



**Department of Accounting & Information Systems  
Faculty of Business Studies  
University of Dhaka**

**BBA PROGRAM  
28<sup>th</sup> Batch (Session 2021-2022) Onward**

### **Mailing Address**

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Faculty of Business Studies  
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**UNIVERSITY OF DHAKA**  
**Department of Accounting**  
**Established: 1970**

**CHAIRMAN**

Prof. Dr. M. Habibullah	09.10.1970-30.06.1973
Prof. A.H.M. Habibur Rahman	01.07.1973-31.07.1973
Prof. Dr. M. Habibullah	01.08.1973-31.07.1976
Prof. A.B.M. Khalid	01.08.1976-31.07.1979
Prof. Md. Muinuddin Khan	01.08.1979-31.07.1982
Prof. Santi Narayan Ghosh	01.08.1982-31.07.1985
Prof. Dr. Md. Yousuf Talukdar	01.08.1985-31.07.1988
Prof. Md. Muinuddin Khan	01.08.1988-17.04.1992
Prof. Mahbub Ahmed	18.04.1992-17.04.1995
Prof. Dr. Saroj Kumar Saha	18.04.1995-17.04.1998
Prof. Dr. Abul Hashem	18.04.1998-26.08.1998
Prof. Dr. Saroj Kumar Saha	27.08.1998-13.02.1999
Prof. Dr. Abul Hashem	14.02.1999-31.10.1999
Prof. Dr. M. Harunur Rashid	01.11.1999-31.10.2002
Prof. Dr. Syed Masud Husain	01.11.2002-23.11.2002

**Department of Accounting & Information Systems**  
**Renamed in 2002**

**CHAIRMAN**

Prof. Dr. Syed Masud Husain	24.11.2002-31.10.2005
Prof. A. S. M. Abdullah	01.11.2005-27.04.2006
Prof. Jagadish Chandra Sukla Das	29.04.2006-28.04.2009
Prof. Begum Khaleda Khanam	29.04.2009-28.04.2012
Prof. Mamtaz Uddin Ahmed	29.04.2012-28.04.2015
Prof. Abdul Hakim	29.04.2015-28.04.2018
Prof. Dr. Riazur Rahman Chowdhury	29.04.2018-28.04.2021
Prof. Dr. Mohammad Abdul Moyeen (Additional charge)	29.04.2021-29.05.2021
Prof. Dr. Tahmina Khatun	30.05.2021-01.01.2022
Prof. Dr. Dhiman Kumar Chowdhury	02.01.2022-Till Now

## Department of Accounting & Information Systems

The University of Dhaka, established in 1921, is the country's premier university of higher education. Fully autonomous, it is an accredited, non-profit institution operating year-round and providing undergraduate, graduate, and postgraduate education for meritorious students from all corners of Bangladesh and abroad.

The university has approximately 1,992 faculty members and 37,018 students enrolled in 83 departments under 13 faculties and 13 institutes. Over the years, the university has built up a reputation for commendable academic excellence and contributed uniquely to the socioeconomic, political, and cultural development of the region. The Department of Accounting & Information Systems is one of the major departments under the Faculty of Business Studies of the University of Dhaka.

Commerce was introduced as a separate area of discipline under the Faculty of Arts in the 1922-23 academic sessions. In 1970, the Faculty of Commerce was established elevating the Department of Commerce. Initially, the Faculty of Commerce started functioning with two departments—Accounting and Management. Later, two other departments, namely Finance and Marketing were set up to prepare the students with specialized knowledge for positions in government, business and academia.

The Department of Accounting started its academic activities with 8 teachers and 140 students in 1970 and has currently over 1,500 students and 50 (including part-time) teaching staff in present time with the department upholding its unwavering commitment to first-rate teaching quality and teaching staff. Keeping in view the changes in the structure and curricula of the department, it was renamed the *Department of Accounting & Information Systems* on November 24, 2002. The department offers undergraduate, graduate, and postgraduate programs in Accounting with a clear philosophy to develop in students the required knowledge and understanding of theoretical concepts and practical techniques for the accounting profession and managerial discipline. The department offers a PhD program to suitable candidates under the supervision of a number of distinguished faculty members who are internationally acclaimed researchers in their specialized areas.

The Faculty of Commerce was renamed the *Faculty of Business Studies* as per the decision of the Academic Council of the University of Dhaka, which was approved by the National Parliament through an amendment of the Dhaka University Order. The hitherto known Bachelor of Commerce with Honours and Master of Commerce degrees has also been renamed by the Academic Council as Bachelor of Business Administration (BBA) and Master of Business Administration (MBA) in keeping with the trend of greater appeal and acceptability in the job market and subject coverage to successfully face the competitive environment in the modern business world. The BBA of the department is a 126 credit hours program consisting of 40 courses of 3 credits each, viva-voce in 4 years carrying 3 credits and research project carrying 3 credits. This demanded a major change in the course contents and the adoption of 40 courses in place of the conventional 30 courses and a four-year graduation program replacing the traditional 3-year B.Com. (Hons) and 4-year BBA (Hons) programs.

The BBA and MBA programs are to run for four years and one year respectively. The International schooling requirement of 16 years (10+2+4) of regular study for graduation is also met with the new 4-year BBA program (10+2+4).

The degree programs are conducted by a number of highly qualified and foreign trained academic personnel with suitable academic background. Distinguished scholars through their laudable efforts have made the programs the most coveted one. A large number of faculty

members – individually and in teams – is actively engaged in research and have already to their credit pioneering research publications. In addition to their commitment to teaching and research, faculty members play an important role in the affairs of the university and the community at large. The diversified academic background of teaching faculty, their research activities, and the dynamic curriculum of Accounting & Information Systems Department have made it one of the leading departments in the University of Dhaka.

## **BBA PROGRAM IN ACCOUNTING & INFORMATION SYSTEMS**

The BBA in Accounting & Information Systems is a prestigious degree that has been offered by the University of Dhaka since 2000-2001 academic session. It is an internationally recognized qualification for grooming professionals, business executives, entrepreneurs and academics in the relevant area seeking to expand their intellectual horizon and improve their management skills and competence. The program is rigorous, with an emphasis on practicalities and skills for immediate use, which offers students a comprehensive education in all major facets of business.

The University of Dhaka centrally administers admission to the program once in a year under *Business Studies Unit (known as Unit-C)* through MCQ and written tests. The Faculty of Business Studies processes applications for admission in all nine departments under it. Details regarding application and admission procedures, deadline, and eligibility are available from the Dean Office. University website can also be visited for regular updates in this regard. Past statistics show that only one out of about 40 applicants becomes successful in getting admission into the Faculty.

BBA in Accounting & Information Systems is a four-year composite program of 126 credit hours following a semester system of learning, examination and evaluation. The curriculum consists of 40 course units of 100 marks each; and four oral examinations of 25 marks each to be held at the end of each academic year, equivalent to 1 (one) course, i.e., 100 marks, and a Project Paper of 100 marks (equivalent to one course) at the end of fourth year. Thus, the whole program has total marks of 4,200, equivalent to 42 courses of 3 credits each. The courses are spread over eight semesters in four academic years. The duration of each semester is 19 weeks of which 15 weeks are for class teaching and the remaining 4 weeks are for holding the semester final examinations with a break between the semesters. For each course unit, there are two lectures every week each one of which is 1 hour 20 minutes duration and each course unit (including oral examinations and the project paper) is weighted 3 (three) credit hours. Thus, the BBA program is of 126 credit hours. The distribution of marks of each course unit is as follows:

<b>Examination</b>	<b>Marks</b>	<b>Percentage of Marks</b>
Quizzes/Term Paper/Assignments/Class Attendance	10	10%
Mid Term / In-course Examination-1	15	30%
Mid Term / In-course Examination-2	15	
Semester Final	60	60%
<b>Total</b>	<b>100</b>	<b>100%</b>

For each lecture course, there are two in-course tests; each test is of one-hour duration carrying 15 marks. The duration of the semester final examination is three hours for each course and the mark allocated is 60. To ensure a very fair evaluation, two independent examiners, one of who is usually the course teacher, examine all final examination scripts. In case of the difference of more than 20% in any script, a third examiner is appointed for evaluation. The total

examination process is administered by a four-member examination committee (including one external member).

Although the examination scripts are evaluated by assigning marks, the results are published by assigning letter grades. With these letter grades a CGPA (Cumulative Grade Point Average) is also published in the result sheet. For each course (i) total of the marks of the semester final examinations plus (ii) total of the marks of the in-course tests and home-assignments as well as the term paper are converted into letter-grades. The rules of the program show the method of calculation concerning the grades earned by the student and the grade point average (GPA) of the semester and/or the year-end. BBA program is monitored by a Program Coordinator, appointed by the Academic Committee of the Department for each batch.

No single method of teaching dominates the program. However, greater emphasis is placed on the lecture method of teaching, which is supplemented by case presentation, group discussion, project work and so on. The scholarly aptitude and sound academic background of teachers and their sincere effort have made the program a highly distinguished one in the university and the most popular one among the students.

Within the framework of these rules and the rules of the university, the departmental Academic Committee may adopt policies for strengthening the academic and other extra-curricular activities of the department. The departmental Coordination and Development Committee consisting of one third of the senior teachers work as the brain of this department, continuously in search of improving things including the provision of logistic support, recruitment/promotion of faculty and providing guidelines for overall development of the Department for future.

The department is committed to stay at the top position of formal tertiary level accounting education in Bangladesh. The department will continue to produce highest quality accounting graduates emphasizing on the use of computer-based information systems in practice. The department is committed to update its course curriculum on a regular basis and change teaching methods continuously to keep the rigor and vigour in all of its academic programs. The graduates of this department will be able to match any equivalent academic program of any university in the world. The department never compromises with the quality in teaching and the standards of input to the department. The department will always play an active role in unison with the Faculty of Business Studies and the University of Dhaka to uphold its image and dignity as the highest seat of learning in Bangladesh and the good name that it has earned throughout the world.

## **POST GRADUATE PROGRAMS OF THE DEPARTMENT**

### **MBA PROGRAM**

The Master of Business Administration (MBA) with major in Accounting & Information Systems in the Faculty of Business Studies (FBS) is a full-time 48 credit hours professional program. The program is designed to meet the needs of the students who want to develop their career either as executives or entrepreneurs in the field of different business areas as well as teaching and research positions in different institutions. Previously, only 4-year BBA graduates in the Accounting & Information Systems of the University of Dhaka were eligible to get admission into this MBA program. Recently Dhaka University Syndicate has made a decision of allowing the departments to admit students from the outside in vacant positions through an admission test.

## **EXECUTIVE MBA PROGRAM**

The importance of business education has accelerated at a remarkable speed in the recent decades following the global structural adjustment programs coupled with many significant changes in business environment. Ever growing challenges in the business sector in modern days have made it an utmost necessity for the existing entrepreneurs and executives to update their knowledge and skill with latest developments in techniques and methods of business administration through a formal education to face and manage these challenges. But all these working people are not in a position to avail the regular MBA program of the Department. With this realization of the need for improving the knowledge and skill of business executives, the Department of Accounting & Information Systems has created such opportunities through offering a graduate program leading to the degree of Executive Master in Business Administration (Executive MBA) in the weekends and evening sessions in 2002 when it was named as MBA (Evening) program. This program is 42-66 credit hours (12 to 20 courses of 3 credit hours each) and a 3-month internship program carrying 6 credit hours. The admission test for the program is conducted centrally by the Faculty of Business Studies, University of Dhaka to get into the program. This program is a self-financed and administered by a Program Co-ordination Committee of the Department.

## **MPA PROGRAM**

The department launched the master's program called Master of Professional Accounting (MPA) in 2015. Since then, the objective of the program is to provide good quality professional accountants for the national and international market with advanced level training in accounting. In Bangladesh there is an acute shortage of places to train professionals with good quality masters level accounting education. Having the world class curriculum, excellent evaluation methods and highly trained faculty members, this department has come forward to train executives working in government and private sectors to uphold the image of the accounting profession in Bangladesh and abroad. This program has collaboration with ACCA, UK and students of the program can get exemptions from nine subjects of the ACCA program.

## **MAT PROGRAM**

The Master of Accountancy in Taxation (MAT) is a high level, specialized degree program in the Department of Accounting & Information Systems, University of Dhaka to develop tax professionals. The program started its journey in 2017 July- December session. The MAT program prepares the students to be a tax advisor, accountant, financial planner, lawyer, or consultant with a critical and deep understanding of the taxation system of an emerging economy in a global context. The program is designed to meet the growing needs of taxation professionals and practitioners to deal with complex taxation issues involved in business decisions and transactions. It creates a set of relevant and transferrable skills catering to the global job market. The program imparts fundamental knowledge of major technical, conceptual, and research issues in the area of tax and taxation and provides training in the practical and procedural aspects of taxation. Students of this program get to explore the ethical and legal obligations of practicing in the area of taxation and collaborating with tax practitioners. The program also focuses on developing skills in research, analysis and independent writing in the areas of taxation and public finance. Since the beginning, 299 students have been admitted in the program in six batches. In a recent semester (January-June, 2020), the number of enrolled students was 189.

## **DBA PROGRAM**

Doctor of Business Administration (DBA) is a newly introduced program of the Department in 2014. The main objective of the program is to train business leaders and top-level executives to solve real business problems using action research. The program is of four (04) years duration covering ten (10) course work components and one thesis. A student should complete the course work and thesis within four years.

## **MPhil AND PhD PROGRAMS**

As a centre of excellence in accounting research in Bangladesh, the department's expertise and strength in research is based on applying intellectual rigor and various empirical techniques to investigate and understand accounting issues. This objective is achieved through its Master of Philosophy (MPhil) and Doctor of Philosophy (PhD) programs. MPhil is designed for students who wish to increase their knowledge in accounting through research. It aims to deepen insight into underlying paradigms, advanced theory and research processes. PhD, on the other hand, is designed to equip students with advanced research training in accounting and also to promote research, which makes an original and significant contribution to the discipline. The business graduates working in business houses, academics and researches in educational and other specialized research organizations, governmental organizations, and other autonomous bodies can get admission to these programs as per the rules of the University of Dhaka. The students are required to complete course works and on completion of the course work they have to write a thesis on a particular topic for the award of the degree.

## **CO-CURRICULAR ACTIVITIES OF THE DEPARTMENT**

Historically, Accounting & Information Systems has been one of the leading departments to take part in all the co-curricular events organized by the university. The Department has put its footsteps in every sports event like football, cricket, basketball, etc. and glorified its achievements by winning different trophies in different sports. Along with a remarkable academic and professional track record, the Department of Accounting & Information Systems has an illustrious athletic history. The discipline, unity, and bonding of this department have produced some finest players in the history of the University of Dhaka. This department hopes to continue to expand on its sports legacy in the future. The Department of Accounting & Information Systems Football Team earned the glory of becoming Champion in "Inter Department Football Tournament - 2015". A&IS Cricket Team holds the legacy of becoming three-time finalists within six years. The cricket team became runner-up in the Inter-Department Cricket Tournament 2012-13 and 2015-16 consecutively. At last, it became Champion in the Inter-Department Cricket Tournament arranged in the year 2017-18. The basketball team has glorious history in the inter department basket tournament of the University. It has been fighting for either championship position or runners-up position almost every year in the University for a very long time in the past. They became runner up in 2003-04 and became champion in 2006-07 in the inter department tournament of University of Dhaka. The students of this department have won numerous prizes in swimming, athletics, table tennis, volleyball, badminton, etc. in the events arranged by the different halls and DU authority. Ex-student of this department won commonwealth shooting medal too.

At the cultural arena, the students of this department took pioneering role in setting up debating culture in the country and creating debating societies throughout Bangladesh. Students participated at national and international level competition and won prizes. The department arranges “Accounting Week” in almost every alternate year where students reveal their talents in the area of musical and literacy events. Students also organize cultural shows of their own at the TSC or Faculty Conference Hall on a regular basis mostly after completion of their degree programs.

The department arranges study tours inside the country as well as in SAARC countries at regular intervals. The students actively take part in various social and religious events. At times of crisis at national level like flood, tornado, cyclone etc., they quickly form teams to rush to the disaster area all over the country to help victims. Students of the department donate bloods at regular interval and come forward to help people around them in every possible way.

### **LOGISTICS AND SUPPORT SERVICES**

As the oldest public university in Bangladesh, the University of Dhaka possesses a huge amount of resources at its disposal. Its lush green premises and numerous structures built up at recent times as well as centuries ago has got a tremendous attraction to all who live inside or come as visitors. Students, teachers and all support staffs enjoy living inside the Dhaka University Campus. The campus consist of academic buildings for all the faculties and institutes, library buildings, administrative buildings, residential halls for students, residential areas for teachers and support staff, Teachers-Student Center (TSC) for co-curricular activities, gymnasium and swimming pool, medical center with a hospital, mosques and prayer places, several playgrounds, schools and colleges for the children, food corners, grocery and stationery shops etc. The university operates its own bus services throughout the city and suburb for students and employees. The entire academic and support services including tuition and fees are highly subsidized. In most cases, many of the support services are free for students.

Apart from the common facilities of the university, a student of the Faculty of Business Studies, now consisting of nine departments, enjoys some additional benefits. The faculty has got its own rich library. Every year new books are added to the library stock. The Department has a good collection of books as well. A student can borrow the book following the departmental rules. All the departments have got air-conditioned office complexes. All the classrooms are fitted with split-type air-conditioners. All the examination halls at 5th floor have been fitted with split-type air-conditioners. There are modern computer labs with broadband internet connections for all the departments. All the teachers of the Faculty have been provided with latest computers in their rooms along with broadband internet connections. Broadband internet connections have been extended to the classroom too. All the classrooms have got sound systems with whiteboard and multimedia screens. Teachers of the Department of Accounting & Information Systems use multimedia projectors in delivering of lectures. Some teachers are also using online blackboard to facilitate the learning process of students. The Faculty has separate conference halls for students and teachers, as well as lounges for teachers and female students. Besides, a new building is constructed for the MBA program of the Faculty with ten floors providing the latest facilities for the students and teachers.

Sometimes, students need documents as proof of their studentship at the department. Department usually issues the required documents. Students can collect their provisional certificates, partial transcripts/grade sheets, testimonials etc. from departmental office by paying a stipulated amount of fee. The responsibilities of student counseling are assigned to

three honorable faculty members at the department. They guide students on academic matters as and when necessary.

### **ALUMNI AND THE EXTERNAL FOCUS**

The department has a strong alumni association named as Accounting Alumni. This is an association for all ex-students of the department. Its office is situated at the Department of Accounting & Information Systems, University of Dhaka. Under its constitution, all the batches have their own sub-alumni association. The association has scholarship and benevolent programs, organizes Habibullah Memorial Lectures, awards Gold Medals to the best student as well as the best researcher, and also holds regular social programs including bi-annual re-union and picnic, Accounting Night, Iftar party etc. These programs give the opportunity to share happy feelings with friends and fellows. Apart from these events, every executive committee meeting is preceded by a seminar on a contemporary issue, where BBA and MBA students are invited to attend. Alumni association offers scholarships to the existing students and provides other supports. Especially, in case of internship placement, the department mostly depends on them. Alumni provide financial support to student programs like study tours, cultural and debating events.

The department through an invitation made to eminent business personalities arranges regular seminars on topics of interest. An exchange of ideas with the employer groups in the business and government is also made at the initiative of the department. Faculty members of the department actively participate in the employment process of various business enterprises, semi-government and autonomous bodies in the country. Senior faculty members also take active part in the activities of the Public Service Commission of the Government of Bangladesh. The department in an unbiased manner controls and looks into the interest of all existing and ex-students as long as it concerns with their professional career. The department maintains a close relation with the professional bodies in accounting in the country for developing future plans and policies. Through highest quality of research endeavour, reflected in the professional publications, the faculty of the department is playing a pioneering role in shaping up the future of accounting in Bangladesh.

### **BURSARIES AND SCHOLARSHIPS**

Department of Accounting & Information Systems supports the meritorious and financially challenged students. Merit based scholarships are given by the Accounting Alumni and Professor A. B. M. Khalid Memorial Trust among others. Professor Dr. M. Habibullah Gold Medal is awarded to the top CGPA achiever in the master's program. Al Maruf Khan Gold Medal is awarded to the top CGPA achiever in the Department in both regular BBA and MBA program. The top CGPA holder from the Faculty of Business Studies receives the UGC merit scholarship award from the Prime Minister. Also, the Department has been able to create a scholarship fund from surplus generated by its Executive MBA program; this was possible due to the prudent financial management of the Department. This fund is invested as fixed deposit and the income from the fund is used for bursaries and scholarships among students. Moreover, the Department welcomes contribution from individuals and organizations to the scholarship fund; income from that particular fund is distributed as scholarship in the name suggested by the donor.

Bursaries and scholarships for students are done through a need and merit-based evaluation process. A six-member committee scrutinizes students' applications and takes interviews to

determine each year's scholarship recipients. Students get scholarship, for a full year only. In the subsequent year(s), a student(s) need to go through the same selection process.

### **ACCOUNTING RESEARCH INITIATIVE (ARI)**

Accounting Research Initiative (ARI) is an initiative from the Department that arranges monthly research seminars, workshops, guest speaker events on contemporary accounting and business topics. Started in 2018, ARI has been functioning as an active platform to inform, share and interact on upcoming and ongoing accounting and business knowledge among scholars and researchers. ARI, in general, arranges a seminar every month at Room No - 5002, MBA Building, Faculty of Business Studies. As of February 2023, ARI has successfully organized 20 seminars.

### **WORLD RANKING OF THE DEPARTMENT**

The Department of Accounting and Information Systems, University of Dhaka is ranked 250~300 range in the QS World University Rankings 2022 by subject. This is perhaps the best in the country in the subject category. In 2022, Harvard University's accounting discipline top the ranking list followed by Stanford University, MIT University, and the University of Oxford. Universities which are also in the 250-300 QS Ranking are: University of Houston and University of Iowa in the USA, University of Gothenburg and Uppsala University in Sweden, and University of Ottawa, Canada. This ranking of Accounting as discipline is a manifestation of the contribution of the faculty members for the development of accounting scholarship through research and teaching.

**Department of Accounting & Information Systems**  
**Members of the Teaching Staff**  
**(As of February, 2023)**

**Chairman**

**Professor Dr. Dhiman Kumar Chowdhury, FCMA**  
B. Com. (Hons.); M. Com. (Dhaka); PhD (Lancaster, UK).

**Professors**

**Professor Mamtaz Uddin Ahmed, FCMA**  
B. Com. (Hons.); M. Com. (Dhaka)  
**(Treasurer, University of Dhaka)**

**Professor Dr. Riazur Rahman Chowdhury**  
B. Com. (Hons.); M. Com. (Dhaka); PhD (Dundee, UK).

**Professor Md. Maksudur Rahman Sarker, FCMA**  
B. Com. (Hons.); M. Com. (Dhaka); MBA (Canada).

**Professor Dr. Mahmuda Akter (On Leave)**  
B. Com. (Hons.); M. Com. (Dhaka); PhD (Tsukuba, Japan).

**Professor Dr. Mahfuzul Hoque**  
B. Com. (Hons.); M. Com. (Dhaka); PhD (Tsukuba, Japan).

**Professor Md. Nazim Uddin Bhuiyan, FCMA**  
B. Com. (Hons.); M. Com. (Dhaka).

**Professor Dr. Md. Monzur Morshed (On Leave)**  
B. Sc. (Hons.); M. Sc. (BUET); M. Sc. (Japan); PhD (Staffordshire, UK).

**Professor Dr. Md. Sharif Hossain**  
B. Sc. (Hons.); M. Sc. (Dhaka); M. A. in Economics (Japan); PhD (Kyushu, Japan).

**Professor Dr. Mizanur Rahman (On Deputation)**  
B. Com. (Hons.); M. Com. (Dhaka); Master in Public Policy (Japan); PhD (Japan).

**Professor Dr. Md. Hamid Ullah Bhuiyan (On Deputation)**  
B. Com. (Hons.); M. Com. (Dhaka), PhD (LaTrobe, Australia).

**Professor Dr. Yousuf Kamal (On Leave)**  
BBA (Dhaka); MBA (Dhaka); M.S. (Australia); PhD (RMIT, Australia).

**Professor Dr. Mohammad Tareq**  
BBA (Dhaka); MBA (Dhaka); MBA in Finance (Japan); PhD (RMIT, Australia).

**Professor Sadia Afroze**  
B. Com. (Hons.); M. Com. (Dhaka).

**Professor Dr. Dewan Mahboob Hossain**

B. Com. (Hons.); M. Com. (Dhaka); M. Com. (Australia); MHS in Sociology & Anthropology (Malaysia); PhD (IIUM, Malaysia).

**Professor Amirus Salat**

BBA (Dhaka); MBA (Dhaka); M.Sc. (Ryerson, Canada).

**Professor Tanzina Haque, FCMA**

BBA (Dhaka); MBA (Dhaka); M.S. (Melbourne, Australia).

**Professor Dr. Ranjan Kumar Mitra, FCMA**

BBA (Dhaka); MBA (Dhaka); PhD (Kobe, Japan).

**Professor Dr. Md. Musfiqur Rahman, FCMA**

BBA (Dhaka); MBA (Dhaka); PhD (Kobe, Japan).

**Associate Professors**

**Mr. Al-Amin**

BBA (Dhaka); MBA (Dhaka).

**Ms. Rumana Ahmed**

BBA (Dhaka); MBA (Dhaka).

**Ms. Bilkis Akhter, FCMA**

BBA (Dhaka); MBA (Dhaka).

**Dr. Mohammed Mehadi Masud Mazumder, FCMA (On Leave)**

BBA (Dhaka); MBA (Dhaka); PhD (Tohoku, Japan).

**Dr. Md. Saiful Alam, FCMA**

BBA (Dhaka); MBA (Dhaka); MSc. (Manchester, UK); PhD (Glasgow, UK).

**Dr. Mohammad Moniruzzaman, FCA, ACMA, AFHEA**

BBA (Dhaka); MBA (Dhaka); PhD (Essex, UK).

**Ms. Ishter Mahal**

BBA (Dhaka); MBA (Dhaka); RMS (Extra Maduro, Spain).

**Dr. Md. Jamil Sharif, FCMA**

BBA (Dhaka); MBA (Dhaka); PhD (Tohoku, Japan).

**Dr. Minhaj Ferdous**

B. Engg.; MBA (UK); PhD (Hong Kong).

**Ms. Moshahida Sultana (On Study Leave)**

B.S.S. (Hons); M.Sc. in Economics (USA); Master of City Planning (USA).

**Ms. Kawsar Jahan**

B.Sc. (Hons); M.Sc. (Dhaka); MBA (Dhaka).

**Dr. Anup Kumar Saha, FCMA (On Leave)**

BBA (Dhaka); MBA (Dhaka); PhD (Durham, UK).

## **Assistant Professors**

**Mr. Md. Mazharul Anwar**

B.Sc. (Hons); M.Sc. (Dhaka).

**Ms. Fatema-Tuz-Zohra (On Study Leave)**

BBA (Dhaka); MBA (Dhaka); MSc (Manchester, UK).

**Ms. Tahmina Ahmed (On Study Leave)**

BBA (Dhaka); MBA (Dhaka); Master of Accounting (Ohio, USA).

**Mr. Shah Alam, ACMA**

BBA (Dhaka); MBA (Dhaka).

**Mr. Md. Ahasan Uddin, ACMA**

BBA (Dhaka); MBA (Dhaka).

**Ms. Jannatul Naima (On Study Leave)**

BBA (Dhaka); MBA (Dhaka); MSc. (Edinburgh, UK).

**Mr. Md. Mahadi Hasan**

BBA (Dhaka); MBA (Dhaka).

**Mr. Mohammad Saif Uddin Bhuiyah, ACMA**

BBA (Dhaka); MBA (Dhaka).

**Mr. Md. Rezaul Karim**

BBA (Dhaka); MBA (Dhaka).

**Ms. Hasina Begum**

BBA (Dhaka); MBA (Dhaka).

**Mr. Ahmed Rizvan Hasan**

BBA (Dhaka); MBA (Dhaka).

## **Lecturers**

**Ms. Asia Khatun**

BBA (Dhaka); MBA (Dhaka).

**Mr. Md. Sahid Hossain (On Study Leave)**

BBA (Dhaka); MBA (Dhaka).

**Mr. Raihan Sobhan**

BBA (Dhaka); MBA (Dhaka).

## **OFFICERS AND STAFFS**

**Ms. Alhamra Parvin**  
Principal Administrative Officer

**Mr. Mahaboob Ahamed**  
Senior Technical Officer

**Mr. Sheikh Rowshanuzzaman Dipu**  
Administrative Officer (Executive MBA Program)

**Mr. Md. Ali Reza Khan**  
Administrative Officer (MPA Program)

**Ms. Shirin Akter**  
Senior Photocopy Machine Operator, Grade-2

**Ms. Mamtaz Begum**  
Computer Lab Attendant

**Mr. Md. Abu Bakar Siddiq**  
Computer Lab Attendant

**Mr. Md. Ismail Sarder**  
Office Shahayak

**Mr. Md. Umor Faruq**  
Office Shahayak

**Mr. Md. Alamgir Hossain**  
Class Bearer

# RULES FOR BBA PROGRAM

Effective from BBA 28<sup>th</sup> Batch

## Admission

As per university rules, students from all disciplines are eligible to be admitted into the BBA program. After the announcement of admission test date, intending students should apply through the prescribed application form. A rigorous written test is conducted for the applicants. A combined score is developed based on marks in the written test and results of SSC and HSC examinations. Selections are made based on the combined score. After getting admitted to a department, students may apply for change of department within three weeks of admission.

The name of the degree shall be BBA with major in Accounting & Information Systems/Management/Marketing/Finance/Banking/International Business/MIS/THM/OSL. The major part shall be named after the name of the department from which the program has been completed and the degree has been earned. It should be noted that BBA is a terminal degree.

## Program Duration and Course Distribution

The duration of BBA program is four years divided into eight semesters. A total of 126 credit hours has to be completed by the students in 40 taught courses, four viva-voce examinations and an internship program. Every semester will be of nineteen weeks of which fifteen weeks for class teaching, at least one week break and three weeks for holding the semester final examinations.

For each course unit, there will be two lectures of one and half hours each in every week and each course unit will be given a weight of 3 credit hours. Students have to appear before viva-voce exams at the end of each class year (i.e., second semester, fourth semester, sixth semester and eighth semester). In addition, students have to undergo an internship of one and half months at the end of eighth semester. As an alternative to the internship program, students can also prepare a research paper. The internship and research paper carries 3 credit hours and the viva-voce carries 3 credit hours. A total of 126 credit hours in the BBA program are distributed as follows:

Class Year	Number of Courses		Total Course	Credit
	First Semester	Second Semester	Units	Hours
<b>Course Works</b>				
First Year	5	5	10	30
Second Year	5	5	10	30
Third Year	5	5	10	30
Fourth Year	5	5	10	30
<b>Viva-Voce and Internship</b>				
Viva-Voce				3
Project Paper				3
<b>TOTAL</b>				<b>126</b>

The BBA program shall be evaluated on the basis of 4,200 total marks. Out of which 4,000 marks shall be for 40 teaching course units, 100 marks for viva-voce examination, and 100 marks for an intensive internship program or preparation of a research paper. The 4-year BBA program has to be completed by maximum of six years from the date of original entry.

## Evaluation and Grading

Performance of students in a course shall be evaluated as follows:

Mid Term / In-course Examination-1	15 percent
Mid Term / In-course Examination-2	15 percent
Quizzes/Term Paper/Assignments/Class Attendance	10 percent
Semester Final	60 percent
<b>Total</b>	<b>100 percent</b>

Two in-course tests, one-hour duration each, shall be conducted and evaluated by the course teacher and the semester final scripts will be evaluated by two examiners. The average of the marks given by two examiners is considered as the final exam mark of a particular student. If the difference between the marks of two examiners is more than 20%, the script is evaluated by a third examiner and the average mark of the nearest two is considered for grading.

The third examiner for a course shall be appointed by the examination committee from the panel of examiners other than a member of the examination committee or a tabulator, provided he/she was not an examiner of this course.

The total mark, average of marks awarded by the semester final examiners plus the marks awarded by the course teacher, is converted into letter grade as follows:

Mark Range	LetterGrade	Grade Point	Interpretation
80+	A+	4.00	Outstanding
75- 79	A	3.75	Excellent
70- 74	A-	3.50	Very Good
65-69	B+	3.25	Good
60-64	B	3.00	Average
55-59	B-	2.75	Below Average
50-54	C+	2.50	Fair
45-49	C	2.25	Poor
40-44	D	2.00	Minimum Pass
Below 40	F	0	Fail
.....	I	.....	Incomplete
.....	W	.....	Withdrawn

In the tabulation process, only the total marks (out of 100) of a course will be rounded-up and the published results of the semester will show the grades earned and the grade point average (GPA).

At the end of second semester of each class year, the examination committee will hold a viva-voce examination of 25% weight, equivalent to 0.75 credit hours. For the viva-voce examination, a student will be awarded one grade at the end of 4<sup>th</sup> year. After the completion of the 4<sup>th</sup> year second semester final examination, a student will undergo a one-and-half-month long internship program or write a project/research paper which shall be submitted to the 4<sup>th</sup> year Examination committee. The internship program or the project paper shall be guided and examined by the supervising teacher, selected by the Examination Committee.

The controller of examinations shall publish the cumulative result of the program and shall provide the transcript showing course-wise grades and the Cumulative Grade Point Average (CGPA) earned by the candidates for the degree of BBA.

The Chairman of the Department keeps the evaluated scripts in his/her custody for at least two months after the announcement of the results after which the scripts are disposed of according to the university practice.

### **Class Attendance**

To be considered as a regular student, each student is required to attend 75 percent of classes held in a course. If attendance falls within 60–74%, Non-Collegiate status will be attached and a student will only be allowed to sit for the semester final examination after paying a fine of Tk. 5,000 per course. The chairman of the department shall monitor class holding and attendance of students. A student will not be allowed to sit for semester final examination and will be required to seek readmission in the program, if his/her attendance falls below 60% in any course in any semester.

### **Promotion**

For getting promotion from one class year to the next, a student is required to earn minimum CGPA with improved grades (except viva-voce grade) as follows:

<b>Class Year</b>	<b>Minimum CGPA</b>
From First Year to Second Year	2.00
From Second Year to Third Year	2.25
From Third Year to Fourth Year	2.50

The minimum CGPA of a student, as mentioned above, is calculated by considering the grade points earned in courses of all previous class years. A student failing to clear up university/departmental dues shall not be promoted to the next class year.

### **Degree Requirements**

For the BBA degree, each student is required to:

- (i) Complete 126 credit hours including a viva-voce and project paper;
- (ii) Earn a minimum CGPA of 2.50; and
- (iii) Complete the program in maximum of six consecutive academic years including the year of first admission into the program.

### **Improvement of Grades**

A student earning B or below B grade in any course in any year (except fourth year) can improve the grade through improvement examination with the following batch. However, no improvement examination shall be allowed to improve the marks obtained in the Mid-Term/In-course tests and the grades earned in viva-voce. Besides, students shall not be allowed to sit for the improvement examination if they did not attend the semester final examination. In case of improvement examination, a student's previous grade earned will be cancelled automatically. Nevertheless, students with 'F' grade in any course shall be allowed to improve twice/two times only with the following batches subject to the payment of all related fees of the improvement examination by the student. In case a student fails to pass the improvement examination, he/she will be required to apply for re-admission with the following batch.

#### *Improvement in 4<sup>th</sup> year courses:*

Students would be allowed to sit for improvement examination in the 4<sup>th</sup> year courses with the following batch after the publication of the final result by the Office of the Controller of Examinations but before the issuance of Provisional Certificates by the Controller of

Examinations.

### **Re-Admission**

A student failing to get the required grade points for promotion to the next year may seek re-admission with the following batch. A student should apply for re-admission within one month after the publication of result of the concerned year. On re-admission, grades earned earlier by a student in the class year of re-admission shall cease to exist and the student shall have to retake all the courses and examinations. Re-admission shall be allowed only twice in the program. In any case, he/she must complete the BBA program within six years' time from the date of original admission. His/her application after the 6<sup>th</sup> year will not be entertained at all.

### **Adoption of Unfair Means**

Students adopting unfair means shall be treated according to University rules.

### **Dean's Honor list, Dean's Merit list**

Students who have earned GPA of 4.00 in any semester shall be included in the Dean's Merit list of the semester. Students securing a CGPA of at least 3.85 shall be included in the Dean's Honor list of the year.

### **Al Maruf Khan Gold Medal**

A student securing the highest CGPA in BBA with a minimum CGPA of 3.90 out of 4.00 and a student of MBA in Accounting with a CGPA of 4.00 out of 4.00 will receive Al Maruf Khan Gold Medal from the university.

### **Academic Administration:**

1. At the beginning of each semester, the BBA program office shall announce (with the approval of the academic committee) academic calendar for each semester. The academic calendar includes 15 weeks of class, two weeks for two Mid-term examinations and two weeks for holding the final examinations.

The BBA Program office is responsible for the academic administration of the BBA program. The BBA program administration is assisted by batch coordinators. The Academic Committee of the department nominates one of its members to act as the Coordinator for each batch.

Respective statutory authorities of the university shall design syllabus, allocate courses for teaching, constitute examination committee and the panel of examiners as per rules of the university.

2. At the beginning of a semester
  - a. A course teacher shall provide the students a course outline indicating the text book to be followed, probable dates of in-course tests.
  - b. The Chairman of the Department shall provide the Dean of the Faculty and the students a schedule indicating 15 weeks of class teaching, 1 week break, 3 weeks of examinations and the following 4 weeks for the publication of result of-the batch.
  - c. The academic committee of the Department shall constitute an examination

committee for each year of the Program. The examination committee shall be composed of 4 members, one of which shall be an external member who shall be appointed from outside the Department. In case of any vacancy or inability on the part of a member/examiner, the examination work shall not be invalidated.

3. The examination committee shall appoint two question setters and examiners including the course teacher for each course and moderate and print questions, hold semester final and viva voce examinations, appoint tabulators, announce semester results and recommend students promotion to the next year.
4. The Chairman of the Examination Committee shall submit the semester final examination result and the relevant scripts to the Chairman of the Department including:
  - a. A grade-sheet and all the connected working papers.
  - b. A list of students recommended for promotion to the next year class.
  - c. A list of teachers showing their involvements in the examination works.
  - d. Copies of the Grade-sheet and the average in-course marks of all courses of the semester/year for the program coordinator of the batch.
5. The Chairman of the examination committee shall also submit a copy of the tabulated result of each semester to the Controller of Examinations immediately after the announcement of the semester final results.
6. The course teacher shall announce the result of the in-course tests within two weeks of the date of holding the tests and submit the average in-course marks to the chairman of the examination committee before the semester final examination starts. Tabulation work will be started after the marks of term final are received by the Chairman. Modification of submitted marks shall not be allowed.
7. For smooth administration of the BBA Program, the Academic Committee shall nominate one of its members to act as the BBA Program Coordinator for each batch. The Co-ordinator will assist the Chairman of the Department in matters relating to improvement of grade, readmission and promotion, preparation of Dean's Honor and Merit List, semester scheduling and monitoring the results of the batch.
8. Within the framework of these rules and the rules of the University, the Departmental Academic Committee may adopt policies for strengthening the academic and co-academic activities of the Department.
9. For appearing at each semester final examination, every student shall have to fill in examination entry form supplied by the Controller of Examinations on payment of dues.
10. The Chairman of the Department shall hold the evaluated scripts in his custody for at least two months after announcement of the results and after that the scripts will be disposed-off according to the university practice.
11. Any deviation from the rules of the program will require:
  - a. Recommendation of the Departmental Academic Committee.
  - b. Consent of the Dean, and
  - c. Approval of the Academic Council of the University.

## Calculation of Cumulative Grade Point Average (CGPA)

Example:

### First Year First Semester

Course	(1)	(2)	(3)	(4) = (1) × (3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
1101	3	B	3.00	9.00
1102	3	A+	4.00	12.00
1103	3	D	2.00	6.00
1104	3	A	3.75	11.25
1105	3	A-	3.50	10.50
<b>Total</b>	<b>15</b>			<b>48.75</b>

$$\text{SGPA} = \text{Total Grade Points Secured} \div \text{Total Number of Credits} = 48.75 \div 15 = 3.25$$

### First Year Second Semester

Course	(1)	(2)	(3)	(4) = (1) × (3)
	No. of Credits	Grade Awarded	Total Grade Points	Grade Points Secured
1201	3	B	3.00	9.00
1202	3	C+	2.50	7.50
1203	3	D	2.00	6.00
1204	3	A	3.75	11.25
1205	3	A+	4.00	12.00
<b>Total</b>	<b>15</b>			<b>45.75</b>

$$\text{SGPA} = \text{Total Grade Points Secured} \div \text{Total Number of Credits} = 45.75 \div 15 = 3.05$$

### Cumulative Data:

$$\text{Total Credit} = (15 + 15) = 30$$

$$\text{Total Grade Points Secured} = (48.75 + 45.75) = 94.50$$

$$\text{Cumulative Grade Point Average (CGPA)} = 94.50 \div 30 = 3.15$$

## Courses for BBA

Effective From 28th Batch (Session: 2021-2022)

<b>FIRST YEAR</b>			
<b>First Semester</b>		<b>Second Semester</b>	
1101	Introduction to Financial Accounting	1201	Intermediate Accounting
1102	Introduction to Business	1202	Microeconomics
1103	Computer Concepts and Applications	1203	Management and Organizational Behavior
1104	Mathematics for Business Decisions-I	1204	Mathematics for Business Decisions-II
1105	Business Communication	1205	Bangladesh Studies
<b>SECOND YEAR</b>			
<b>First Semester</b>		<b>Second Semester</b>	
2101	Advanced Financial Accounting-I	2201	Advanced Financial Accounting–II
2102	Macroeconomics	2202	Financial Management
2103	Programming and Database Management	2203	Cost Accounting
2104	General Science and Environment	2204	Marketing
2105	Business Statistics-I	2205	Business Statistics-II
<b>THIRD YEAR</b>			
<b>First Semester</b>		<b>Second Semester</b>	
3101	Management Accounting	3201	Forensic Accounting and Fraud Investigation
3102	Banking and Insurance	3202	Corporate Finance
3103	Audit and Assurance	3203	Accounting Information Systems
3104	Income Tax: Laws and Practice	3204	VAT and Cross-border Taxation
3105	Business Laws	3205	Corporate Laws, Governance and Secretarial Practices
<b>FOURTH YEAR</b>			
<b>First Semester</b>		<b>Second Semester</b>	
4101	Advanced Management Accounting	4201	Accounting Theory
4102	Financial Market and Investment Analysis	4202	Business Analysis and Valuation
4103	IT Governance and Information System Audit	4203	Data Analytics
4104	Supply Chain and Operation Management	4204	Strategic Management
4105	Public Sector Accounting and Financial Management	4205	Research Methodology

## **Syllabus Committee**

- |  |          |
|--|----------|
| ○ Professor Mohammad Tareq, <i>PhD</i>             | Convener |
| ○ Professor Dewan Mahboob Hossain, <i>PhD</i>      | Member   |
| ○ Professor Amirus Salat                           | Member   |
| ○ Professor Md. Musfiqur Rahman, <i>PhD</i> , FCMA | Member   |
| ○ Md. Saiful Alam, <i>PhD</i> , FCMA               | Member   |
| ○ Mohammad Moniruzzaman, <i>PhD</i> , FCA, ACMA    | Member   |
| ○ Md. Jamil Sharif, <i>PhD</i> , FCMA              | Member   |
| ○ Minhaj Ferdous, <i>PhD</i>                       | Member   |
| ○ Mr. Md. Mazharul Anwar                           | Member   |
| ○ Mr. Ahmed Rizvan Hasan                           | Member   |