

College Of Technology
BACHELOR OF BUSINESS ADMISSION (BBA)
FIRST SEMESTER
Detailed Syllabus

Course Code	Course Title	Credit
510101	Introduction to Business	3
510103	Business Communication & Report Writing	3
510105	Basic Accounting	3
510107	Business Mathematics	3
211501	History of the Emergence of Independent Bangladesh (In Bangla)	3
	Total Credits in First Semester	15



BACHELOR OF BUSINESS ADMISSION (BBA)

First Year (First Semester)

Detailed Syllabus

Course Code: 510101

3 Credits

Course Title: Introduction to Business

1. Concepts in Business: Meaning and Definition of Business-Functions, Characteristics and Nature of Business-Components of Business-Pre-Requisites of Business-Owner of a business-The Payoff of Business ownership, The Winning hand of Ownership, Characteristics of successful Business Owner, Form of Business Ownership in Bangladesh.

2. Sole Proprietorship: Meaning and Definition-Characteristics of Sole Proprietorship-Advantages and Disadvantages-Formation of Sole Proprietorship.

3. Partnership: Meaning and Definition-Characteristics of Partnership-Advantages and Disadvantages-Kinds of Partners and Partnership-Agreement-Provision of Partnership Deed-Rights and Duties of Partners-Liabilities of Partners-Formation of partnership Firm-Dissolution of Partnership Firm.

4. Joint Stock Companies (JSC): Meaning and Definition-Features of JSC-Advantages and Disadvantages of JSC-Public Vs. Private Limited Company-Formation of a JSC in Bangladesh-Legal Documents Issued by A Company: Memorandum, Articles, Prospectus-Company Meeting: Shareholders' Meetings, Directors' Meeting-Share Capital-Winding up of Company.

5. Cooperative Society: Meaning and Definition-Department of Cooperative in Bangladesh, Principles and Characteristics of Cooperative-Advantages and Disadvantages of Cooperative-Types of Cooperative Society.

6. State Enterprises: Meaning and Definition-Historical Background of State Enterprises-Advantages, Disadvantages, Classification of State Enterprise, State Enterprise in Bangladesh.

7. Franchising: Meaning and Definition, Franchising options and the structure of the industry, Process for evaluating a franchise opportunity, Reasons for buying an existing business, Process of evaluating a business, Pros and cons of franchising.

8. Business Start-Up: Identifying Startup Ideas, Creating a New Business from Search, Finding Startup Ideas, Using Internal and External Analysis to evaluate and opportunity, Selecting Strategies that capture opportunities,

Recommended Books:

1. Ivancevich, M. John, and Skinner, J. Steven,(1992).Business for the 21st Century, Irwin
2. A Guide to Opportunity-Investment guide of Bangladesh (2018), BIDA, Bangladesh

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Course Code: 510103

3 Credits

Course Title: Business Communication & Report Writing

- 1. Introduction:** Nature, Process and Importance of Communication, Types of Communication (Verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.
- 2. Business Correspondence:** Letter Writing, Presentation, Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tenders, Sales Letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job Application Letter, Preparing the Resume.
- 3. Major Media of Oral Communication:** Speech, Characteristics of Good Speech, Importance of Speech, Advantages and Disadvantages of Speech, Face to Face Conversation, Advantages and Disadvantages of Face to Face Conversation, Interview, Objectives and Types of Interview.
- 4. Non-Verbal Communication:** Definition & Importance of Non-Verbal Communication, Symbols, Gestures, Kinesics, Visual Communication.
- 5. Report Writing :** Identify the Types of Reports, Define the Basic Format of a Report, Identify the Steps of Report Writing, Write a Report Meeting the Format Requirements, Determine the Process of Writing a Report, Importance of Including Visuals such as Tables, Diagrams and Charts in Writing Report, Apply Citation Rules (APA Style Documentation) in Reports.
- 6. Business language and presentation:** Importance of Business Language, Vocabulary Words Often Confused, Words Often Miss Pelt, Common Errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power Point Presentation, Visual aids.
- 7. Technology and Business Communication:** Role, Effects and Advantages of Technology in Business Communication Like, Email, Text Messaging, Instant Messaging and Modern Techniques Like, Video Conferencing, Social Networking. Strategic Importance of E-Communication.

Recommended Books:

1. Bovee, and Thill (2012). *Business Communication Today*, 14th Edition, Pearson Education, India.
2. Shirley, Taylor (2005). *Communication for Business*, 4th Edition, Pearson Education, India.

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BACHELOR OF BUSINESS ADMISSION (BBA)

First Year (First Semester)

Detailed Syllabus

Course Code: 510105

3 Credits

Course Title: Basic Accounting

1. **Introduction:** Meaning and Definition of Accounting, Steps in the Accounting Process, Objectives of Accounting, Users of Accounting Information, Distinction between Book Keeping and Accounting, Generally Accepted Accounting Principles, Relationship of Accounting with Other Disciplines.

2. **Accounting Equation:** Elements of Accounting Equation, Items Affecting Owner's Equity, Business Transactions, Transaction Analysis Using the Accounting Equation, Financial Statements, Practical Problems.

3. **Recording Process:** Double Entry System, The Accounting Cycle, Steps in the Recording Process, The Account and Its Classifications. The Rules of Debit and Credit, Expansion of the Basic Accounting Equation, Journal, Ledger, Trial Balance, Practical Problems.

4. **Accounting for Merchandising Operations:** Merchandising Operations, Operating Cycle, Perpetual and Periodic Inventory Systems, Merchandising Transactions, Debit Memorandum and Credit Memorandum, Trade Discounts, Cash Discounts, Shipping Terms and Freight Costs, Journal Entries for Merchandising Transactions, Net Price Method of Recording Merchandising Transactions, Cost Flow Assumptions, Determining Cost of Goods Sold under Periodic Inventory System, Income Statement of a Merchandising Company, Practical Problems.

5. **Special Journals:** Special Journal-Sales Journal, Cash Receipts Journal, Purchases Journal, Cash Payments Journal, Effects of Special Journal on General Journal, Advantages of Special Journals, Subsidiary Ledgers, Advantages of Subsidiary Ledgers, Control Accounts, Posting to Subsidiary Ledgers, Practical Problems.

6. **Adjustment Process:** Accounting Period, Bases of Accounting, Adjusting Entries, The Need for Adjusting Entries, Situations that Require Adjusting Entries, Types of Adjusting Entries, Accounting for Bad Debts, Adjusted Trial Balance, Closing Entries, Post-Closing Trial Balance, Reversing Entries, Practical Problems.

7. **Worksheet:** Worksheet, Objects, Nature and Benefits of a Worksheet, Steps in Preparing a worksheet, Forms of a Worksheet, Preparing Worksheet for a Service Company, Preparing Financial Statements from a Worksheet, Preparing Adjusting Entries and Closing Entries from a Worksheet, Preparing Worksheet for a Merchandising company, Practical Problems.

8. **Financial Statements:** Income Statement, Forms of Income Statement, Limitations of Income Statement, Owner's Equity Statement, Classified Balance Sheet, Practical Problems.

Recommended Books

1. J. Weygandi, D.E. Keiso and P.D Kimmel. *Accounting (2015) Principles 12th Edition, John Wiley and sons Inc.*
2. Alam Sheikh, Md. Jahangir, (2018) Basic Accounting, 2nd Edition, CBO Publications, Dhaka

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BACHELOR OF BUSINESS ADMISSION (BBA)

First Year (First Semester)

Detailed Syllabus

Course Code: 510107

3 Credits

Course Title: Business Mathematics

1. Number System: Introduction, Real Number Systems, Absolute Value of a Number, Special Properties of Zero. Fractions, Complex and Imaginary Number, Sequence and Series, Sigma Notation, Principles of Mathematical Indication, Sum of Natural Number, Relations and Functions, Business Application.

2. Indices and Logarithms: Introduction, Index and Base of a Number, Law of Indices, Meaning of an Positive and Fractional Indices, Operation with Power Functions. Logarithm, Anti-Logarithm, Laws of Logarithms, Common Logarithm, Natural Logarithm, Characteristics and Mantissa.

3. Theory of Sets: Definition of a Set, Methods of Describing a Set, Types of Sets, Operation on Sets, Venn Diagram, De-Morgan's Laws, Cartesian Product of Two Sets, Business Applications.

4. Linear and Quadratic Equations: *Liner Equations:* Equation and Identity, Linear Equations, Degree of an Equation, Solution of an Equation, Linear Simultaneous Equations with Two Variables, Linear Inequalities, Business Applications. *Quadratic Equations:* Nature of the roots of a Quadratic Equation, Relationship between Roots and Coefficients of a Quadratic Equation, Formation of Quadratic Equation with Given Roots. Business Application.

5. The Straight Lines: Abscissa and Ordinate of a Point, Rectangular Coordinates, Distance Between Two Points, Coordinates of Mid-Point, Division or Section Formula, Centroid of a Triangle, Area of a Triangle, Polar Coordinates, Relation between Polar and Cartesian Coordinates of a Point, Straight Line and Standard form of Its Equations, General Equation of a Straight Line, Intersection of Two Straight Lines, Condition for Concurrent of the Three Straight Lines, Angle between Two Straight Lines, Equation of a straight line passing through two points, Cost equation, Business Applications.

6. Permutations and Combinations: Fundamental Principles of Permutations, Permutations of Things which are and are not All Different, Circular Permutations. Combinations, Relations, Relation between Permutation and Combination, Business Applications.

7. Mathematics of Finance: Interest, Simple Interest, Compound Interest, Nominal and Effective Rates of Interest, Continuous Compounding, Discounting, Depreciation, Annuity, Derivation of Different Types of Annuity, Amortization and Sinking Funds, Business Applications.

8. Matrices and Determinants: Definition of a Matrix, Types of Matrices, Algebra of Matrices, Inverse of a Square Matrix, Solving System of Linear Equations by Matrix Method, Determinants of a Square Matrix, Cramer's Rule to Solve System of Linear Equations.

Recommended Books:

1. Gordon D Pritchett and John C Saber (1986). *Mathematics with application in management & economics, 67th Edition*, Irwin Inc.

2. Islam, Md. Rafiqul & Gani, Mohammad, Osman, (2017). *Business Mathematics, 5th Edition*, CBO Publications, Dhaka

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BACHELOR OF BUSINESS ADMISSION (BBA)

First Year (First Semester)

Detailed Syllabus

Course Code: 211501

Credits: 3

Paper Title: History of the Emergence of Independent Bangladesh (In Bangla)

1. Description of the country and its people.

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

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

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

3. Pakistan: Structure of the state and disparity.

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

4. Language Movement and quest for Bengali identity

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

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

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

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

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

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

8. Election of 1970 and the Declaration of Independence by Bangobondhu

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

9. The war of Liberation 1971

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

10. The Bangabondhu Regime 1972-1975

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

Recommended Books:

১. নীহাররঞ্জনরায়, বাঙালীরইতিহাস, দে' জ পাবলিশিং, কলকাতা ১৪০২ সাল।
২. সালাহুউদ্দিনআহমেদ ও অন্যান্য (সম্পাদিত), বাংলাদেশের মুক্তি সংগ্রামেরইতিহাস ১৯৪৭-১৯৭১, আগামীপ্রকাশনী, ঢাকা ২০০২।
৩. সিরাজুলইসলাম (সম্পাদিত), বাংলাদেশেরইতিহাস ১৭০৪-১৯৭১, ৩ খন্ড, এশিয়াটিক সোসাইটিঅববাংলাদেশ, ঢাকা ১৯৯২।
৪. ড. হারুন-অর-রশিদ, বাংলাদেশ: রাজনীতি, সরকার ও শাসনতান্ত্রিকউনডুবয়ন ১৭৫৭-২০০০, নিউ এজ পাবলিকেশন্স, ঢাকা ২০০১।
৫. ড. হারুন-অর-রশিদ, বাঙালিররাষ্ট্রচিন্তা ও স্বাধীনবাংলাদেশেরঅভ্যুদয়, আগামীপ্রকাশনী, ঢাকা ২০০৩।
৬. ড. হারুন-অর-রশিদ, বঙ্গবন্ধুর অসমাপ্তআত্মজীবনীপুনর্পাঠ, দি ইউনিভার্সিটি প্রেসলিমিটেড, ঢাকা ২০১৩।
৭. ড. আতফুলহাইশিবলী ও ড.মোঃমাহবুবরহমান, বাংলাদেশেরসাংবিধানিকইতিহাস ১৭৭৩-১৯৭২, সুবর্ণ প্রকাশন, ঢাকা ২০১৩।
৮. মুনতাসিরমামুন ও জয়ন্তকুমাররায়, বাংলাদেশেরসিভিলসমাজপ্রতিষ্ঠারসংগ্রাম, অবসর, ঢাকা ২০০৬।
৯. আতিউররহমান, অসহযোগ আন্দোলনেরদিনগুলি: মুক্তিযুদ্ধেরপ্রস্ততিপর্ব, সাহিত্য প্রকাশ, ঢাকা ১৯৯৮।
১০. ড. মোঃমাহবুবরহমান, বাংলাদেশেরইতিহাস, ১৯০৫-৪৭, তম্রলিপি, ঢাকা ২০১১।
১১. ড. মোঃমাহবুবরহমান, বাংলাদেশেরইতিহাস, ১৯৪৭-১৯৭১, সময়প্রকাশন, ঢাকা ২০১২।
১২. সৈয়দ আনোয়ার হোসেন, বাংলাদেশের স্বাধীনতায়ুদ্ধে পরাশক্তির ভূমিকা, ডানাপ্রকাশনী, ঢাকা ১৯৮২।
১৩. আবুলমালআবদুলমুহিত, বাংলাদেশ: জাতিরাত্ত্বের উদ্ভব, সাহিত্য প্রকাশ, ঢাকা ২০০০।
১৪. শেখমুজিবুররহমান, অসমাপ্তআত্মজীবনী, দি ইউনিভার্সিটি প্রেসলিমিটেড, ঢাকা ২০১২।
১৫. সিরাজ উদ্দীনআহমেদ, একাত্তরের মুক্তিযুদ্ধ: স্বাধীনবাংলাদেশেরঅভ্যুদয়, ইসলামিকফাউন্ডেশন, ঢাকা ২০১১।
১৬. জয়ন্তকুমাররায়, বাংলাদেশেররাজনৈতিকইতিহাস, সুবর্ণ প্রকাশন, ঢাকা ২০১০।
১৭. Harun-or-Roshid, The Foreshadowing of Bangladesh: Bengal Muslim League and Muslim Politics, 1906-1947, The University Press Limited, Dhaka 2012.
১৮. RounaqJahan, Pakistan: Failure in National Integration, The University Press Limited, Dhaka 1977.
১৯. TalukderManiruzaman, Radical Politics and the Emergence of Bangladesh, Mowla, Brothers, Dhaka 2003.

Good luck