

COURSE DESCRIPTIONS OF DEPARTMENTAL SPECIALIZATION COURSES (BBA)

ACCOUNTING (ACT)

ACT 4001: Intermediate Accounting

Pre-requisite: BBA 3126

This course is the continuation of financial accounting with greater detail. Review of financial accounting, conceptual and historical framework underlying contemporary accounting and financial reporting; forms and contents of financial statements; revenue recognition; present value mathematics in accounting; measuring and reporting cash and receivables; inventories; property, plant, and equipment regarding international financial reporting standards and international financial reporting standards are the focuses of this course.

ACT 4002: Cost Accounting

Pre-requisite: BBA 3126

This course combines theoretical concepts underlying the computation and analysis of costs with the practical techniques of cost management. Topics include cost concepts and classification; methods and techniques of costing; codes of ethical conduct; cost statements; cost management of material costs, labor costs, and overhead costs; job order costing, process costing, joint product and by-product costing, operating costing, and the contemporary issues in cost accounting. By the end of the course, the student should be able to formulate proper cost management strategies aligning with the organizational mission and vision.

ACT 4003: Financial Statement Analysis

Pre-requisite: BBA 3126

This course is subdivided into two parts: Accounting and Financial analysis. Accounting analysis is organized around investing and operating activities. Procedures and hints for analysis and adjustments of financial statements are discussed in this part. Financial analysis includes discussions on ratio computation, cash flow measures to earnings prediction, and equity valuation models (such as the dividend discount model, residual income model, free cash flow to equity model, etc.). Fundamental valuation multiples (PE & PB ratio) and articulating these multiples are also discussed.

ACT 4004: Accounting Information System

Pre-requisite: BBA 3126

This course provides introductory but comprehensive coverage of accounting information systems from a conceptual viewpoint. It offers in-depth knowledge of information systems from the accountant's perspective, transaction processing under AIS, revenue cycle, expenditure cycle, and conversion cycle under AIS, financial and management reporting under AIS, advanced technology and AIS design models, system development, security, and application controls. The students are also exposed to software modules where necessary.

ACT 4005: Auditing

Pre-requisite: BBA 3126

This course introduces audit practice and contemporary audit issues. While the focus will be primarily on the external financial audit, many aspects of relevance to internal financial audits will be considered. The course will first examine the nature of audit practice, covering audit planning, application, and reporting. It will then critically evaluate this practice by considering the contemporary debates surrounding auditor responsibilities and liabilities. So, the essential contents of the course are understanding of auditing, basic process, planning and control of audit, materiality, audit techniques, the appointment of auditors and engagement letter, audit techniques, evaluation of internal control system, audit of payments, audit of receipts, and audit reports.

ACT 4006: Financial and Corporate Reporting

Pre-requisite: BBA 3126

This course provides coverage of financial accounting standards, which is crucial for corporate external reporting. It offers in-depth knowledge on material such as changes in accounting policy, revenue recognition principle, revenue recognition under long-term construction contracts, provision, and

contingent liabilities, reporting current and deferred taxes, lease, financial instruments presentation, reporting special circumstances such as related party transactions and operating segments, and non-annual reporting such as interim financial statements.

ACT 4007: Advanced Cost Accounting

Pre-requisite: BBA 3126

This course is the continuation of cost accounting with greater detail. Recent cost accounting tools and techniques, cost management systems, activity-based costing, target costing, throughput accounting, environmental accounting, quality costing, operation and backflush costing, inventory management systems, and limiting factor analysis are discussed in detail and relevant to manufacturing sectors.

ACT 4008: Advanced Financial Accounting

Pre-requisite: BBA 3126

This course has been designed to introduce students to advanced areas of financial accounting in complex organizational settings. The course aims to provide in-depth knowledge of prevalent reporting regulations in complex business scenarios such as inter-corporate investments, business combination acquisition, parent-subsidiary relationships, and partnership organizational structure. Hands-on accounting procedures will be taught, including reporting techniques. This includes the preparation of a complete set of consolidated financial statements. Partnership accounting procedures will also be thoroughly covered. Other areas which will be briefly introduced include foreign currency transactions, translation of foreign subsidiary's financial statements, and operating and segment reporting. This course will enable students to apply accounting standards and critical judgments in complex reporting situations.

ACT 4009: Strategic Management Accounting

Pre-requisite: BBA 3126

This course places management accounting within the context of the strategic management of a business and provides a framework for applying management accounting techniques and concepts in the strategic environment. The fundamental objective of the subject is the evaluation, design, and application of management accounting and decision systems that reinforce firm strategies. This course briefly revises contemporary management accounting techniques and then focuses on management accounting techniques supporting the strategy.

ACT 4010: Accounting Theory and Policy

Pre-requisite: BBA 3126

This course allows students to understand normative, positive, and critical accounting theories. The course begins by examining the nature of theories and alternative forms of logic and their relation to the development of accounting and reporting regulations. Next, the conceptual framework and key contemporary and historical accounting issues are examined, highlighting the role of theory in understanding current accounting standards, accounting practice, and the use of accounting information by myriad stakeholders in reporting entities.

ACT 4011: Accounting for Specialized Institutions

Pre-requisite: BBA 3126

This course provides an overview of the business environment of specialized institutions in Bangladesh concerning the applicable accounting standards, relevant legal framework, and the financial reporting environment of specialized institutions such as banking and non-banking financial institutions, leasing companies, government organizations, NGO accounting, etc.

FIN 4001: Corporate Finance

Pre-requisite: BBA 3126

This course deals with investment and financing decisions. Hence, this course aims to familiarize students with the corporate investment and financing decision-making process. This course covers alternative investment rules, NPV and capital budgeting, Capital market theory, capital structure, dividend policy, mergers, acquisitions, divestitures, etc. As stipulated in the university catalog, students should have completed required accounting, business mathematics & statistics, and economics courses.