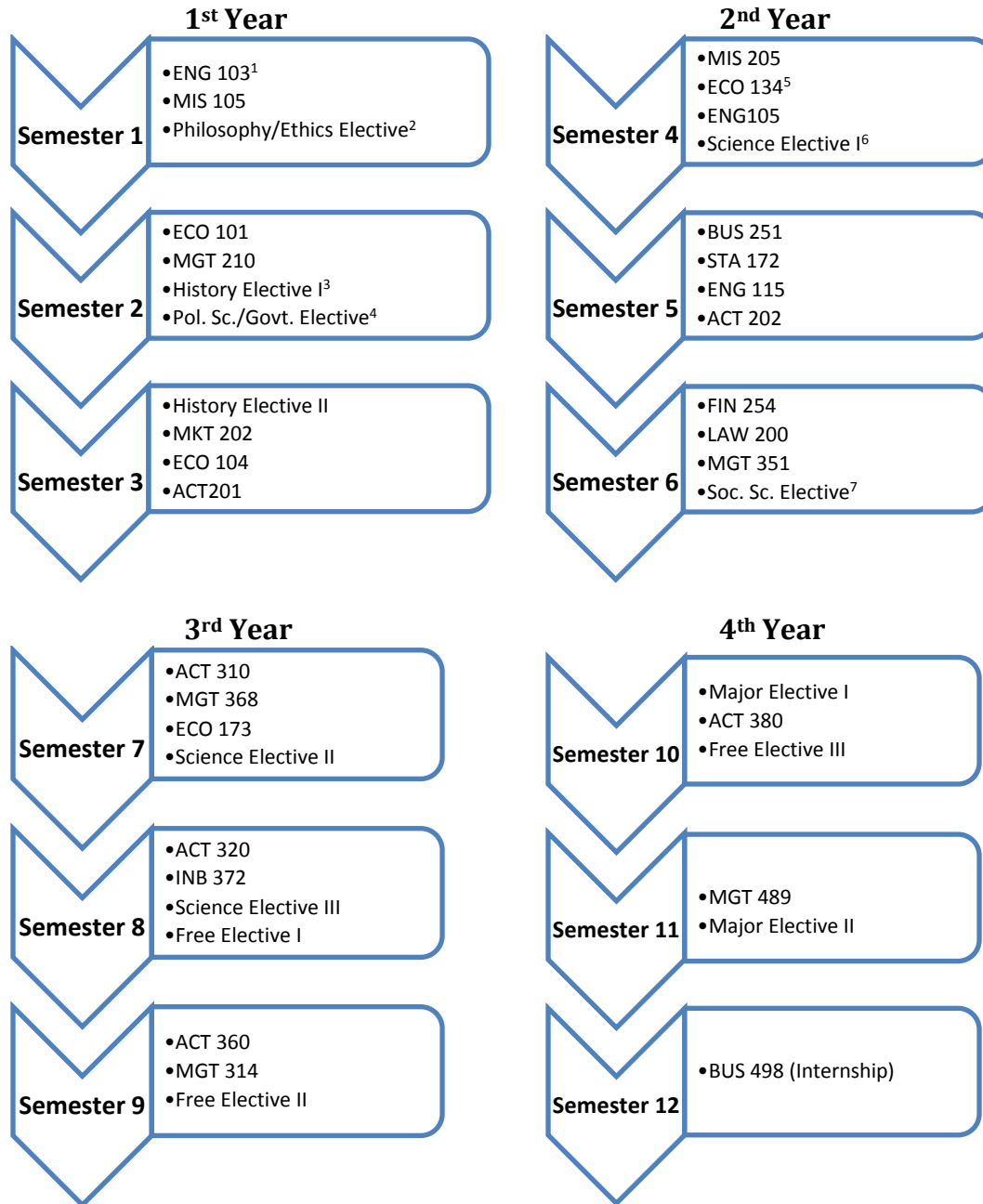


Suggestive Major Map for newly UGC-approved BBA (ACCOUNTING)

Students who enrolled in Fall 2014 or, later will be eligible for the new curriculum



1. If ENG 102 is waived through the admissions process. Otherwise, student must complete ENG 102 prior to attempting ENG 103
2. Humanities Elective (e.g., PHI 101)
3. Humanities Elective. Students must complete two courses in History (e.g., HIS 205, HIS101)
4. Social Science Elective. Students must complete one course in Political Science/Government (e.g., POL 101, POL 104)
5. If MAT 112 is waived through the admissions process. Otherwise, student must complete MAT 112 prior to attempting ECO 134.
6. Science Elective. Students must complete 3 science elective courses with a laboratory component (e.g., BIO 103, CHE 101, ENV 107, PBH 101, PHY 107, PSY 101).
7. Social Science Elective. Students must complete one course in Sociology/Geography/Anthropology (e.g., SOC 101)

BBA in Accounting (120 SCH)

GENERAL EDUCATION (36 SCH)

Languages (9 SCH)

ENG 103 Intermediate Composition 3

ENG 105 Advanced Composition 3

*BUS 251 Business Communication -

One course in literature (e.g. ENG 115) 3

Humanities (9 SCH)

One course in philosophy/ethics (e.g. PHI 101) 3

Two courses in history (e.g. HIS 205, HIS101) 6

Social Sciences (6 SCH)

*ECO 101 Introduction to Microeconomics -

One course in political science/government (e.g. POL 101, POL 104) 3

One course in sociology/geography/anthropology (e.g. SOC 101) 3

Computer and Math Skills (n/a)

*MIS 105 Computer Information Systems -

*STA 172 Introduction to Statistics -

*ECO 134 Applied Mathematics I -

Sciences (with lab) (12 SCH)

Choose any three courses from:

Biology/chemistry/environment science/public health/physics/psychology

(e.g. BIO 103, CHE 101, ENV 107, PBH 101, PHY 107, PSY 101)

**counted in school core*

SCHOOL CORE (21 SCH)

ECO 101 Introduction to Microeconomics 3

ECO 104 Introduction to Macroeconomics 3

BUS 251 Business Communication 3

MIS 105 Computer Information Systems 3

STA 172	Introduction to Statistics	3
ECO 173	Applied Statistics	3
ECO 134	Applied Mathematics I	3
BBA CORE		(36 SCH)
ACT 201	Financial Accounting	3
ACT 202	Managerial Accounting	3
FIN 254	Introduction to Financial Management	3
LAW 200	Business Law and Ethics	3
MGT 210	Principles of Management	3
MGT 314	Operations and Supply Chain Management	3
MGT 351	Human Resource Management	3
MGT 368	Entrepreneurship	3
INB 372	International Business	3
MGT 489	Strategic Management	3
MIS 205	E-Business	3
MKT 202	Principles to Marketing	3
BUS 498	Internship	<i>non-credit</i>
MAJOR REQUIREMENTS		(18 SCH)
Major Core	<i>Four required courses from a major</i>	12
Major Electives	<i>Any two courses from major elective options</i>	6
FREE ELECTIVES		(9 SCH)

Major in Accounting

A major in Accounting requires the completion of 18 SCH in four mandatory courses (12 SCH) and two electives (6 SCH). Courses are listed below.

- Required courses
 - ACT 310 Intermediate Accounting I
 - ACT 320 Intermediate Accounting II
 - ACT 360 Advanced Managerial Accounting
 - ACT 380 Auditing
- Elective courses (any two)
 - ACT 370 Taxation

- ACT 460 Advanced Financial Accounting
- ACT 410 Financial Statement Analysis
- ACT 430 Accounting Information Systems

ACT201 Financial Accounting

Financial Accounting is an introduction to the accounting model and financial statements with emphasis on the concepts and terminology needed to understand a corporate financial report. Topics include accounting processes for service and merchandising enterprises; current assets and liabilities; long-term assets; stockholders' equity; revenues and expenses; methods of depreciation; inventory pricing; and accounting cycle for both service and merchandising companies.

ACT202 Managerial Accounting

Managerial Accounting will cover the concepts, theory and practice of the cost-control function of management. Students will learn what cost information is needed within an organization; where to obtain this information; and how managers can use this information to plan, control and make decisions. Topics include standard costs, incremental costs, relevant costs, transfer pricing, profit center, cost behavior and forecasting, capital budgeting, activity-based costing and management, costs of quality and productivity improvement programs, cost-volume analysis and tactical decision making. *Prerequisites: ACT201*

ACT310 Intermediate Accounting - I

This course builds on the financial accounting concepts and principles covered in Financial Accounting. Following an in-depth review of the accounting environment and the nature of accounting information, this course analyzes the accounting process and concepts and explores basic financial statements. Students are expected to pay detailed attention to how enterprises account for assets: cash, accounts receivable, inventories, property and equipment, intangible assets and long-term investments. *Prerequisites: ACT201*

ACT320 Intermediate Accounting - II

This course expands upon the financial accounting concepts and principles covered in Intermediate Accounting - I and includes topics on how to value and report investments, how the enterprises account for liabilities and equity accounts, including current and noncurrent liabilities, leases, pensions, income taxes, contributed capital, retained earnings and stock options. Additional topics cover earnings per share, the statement of cash flows, accounting changes and error corrections. *Prerequisites: ACT310*

ACT360 Advanced Managerial Accounting

Advanced Managerial Accounting builds on the concepts learned in ACT 202. Students will study a comprehensive treatment of managerial accounting topics with emphasis on generation, communication, and use of information to assist management in planning and control. It examines recent conceptual and analytical developments in the area of managerial accounting, includes a thorough study of modern and relevant planning and control techniques and their underlying concepts as applied to the various functional areas within a firm. *Prerequisites: ACT202*

ACT370 Taxation

This course addresses personal and corporate taxation systems. Students will understand the principles of taxation, and gain a working knowledge of tax laws. It also covers the tax-planning process, its application in an accounting-related environment, and the role of taxation in overall economy of Bangladesh. The tax assessment and collection procedures are also

addressed in detail. Additional topics include provisions relevant to submission of tax return, filling of statement of assets and liabilities, value added tax, customs and excise duties prevailing in Bangladesh. *Prerequisites: ACT202*

ACT380 Auditing

This course introduces the fundamental concepts of auditing, emphasizing on the audit of financial statements. Topics covered are the responsibilities of auditors, the design of audits, technology and sampling approaches, appropriate tests of internal controls, substantive tests and other auditing responsibilities of Professional Accountants. This course helps to prepare the students for the auditing section of the professional examinations, and work as part of a team on an audit plan. *Prerequisites: ACT320*

ACT410 Financial Statement Analysis

Financial Statement Analysis provides a broad framework for using financial statement analysis to evaluate a firm's business operations and to predict its future condition. It is designed to achieve two main objectives. The first is to appreciate and understand the connections between firms' operation strategies and their financial statements. The second objective is to develop a critical, user's perspective to analyze and interpret financial statements to gain further insights into firms' performance. Main topics include ratio and profitability analysis, analysis of the statement of cash flows, pro forma forecasting, (credit and governance) risk analysis and earnings quality analysis. *Prerequisites: ACT201*

ACT430 Accounting Information Systems

The course covers information flow of various segments of a business organization into an information system of the total organization with emphasis on the accounting aspects of electronic data processing (EDP). It also examines the fundamentals of accounting systems design that include systems analysis and design techniques, surveys, hardware and software configurations, control of computerized systems in corporate business environment. *Prerequisites: ACT202*

ACT460 Advanced Financial Accounting

This course aims to provide students with a comprehensive understanding of consolidated financial statements and how to prepare them. It focuses on the accounting principles, methods and techniques that relate to particular types of business and non business entities, including corporations, partnerships, government units, estates and trusts, and nonprofits. It also addresses certain tax aspects of consolidated financial statements. *Prerequisites: ACT320*

BUS 251 Business Communication

Business Communication provides an overview of major communication theories with an emphasis on communication styles and approaches operative in today's workplace environment. Communication as it relates to strategic planning, analysis, and critical thinking in light of contemporary trends and issues will be studied. The focus will be the application and evaluation of theories through case analysis, discussions, writing and speaking exercises, and presentations. Students will have the opportunity to engage in self-assessment of communication competence and learn strategies for enhancing their abilities.

Prerequisites: ENG 105

BUS 498 Internship

Prerequisites: 60 credits completed

FIN254: Principles of Financial Management

Surveys the basic concepts and tools of Financial Management. Major topics include financial objectives, financial analysis and planning, financial environment, risk-return trade-off, time value of money, valuation, capital budgeting, cost of capital, capital structure, working capital basics etc. Special emphasis is given on integration of the concepts of Financial Management into a total systems approach to financial decision-making. *Prerequisites: ACT201.*

INB 372 International Business: This course examines world trade and the processes that business managers go through in order to establish or expand operations into international markets. Students learn the terminology of international business, and examine the influence of forces such as culture, economics, politics, and geography on business and markets. Students are also introduced to international organizations including the World Bank, the International Development Association, the World Trade Organization, the International Monetary Fund, and develop a Bangladesh and South Asian perspective on international business and trade issues. *Prerequisites:*

MGT 210 Organizational Management

Organizational Management discusses the methods and concepts of managing a staff, business or organization. Students learn to apply, identify and evaluate functions for private and public organizations and their business structures. This course will incorporate principles of management and organizational behavioral aspects as well. *Prerequisites: None*

MGT 314 Operations & Supply Chain Management

Study of the process directly related to the creation and distribution of goods and services. Increasingly, these operations are taking place outside the boundaries of a traditional enterprise. This course teaches students how to analyze processes, ensure quality, create value, and manage the flow of information, products and services across a network of customers, enterprises and supply chain partners. *Prerequisites: MGT 210, MKT 202*

MGT 351 Human Resource Management

Examines various functions, approaches, and processes of human resource management through discussions and case studies. Topics include nature & scope of HRM, perspectives of HRM, differences with personnel management, job analysis, human resource planning, recruitment & selection, training & development, compensation management, employee safety & security, labor relations, internal employee relations, dimensions of HR audit, international HRM. *Prerequisites: MGT 210*

MGT 368 Entrepreneurship

This course will provide an understanding of the business opportunities, the problems, potentialities and challenges that he/she faces in such an endeavor. Principal purpose is to disseminate the systemic process through which new business ideas are developed and implemented. Students are required to initiate a project and demonstrate their learning from the course through creativity.

MGT 489 Strategic Management

Analysis of policy formulation and implementation from a companywide standpoint; emphasis on integration of knowledge and approaches across functional areas, techniques of strategy formulation and implementation by single-business, diversified and multinational firms. *Prerequisites: 100 credits completed*

MIS 105 Computer Information Systems

This course introduces the fundamentals of information systems and the components of computer based information systems. The course begins with an overview of computer applications and the functions of the components of a computers, and proceeds to provide a functional orientation toward applications that improve personal productivity. It also provides an

overview of different types of information systems, the phases of system development and implementation, database management systems, communication networks, internet and e-commerce, artificial intelligence, knowledge management and examples of strategic application of IT in an organization.

MIS 205 E-Business

This course aims to provide an understanding of e-business and its associated technologies. The basics of online commerce will be introduced along with the elements that are particular to an electronic marketplace. Learning activities concentrate on the use of these tools for the purposes of finding viable e-commerce solutions. *Prerequisites: MIS 105*

MKT 202 Principles of Marketing

This course is designed with an intention to build students' foundation on the basic concepts and practices of marketing. This provides a general knowledge of marketing emphasizing marketing mix elements and target markets for consumer and industrial products, marketing strategies, customer behavior, market planning, pricing and promotion. Along with the marketing theories taught in class, the course also introduces students to real-world applications so that students can get a creative perspective of marketing and have an understanding on how to link marketing strategies to financial value. A firm grasp on this course is crucial to successfully pursue the advanced marketing courses.

N.B.: For description of rest of the courses, please consult the recent catalog or, contact the Office of the Registrar, NSU