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3. Bose S. (2008). *Agrarian Bengal: Economy, Social Structure and politics, 1919-1947*. London: Cambridge University Press.
4. Centre for Policy Dialogue. *Independent Review of Bangladesh Development (Series)*.
5. Faaland, J., & Parkinson, J. R. (1977). *Bangladesh: The Test Case of Development*. New Delhi: S. Chand.
6. Islam, N. (1978). *Development Strategy of Bangladesh*. Pergamon Press.
7. Jones, S. (1979). Rural Development Programs in Bangladesh. *The Journal of Social Studies*, 51-92.
8. Khan, A. R., & Hossain, M. (1990). *The Strategy of Development in Bangladesh*. Palgrave Macmillan.
9. Rahman, A. M. (1975). Farm Size, Efficiency and the Socioeconomics of Land Distribution. *The Bangladesh Development Studies*, 3(3), 301-318.
10. Ullah, M. (2003). *Bangladesh Economy: Turns of the Decades*. Dhaka: Adorn Publication.

**Other Resources**

- Online video lectures
- Course-packs
- Handouts

**Course Code: ECON 106      Course Title: Fundamentals of Accounting and Business Organization**

**Course Type (GED/Core/Elective):** GED

**Year/Level/Semester/Term:** 1<sup>st</sup> Year

**Academic Session:** 2021-22 & 2022-23

**Course Teacher/Instructor:**

**Pre-requisite (if any):** None

**Credit Hours:** 04

**Contact Hours:** 60

**Course Rationale:** Economics graduates often find jobs in business organizations including banks and financial intermediaries. A fair knowledge of the accounting practices as well as the salient features of private firms is expected to complement an economics students' level of competence, which is expected to enhance their employability.

**Course Objective:** The main objective of the course is to help students understand the fundamental accounting and business concepts as well as to develop their ability to perform the basic accounting functions such as double entry system, journals, ledgers, trial balances and finalization of accounts. Further, the course deals with the nature, scope, and functions of the various forms of business organizations.

**Course Learning Outcomes:** After successful completion of the course, students will be able to:

1. understand accounting, stressing on its importance in today's business world;
2. understand the main concepts and principles of accounting and business organization; and
3. achieve the theoretical basis upon which they will develop their knowledge in other areas of accounting and management;
4. Understand alternative ways of organizing business.

**CLOs Mapped to PLOs**

CLO/PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9
CLO1	1	3	3	3	3	3	1	3	3
CLO2	3	3	3	3	3	3	2	3	3
CLO3	3	3	3	3	3	3	2	3	3
CLO4	3	3	3	3	3	3	2	3	3

## Course Contents

Topic	Content Summary	Teaching Strategies/Tools	In-Class Assessment	#Class Hours	CLOs
<b>A. Accounting (Marks – 50)</b>					
<b>1</b>	<b>Introduction:</b> Functions, objectives, importance, scope and limitations of accounting.	<b>Strategies:</b> Verbal exposition <b>Tools:</b> Books; Handouts; Multimedia; Online resources	Q&As Quizzes Homework Assignments Presentations Tutorials	6	1
<b>2</b>	<p><b>Accounts</b></p> <p>a. <b>Features:</b> Classification; Personal; Impersonal.</p> <p>b. Meaning of assets, liabilities and owner’s equity, explanation and application of accounting equation</p> <p>c. <b>Double Entry System of Accounts:</b> Basic Features; Advantages; Debit and credit under equation method; Accounting cycle, Golden rule of accounting principles.</p> <p>d. <b>Journals:</b> Functions; Features and objectives; Practical problems involving journals; Preparation of journals; Simple problems.</p> <p>e. <b>Ledger:</b> Nature &amp; functions; journal vs. ledger; Subdivision of ledger; Specimen of a ledger account; Balancing and account problems.</p> <p>f. <b>Trial Balance:</b> Features; Advantages and limitations; Methods of preparing trial balance; Errors detected and not detected by trial balance; Suspense account and trial balance; Practical examples.</p> <p>g. <b>Correction of Errors:</b> correct errors by means of journal entries, explain the use of a suspense account as a temporary measure to balance the trial balance, correct errors by means of suspense accounts, adjust a profit or loss for an accounting period after the correction of errors, and understand the effect of correction of errors on a statement of financial position.</p> <p>h. <b>Finalization of Accounts:</b> Preparation of final accounts and statements of manufacturing; Merchandising; Service oriented and mixed business organization; Corporate and non-corporate organizations.</p> <p><b>Accounting for depreciation and disposal of non-current assets:</b> define depreciation, explain the reasons for accounting for depreciation, name and describe the straight-line, reducing balance and revaluation</p>	<b>Strategies:</b> Verbal and numerical exposition <b>Tools:</b> Books; Handouts; Multimedia; Online resources	As above	10	2

	methods of depreciation, prepare ledger accounts and journal entries for the provision of depreciation, prepare ledger accounts and journal entries to record the sale of non-current assets, including the use of disposal accounts.				
3	<b>Interpretation of Accounts:</b> Ratio analysis; Value added statement; Cash flow analysis.	As above	As above	8	2
4	<b>Accounting Information System:</b> Principles; Concepts; Conventions; Accounting standards and reporting system.	As above	As above	8	2
<b>B. Business Organization (Marks – 50)</b>					
5	<b>Business:</b> Nature and scope; Functions; Business conventions; Cash flow analysis.	<b>Strategies:</b> Verbal exposition <b>Tools:</b> Books; Handouts; Multimedia; Online resources	As above	8	1
6	<b>Forms of Business Organizations:</b> Sole proprietorships; Partnerships; Joint stock companies; Cooperative societies; Business combinations (Trust – Cartel – Holding company); State enterprises; Joint ventures; A brief discussion of cash type. <b>a.</b> Partnership: Features and types; Advantage and limitations; Methods of registration; Types registration; Classification of partners; Liabilities of partners; Dissolution of partnership business. <b>b.</b> Company Organizations: Classification; Private vs. public limited company; Advantages and disadvantages; Company formation and documents; Memorandum of association; Articles of association; Minimum subscriptions prospectus and its contents; Certificate of incorporation; Certificate of commencement. <b>c.</b> Shares and Debentures of a Company: Features and classifications; Share certificates and Share warrants; Stocks; Distinction between shares and stocks. <b>d.</b> Board of Directors: Power and functions – Duties and liabilities – Managing Director – Functions of MDs. <b>e.</b> Dissolution of a Company	As above	As above	16	2, 3

### Class Schedule:

#### Lesson Plan

Week(s)	Topic(s)	#Classes	CLO(s)	Remarks
1 – 3	1	1 – 6	1	
4 – 8	2	7 – 16	2	
9 – 12	3	17 – 24	2	<b>Class Test 1: (Topics 1 &amp; 2) 17<sup>th</sup> Class</b>
13 – 16	4	25 – 32	2	
17 – 20	5	33 – 40	1	<b>Class Test 2: (Topics 3 &amp; 4) 33<sup>rd</sup> Class</b>
21 – 28	6	41 – 56	2, 3	
29 – 30	1 - 6	57 – 60		<b>Class Test 3: (Topics 5 &amp; 6) 57<sup>th</sup> Class Plus Review</b>

**Overall Evaluation Policy:**

- a. **Continuous Internal Evaluation (CIE): Marks - 00**
- b. **Year-End Examination (YEE): Marks - 100**

Bloom's Category	Marks (100)
Remember	10
Understand	20
Apply	40
Analyze	10
Evaluate	10
Create	10

- c. **Grading Scheme: As in Section 19**

**Policy for Make-Up Classes:**

- Utilize the open slots in consultation with students
- Swap classes with colleagues

**Recommended References**

1. Bigg, W. W., Langton, A. E., & Wilson, H. A. R. J. (1959). *Book-Keeping and Accounts*. Londra
2. Khan, M. H. *Advanced Accounting*.
3. Reynolds, I. N., Sanders, A. B., & Slavin, A. (1978). *Elementary Accounting*. Dryden Press.
4. Smith, J. B., & Skousen, K. F. (1992). *Intermediate Accounting*. Cincinnati, Ohio: South-Western.

**Other Resources**

- Online video lectures
- Course-packs
- Handouts

<b>Course Code: ECON 107</b>	<b>Course Title: Introduction to Social Sciences</b>
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**Course Type (GED/ Core/ Elective):** GED

**Year/Level/Semester/Term:** 1<sup>st</sup> Year

**Academic Session:** 2021-22 & 2022-23

**Course Teacher/Instructor:**

**Pre-requisite (if any):** None

**Credit Hours:** 04

**Contact Hours:** 60

**Course Rationale:** Economics is intimately related to the other disciplines of social sciences. As such, economics should be learned in a broader perspective in which the role of the society, social values, culture and tradition, political disposition of the general mass, and the administrative principles are adhered.

**Course Objective:** The purpose of this course is to provide students with information about the principal social science disciplines and their relationship with economics. It emphasizes on the changing roles and functions of the social sciences. While all related disciplines of social sciences are important, this course focuses on Sociology, Political Science, and Public Administration.

**Course Learning Outcomes:** After successful completion of the course, students will be able to:

1. understand and apply the basic concepts of social sciences;
2. articulate the basic terminology and theories within each discipline and across the disciplines;
3. correlate economics with the other branches of social sciences;
4. identify the concerns of social science disciplines; and
5. examine different disciplines within social sciences as to what they are and how they operate.