NATIONAL UNIVERSITY

Syllabus
Department of Accounting

Four-Year B.B.A. (Honours) Course
Effective from the Session : 2009–2010
National University
Syllabus for 4 years B. B. A. Honours Course
Subject : Accounting

**Second Year (Honours)**

<table>
<thead>
<tr>
<th>Subject Code</th>
<th>Subject Title</th>
<th>Marks</th>
<th>Credit</th>
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<tbody>
<tr>
<td>7111</td>
<td>Business Communication and Report Writing (In English)</td>
<td>100</td>
<td>4</td>
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<tr>
<td>7424</td>
<td>Computer and Information Technology (Accounting)</td>
<td>100</td>
<td>4</td>
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<tr>
<td>7253</td>
<td>Taxation in Bangladesh</td>
<td>100</td>
<td>4</td>
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<tr>
<td>7112</td>
<td>Business Statistics (In English)</td>
<td>100</td>
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<tr>
<td>7227</td>
<td>Macro Economics</td>
<td>100</td>
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<tr>
<td>2562</td>
<td>Intermediate Accounting</td>
<td>100</td>
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<tr>
<td>2596</td>
<td>Viva-Voce + Term Paper</td>
<td>(50+50)=100</td>
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**Total =** 700 28
Course Code | 7111 | Marks: 100 | Credits: 4 | Class Hours: 60
---|---|---|---|---
Course Title | Business Communication and Report Writing (In English)

1. **Introduction**: Meaning of communication and business communication, scope, purposes, processes, principles, functions, importance and models of communication.
2. **Types of Communication**: Written, oral, non-verbal, downward, upward horizontal, mass communication.
3. **Major Media of Written Communication**: Letters, memos, reports – style and structure, advantages and disadvantages of different media.
4. **Major Media of Oral Communication**: Speech – face to face conversation – interviews, meetings, advantages and disadvantages of different media.
5. **Non Verbal Communication**: Symbols, gestures, body language, visual communication.
6. **Internal Communication**: Meaning, Importance, Communication within organisation and small groups, media of internal communication style, office memos.
7. **Technology in Modern Communication**: Electronic media in oral and written communication, Telephone, Fax, ISD, computer, internet, E-mail, multimedia and business related software.
8. **Communication skills**: Improving skills in non-verbal and verbal communication — Effective listening, reading skills, effective writing – style and techniques, writing techniques, barriers to effective communication and their removal.
9. **Business Report Writing**: Types of report, characteristics and importance of different types, purpose, scope, different styles of writing reports.
11. **Employment Communication**: Preparing CV or personal resume, application, letter — interviews and joining.

**Books Recommended**:
Course Title: Computer and Information Technology (Accounting)

2. **Fundamentals of Computer Hardware**: Input Hardware, Output Hardware, Processing hardware, Peripheral and Storage Devices.
7. **Computer Systems**: End user and Enterprise Computing.

**Book Recommended**:  
Mustafa Jabber, Computer and Information Technology

**Book Reference**:  
2. James O'Brien: Management Information Systems  
5. The Complete Reference MS Office 2000
1. **Theory of Taxation:**
   **Incidence of Taxes:** Impact, Incidence and Effect of a Tax–Shifting of Tax Incidence–Demand and Supply Theory of Tax Shifting–Additional Factors Influencing Tax Shifting – General Effects of Taxation.
   **Classification and Choice of Taxes:** Classification Taxes (on the basis of: Number of taxes, Impact and incidence of taxes, Structure of tax-rates, Subject-matter of taxes, Elasticity of taxes, Classification of tax-bases, Increase or decrease in public revenue, Single-point vs. Multiple-point taxes, and Collector of taxes); Choice of Taxes between Proportional and Progressive taxes, Choice of Taxes between Direct and Indirect taxes; Tax Structure in Bangladesh


3. **Income Tax:**
   **Income Tax Authorities:** Administrative and Judicial Authorities–appointment, organization structure, power and functions–Taxes Appellate Tribunal–Registered Income Tax practitioner.
   **Charge of Income Tax:** Basic Principles, Systems (Conventional Exemption Limit versus Filing Threshold)–Sources of Income Tax Laws.
   **Computation of Total Income:** Types of Assessee–Scope of Total Income on the basis of Assessee’s Residential Status–Income deemed to accrue or arise in Bangladesh–Deemed Income (unexplained investment etc.)–Non-Assessable Income–Income under Specific Heads (Salaries, Interest on Securities, Income from House Property, Agricultural Income, Income from Business or Profession, Share of Income from Firms, Income of Spouse or Minor Child, Capital Gains, Income form Other Sources, and Foreign Income)–Set-off and carry-forward of losses.
   **Procedure of Assessment:** Filing of return of income and Supporting Statements and Documents. Assessment of Tax: Provisional Assessment, Assessment on correct return, Universal Self-Assessment, Spot Assessment, Assessment after hearing, Assessment on the basis of a Chartered Accountant’s Report, Best-judgment Assessment, Presumptive Assessment–Other issues in assessment: Assessment in cases of discontinuation of or succession to business, Assessment for outgoing persons and deceased persons, Assessment of escaped income, Limitations for assessment–Tax audit.
   **Rates of Taxes:** Tax Rate on Capital gains and Income form winnings–Tax rate on other income of individuals, firms and companies–Tax Rate on non-resident’s income, Imposition of Surcharge.

   **Investment Tax Credit, Tax Rebate and Tax Relief:** Rate of investment tax credit, Investment allowance items and maximum limit–Tax credit on Small or Cottage Industries–Tax-free income and tax credit–Tax relief for avoiding double taxation.

   **Payment, Refund and Recovery:** Four ways of Tax payment: Tax deducted at source (TDS), Advance payment, Payment on the basis of return and payment on notice of demand, Tax Recovery–TDS as the Final discharge of tax liability (sec. 82C).

   **Individual Assessment:** Assessment covering all heads of income excluding share of firm’s income–Clubbing of Income.

   **Taxation of Partnership Firms:** Set-off and carry-forward of losses by firm–Assessment of firms–Allocation firm's income among partners–Partners’ total income including share of firm’s income–Assessment in case of change in firm’s constitution and in case of constitution of new successor firm.

   **Corporate Taxation:** Definitions of Company and related terms–Determination of Total Income–Tax Rates and Tax Rebates.
Provident, Superannuation, Pension and Gratuity Funds: Kinds of Provident Fund (PF): General, Contributory and Recognized—Privilege of Recognized PF—Approved Superannuation, Pension and Gratuity Funds.

Liabilities in Special Cases: Liabilities of representatives, agents, firms, association of persons, partners, directors, liquidators, etc.

Appeals And References: Appeal to Appellate Joint Commissioner of Taxes or Commissioner of Taxes (Appeals), Appeal to Taxes Appellate Tribunal, Reference to High Court Division and Appellate Division—Alternative Dispute Resolution (ADR).


4. Other Taxes in Bangladesh:


Other Taxes and Duties: Narcotics and Liquor Duty—Non-Judicial Stamp—Land Revenue.

Books Recommended:
5. GOB: Gift Tax Act 1990
6. GOB: Customs Act 1969
7. GOB: Excise and Salt Act 1944
1. **Introduction:** Definition, Importance and scope, Limitations, Types of Statistical Methods, Data, Types of data, Sources of data. Classification of data, Organizing data Using data array, Tabulation of data, graphical presentation of data, types of diagrams.

2. **Measures of Central Tendency:** Objectives of averaging, Requisites of a measure of central Tendency, Measures of Central tendency, Mathematical averages, Geometric mean, Harmonic mean, Averages of position, partition values, Mode, Relationship between mean, median, and mode-comparison between measures of central tendency.


5. **Sampling and Sampling distributions:** Reasons of Sample Survey-Population parameters and sample statistics-Sampling Methods-Sampling distributions-Sampling distribution of Sample mean-Sampling distribution of sample proportion.

6. **Hypothesis Testing:** General procedure for Hypothesis Testing-Direction of the Hypothesis Test-Errors in Hypothesis Testing-Hypothesis Testing for Single population mean-Hypothesis Testing for difference between two population means-Hypothesis testing for single population proportion-Hypothesis testing for population mean with small samples-Hypothesis testing based on F-Distribution.

7. **Correlation and Regression Analysis:** Significance of measuring correlation-Correlation and causation-Methods of correlation Analysis-Spearman’s Rank correlation coefficient. Understanding Regression analysis and its advantages-Parameters of Simple linear Regression model-Methods to determine Regression coefficients.


9. **Index Number:** Understanding index number-types of Index numbers-Characteristics and Uses of index numbers-Methods for construction of Price indexes-unweighted price indexes-weighted price indexes-Quantity or Volume indexes-Value indexes-Tests of Adequacy of Indexes-Chain Index-Consumer Price indexes.

**Books Recommended:**
2. Dr. Md. Rafiquil Islam, Business Statistics
Course Title | Macro Economics
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Course Code | 7227
Marks: | 100
Credits: | 4
Class Hours: | 60

1. **Overview of Macroeconomics**: Key concepts of Macroeconomics-Aggregate Supply and Demand.
2. **Measuring Economic Activity**: Gross Domestic Product: The Yardstick of an Economy’s Performance-Details of the National Accounts-Beyond the National Accounts-Price Indexes and Inflation.
5. **Process of Economic Growth**: Theories of Economic Growth-The Patterns of Growth in Bangladesh.

**Book Recommended:**
Major Course for Accounting

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<th>Marks: 100</th>
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<td>Course Title:</td>
<td>Intermediate Accounting</td>
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1. **Review of Accounting Process and Presentation of Financial Statements**
4. **Provision and Contingencies:** Provision as a current liability, Contingent liabilities and Contingent assets (IAS 37 Provisions, Contingent Liabilities and Contingent Assets).
5. **Accounting for Long Term Liabilities:** Bond: Nature, Recording at issue, Determining interest–Effective interest method, Zero-coupon bond, Bonds sold at premium or discount; Long-term Notes; Convertible Bonds; Other long-term liabilities; Requirements under IFRS 9 and IAS 39.
6. **Partnership Accounting:** Basic features of Partnership Accounting–Changes in Partnership structure: Admission, Retirement: Treatment of goodwill, revaluation of assets and liabilities, Retirement of partners and Liquidation of partnership (capital deficiency or no deficiency).
8. **Preparation of Value Added Statement:** Purpose and format–Preparation of value added statement.
9. **Accounting aspect of VAT:** Preparation of different statements (Purchase Account Book, Sales Account Book, Invoice Book and Account Current) under the VAT laws, Accounting Treatment of VAT at Purchase, Sales, Withholding, Treasury Deposit, Tax Credit and Tax Refund or Adjustment through Account Current.

**Book Recommended:**

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