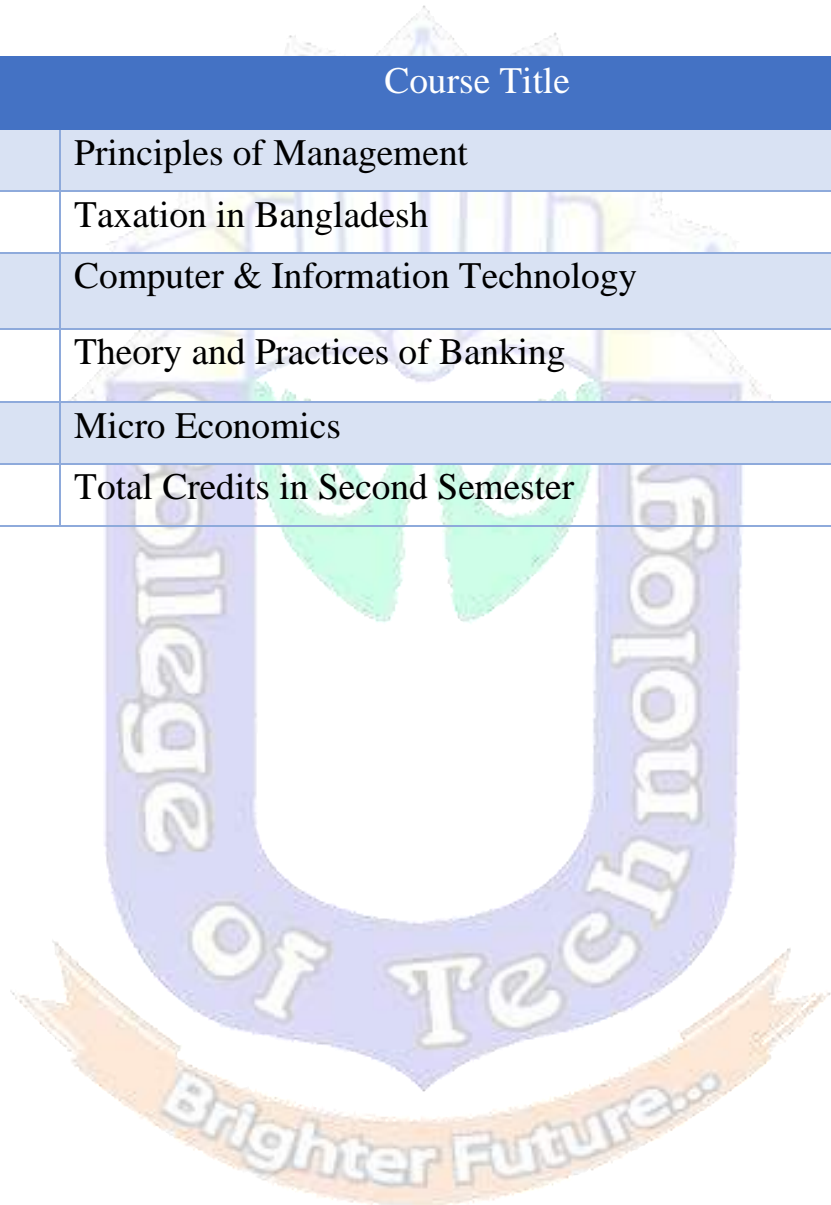


**College Of Technology**  
**BACHELOR OF BUSINESS ADMISSION (BBA)**  
**SECOND SEMESTER**  
Detailed Syllabus

Course Code	Course Title	Credit
510109	Principles of Management	3
510111	Taxation in Bangladesh	3
510113	Computer & Information Technology	3
510115	Theory and Practices of Banking	3
510117	Micro Economics	3
	Total Credits in Second Semester	15



# **BACHELOR OF BUSINESS ADMISSION (BBA)**

First Year (Second Semester)

Detailed Syllabus

Course Code: 510109

3 Credits

## **Course Title: Principles of Management**

- 1. Introduction to Management:** Definition of management, Nature, purpose and principles of management- Need for organizations and managers- Managerial responsibility - Types of managers Concept of productivity, effectiveness and efficiency -Managerial and organization performance.
- 2. Approaches to the Study of Management:** Pre-classical contributors - Classical Viewpoint- Behavioral Viewpoint -Behavioral Viewpoint –Quantitative Viewpoint Contemporary Viewpoint– Management theory Jungle.
- 3. Planning:** Nature of Planning - Types of planning - Steps in planning - Tools and techniques for planning - The planning process.
- 4. Objectives:** Nature of objectives - Management by Objectives (MBO)- The process of MBO - setting objectives- Benefits and weaknesses of MBO.
- 5. Decision Making:** Decision making process- Problem and opportunity finding Nature of Managerial decision, making other factors in decision, making Decision Support Systems.
- 6. Organizing:** Organizational structure- Division of work Span of management - Departmentalization- Line and Staff Delegation of authority- Centralization and decentralization- Coordination Committee and group decision making.
- 7. Leading:** Human factors in managing - Relevant theories, Creativity and innovation,-Motivation- Leadership.
- 8. Controlling:** Meaning and importance of control- Types of control methods- Control process- Requirements for effective controls- Information systems and control.

### **Recommended Books:**

- 1.** James A.F. Stonner and R. Edward Freeman and Daniel R. Gilbert (2018). Management, 6<sup>th</sup> Edition, Prentice Hall of India Private Limited, New Delhi.
- 2.** Griffin,R.W.(2015). Management: Principles and Practices, 11th Edition, Houghton Mifflin Company.

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**First Year (Second Semester)  
Detailed Syllabus**

**Course Code: 510111**

**3 Credits**

## **Course Title: Taxation in Bangladesh**

- 1. Introduction:** Meaning of Income and Characteristics of Income Nature and Importance of Income Tax - Income Tax Ordinance 1984- Statutory Definitions and Important Concepts.
- 2. Income Tax Authority:** Organization structure - Administrative and judicial Authorities -Powers, functions, duties and responsibilities of Administrative and Judicial Authorities -Taxes Appellate Tribunal.
- 3. Charge of Income Tax:** Basic Principles - Exceptions - Rate of Tax Surcharge on Net Wealth- Scope of Total Income - Assessable and Non-assessable income - Exemptions – Residential Status.
- 4. Computation of Total Income:** Salaries - Perquisites - Provident and other funds - Interest on Securities – Grossing-up - Income from House Property - Agricultural Income -Income from Business or Profession - Share of Income from Partnership Firm - Income of Spouse or Minor Child - Capital Gains - Income from Other Sources-Unexplained Investments as Income -Statutory Deductions from all Heads of Income - Set-off and Carry Forward of Losses.
- 5. Procedure of Assessment:** Filing of Return and Other Statements - Types of Statements -Types of Assessments - Limitations for Assessment - Persons Liable to File a Return.
- 6. Investment Tax Credit and Tax Rebate:** Investment Allowances - Tax Holiday for Specific Industries - Tax Rebate and Exemptions in Special Cases.
- 7. Payment, Refund and Recovery:** Tax Deduction at Source Advance Tax - Recovery of Tax from Assessed – in-default - Tax Refund.
- 8. Assessment of Individuals.**
- 9. Value Addition Tax (VAT):** Important Terms, Taxable Goods and Services, VAT authorities, Determination of VAT, method and Time for VAT payment, Turnover Tax and Supplementary Duty, Registration under VAT and VAT Return.
- 10. Customer Act:** Brief Introduction to Customs Act 1969, Statutory Definitions, Customs procedure, Customs Authorities, Prohibited Goods, Goods Dutiable Exemptions from Customs Duty Valuation Procedure, Date for Determination of Value and rate of Duty, Determination of Customs Duty.

### **Recommended Books:**

1. Income Tax Ordinance 1984 and Income Tax Rules 1984.
2. Value Added Tax 1991 and Value Added Tax Rules 1991.
3. Customs Act 1969.
4. Finance Ordinances/ Acts.
5. Chowdhury, Dhiman, (April, 2017). Advanced Issues in Taxation: Theory and Practice, Dhaka.

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**First Year (Second Semester)**

**Detailed Syllabus**

**Course Code: 510113**

**3 Credits**

## **Course Title: Computer & Information Technology**

- 1. Introduction:** What is Computer, Characteristics of Computers, History of Computers, Types of Computer Systems, Computer Generation, Computer System, Importance of Computers in Business, Computer Applications in Business, On-line Applications in Business, Real-Time Applications in Business.
- 2. Fundamentals of Computer Hardware:** Introduction, Components of Hardware, Input Hardware, Output Hardware, Processing Hardware and Storage Device. Central Processing Unit.
- 3. Introduction to System Software and Application Software:** Introduction, Categories of Software, System Software, Application Software, Features of Software, Difference between Hardware & Software.
- 4. Data processing and Networking:** Introduction, Data Processing Cycle, Data Types, Kinds of Data Processing, Objectives of Data Processing, Steps in Data Processing, Practical Data Processing Applications in Business, Data Processing Operations. Data Processing Systems, Networking.
- 5. Programming languages and Program Development:** Introduction, Programming Languages, Machine Language, Assembly Language, High Level Language, Program Development: Introduction, Developing a Program, Program Development Cycle (Steps in Developing a Program), Algorithm, Flowchart, System Analysis and Design, System Development Life Cycle.
- 6. Operating system:** Introduction, Operating System, Functions of an Operating System, Types of Operating System, DOS (Disk Operating System), Windows Operating System.
- 7. Internet and E-commerce:** Internet, Core Features of the Internet, Internet Software, Extranet, Characteristics of Extranet, Uses of Extranet, E-mail, How E-mail Works? Infrastructure Requirement for E-mail, E-mail Addressing Pattern, E-mail Messages, Usage of Mails, Mobile Computing, Types of Mobile Computers, E-commerce, Features of Ecommerce, Importance of E-Commerce, Types of Electronic Commerce, E-Commerce Activities.
- 8. Information Systems in Business:** Introduction, Management Information System, Characteristics of MIS, Designing of MIS, Benefits of MIS, Decision Support Systems, Types of DSS, Characteristics of DSS, Components of DSS, DSS Capabilities, Group Decision Support System (GDSS), Typical GDSS Capabilities.
- 9. Office Automation and Transaction Processing Systems:** Introduction, Office Automation Systems, Transaction Processing Systems, Transaction Processing Cycle, Features of TPS, Transaction Documents, Transaction Processing Modes.

### **Recommended Books:**

1. Kenneth C. Laudon & Jane P. Laudon, (2013) Management Information Systems, 13th Edition, Pearson, India
2. Jabber, Mustafa (2018) Computer and Information Technology, 4th Edition, Dhaka
3. Pradeep K. Sinha & Priti Sinha, (2011). Computer Fundamentals 6th Edition, BPB Publications, India

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

First Year (Second Semester)

Detailed Syllabus

Course Code: 510115

3 Credits

## **Course Title: Theory and Practices of Banking**

- 1. Overview of Banks & their Organizational Structure:** Introduction, How our economy runs? Financial system: Primitive financial system, Modern financial system, Do you know bank? Definition of bank, A brief history of bank in Bangladesh, Banking system: Branch banking, Unit banking, Chain banking, Group banking, Retail banking, Wholesale banking, Universal banking, Investment banking, Banking system in Bangladesh, Bank Vs non-bank financial institutions, Are traditional banks abolishing, Alternative Banking System in the 21st Century, Recent Banking Trends, Banking problems and prospects in case of Bangladesh, Banks and Economic development.
- 2. Commercial Banking:** Introduction, Definition of Commercial bank, Functions of Commercial bank, Services of Commercial bank, Commercial Banking principles, Different forms of loans & advances of commercial bank, credit creation process, Limitations of credit creation, Electronic banking, Services of E-banking, Balance sheet of commercial banks, Earnings assets of commercial banks, Sources of bank earnings, Sources of bank's expenses, Performance measurement of commercial bank, ROE analysis, Risk measurement for performances analysis, Sustainable growth model, A final view of banks earning assets.
- 3. Central Banking Practices:** Definition of Central Bank, Features or Nature of Central Bank, Functions of Central Bank, Principles of note issue, Checking Deposit: Practice and problem, Define Financial Deepening, Loan classification system, Define paper standard, Discuss the merits & demerits of paper standard, Monetary Economics, Discuss the monetary tools how central bank control money supply (Ms), Reserve requirement, Discuss the Various, Demands for money, Commodity Money, Representative Money, Two Different, Thoughts of Expectations, Function of Money.
- 4. Credit Management Policies:** Credit management: its contents & meaning, loan vs. investment, Types of bank's loan, Bank's demand deposits, Credit analysis, Approaches of credit analysis, Credit worthiness of banking, Loan structure & documentation, Perfecting claim against loan security, Types of security, Deciding the suitable security, Distressed loan, Indicators of troubled loan, Bank's response to distressed loan, Sources of credit information, loan pricing, Loan pricing techniques, Loan classification as per regulatory requirements, contents of sound lending policies.
- 5. Risk Issues in Bank Financial Intuitions:** Introducing risk, Why bank should be concerned about risk, Assets-Liability management by bank, Rate sensitive assets, Rate sensitive liabilities, Types of risk faced by bank financial institutions, Interest rate risk, Model for understanding interest rate risk, maturity model, duration model, Reprising model, Market risk, credit risk, Market risk, credit risk, off-balance sheet risk, technology & operating risk.

### **Recommended Books:**

1. Tannan, M.L. (2015). Banking Law and Practices in India, 25th Edition, LexisNexis, Butterwohs, Wadhwa, Nagpur, Indian
2. Rose, S. Peter & Hudgins, C. Sylvia (2012). Bank Management & Financial Services, 9th Edition, McGraw Hill Higher Education

**Good luck**

# **BACHELOR OF BUSINESS ADMISSION (BBA)**

**First Year (Second Semester)  
Detailed Syllabus**

Course Code: 510117

3 Credits

## **Course Title: Micro Economics**

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

### **Recommended Books:**

1. Samuelson, A. Paul, and Naurdhus, D. William, (2009). "Economics" 19th Edition, McGraw Hill
2. Book Co. New York. USA
3. Ahuja, H. L., Principles of Micro Economics, (2009) 22nd Edition, S. Chand & Co. Ltd., India
4. Dewett, K K & Navalur, H, M. (2016). Modern Economic Theory, 23rd Edition, S. Chand & Co. Ltd., India

**Good luck**