unruly behavior or misbehavior with the invigilator(s) and/ or teacher or course tutor;
6. any approach in direct or indirect form to influence a invigilator(s) and/ or teacher or course tutor concerning grades;



- You have to complete your registration requirement on or before the deadline (as per relevant Semester Calendar) in the courses to be offered in the next semester. You have the flexibility to select the courses from the list of courses to be offered in each semester.
- If you don't register in any course in due time, the School will not make any arrangement for you in that semester. Registration after the due date is not allowed.
- You are not required to wait for the result of the semester-end examination of the current semester for registration in the courses of the next semester.
- If you think, it becomes difficult on your part to continue in a semester, you may take a break in that semester.



COURSE DETAILS

COURSE CODE AND COURSE NAME:

MBA 111 : FUNDAMENTALS OF MANAGEMENT

Total Credits

03

Full Marks

100

Introduction: Definition & Nature-Purpose and Principles of Management, Need for Organizations and Managers, Functions, Process, Objectives-Importance-Principles, Skills, Levels, Roles of Management, Universality of Management, Management Process, Types of Managers- Management as A Profession-Management as a Science and Art-Concept of Productivity, Efficiency and Effectiveness in Management-Ethics and Social Responsibility of Management, Managerial and organizational Performance.

Theories of Management: Classical, Neo-Classical and Modern Theories.

Environments of Management: Concept-Types and Components of Environment: Internal & External- Elements of direct action Environment, Elements of indirect action Environment, Managing the Environment.

Planning: Definition-Nature-Types-Steps in Planning-Tools and Techniques for Planning, the planning process, limitation of Planning.

Objectives: Nature-Needs-Characteristics-Management By Objectives (MBO): Concept, Process, Benefits & Weaknesses, setting objectives.

Decision Making Process: Importance-Limitations-Process Of Decision Making-, Problem and Opportunity Finding, Nature of Managerial Decision Making, other Factors in Decision Making, Decision Making Styles, and Decision Support System.

Organizing: Concept-Departmentalization-Span of Control/Supervision-Organization Structure: Line and Staff Organizations, Matrix Organization-Staffing (HRM)-Delegation of Authority-Centralization and Decentralization of Authority-Committee: Concept, Reasons, Disadvantages, Considerations for Successful Operation of Committee-Coordination-Mistakes in Organizing and Their Solutions.

Leading: Concept-Principles-Human Factors in Managing-Motivation: Concept, Importance, Theories, Financial and Non-financial Motivations-Leadership: Definition, Ingredients, Styles, Approaches/Theories of Leadership.

Controlling: Concept-Importance-Types, qualities of /requirements for effective control system-steps/process of controlling-Techniques of controlling, requirements of effective controls, Information systems and control.

Reference Books:

1. Ricky W. Griffin; **Management**, (12/e), A.I.T.B.S. Publishers and Distributors, New Delhi.
2. Stephen P. Robbins and Mary Coulter, **Management**, (8/e), Prentice-Hall of India (Pvt.) Ltd, 2006.
3. Heinz Weihrich and Harold Koontz, **Management: A Global Perspective**, (Latest edition), McGraw-Hill Book Co.
4. Kreitner, Robert, **Management**, (10/e), Houghton Mifflin Company, Boston

COURSE CODE AND COURSE NAME:**MBA 112 : HUMAN RESOURCE MANAGEMENT****Total Credits**

03

Full Marks

100

Development of HRM: concept – early stages of development – contemporary developments – HRM as a profession

Organizational considerations in managing HR: organization as a system – responsibility & authority within the organization – organization structures – HR department in an organization – personnel program

Job requirements: role of jobs – job design – job analysis – job requirements & personnel functions – job descriptions

HR Planning & recruitment: HR planning – recruiting within the organization – recruiting outside the organization – EEO recruitment

Recruitment & Selection: steps in recruitment – exit interview – reaching a selection decision – considerations that shape selection policies

Job evaluation: reasons of evaluation schemes – problem areas – procedure – techniques – non analytical methods – analytical methods – new methods – other methods

Compensation systems: job choice – influence of compensation on behaviors – compensation and satisfaction – administration – types of systems – compensation evaluation – incentives pay systems

Training & development: purpose of training – identification of needs – training programs – types of training – management development – evaluation – government intervention – psychological principles of learning

Career development: phases of a career development program – career development programs for special groups – personal career development

Evaluation and improving performance: objectives of performance evaluation programs – performance evaluation methods – feedback of evaluation – improving performance

Disciplining employee: concepts – principles – factors - procedures

Reference Books:

1. Gary Dessler, **Human resources Management**, Prentice Hall of India, New Delhi, India, Latest Edition
2. William Aurther & Keith Davis, **Human Resource Management**, Latest edition.
3. John Ivancevich, **Human Resource Management**, Latest edition.

COURSE CODE AND COURSE NAME:**MBA 113 : BUSINESS COMMUNICATION****Total Credits**

03

Full Marks

100

Introduction to Communication: Meaning- Communication Situation, Communication cycle, Importance of effective communication in business, Objectives of communication, Barriers to communication.

Types of Communication: Downward Communication-Main objectives of downward communication, Media for downward communication, Limitations of downward communication, Essentials of effective downward communication, Upward communication-Importance of upward communication, Methods of upward communication, Limitations of upward communication, Essentials of effective upward communication, Horizontal communication.

Media of communication: Written communication- Merits & limitations, Oral communication- Merits & limitations, Audio-Visual communication- Merits & limitations, Non-verbal communication- Merits & limitations.

Written Communication:**A.** Fundamentals of Business writing-Adaptation & the selection of words, Construction of clear sentences & paragraphs, writing for effect.

B. Basic pattern of Business Messages- Directness in good news & neutral situations, the process of writing, Plan of the presentation, Routine inquiries, Inquiries about people, general favorable responses, personal evaluations, Adjustments, Grants, other acknowledgements, claims, orders, indirectness in bad-News messages-Situations requiring indirectness, Refused request, Adjustment Refusals, Credit Refusals. Indirectness in persuasion & sales messages-Need for indirectness in persuasion, Persuasive requests, value of Sales writing, structure of the sales letter.

C. Pattern Variations in collections, memorandums & e-mail-The collection series, The nature of memorandum, Direct memorandums, Indirect (bad-news) memorandums, The growth & nature of e-mail, Construction of e-mail messages.

Fundamentals of report writing: Definition, Characteristics & types or reports, determining the report purpose, determining the factors, Gathering the information needed, Interpreting the findings, organizing the report information, Writing the report, Collaborative report writing. An overview of report structure- Characteristics of the shorter reports, Forms of shorter reports, Special reports forms, Organization & content of the longer reports.

Oral communication: informal talking, Listening, Interviewing people, Conducting & participating in meetings, Using the telephone, Making formal Spaces, Team(collaborative) presentations, reporting orally.

Audio-Visual Communication: Types of aids, How to make audio-visual communication effective.

Non-Verbal Communication: Nature of non- verbal communication, Types of non- verbal communication- Body language, Space, time, paralanguage, other types of non- verbal communication.

Commercial terms & Abbreviations, Handling of Mail, filling & indexing: Handling of inward & outward mail, Filling & indexing systems- Essentials, classification, methods, Horizontal Vs vertical filling, Centralized Vs decentralized filling, Indexing- types, advantages & disadvantages.

Reference Books:

1. Zahed Mannan, Business Communication, University Grants Commission of Bangladesh.
2. Raymond V. Lesikar, John D. Pettit, Jr., Marie E. Flatley, Lesikar's, **Basic Business Communication** (Irwin & McGraw-Hill).
3. Rajendra Pal, & J.S. Korlahalli, **Essentials of Business Communication**, Sultan chand & sons.

COURSE CODE AND COURSE NAME:

MBA 114 : ORGANIZATIONAL BEHAVIOR

Total Credits

03

Full Marks

100

Introduction: Organization and Behavior, What is Organization- Types of Organization - What is Behavior - Meaning of Organization Behavior - Key Elements of Organizational Behavior - Fundamental Concepts of Organizational Behavior - Managerial Roles - Managerial Skills - Functions of Management.

Individual Behavior: Biographical Characteristics: Inherited Characteristics - Personality: What is Personality - Personality Determinants - Personality Traits.

Perception and Decision Making Process: What is Perception - Factors Influencing Perception - Attribution Theory - How are Decision Made in Organization.

Values, Attitudes and Job Satisfaction: Importance of Values - Sources of Values - Types of Values - Sources of Attitudes - Types of Attitudes - Cognitive Dissonance Theory - Determinants of Job Satisfaction - The Effect of Job Satisfaction on Employee Performance - Measuring Job Satisfaction.

Motivation: Concepts of motivation - Characteristics of Motivation - Importance of Motivation - Hierarchy of Needs Theory - Theory X and Theory Y - Two-Factor/Motivation-Hygiene Theory - Goal-Setting Theory - Equity Theory - Expectancy Theory - Emergence of Management by Objectives (MBO) - Definition of MBO - Distinguishing Characteristics of MBO - Significance of MBO - What Steps are Involved in the Implementation of MBO Program.

Group Behavior: Classification of Groups - The Five-Stage Model - Formal Leadership - Roles of Group Members - Norms - Status - Size - Composition - Cohesiveness - Group Process.

Leadership: Concept of Leadership - Leadership versus Management - Trait Theory - Behavioral Theories: The Michigan Studies, The Ohio State Studies, Managerial Grid Model - Contingency Theory: Path Goal Theory - Contemporary Perspectives: Charismatic Leadership, Transformational Leadership.

Power and Delegation of Authority: What is Power - Sources or Bases of Power - What is Centralization - Advantages of Centralization - Disadvantages of Centralization - Decentralization - Advantages of Decentralization - Disadvantages of Decentralization - Authority - Different Sources of Authority - What is Delegation of Authority - Why Authority is Delegated - How is Authority Delegated - Principles of Delegation of Authority - What are the Barriers to Delegation of Authority.

Human Resource Planning and Employee Recruitment & Selection: Functions Related to Human Resource Planning - Steps in Human Resource Planning - Employee Recruitment - Sources of Recruitment - Process of Employee Selection - Meaning and Nature of Job Analysis - Uses of Job Analysis Information - Different Techniques of Job Analysis - Job Evaluation: Meaning and Uses - Methods of Job Evaluation - What is Employee Orientation - What is Training - Basic Training Process - Training Techniques/Methods - Off-the-Job Training - Performance Appraisal - Why is Performance Appraisal Necessary - Steps in Performance Appraisal - Methods of Performance Appraisal - Appraisals of Managers - Promotion - Types of Promotions - Basis of Promotion - Demotion - Termination or Dismissal - Resignation - Redundancy/Lay-off - Retirement.

Organization Structure: Concept and Origin of Work Specialization - What is Departmentalization - Why is Departmentalization Done - Different Ways of Departmentalization - What Factors Should be Considered While Departmentalizing - Chain of Command - Meaning of Span of Supervision - Estimating Span of Supervision - Types of Span of Supervision - Factors Determining Optimum Span of Supervision - Formalization - Definition of Coordination - Necessity of Coordination - Types of Coordination - Coordination Techniques.

Reference Books:

1. S. P. Robbins, **Organizational Behavior**, prentice hall India Ltd., New Delhi, India
2. K. Davis, **Human Behavior at Work**, McGraw Hill book company, New York, USA
3. Robert kreitner and Angelo Kinicki, **Organizational Behavior**, Irwin McGraw-Hill, Boston, USA

COURSE CODE AND COURSE NAME:

MBA 115 : BUSINESS STATISTICS

Total Credits

03

Full Marks

100

Probability: Meaning, definitions of various terms; Different Probability Laws; Use of permutation and Combination; Conditional Probability; Bayes theorem; Probability Functions; Binomial; Poisson and Normal Distributions with Applications in Real World Situation.

Index Number: Basic problems involved in the construction of Index Numbers; Methods of Construction of Index Numbers; Criteria of a good index number: Test for Perfection; Chain Index Numbers, Cost of Living Index Number; Consumer Price Index Numbers; Base Shifting; Splicing and Deflating of Index Numbers; Index Numbers for Industrial Production; Uses of Index Numbers; Limitations of Index Numbers.

Time Series Analysis and Business Forecasting: Components of Time Series; Measures of Trend; Method of Least Squares (Linear Trend); Methods of Moving Averages (Non-Linear Trend); Measurement of Seasonal Variations; Methods of Simple Averages; Ratio to Trend Method; Merits and demerits of the Ratio to Trend Method; Ratio to Moving Average Method; Measurement of Cyclical Variations; Residual Method; Steps in Forecasting; Methods of Forecasting; Business Forecasting.

Sampling and Sampling Distribution: Purpose of Sampling; Methods of Sampling; Random Sampling Methods; Non-Random Sampling Methods; Sampling Distributions.

Test of Hypothesis: Procedure of Hypothesis Testing; Type of I and II Error; One Tailed and Two Tailed Test; Tests Concerning Population Mean and Variance; Tests of Hypothesis Concerning Large Sample.

Statistical Tests: Chi Square Tests; Normal Test; t-Test; F-Test; Non-Parametric Tests.

Analysis of Variance: Assumptions and Computation of Analysis of Variance; One way Classification Model; Two-way Classification Model.

Official Statistics of Bangladesh

Reference Books

1. **An introduction to Statistics and Probability**, M.N., Islam, (3rd Ed.) Book World.
2. **Basic Statistics**. Simpson, G & Kapka, F.,
3. **Method of Statistics**, Mostafa, M.G.,
4. **Advanced Theory of Statistics**, Kendal, M.G., Vol – 1& 2
5. **Statistical Theory in Research** Anderson, R.L. and Bancraft, T.A.

COURSE CODE AND COURSE

MBA 121 : ADVANCED ACCOUNTING

Total Credits

03

Full Marks

100

Accounting- the language of business: Definition and scope of accounting, Its role and functions, History of Accounting, Purpose and Nature of Accounting Information, Uses of Accounting Information, Branches of Accounting, Nature of Business and Accounting.

Valuation of Goodwill and Shares: Nature of goodwill, Types of goodwill, Methods of Valuing goodwill, Valuation of shares, Needs for valuation, Methods of Valuation.

Company Financial Statements: Provisions of Company Financial Statements in the Company's Act 1994 and the Securities and Exchange Rules 1987, Preparation of a Complete set of Financial Statements of Company as per IAS-1.

Royalty Accounts: Royalty, Minimum rent, Short Working, Recoupment of short working, Accounting, Entries in Books of Lease and land lord, Sub-lease.

Double Accounts System: Features of Double accounts system, Differences between single account system and Double Account system, Double Account system and Double Entry System. Advantages and disadvantages of Double Account System, Preparation of Revenue account, Net Revenue Account, Capital Account and General Balance Sheet.

Accounting relating to Bankruptcy and Liquidation: Bankruptcy of Individual, Partnership firms and Company under the Bankruptcy Act 1997.

Branch Account: Definition, Types of Branch, Accounting system of various branches.

Department of Accounts: Definition, Advantages of Departmental Accounts, Accounting Procedure of Departmental Account.

Joint venture and Consignment: Its Definition, Advantages, Accounting Procedure of Joint venture and Consignment.

Bank Accounts: Definition, Objective of Banka Account, Preparation of Bank financial statement, and Its qualitative characteristics.

Reference Books:

1. **Advanced Financial Accounting**, Agrawal.B. D.
2. **Advanced Financial Accounting**, Baker. R. E.

COURSE CODE AND COURSE NAME:**MBA 122 : MARKETING MANAGEMENT****Total Credits**

03

Full Marks

100

Understanding Marketing Management: Marketing Primary Discussion (Definition, Importance, Scope, core concepts); Defining Marketing Management; The Company Orientation toward the Marketplace (Marketing Management Philosophies); Rapid Adoption of Marketing Management.

Market Oriented Strategic Planning: Strategic Planning-Introductory Discussion; Corporate and Division Strategic Planning; Business unit Strategic Planning; The Nature and Contents of a Marketing Plan.

Managing Marketing Information and Conducting Marketing Research: Marketing Information and Intelligence System; Scope of Marketing Research; Marketing Research Process.

Identifying Markets Segments and Targets: *Bases* of Segmenting Consumer Markets; Bases for Segmenting Business Markets; Market Targeting.

Crafting the Brand Positioning and Creating Brand Equity: Developing Brand positioning; Competitive frame of reference; Defining Brand Equity; Building Brand Equity; Managing and Devising Brand Equity.

Addressing Competition and Driving Growth: Growth strategies and Core; Analyzing Competitors; Competitive strategies for market leaders, challengers, followers and niche markets; Product life cycle Marketing strategies.

Setting Product Strategy: Product Characteristics and Classification, Differentiation, Product Mix and Product Line Decision; Brand Decision; Packaging, Leveling, Warranties and Guarantees Decisions.

New Product Development: Challenges and Organization of New Product Development; Managing the New Product Development Process; The Consumer Adoption Process.

Designing Pricing Strategies and Programs: Setting the Price; Adapting the Price; Initialing and Responding to price changes.

Designing and Managing Value Networks and Channels: Marketing Channels and Value Networks; The Role of marketing Channels; Channels Design Decisions; Channel-Management Decisions; Channel Integration and Systems; Channel Conflict; Cooperation and Competition; E-Commerce Marketing Practices.

Designing and Managing Integrated Marketing Communication: The Role of Marketing Communications; Developing Effective Communications; Deciding on the Marketing Communications Mix; Managing the Integrated Marketing Communications.

Managing a Holistic Marketing Organization: Trends in Marketing Practices– Internal Marketing, Socially Responsible Marketing, Marketing Implementation, Evaluation and Control.

Reference Books:

1. **Marketing Management**, Philip Kotler, Kevin Lane Keller, Prentice Hall, Latest Edition.
2. **Marketing Management: Global Perspectives**, Ramaswamy & Namakumari, MacMillan, 2009.
3. **Basic Marketing**, Jerome McCarthy, Richard D. Irwin.
4. **Fundamentals of Modern Marketing**, Cundiff, Still & Govani, Prentice Hall.

COURSE CODE AND COURSE NAME:**MBA 123 : CORPORATE FINANCE****Total Credits**

03

Full Marks

100

Introduction: Definition of corporate finance; The corporate firm; Importance of Cash Flows; The Goal of Financial Management; The Agency problem and control of the corporation.

Financial Models: Cash Budget; Financial Models; External Financing and Growth; Some caveats regarding Financial Planning Models.

Efficient Capital Markets and Behavioral Challenges: Description of efficient capital markets; The different types of efficiency; The Evidence; The Behavior.

Leasing: Concept; Types of Lease; Accounting and Leasing; Taxes; The IRS, and Leases; The Cash Flows of Leasing; A Detour on Discounting and Debt Capacity with Corporate Taxes; NPV Analysis of the Lease Versus Buy Decision; Debt Displacement and Lease Valuation; Reasons for Leasing.

Options and Corporate Finance basic concepts: Call options and put options; Selling options; Valuing options; An option-pricing formula; Stocks and bonds as options; Capital-structure policy and options, Mergers and options.

Warrants and Convertibles: Difference between warrants and call options; Convertible bonds, The value of convertible bonds, Reasons for issuing warrants and convertibles, Conversion policy.

Mergers, Acquisitions, and Divestitures: The Basic forms of Acquisitions; Synergy; Sources of Synergy; Two financial side effects of Acquisitions; A cost to stockholders from Reduction in Risk; The NPV of a Merger; Friendly Versus Hostile Takeovers; Defensive Tactics; Explanation of Do Mergers Add value or not.

Financial Distress and Bankruptcy: What Happens in Financial Distress? Bankruptcy Liquidation and Reorganization; Private workout or Bankruptcy; Prepackaged Bankruptcy; Prediction Corporate Bankruptcy: The Z – s core Model.

Reference Books:

1. **Corporate Finance** Ross, Westerfield and Jaffe, McGraw Hill Inc., Boston, 2005, 7th Edition.
2. **Financial Management – Theory and Practice**, Brigham, Gapensky and Ehrhardt, – 9th Edition, The Dryden Press, New York, 1998.
3. **Principles of Managerial Finance**, Lawrence J. Gitman and Chand J. Zutter, 13th Edition

COURSE CODE AND COURSE NAME:

MBA 124 : OPERATIONS MANAGEMENT

Total Credits

03

Full Marks

100

Operations management: Definition; Functions; Transformation process; Lifecycle approach; Relations with other specialties; Historical development.

Operations strategy: Corporate strategy; Market analysis; Competitive priorities; Services strategy; Manufacturing strategies; Mass customization.

Product design and process selection: Product design and development sequence; Origin of the product idea; Process selection; Process automation; Process flow design; Service system design matrix; Service blueprinting.

Capacity: Location and layout.

Quality management: Role; Elements of TQM; Cost; Planning and control tools; SPC.

Inventory systems: Definition; Purposes; Types; Costs; Independent versus dependent demand; Basic model types; EOQ; MRP; Purposes; Objectives, and philosophy; Master production schedule; Capacity requirements; Manufacturing resources.

Job design: Reengineering and work measurement.

Operating decisions: Aggregate planning; Resource planning; Linear programming; Forecasting; Scheduling; Lean systems; Supply chain management.

Operations Management in Bangladesh: Nature of manufacturing and services in Bangladesh with special reference to small and cottage industries, management practices in ready – made garments sector, types and quality of support services available.

Reference Books:

1. **Operations Management**, Krajewski and Ritzman
2. **Production and Operations Management**, Chase and Aquilano
3. **Production and Operations Management**, Panneerselvam.

COURSE CODE AND COURSE NAME:**MBA 125 : MANAGERIAL ECONOMICS****Total Credits****03****Full Marks****100**

Introduction: Definition of Economics; Basic Economics Questions and their solutions in alternative economic systems; Microeconomics and Macroeconomics; Decision sciences; Management decision problems; Managerial Economics – Basic concepts, scope, main topics and role; Difference between managerial economics and regular economics; Relationship of managerial economics with other disciplines; Need for studying managerial economics.

Demand & Supply Analysis: Demand Theories: Definition of demand, determinants of demand; The relationship between quantity demanded and the price of the commodity; The law of demand; Diminishing marginal utility and law of demand; Demand schedule and demand curve; Consumer surplus; Change in demand and change in quantity demanded; Movement along the demand curve and shift of the demand curve.

Supply theories: Definition of supply; Determinants of supply. The relationship between quantity supplied and price of the commodity Law of supply; The law of diminishing returns as a driving force behind the law of supply; Supply schedule and supply curve; Change in supply vs. change in quantity supplied; Movement along the supply curve and shift of the supply curve; Producer surplus.

Elasticities: Elasticity of Demand: Elasticity of demand and its determinants; Different elasticity measures; Practical Applications of elasticity of demand; Elasticity of Supply; Different measures of Elasticity of supply; Practical Applications of elasticity of supply.

Market Equilibrium: Equilibrium quantity and price determination; Effects of the changes in the determining factors of supply and demand on the equilibrium quantity and price; Effects of different factors (price ceiling, price floor, subsidy, taxes, etc.) on equilibrium price and quantity; Binding the market (price floors, price ceilings) Demand price, supply price and equilibrium price.

Quantitative analysis: Determination of equilibrium/market price and quantity.

Production, Costs & Revenue: Factors of production; Production function; Costs of production; Explicit costs; implicit/hidden/opportunity costs; accounting cost and economic cost; MC, AC, AVC and AFC; Total revenue (TR); Average revenue (AR) and Marginal revenue (MR); Cost; revenue functions and profit functions.

Optimal Decision Making By Firms: Definition of firm; Differences between firm and industry; Objectives of the firm - profit maximization and strategies; Techniques of profit maximization – free and constrained optimization; Decision of the firm under various market conditions/structures.

Market Structures and Firm's Decision: Definition of market; Different types of market structures; Characteristics of different market structures; Output and price decisions of a firm under perfect competition; Price and output decisions by a firm under imperfectly competitive market structures.

Government and market: Market inefficiency; market failure; imperfect information; externality; concept of public good; government response.

Macroeconomic Environment for Business: National income accounts; Circular flow of national income: closed economy models and open economy models; leakages and injections; Measures of national output: GDP and Other measures; Nominal vs Real GDP; GDP deflator; Problems of national income counting; How to avoid the problems with NI accounting.

Money and Inflation: Historical perspective- barter system and its difficulties; evolution of money; Definitions: Narrow and broad money (M1, M2, M3); Functions of money; forms of money; Creation and control of money supply; Money supply and demand; Monetary policy and its effects on output; Quantity theory of money; Inflation – definition, types and causes; Deflation; IS – LM model; Money multiplier.

Fiscal and Monetary policy: Aggregate demand; Aggregate supply; Unemployment; Fiscal policy and monetary policy; Applications of fiscal and monetary policies; Phillips curve – short run and long run.

Reference Books:

1. **Essentials of Economics**, N. Gregory Mankiw, South-Western Cengage Learning, USA., 6th edition.
2. **Managerial Economics**, D.N. Dwivedi, Vikas Publishing House, India, 1997.

COURSE CODE AND COURSE NAME:**MBA 211 : MANAGEMENT INFORMATION SYSTEMS****Total Credits**

03

Full Marks

100

Foundation Concepts: Basic information systems concepts and the operations; Decision – making, and Strategic roles of information systems; Other behavioral, managerial, and technical concepts are presented where appropriate in other chapters.

Technology: Major concepts; Developments, and managerial implications involved in computer hardware software; Database management, and telecommunications technologies; Other technologies used in computer-based information systems are discussed where appropriate in selected chapters.

Development: Developing information system solutions to business problems using a systems approach to problem solving and application development.

Decision Support System: DSS models and software: The decision making process -Structured; Semi Structured and Unstructured problems; Managing Information Technology; Managing Information Resources and technologies; Security and Ethical Challenges; IS controls; Facility control and procedural control

Data Base Management System: The challenges and methods of managing information systems technologies; Activities, and Resources; Information resource management; global IT management; Issues in planning and implementing change with IT, and Security and ethical challenges.

Applications of Information Technology: How information technology is used in modern information systems to support end user collaboration; Enterprise operations; Managerial decision – making, and Strategic advantage, and Artificial intelligence and Expert systems.

Reference Books:

1. **Management Information Systems – Managing IT in the Internet Worked enterprise**, James A.O'. Brien, Fourth-edition, McGraw-Hill.
2. **Essentials of Management Information Systems**, Kenneth C Laudon and Jane P Laudon, 5th Edition, Prentice Hall.

COURSE CODE AND COURSE NAME:**MBA 212 : BUSINESS RESEARCH****Total Credits**

03

Full Marks

100

Meaning: Scope; Importance; Types and methods.

Research Design: Definition and outline; Title of research problems; Background of the proposed research; Rationale of the study; Objective of the study; Conceptual framework and literature review; Hypothesis; Methodology; Time plan; Budget; References and guidelines for an effective research proposal; Classification of research design: Exploratory, descriptive and casual; Designing research proposal relating to management problems in Bangladesh.

Research Proposal: Object of the study; Problems; Contents; Steps and factors to be considered in preparing a research proposal.

Conceptualizing the Problems: Concept building; Development of working hypothesis; Approach to the problem; Components of the approach; Alternative approaches.

Methodology: Sources of data; Sampling; Preparation for collecting data interview schedules; Questionnaires and pilot survey; Recruitment and training of field investigators; Methods of data collection.

Planning the Study: Data processing and analysis; Tabulation; Presentation and interpretation of findings; Test of hypothesis; Normal probability distribution; Binomial distribution; Chi-square distribution; Chi-square test, T-test; Z-test; F-test.

Report Writing: Documentation; Form of a research Report; Presentation Process; Follow-up.

Problems and prospects of business research in Bangladesh.

Reference Books:

1. **Research Methods in Economics and Business.** Forber and vendor
2. **Research Methodology, Methods and Techniques.** Kothari, C.R.
3. **Marketing Research: An Applied Orientation.** Malhotra, N.K

COURSE CODE AND COURSE NAME:**MBA 213 : INTERNATIONAL BUSINESS****Total Credits**

03

Full Marks

100

Introduction to International Business and its Global Linkages: Definition- Globalization and International Business-The Need for International Business-Entry Modes/Collaborative Strategies of International Business -External Influences on International Business: The Political and Legal Environments, The Economic Environment.

The Cultural Context of International Business: The Meanings and Dimensions of Culture-Managing Across Culture-Organizational Cultures and Diversity.

International Trade Theory: Mercantilism-Absolute Advantage-Comparative Advantage-Some Assumptions and Limitations of the Theories of Specialization-Heckscher-Ohlin Theory- The Product Life Cycle Theory- New Trade Theory- National Competitive Advantage: Porter's Diamond.

The Global Trade and Investment Environment: The Political Economy of International Trade-Foreign Direct Investment-The Political Economy of Foreign Direct Investment-Regional Economic Integration and Cooperative Agreements: the European Union, North American Free Trade Agreement-Regional Economic Groups in Latin America, Asia and Africa-Commodity Agreements.

World Financial Environment: Global Foreign Exchange and Capital Markets- The International Monetary System-Meaning and Reasons for Forming International Financial Institutions such as G-8, G-77, Asian Development Bank, World Bank, IMF, Islamic Development Bank etc.

Cross-Cultural Communication and Negotiation: The Overall Communication Process-Communication Flows-Communication Barriers- Achieving Communication Effectiveness-Managing Cross Cultural Negotiations- Government versus Company Strength in Negotiations.

The Strategy and Structure of International Business: The Strategy of International Business-The Organization of International Business.

Export and Import Strategies: Export Strategy-Import Strategy-The Export Process-Third Party Intermediaries-Export Financing-Counter Trade.

The Operational Issues Surrounding International Business: Marketing Globally-Global Manufacturing and Supply-Chain Management-International Accounting Issues-The Multinational Finance Function-Global HRM.

Export Processing Zone in Bangladesh: Bangladesh Export Processing Zone Authority (BEPZA) - Reason for setting EPZ in Bangladesh- Performance of the EPZ in Bangladesh.

Reference Books:

1. Charles W. L. Hill (2007), **International Business: Competing in the Global Marketplace** (6/e) McGraw-Hill Higher Education.
2. Richard M. Hodgetts, Fred Luthans, and Jonathan P. Doh, **International Management: Culture, Strategy, and Behavior**, (6/e), Tata McGraw-Hill Publishing Company, New Delhi.
3. Helen Deresky, **International Management: Managing Across Borders and Cultures**, (4/e), Prentice-Hall of India Pvt. Ltd. New Delhi.

COURSE CODE AND COURSE NAME:**MBA 214 : MANAGEMENT ACCOUNTING****Total Credits**

03

Full Marks

100

Introduction: Definition of Management Accounting and Its Relation with Financial and Cost Accounting; Management Accounting and Decision Making; Importance of Ethics; Management Accounting in Service and Nonprofit Organizations; Cost-Benefit and Behavioral Considerations; Value Chain, Career Opportunities in Management Accounting Profession.

Cost Concepts and Classifications: General Cost Classifications; Cost Classifications on Financial Statements; The Flow of Cost in a Manufacturing Company; Cost Classifications- Predicting Cost Behavior; Cost Classifications for Decision Making.

Absorption and Variable Costing: Variable and Absorption Costing; Variable vs. Absorption Costing; Operating Income and Income Statements; Absorption Costing and Performance Measurement; Comparing Inventory Costing Methods: Absorption; Variable & Throughput/Super-Variable Costing and Actual, Normal &

Standard Costing; Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis; Choosing a Capacity Level for different purposes; Planning and Control of Capacity Costs.

Cost-Volume-Profit Relationships: Identifying Resources; Activities, Costs, and Cost Drivers; Variable and Fixed Costs, CVP Analysis; Computing the Break-Even Point (BEP); Graphing the BEP; Changes in Fixed Expenses; Changes in Unit Contribution Margin; Target Net Profit and an Incremental Approach; Multiple Changes in Key Factors; Additional Uses of CVP Analysis; Best Cost Structure; Operating Leverage; Margin of Safety; Contribution Margin and Gross Margin; Nonprofit Application of CVP Analysis; Sales-Mix Analysis; Impact of Income Taxes.

Relevant Cost for Decision Making : Management's Decision-making Process; Identifying Different Cost and Benefits; Different Costs for Different Purposes; The Incremental Analysis Approach; Types of Incremental Analysis; Accept an Order at a Special Price; Make or Buy-Sell or Process Further-Retain or Replace Equipment-Eliminate an Unprofitable Business Segment; Allocate Limited Resources.

Budgeting and Budgetary Control: Budgets and the Organization; Potential Problems in Implementing Budgets; Planning Horizon (Strategic Plan and Long-Range Planning); Types of Budgets; Master Budget (Pro Forma Statement) and Continuous Budgets (Rolling Budgets); Components of Master Budget: Operating Budget/Profit Plan (Sales budget, Purchases budget, Cost of goods sold budget, Operating expenses budget, Budgeted income statement), and Financial budget (Capital budget, Cash budget, Budgeted balance sheet); Preparing the Master Budget; Activity-Based Master Budgets (Functional Budgets and Activity-Based Budgets).

Flexible Budget: Flexible Budget and Fixed Budget-Characteristics of Flexible Budget; Advantages of Flexible Budget; Segregation of Semi-variable Cost; Preparation of Flexible Budget.

Standard Costing: Concepts; Standards and Budgets; Advantages of Standard Costing; Analysis of Material, Labor and Overhead Variances.

Reference Books:

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

COURSE CODE AND COURSE NAME:

MBA 215 : STRATEGIC MANAGEMENT

Total Credits

03

Full Marks

100

Strategic Management: Concepts and Process: Strategic Management: Concepts and Process; Issues in Strategic Management: An Overview; Establishing Company's Vision and Mission; Setting Objectives and Formulating Strategies.

Strategic Analysis of Organizations: Environmental Analysis; An Overview; The Industry Environment; Microenvironment of Business Organizations; Environmental Influences and Responding to Environment.

Industry Analysis: Concept of Industry Analysis and Competition; Methods of Industry Analysis.

Company Situation Analysis: Analysis of Internal Environment of a Company; Analytical Techniques of Situation Analysis – I; Analytical Techniques of Situation Analysis – II; SWOT Analysis.

Formulation of Competitive Strategies: Competitive Strategy; Competitive Advantage and Distinctive Competency; Generic Competitive Strategies; Low-Cost Strategy; Generic Competitive Strategies; Differentiation Strategy; Generic Competitive Strategies; Best-cost Strategy; Generic Competitive Strategies; Market-Niche Strategy (Focus Strategy).

Non-Generic Competitive Strategies: Cooperative Strategies; Strategic Alliance and Joint Venture; Merger; Acquisition and Vertical Integration Strategies; Unbundling; Outsourcing; Growth and Harvesting Strategies; Offensive and Defensive Strategies and Timing of Strategic Moves.

Matching Strategy to Industry and Company Situations: Matching Strategy to Industry Situations-I: Emerging and Maturing Industries; Matching Strategy to Industry Situations-II: Declining and Fragmented Industries; Matching Strategy to Company Situations; Commandments for Formulating Winning Strategies and Strategic Action Plan.

Strategy Formulation in Diversified Companies: Diversification of Business; Nature; Necessity and Approaches; Unrelated Diversification of Business; Diversification Strategies [Strategies to Diversify a Company]; Strategic Alliance as a Diversification Strategy; Post Diversification Strategies [Strategies of a company after diversification]; Evaluating the Strategies of Diversified Companies.

Strategy Implementation: Strategy Implementation; The Basic Issues; Strategy Implementation Tasks; Exerting Strategic Leadership; Building a Capable Organization and Linking Budget to Strategy; Strategy Implementation Tasks; Creating Strategy- Supportive Culture; Instituting Best Practices and Establishing Mechanisms for Continuous Improvement; Strategy Implementation Tasks; Installing Support Systems; Designing Reward Systems; Building Strategy- Supportive Corporate Culture and Designing Control Systems.

Strategy Evaluation: Strategy Evaluation-Meaning; Nature and Characteristics; Components of an Effective Evaluation System/ Strategy- Evaluation Framework.

Reference Books:

1. **Strategic Management**, Dr. M. A. Mannan.
2. **Strategic Management: A Competitive Advantage Approach**, Concepts and Cases, Fred R. David, Forest R. David: Pearson, Latest Edition.

COURSE CODE AND COURSE NAME:

HRM 221: STRATEGIC HUMAN RESOURCE MANAGEMENT

Total Credits:

03

Full Marks:

100

Introduction: Concepts of Strategic Human Resources Management; The HRM Profession: What Responsibilities and Roles Do HR Departments Perform?; What Skills Do HRM Professionals need?; The Sustainability Challenge, Strategic Role of Human Resource Management; Strategic HR versus Traditional HR Barriers to Strategic HR.

Human Resource Planning: Objectives of Human Resource Planning and Their Fallouts; Types of Planning; their Strategic Implications; Succession Planning: Why Do They Fail at Most places?

The Legal Environment: Equal Employment Opportunity, Key Employment Laws – and Their Strategic Implications, Enforcement of Federal Laws Under the EEOC, Affirmative Action, Sexual Harassment: Problems, Strategies for Implementation and Complications.

Strategic Workforce Planning and Staffing: Temporary versus Permanent Employees, Internal versus External Recruiting, Methods of Recruiting and Selection.

Interviewing and Assessment Skills: Common Problems in Selection; Key Interviewing Principle; The STAR Concept.

Performance Management Strategy: Basic Concepts and Key Principles; Strategic Performance Planning; Performance Monitoring; Issues/Implications in Performance Management; Why Do PMS Fail?

Compensation: Equity, Legal Issues in Compensation; Executive Compensation; Pay-for-Performance: Incentive Rewards; Requirements for a Successful Incentive Plan; Setting Performance Measures.

Employee Benefits: Requirements for a Sound Benefits Program; Transparency in communicating Employee Benefits Information; Employee Benefits required by Law.

Global Human Resource Management: How Global HRM differs from Domestic HRM; Strategic HR Issues in Global Assignments; Strategic Human Resources Management Practice in Bangladesh.

Reference Books:

1. **Strategic Human Resource Management** (Second Edition), Jeffrey A. Mello, Thomson Publisher.
2. **Human resource management** (14th edition), Mathis, R. L., Jackson, J. H., & Valentine, S. R. (2013), Florence, KY: Cengage Learning.
3. **Strategic Human Resource Management**, Dr. M Ataur Rahman.

COURSE CODE AND COURSE NAME:

HRM 222: TRAINING AND DEVELOPMENT

Total Credits:

03

Full Marks:

100

Introduction to Employee Training and Development: Definition of Training; Designing Effective Training; The Forces Influencing Working and Learning.

Strategic Training: The Evolution of Training's Role; The Strategic Training and Development process; Organizational Characteristics that Influence Training; Training Needs in Different Strategies; Models of Organizing the Training Department; Marketing the Training Function.

Needs Assessment: Necessity of Needs Assessment Necessary; Participants in Needs Assessment; Methods Used in Needs Assessment; the Needs Assessment Process; Competency Models; Scope of Needs Assessment.

Learning:Theories and Program Design: Definition of Learning; What Is Learned?; Learning Theories; The Learning Process; Instructional Emphasis for Learning Outcomes; Considerations in Designing Effective Training Programs.

Transfer of Training: Training Design; Work Environment Characteristics that Influence Transfer of Training; Organizational Environments that Encourage Transfer.

Training Evaluation: Reasons for Evaluating Training; Overview of the Evaluation Process; Outcomes Used in the Evaluation of Training Programs; Determining Whether Outcomes are Good; Evaluation Practices; Evaluation Designs; Determining Return on Investment.

Traditional Training Methods: Introduction; Presentation Methods; Hands-on Methods; Group Building Methods; Choosing a Training Method.

E-Learning and Use of Technology in Training: Technology's Influence on Training and Learning; Multimedia Training; Computer-Based Training; Intelligent Tutoring Systems; Distance Learning; Technologies for Training Support; Technologies for Training Administration; Choosing New Technology Training Methods.

Employee Development: Development; The Development Planning Process; Company Strategies for Providing Development.

Special Issues in Training and Employee Development: Training Issues Resulting from the External Environment; Training Issues Related to Internal Needs of the Company.

Reference Books:

1. **Employee Training and Development.** Raymond A. Noe, McGraw Hill Publishing Ltd., 4th Edition.
2. **Effective Training: System, Strategies and Practice;** P. Nick Blanchard, James W Thacker, Pearson Education.

COURSE CODE AND COURSE NAME:

HRM 223: INDUSTRIAL RELATIONS AND DISPUTE SETTLEMENT

Total Credits:

03

Full Marks:

100

Introduction to Industrial Relations: Concepts, Main Parties in Industrial Relations, Features of Industrial Relations, How Management and Union operate in an organization, Scope of Industrial Relations, Contemporary issues in IR, Measures to Improve IR.

Trade Union: Meaning, Forms, Functions, Objectives, Roles, Classifications, Functions of Trade unions in Bangladesh, how union leadership can be developed, Cancellation of trade union, Impact of trade union in Bangladesh.

Industrial Conflict/Dispute: Meaning, causes of industrial conflict, Positive and Negative impact, Conflict handling Strategies, Nature of Industrial conflict, Factors lead to personality Conflict, Industrial conflict in private sector, Negotiation, Tips for Managing conflict, Role of different parties for conflict resolution.

Child Labour: Law, who are child labourers and how many? What is the dilemma? What is the solution? Should the firms employing child be fined? Global experience, Conclusion.

Collective Bargaining: Meaning, Scope, Levels, Features, Condition for successful CB, Participation in CB, Way of CB, Functions of CBA, CB in different countries, Current trend for CB.

Grievance Handling: Grievance, Nature of Grievance, Forms of Grievances, Identifying Grievances, Grievances Classification, Effects of Grievances, Establishing a Grievance Procedure, Guidelines for Effective Grievance Handling, Essentials of a Grievance Handling.

Industrial Welfare and Social Security: Definition, Objectives, Importance and Amenities of Labor welfare, Classification of labor welfare and social security, Problems and measures of welfare and social security, Role of different parties for welfare and social security services in Bangladesh.

Industrial Democracy: Meaning, Nature, Importance and Objectives of ID; Problems and Benefits of ID in Underdeveloped country, who can ensure ID? Role of different parties for establishing ID.

Dispute Resolution: Conflicts between management and labor have been at the forefront of research for industrial relations scholars over the past several decades. This class attempts to take a more applied focus by covering some of the mediums available to resolve disputes between labor and management.

Industrial Relations in Bangladesh: Nature and Characteristics of IR in Bangladesh, causes of poor industrial relations in Bangladesh, Ways to Improve IR in Public sector, Why IR has not been improved? Parties responsible for poor IR, what would be the actual IR in Bangladesh? Proposed model of IR in Bangladesh, Future IR in Bangladesh.

Reference Books:

1. **Labor Relations: Striking a Balance**, 3rd Edition, Budd, John W., McGraw-Hill Irwin Publishing: Chicago, 2010.
2. **Industrial Relations**, Dr. M Ataur Rahman.
3. **The Origins and Evolution of Industrial Relations in the United States**, Kaufman and Bruce., ILR Press: New York, 1993.

COURSE CODE AND COURSE NAME:

HRM 224: COMPENSATION MANAGEMENT

Total Credits:

03

Full Marks:

100

Introduction to Compensation: Meaning of Compensation, Importance of Compensation, Components of Compensation, Factors influencing employee Compensation.

Compensation Management: Meaning of Compensation Management, Objectives of Compensation Management, Four Compensation Policies, Compensation Management Process, Challenges.

Defining Internal Alignment: Internal alignment, What Shapes Internal Structure, Strategic choice in designing internal structures.

Job Analysis: Meaning, Purposes, Procedures and Methods of job analysis, judging job analysis.

Job Evaluation: Meaning of Job Evaluation, Major decisions of Job Evaluation, Methods of Job Evaluation.

External Competitiveness: Defining Competitiveness; what shapes external competitiveness? Labor market factors, Modifications to the demand side, Modifications to the supply side, Product market factors and ability to pay, Organization factors, Relevant markets, Competitive pay policy alternatives.

Designing Pay Level, Mix and Pay Structure: Purpose of a Survey? Select relevant market competitors, Design the survey, Interpreting survey results. Balancing internal and external pressures: Adjusting the pay structure.

Pay for Performance Plan: What is a Pay for Performance, Specific pay for Performance Plans: Short Term; Team Incentive Plans, Long-Term Plans.

Performance Appraisals: Definition of Performance appraisals, the steps to be followed for effective appraisals program, Methods of performance appraisal, Process of performance appraisal. The pitfalls/limitations of performance appraisal

International Pay System: Global Workplace Comparisons, Global wage Comparisons, Expatriate Pay, Elements of Expatriate Pay, Balance Sheet Approach.

Reference Books

1. **Compensation** by George T. Milkovich and Jerry M. Newman, Tata McGraw-Hill Education Private Limited, 9th Edition.
2. **Compensation Management as a Knowledge Based World**, Richard I Henderson
3. **Human Resource Management**, K Aswathappa, Tata McGraw-Hill Education Private Limited.

COURSE CODE AND COURSE NAME:

MKT 221: STRATEGIC MARKETING

Total Credits:

03

Full Marks:

100

Introduction: Basics of marketing; Foundations of Strategic Marketing Management; Market–Driven Strategy; Marketing orientation; Capabilities; Creating value for customers; Becoming market driven.

Business and Market Strategies: Corporate strategy; Business and Marketing Strategy; Marketing Strategy Process; Preparing the Marketing Plan.

Market Targeting and Strategic Positioning: Market targeting strategy; Targeting in different market environment; The positioning process; Determining positioning effectiveness.

Relationship Strategies: The Rationale for inter organizational relationship; Types of organizational relationship; Developing effective relationship between organizations; Global relationship organizations.

Strategic Brand Management: Product management issues; Analyzing Product Preference Strategies for Products brands; Strategic Brand Management Process.

Marketing Strategies for Different Market and Competitive Environments: Considerations in Strategy Selection; Strategies for Entering New; Product Markets; Strategies for Growth Markets; Strategies for Mature and Declining Markets; Competing in Global Markets.

Product, Branding and Customer Service Strategies: Product Quality and Competitive Advantage; The Strategic Analysis of Existing Products; Developing Product Strategies; Branding Strategy; Customer Service Strategy

Pricing Strategy: Strategic role of price; Analyzing the pricing; Selecting the pricing strategy; Determining specific prices and policies.

Promotion, Advertising and Sales Promotion Strategies: Promotion strategy; Advertising strategy; Sales Promotion strategy.

Sales Force and Direct Marketing Strategies: Developing and implementing sales force strategy; Direct marketing strategies.

Marketing Strategies Implementation and Control: The marketing plan; Implementing the plan; Strategic evaluation and control; Performance criteria and information needs; Performance assessment and action.

Reference Books:

1. **Strategic Marketing**, David W Cravens and Nigel F. Pierce, Latest Edition, Irwin McGraw- Hill, USA.
2. **Strategic Marketing An Introduction**, Tony Proctor, Rowledge.

COURSE CODE AND COURSE NAME:

MKT 222: INTEGRATED MARKETING COMMUNICATIONS

Total Credits:

03

Full Marks:

100

Integrated Marketing Communications (IMC): Communication and IMC Programs; The Communication Process; Barriers to Communication; Integrated Marketing Communication.

Corporate Image and Brand Management: Components of Corporate Image; Role of Corporate Image; Branding; Brand Equity; Brand Extensions; Co-Branding; Private Branding; Branding Management Process.

Business to Business Buyer Behavior: Business Customer; Business Buying Centers & Factors; Business Sales; Business to Business Buying Process.
Promotion Opportunity Analysis: IMC Plan; Communication Market Analysis; IMC Objectives; IMC Budget; Prepare Promotional Strategies; Market Segmentation; Business; Globally IMC Programs.
Advertising Management: Role of Advertisement in the IMC Process; Company Activities in Advertising Management; Communication and Advertising Objectives.
Advertising Design: Message Strategies; Cognitive Strategies; Affective Strategies; Brand Strategies; Exceptional Frameworks; Model of Creating and Advertisement; Advertisement Effectiveness.
Advertisement Media Selection: Media Strategy; Media Planning; Media Selection; Media Mix; Media Selection in Business- to- Business Markets.
Trade Promotion: Nature of Trade Promotion; Types of Trade Promotions; Objectives of Trade Promotions.
Consumer Promotions: Coupons; Premiums; Bonus Packs; Price Off.
Personal Selling, Database Marketing and Customer Relationship Management: Personal Selling Services; Telemarketing; Retail Sales Presentations; Database Marketing Steps; Methods of Direct Marketing; Permissions Marketing; Customer Relationship Management Steps.
Public Relations Events: Cause Related Marketing; Green Marketing; Public Relations Tools; Sponsorship Marketing; Event Marketing.
Internet Marketing: Marketing Functions on the Internet; E-Commerce; E-Commerce Incentives; Business-to-Business E-Commerce.

Reference Books:

1. **Integrated Advertising, Promotion and Marketing Communications** (Latest Edition)- Kenneth E. Clow, Donald Baack.
2. **Advertising & Promotion** (Latest Edition), George E. Belch and A. Belch, Irwin McGraw Hill, 1998.

COURSE CODE AND COURSE NAME:

MKT 223: SUPPLY CHAIN MANAGEMENT

Total Credits:

03

Full Marks:

100

Supply Chain: Definition, Objectives, Types, Various definitions, Drivers. Need for SCM, SCM as a profession, SCM decisions and skills, Strategy formulation in SCM, Value in Supply Chain, Tradeoffs, CRM Strategy relationship matrix.

Integrated Logistics: Logistics, Logistical operations integration, Customer Service, Supply chain relationships, global logistics.

Logistical Resources: Information, Forecasting, Inventory strategy, Inventory management, Transportation infrastructure, Transportation regulation, Transportation management, Warehouse management, Material Handling, Packaging.

Logistics System Design: Logistics Positioning, Integration Theory, Planning and design Methodology, Planning and design Techniques.

Logistics Administration: Organization, Planning, Costing and Pricing, Performance Measurement and reporting.

Reference Books:

1. **Logistics Management**, Ronald J. Bowersox and David J. Closs, Tata, McGraw Hill.
2. **Business Logistics Management**, Ronald H. Ballou, Prentice –Hall.
3. **Supply Chain Management**, Mohanty R.P, S.G Deshmukhi Biztantra, New Delhi.

COURSE CODE AND COURSE NAME:

MKT 224: CONSUMER BEHAVIOR

Total Credits:

03

Full Marks:

100

Consumer Behavior – Overview: Defining Consumer Behavior; Why Study Consumer Behavior; Consumer behavior and Marketing Concept; Impact of technology; Models of Consumer Decision making, Consumer behavior and decision making, Using Models in Consumer Behavior Research.

Culture, subculture and Cross cultural– Components and Its Marketing Implications: Culture; Components of Culture; Useful Concepts of Cultural Analysis; Cross-Cultural Research and Multinational Marketing; Subcultures – Nature of Subculture; Different Types of Subcultures and Their Marketing Implications, Cross-cultural consumer analysis.

Social Class and Social Organization: Social Organizations and Reference Groups: Socialization; Reference Groups Norms and Conformity; Social Change; How Social Trends Affect Consumption. Social Class; Social Stratification; Research Models of Social Class; Social Class and Buying Behavior.

Family: Nature of Family; Influences on Family Design Making; Using Family Concepts in Marketing.

Nature and Determinants: The Nature and Significance of Individual Influence; Individual Determinants of Consumer Behavior.

Learning: Defining Learning; Learning Theories; Behavior Modification in Psychology and Marketing; Retention of Advertising Messages; Habit Information and Brand Loyalty.

Perception: Definition of Perception; Theories of Perception; Models of Perception; Factors Determining Perception; Features of Perception Affecting Consumer Behavior.

Motivation and Personality: Defining Motivation & Personality; Motivation Theories; Motivation Research Methods; The Concepts of Personality; Personality Theories; Personality in Consumer Behavior Research.

Attitudes: Meaning of Attitudes; Influence of Attitudes; Understanding Attitude; Attitude Organization; Models of Attitude; Functions of Attitude; How Attitudes are Measured; Attitude Change; Cognitive Dissonance Theory; Multi-Attribute Theory.

Consumer's Decision Process: Problem Recognition; Search and Evaluation; Purchasing Processes; Post-Purchase Behavior.

Reference Books:

1. **Consumer Behavior**, Leon G. Schiffman and Leslie Lazar Kanuk, Pearson, 10th Edition.
2. **Consumer Behavior (Concept and Strategies)**, Harold W. Berkmen and Christopher CGilson & Kent Publishing Company.
3. **Perspectives in Consumer Behavior**, Harold H. Kassringian and Thomas S. Robertson & Scott Forceman and Company.

COURSE CODE AND COURSE NAME:

FIN 221: INTERNATIONAL FINANCE

Total Credits:

03

Full Marks:

100

Gains from Trade and Derivation of Equilibrium Rate of Terms of Trade: Traditional theory of trade: Comparative cost theory. Two-country-two-commodity model. Production Possibility Curves (PPC): Constant and increasing cost, Indifference curves, Optimum production and optimum consumption, Gains from trade: Before-trade and After-trade situation, Derivative of terms of trade from PPC, Offer curves, Equilibrium terms of trade, Theories of market imperfections: product life cycle theory and strategic trade theory.

Balance of Payments (BOP): Balance of trade, Current account and Capital account, Debit side and credit side of BOPs, The concepts of deficit and the balance of crisis, Autonomous and induced capital, Role of government: import restriction and foreign aid.

International Financial Institutions: IMF, World Bank, International Financial Corporation, International Development Association, Bank for International Settlements, Regional Development Agencies, Asian Development Bank, The Islamic Development Bank, Asian Clearing Union.

International Financial Markets: History of foreign exchange: Gold standard and gold exchange standard, Bretton Woods Agreement and collapse of the system, spot market and forward market, Foreign exchange quotation: Direct and Indirect.

Exchange Rate Determination: Exchange rate equilibrium: composition of demand and supply, Factors that influence exchange rates: Relative inflation rates, Relative interest rates, Relative income level, Government controls, Expectations, Interaction of factors, Financial market perspective: Speculating on anticipated exchange rates.

Exchange Rate Behavior: Government influence on exchange rates, Exchange rate systems: Fixed exchange rate system, Freely floating exchange rates, Managed floatation, Pegged exchange rates, Currency boards, Financial markets perspective, A single European currency, Exchange rate target zone. Case: Asian currency crisis and government intervention.

International Arbitrage and Interest Rate Parity: International arbitrage: Locational arbitrage, Triangular arbitrage, Covered interest arbitrage, Interest rate parity (IRP): Determination of interest rate parity, Determination of forward premium, Financial market perspective, Case: Nike and Asian currency crisis.

Exchange Rate Risk Management: Forecasting exchange rates, Techniques of forecasting, Evaluations of forecast performance, Exchange rate volatility, Financial market perspectives, Application of exchange rate forecasting to the Asian crisis. How exchange rate forecasting affect on MNC value?

Measuring Exposure to Exchange Rate Fluctuations: Relevancy of exchange rate risk: PPP argument, The investor hedge argument, Currency diversification arguments, Stock holder diversification argument; Types of exposures: Transaction exposure, Economic exposure, Translation exposure, Impact of exchange rate movements on MNC's value.

Foreign Exchange Operation and Documentation: Society for worldwide international financial transaction (SWIFT), International commercial terms (INCO terms): TT, MT, DD, TC, LC, Documentary trade credit, Insurance documents, Bill of lading, Multimodal transport documents, Airway bill.

Operation of Documentary Credit: Choosing the method of payment, Parties to a credit, Advantages of letter of credit: Confirmed and unconfirmed credits, Fixed and revolving credits, Transferable credits, Back to back credits, Operation of a letter of credit.

Dealing in Foreign Exchange in the Context of Bangladesh: Risk management and treasury operations, Dealing position, Accounting and reporting, Foreign risk management, Reconciliation of Nostro balance, Managements of risk arising in Vostro accounts, Control over miscellaneous aspects of dealing operations.

Reference Books:

1. **International Financial Management (Latest Edition)**, Jeff Madura, Thomson South-Western, 2003.
2. **Foreign Exchange & Risk Management**, Syed Ashraf Ali, Mowla Brothers, Dhaka, Bangladesh, 2005.
3. **Fundamentals of Multinational Finance**, Michael H. Moffett, Arthur I. Stonehill and Davis W. Eitman, Pearson Education, Ind. 2003.
4. **Multinational Financial Management**, Alan C. Shapiro, Sixth Ed. John Wiley & Sons, Inc. 2001.
5. **International Economics**, Dominick Salvatore, Latest Edition. John Wiley & Sons, Inc. 2004.

COURSE CODE AND COURSE NAME:

FIN 222: FINANCIAL INSTITUTIONS AND MARKETS

Total Credits:

03

Full Marks:

100

Introduction to Business of Financial Institutions - An Overview of Banks and Non-Banks and Their Services, Economic Analysis of Financial Institutions, Impact of Govt. Policy and Regulations, Financial Statements of Financial Institutions.

Asset-Liability Management (ALM) Techniques - Asset and Liability Management Strategy, Fund Management Strategy, Interest Rate Risks-Gap and Duration Management, Futures, Options and Other ALM Techniques, Investment Functions and Instruments, Demand for Supply of Liquidity, Liquidity Problems-Strategies for Liquidity Management.

Managing Sources of Funds - Deposit and Non-Deposit Funds, Off-Balance Sheet Sources Securitization, Loan Sale etc. Management of Capital BASEL-II Framework (BB Guideline)

Profitability and Productivity and Consumers- Measuring and Evaluating Financial Institutions Performance, Camels Rating

Risk Management of Financial Institutions - Risk Identification, Measurement, Mitigation Technique, Core Risk Management Guidelines of Bangladesh Bank, Market Risk, Operational Risk & Reputation Risk.

Introduction and Overview of Financial Markets: Overview of Financial Markets; Overview of Financial Institutions; Concept and Different between bank and non-bank financial institutions; Globalization of Overview of Financial Markets and Institutions.

Money Markets: Definition of Money Markets; Money Market Securities; Money Market Participants; International Aspects of Money Markets; Euro Markets.

Bond Markets: Definition of Bond Markets, Bond Market Securities, Bond Market Participants, Composition of Bond Market Securities, International Aspects of Bond Markets, Eurobonds, Foreign Bonds and Brady and Sovereign Bonds.

Foreign Exchange Markets: Background and History of Foreign Exchange Markets, Foreign Exchange Rates and Transactions, Interaction of Interest Rates, Inflation and Exchange Rates.

Stock Markets: Stock Market Securities, Primary and Secondary Stock Markets, Stock Market Participants, Security Exchange Commission and Stock Market Regulations, Dhaka and Chittagong Stock Exchange (DSE) and Chittagong Stock Exchange (CSE); Functions of Dhaka Stock Exchange.

Other Financial Institutions: Savings Associations, Savings Banks, Credit Unions, Finance Companies, Insurance Companies: Life Insurance and Property-Casualty Insurance, Securities, Firms and Investment Banks, ICB and Its Functions; Mutual Funds, Different Types of Mutual Funds, Mutual Funds-Prospects and Objectives, Pension Funds.

Reference Books:

1. **Financial Markets and Institutions** by Anthony Saunders and Marcia Millon Cornett, Tata McGraw Hill, Latest Edition
2. **Financial Markets and Institutions**, Jeff Madura, 9th Edition.
3. The Banking Companies Act, 199
4. Core Risk Management Guidelines of Bangladesh Bank

COURSE CODE AND COURSE:

FIN 223: BANK FUND MANAGEMENT AND ISLAMIC BANKING

Total Credits:

03

Full Marks:

100

Overview of Banks and the Financial Services Sector - Bank, The Financial System and competing Financial Service Institutions, Competitors offer the public, Key Trend affecting banks and other financial service firms, an overview of Bank Balance Sheets and Income Statements.

Measuring and Evaluating the Performance of Banks - An overview of banks balance sheet and income statements, other useful bank financial statements, evaluating a bank's performance, useful profitability formula for banks, Measuring risk in banking and financial services, The impact of size on performance, using financial ratios and other analytical tools to track bank performance.

Asset Liability Management -Asset management strategy, Liability management strategy, Funds management strategy, Interest rate risk, Interest sensitive gap management, duration gap management.

Liquidity and Reserve Management: The demand for and supply of liquidity, why banks and many of their closest competitors face significant liquidity problems, strategies for liquidity managers, estimating liquidity needs, factors in choosing among the different sources of reserves.

The Management of Capital - Capital and Risk, Types of capital, Regulatory approach to evaluating capital needs, Basel III: A new capital accord unfolding, Planning to meet capital needs.

Lending to Business Firms and Pricing Business Loans - Types of loan, steps in the lending process, credit analysis, sources of information about loan customers, short term loans to Business Firms, Long term loans to Business Firms, Analyzing Business Loan Application, Financial Ratio Analysis of a customer's Financial Statement.

Electronic Banking - What is Meant by Electronic Banking; History & Development of Electronic Banking; Structure of Electronic Banking; Basic Components of Electronic Banking; Types of Electronic Banking; Retail Electronic Banking: Automated Teller Machine; Debit Card; Credit Card; Home Banking; Internet Banking; Risk in Electronic Banking; Problem of Electronic Banking; Suggestion for Introducing Electronic Banking in Bangladesh.

Islamic Banking - Objectives and Functions, Global Experiences, Operational Mechanism of Islamic Banking System of Guarantee, Non-Banking Services of Islamic Banks, Islamic Bank and Central Bank, Conventional vis--vis Islamic Banking.

Islamic Modes of Finance -Wadia and Mudraba Accounts their Characteristics and Mode of Operations. Musharaka, Mudaraba, Murabaha, Bai-E-Muazzal, Bai-E-Salam, Hire Purchases, Quarz E Hasana, Lease Finance, Auction Investment, Syndicated Investment, Term Investment.

Fund Management in Islamic Banking - Asset Liability Management (ALM), Liquidity Management, Liquidity versus Profitability, Liquidity Theories and Islamic Banking Risk Management in Islamic Bank.

Foreign Exchange Operation of Islamic Bank -Import and Export Financing, Methods of Trade Payments Exchange Rates Applicable Rates for FEX Operations

Islamic Banks in Bangladesh – Islamic Bank Bangladesh Ltd, Shajalal Islamic Bank and Islamic Branch of conventional Banks

Reference Books:

1. Texts book on “**Bank Fund Management and Islamic Banking**” developed by the Open School
2. **Bank Management and Financial Services**– by Peter S. Rose and Sylvia C. Hudgins, 6th Edition.
3. **Bank Management**, Koch, Timothy W and S. Scot Mcdonald, - 5th Edition, Thomson, Ohio, 2003.
4. **Financial Institutions Management**, Saunders, Anthony and MareiaMillon Cornett,- 4th Edition, Irwin McGraw Hill, USA, 2003.
5. **Towards Interest Free Banking.** Ahmed, Shaikh Mahmud.. International Islamic Publisher, Delhi
6. **Money in Islam**, Choudhury, MasudulAlam., Routledge, London
7. **Text Book on Islamic Banking**, Hasan, Kabir M. A
8. **Readings in Islamic Banking Islamic Foundation Bangladesh**, Hoque, Ataul,
9. **Islamic Economics- Theory and Practice**, Mannan, M A, New Delhi, India
10. **Islamic Finance System**, Rahman, M.M and Rahman, B.M.H.

COURSE CODE AND COURSE:

FIN 224: CENTRAL BANKING AND MONETARY POLICY

Total Credits:

03

Full Marks:

100

Introduction to Central Banking - Central Bank in The Financial System, Evolution, Characteristics, Objectives, Philosophy and Functions of Central Banks, Relationship Between Central Bank and Govt., Central Bank and Commercial Banks, Modern Central Banking, Autonomy of Central Bank, Separation Between Supervisory and Monetary Authorities.

Supervision of Financial Institutions - Theory, Objectives and Agencies of Bank Examination/Regulation, Methods of Bank Examination, On Site and Off-Site (CEMELS Rating), Deposit Insurance and Bank Failures. Risk Management and Internal Control Mechanism. Basic Guidelines on Bank Supervision, Supervision of Non-Banks& Other Financial Institutions

Monetary Policy - Money and is Functions, Demand for and Supply of Money, Multiple Deposit Creation, Determinations of Money Supply, Monetary Base and Money Multiplier, Conduct of Monetary Policy-Tools, Targets, Goals and Monetary Transmission Mechanism.

Exchange & Reserve Management - Exchange Rate Policy, Fixed & Floating Rate, Relationship with International Monetary Intuitions, Foreign Currency Investment.

Central Banking and Monetary Management in Bangladesh - Bangladesh Bank order, 1972; Prudential Regulation, Monetary Policy of Bangladesh.

Reference Books:

1. Texts book on “**Central Banking and Monetary Policy**” developed by the Open School
2. **Deregulation and Central Bank Autonomy.** Ahmed, A.K.N. Of University Press Ltd, Dhaka.
3. **Core Principles for Effective Banking Supervision.**BIS.
4. **Central Banking**, Dekock, M.H.
5. **Banking and Financial Intermediation.** Heath and Company, Smith, Gray. Money, Lexington, D.C.

COURSE CODE AND COURSE NAME**Total Credits:****Full Marks:****MGT 221: MANAGEMENT THOUGHT**

03

100

Review of Fundamentals of Management: Concepts of Management and Description of Functions of Management.

Evolution of Management Thoughts: Management in Early Civilization: Prehistoric Era-Ancient Civilizations: Sumer, Egypt, Babylonia, Hebrews, China, Greece, India-Kautilya's Arthashastra, Early Military Contributions, Rome-Management During Medieval Period: Feudal Organization, Early Writers, The Merchants of Venice, The Arsenal of Venice, Sixteenth Century Writers-Organizing for Production-Early Managerial Practices and Concepts-Early Scientific Management: The Renaissance of Application.

Evolution of Management Thoughts: Classical, Neo-classical and Contemporary Management Thoughts: Contributions of The Classical Economists in Management Thought-A Prelude to Scientific Management-Scientific Management: Foundation, Concept, Principles, Awakening Interest in Scientific Management, Impact, Aims, New Views Generated by Scientific Management- Early Twentieth Century Concepts: Contributions of Henry L. Gantt, Hugo Munsterberg, Harrington Emerson, **Henry Fayol** in Management Thought-The Managerial Philosophers-Emerging Schools of Management Thought: Traditional, Behavioral, Management Process and Quantitative Schools- History and Contemporary Management.

Management Techniques: Management by Objectives- Management by Objectives and Results-Management by Exception-Management by Consensus-Consultative Management-Participative Management- Empowerment Management-Management by Crisis etc.

Reference Books:

1. Claude S. George Jr. **The History of Management Thought**, (Latest edition), Prentice Hall India Ltd., New Delhi.
2. Herbert G. Hicks, **Organization: Theory and Behavior**, (Latest edition), McGraw Hill Book Co. Ltd. New York (USA)
3. C. Ray Gullet and Earnest Dale, **Readings in Management: Landmarks and New Frontier**, (Latest edition), McGraw Hill Book Company. New York (USA)
4. Gvishiani, Organization and Management: **Sociological Analysis of Western Theories of Management**, (Latest edition), Progress Publisher, Moscow.

COURSE CODE AND COURSE NAME:**Total Credits:****Full Marks:****MGT 222: TOTAL QUALITY MANAGEMENT**

03

100

Introduction: Definition, Basic Approach, Gurus of TQM, TQM Framework, Awareness, Definition Quality, Historical Review, Obstacles, Benefits of TQM, TQM Exemplary Organization.

Customer Satisfaction: Introduction, Who is the Customer ? Customer perception of Quality, Feedback, Using Customer Complaints, Service Quality, Translating Needs into Requirements, Customer Retention, Additional Comments, TQM Exemplary Organization.

Employee Involvement: Introduction, Motivation, Employee Surveys, Empowerment, Teams, Suggestion System, Recognition and Reward, Gain Sharing, Performance Appraisal, Unions and Employee Involvement, Benefits of Employee Involvement, Additional Comments, TQM Exemplary Organization.

Continuous Process Improvement: Introduction, process, The Juran Trilogy, Improvement Strategies, Types of Problems. The PDCA Cycle, Problem-Solving Method, Kaizen, Reengineering, Six-Sigma, TQM Exemplary Organization.

Benchmarking: Introduction, Benchmarking Defined, Reasons to Benchmark, Process, Deciding What to Benchmark, Understanding Current Performance, Planning, Studying Others, Learning from the Data, Using the Findings, Pitfalls And Criticisms of Benchmarking, TQM Exemplary Organization.

Quality Management Systems: Introduction, Benefits of ISO Registration, ISO 9000 Series of Standards, Sector-Specific Standards ISO 9001 Requirements, Implementation, Documentation, Writing the Documents, Internal Audits, Registration, Closing Comments, TQM Exemplary Organization.

Quality Function Deployment: Introduction, The QFD Team, Benefits of QFD, The Voice of the Customer, Organization of Information, House of Quality, Building a House of Quality. QFD Process, Examples, Conclusion, TQM Exemplary Organization.

Total Productive Maintenance: Introduction, The Plan Learning the new Philosophy, Promoting the Philosophy, Training, Improvement Needs, Developing Plan, Autonomous work Groups.

Reference Books:

1. Essentials of Total Quality Management, M. A. Mannan, University Grants Commission of Bangladesh, 2017.
2. Essentials of Total Quality Management, Dale H. Besterfield, Carol Besterfield- Michna, Glen H. Besterfield Mary Besterfield- Sacre-3rd Edition
3. Total Quality Management, Organization and Strategy: Deans. J. W. and Evans J.R.
4. The Total Quality Management: An Introductory : Paul Janes.

COURSE CODE AND COURSE NAME:

MGT 223: INTERNATIONAL MANAGEMENT

Total Credits:

03

Full Marks:

100

Organization and management: Organization and industrialization, the functions of management, the managerial hierarchy, the role of organization builder, a threefold concept of management.

Management as an economic resource: Simple and complex organization, management and market, capital investment and managerial resource, innovation and management resource, management and organizational hierarchy

Management as a system of authority: Authority and managerial group, the manager as a rule maker, managerial philosophies toward workers

Management as a class: A typology of managerial elites, the power position of the management class

The development of managerial resources: A critical minimum investment in managerial resource, high level human resources through foreign investment, importation of high talent manpower from abroad, generation of high talent manpower in home.

Management in India: The nature and extent of industrialization, the managerial elite, management as a system of authority, the generation and development of Indian managerial resources, the power and influence of Indian management system

Management in France: Nature and extent of industrialization, management as a system of authority, the managerial elite, the generation and development of managerial resource, an evaluation of French management

Management in Japan: Nature and extent of industrialization, management as a system of authority, the managerial elite, the gyration of high talent manpower, an evaluation of Japanese management

Management in Germany: Nature and extent of industrialization, management as a system of authority, the managerial elite, the gyration of high talent manpower, an evaluation of German management

Management in Great Britain: Nature and extent of industrialization, managerial resources, the managerial elite, management as a system of authority, the development of managerial resources, an evaluation of British management

American management in perspective: Nature and extent of industrialization, managerial resources, the managerial elite, management as a system of authority, the development of managerial resources, an evaluation of American management

The management of foreign firm in economically underdeveloped countries: The foreign enterprise as a source of managerial talent, foreign enterprise managed as a class, the system of authority in foreign firm, an evaluation

Recommended Books:

1. Frederick Harbison, Charles A. Myers , **Management in the Industrial World: An International Analysis**
2. Arch G. Woodside, Robert E. Pitts **International Organizations: A Comparative Approach to the Management of Cooperation Creating and Managing International Joint Ventures**

COURSE CODE AND COURSE NAME:**MGT 224: ENTREPRENEURSHIP****Total Credits:**

03

Full Marks:

100

Entrepreneur: Evolution of the Concept of Entrepreneur; Characteristics of an Entrepreneur; Functions of an Entrepreneur; Types of Entrepreneur, Entrepreneur.

Entrepreneurship: Concept of Entrepreneurship; Growth of Entrepreneurship in Bangladesh; Role of Entrepreneurship in Economic Development.

Factors Affecting Entrepreneurial Growth: Environment for Entrepreneurship; Environmental Factors; Economic Factors; Non-Economic Factors; Government Actions.

Entrepreneurial Motivation: Motivation; Motivational Theories; Motivating Factors; Achievement Motivation.

Entrepreneurial Competencies: Meaning of Entrepreneurial Competence or Trait; Major Entrepreneurial Competencies; Developing Competencies.

Entrepreneurial Mobility: Factors Influencing Mobility; Occupational Mobility; Location Mobility.

Small Enterprises: Characteristics; Rationale; Scope; Opportunities for an Entrepreneurial Career, Role of Small Enterprises in Economic Development.

Project Identification and Selection: Meaning of Project, Project Identification, Project Selection, Formulation of Project Report, Concept of Project Appraisal, Methods of Project Appraisal, Business Plan.

Finance of Enterprises: Financial Planning, Source of Finance, Capital Structure.

Institutional Support to Entrepreneurs of Bangladesh: Need for Institutional support, financial institutions of Govt. and Non-Govt. of Bangladesh, supply and demand side analysis of support and assistance of Bangladesh. Govt. policy and programs for small – scale Enterprises.

The Business: Meaning, Requisites of a Successful Business, Difference between Business and Profession, Growth of Small Business, Types of Growth Strategies; Expansion and Diversification, Sickness in Small Business, Magnitude of Industrial Sickness, Causes of and Consequences Of Industrial Sickness, Corrective Measures.

Reference Books:

1. Hisrich and Petter, **Entrepreneurship**
2. S. S. Khanka, **Entrepreneurial Development**, S. Chand & Company, India
3. S. Anil Kumar, S.C. Poornima, **Entrepreneurship Development**, New Age International Publishers, India

COURSE CODE AND COURSE NAME:**ACT 221: ACCOUNTING THEORY****Total Credits:**

03

Full Marks:

100

Evolution of Accounting: Definition, evolution, features, classifications, advantages and disadvantages of Double Entry Accounting, Industrial Revolution and Accounting development- Recent developments in Accounting- Accounting and economic development.

Frame work of Accounting: Definition, advantages and disadvantages, development stages of generally accepted accounting principles, concepts and convention, International Accounting Standards.

Financial Reporting Objectives: Definition, characteristics, importance, pro-forma of financial reporting, Stewardship control and decision making objectives- Information needs of users, Accounting as an information system.

Depreciation Accounting: Depreciation and income measurement- Depreciation policy formulation-allocation of depreciation costs-depreciation policy and price level changes.

Income Measurement: Maintenance of capital and income measurement- The Economist's and the Accountant's view on income recognition and measurement.

Valuation Concept: Valuation of goodwill and shares.

Analysis and Interpretation of Financial Statements: Absolute and relative measures of financial statements-Ratio analysis- Analysis thorough cash flow statements. Calculation of EPS-primary and fully diluted.

Accounting for Price Level changes: Historical cost accounting and price level changes-Partial inflation adjustment methods- Introduction to the framework and working of general price level- Replacement cost current cost accounting models.

Accounting in Bangladesh: Accounting practices in Bangladesh- Developments in accounting profession in Bangladesh.

Reference Books:

1. **Accounting Theory.** Eldon S. Hendriksen
2. **Accounting Theory.** Kenneth S. Most
3. **Anatomy of Depreciation.** G.D Roy

COURSE CODE AND COURSE NAME:

ACT 222: ADVANCED COST ACCOUNTING

Total Credits:

03

Full Marks:

100

An Overview: Introduction to Cost Accounting- Objective method-Techniques- Principal Recording Procedures- Cost elements- Cost accounting cycles- Cost Sheet- Cost accounting Information system- Journal-Voucher Control system.

Cost terms and purposes: Cost in general- Cost objective- Cost systems-Cost concepts-Variable and fixed cost-Average cost product cost concepts-classification of cost-Cost behavior.

Overhead: Definition, characteristics, nature, allocation, over-allocation, under-allocation, labor hour rate, machine hour rate, selected mathematical problem.

Process Costing: Characteristics and procedure of process costing, Preparation of statement of equivalent production, Statement of cost, Statement of evaluation, Treatment of spoilage and losses. Joint products and by-products costing.

Standers Costing: Comparison of Budget and standard- Setting of standers- Standard cost accounting procedures for materials, Labor and overheads: measurement, appreciation, investigation and disposition of variance.

Service Costing: Basic principles Motor transport costing, Clinic or hospital costing. Variable and Absorption Costing Systems.

Measurement of profitability and productivity: Formula for profitability- Level of activity, Presentation of productivity, Information to management. Uniform Costing: Development and requirement, purpose and value-inter.

Reference Books:

1. **Cost Accounting- Management Emphasis.** Horngren C.T.
2. **Cost Accounting,** Matz & Usry.
3. **Cost Accounting.** M.C. Shukla, T.S., Grewal & M.P. Gupta.

COURSE CODE AND COURSE NAME:

ACT 223: PUBLIC AND SOCIAL ACCOUNTING

Total Credits:

03

Full Marks:

100

A. Public Accounting:

Government Accounting and reporting: Definition, characteristics, objectives, functions, and importance, Accounting principles of government units- The fund structure-Integration of Budgetary Accounts- The basis of Accounting.

Government Budgeting: Budget for resource management- Program budget-Budget preparation and budget Administration.

General Fund and Special Revenue Funds: Journalizing- Ledger-posting-preparation of interim and year-end financial statements.

Capital Project Fund: Definition, characteristics, accounting procedures of Capital Project Fund and some selected mathematical problems.

Accounting practices in the Nationalized Sector Corporation: Definition and characteristics of Nationalized Sector Corporation, The Integrated Accounting System of railway and electricity department.

B. Social Accounting:

The concept of Social Accounting and National Income Accounting: The conceptual background of National Income Accounting- Various concepts of National Income.

Methods of Computing Income: The production Savings and Investment functions in Nationals in National Income- Computation Gross National Product and Net National Product.

National Income: Multiplier, expansion of national income by multiplier, discussion and criticism of national income, multiplier and investment, government expense multiplier, tax multiplier, equilibrium budget multiplier.

National Income Accounting in Bangladesh: A critical study of the methods of National Income estimation in Bangladesh-Regional accounting problems of regional incomes of Bangladesh.

Reference Books:

1. **National Income and Social Accounting**, Edey Peacock.
2. **Government Accounting**. Leon Hay.
3. **Government Accounting procedures and Practices**. Tieraey and Calder.

COURSE CODE AND COURSE NAME:

ACT 224: TAXATION AND AUDITING

Total Credits:

03

Full Marks:

100

(A) Taxation:

Introduction: Definition of tax, characteristics, objectives, cannons, and classification of tax.

History of Income Tax ordinance, 1984: Scope & meaning of income tax, definition of income for income for income tax purpose, characteristics of income, assessable and non-assessable income, investment allowance.

Computation of Total Income and Tax liability: Computation of total income from salary, security, house property, agriculture, business, capital gain and others source, Computation of total investment for tax credit/rebate; Tax rates of the assessment year.

(B) Auditing:

Introduction: Definition, objective, Advantages, procedures, techniques, & types of auditing. Auditors, qualification, rights, duties and liabilities. Audit program, Audit working papers, Audit note book, Test checking.

Errors and Frauds: Nature, Types, Auditors duties, preventive measures.

Internal Control, Internal check, internal audit: Objectives, Procedures and auditors position.

Vouching, Valuation and Verification of Assets and Liabilities.

Reference Books:

1. **A Handbook Practical Auditing**, B. N. Tandon and et.al.
2. **Auditing Principles and Procedures**. Khaja Amjad Sayeed.
3. **Income Tax**, Dr. Monjur Morshed Mahmud et.al.
4. **Three Taxes of Bangladesh**, Fazlul Haque FCA, et.al.

QUICK REFERENCE

USEFUL LINKS

E-Books	www.ebookbou.edu.bd
Result Publishing	http://exam.bou.edu.bd
BOU Tube (Video and Audio Lectures)	http://boutube.edu.bd
E-Learning Platform/Learning Management Systems (LMS)	http://bou.elearning.gov.bd
Dedicated e-Platform for online training	http://lms.bou.edu.bd
Online Service and Payment System (OSAPS)	http://osaps.bou.edu.bd
Open Educational Resources (OER) repository of BOU	http://oer.bou.edu.bd
Mobile technology (micro SD card embedded with mobile phone sets loaded with audio/video lectures, learners can use without internet)	Available in regarding regional and sub-regional centers. Contact with respective person.
Interactive class room (IVCR)	Main campus, Dhaka RC and Mymensingh RC
YouTube Channel	www.youtube.com/user/bdopenuniversity
Facebook Page	www.facebook.com/bdopenuniversity
Facebook Group	www.facebook.com/group/bouedu
Twitter	www.twitter.com/bouedu

advice and support

Whether you've been out of education for a long time, have additional support needs or are worried about any aspect of applying and studying at Open School, we are here to help you at every stage.

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