

UNIVERSITY OF DHAKA



First Year Syllabus
Affiliated Seven Colleges
Department of Accounting

Four-Year B.B.A. (Honors) Course
Effective from the Session: 2017 - 2018

Dhaka University

Subject: Accounting

Syllabus for First Year BBA Honors Course
Effective from the Session: 2017-2018

Year-wise Papers and marks distribution

First Year

Paper Code	Paper Title	Marks	Credits
212501	Principles of Accounting	100	4
212502	Mathematics for Business Decision	100	4
212503	Principles of Marketing	100	4
212504	Principles of Management	100	4
212505	Micro Economics	100	4
212506	History of the Emergence of Independent Bangladesh	100	4

First Year: Detailed Syllabus

Paper Code : 212501	Marks : 100	Credits :4	Class hours : 60
PAPER TITLE :	PRINCIPLES OF ACCOUNTING		

Course Objectives:

The objective of this course is to develop students' understanding of basic concepts of accounting, accounting process, and the application of the conceptual framework in such process in order to develop their abilities to complete the accounting cycle ending with preparation and presentation of financial statements. This course will also try to equip the students with the knowledge and ability to understand and analyze the information communicated through the Financial Statements.

- 1. Accounting - The Language of Business:** Definition and Scope of Accounting, Its role and Functions, History of Accounting, Purpose and Nature of Accounting Information; Users of Accounting Information; Branches of Accounting- Nature of Business and Accounting.
- 2. Conceptual Framework for Financial Accounting:** FASB Conceptual Frame for Financial Accounting-First Level: Basic Objectives (SFAC-1); Second Level: Qualitative Characteristics of Accounting Information (SFAC-2); Third Level: Operational Guidelines.
- 3. The Accounting Process:** Double-Entry Accounting System (vis-à-vis Incomplete) System; Accounting Equation - Effects of Transactions on the Accounting Equation; The Account-Classification of Accounts, Selection of Account titles, Chart of Accounts, Coding-Rules of Debit

and Credit, Balancing and Normal Balance, Recording (Bookkeeping) Aspect of Accounting Cycle: Documentary Evidence and Identification, Analysis, and Recording of Transactions and Other Events; Journalizing-Posting to the Ledger; Preparation of Trial Balance; Limitations of Trial Balance; Errors and their Rectification.

4. **The Adjustment Process and Completing the Accounting Process:** Key aspects of the Accrual basis of accounting; Adjustments- Adjusted Trial Balance; Preparation of Work Sheet; Closing Entries; Post-Closing Trial Balance; Correcting Entries; Reversing Entries.
5. **Preparation of Financial Statements:** Introducing Different Types of Financial Statements used for Financial Reporting: Income Statement/ Statement of Comprehensive Income, Balance Sheet/ Statement of Financial Position, Statement of Changes in Owners' Equity, Cash Flow Statement; Preparation of Comprehensive Income Statement: Single-step, Preparation of Statement of Financial Position, Preparation of Statement of Changes in Owner's Equity, Notes to Accounts and Accounting Policies.
6. **Merchandising Operations and Accounting system:** Merchandising Operations and Classifying Inventory; Purchases, Sales, Other Use or Loss and Returns of Merchandise Inventory; Periodic and Perpetual Inventory Systems and Journal Entries; Preparation of Multiple-Step Income Statement and Classified Balance Sheet for Merchandising Organizations.
7. **Accounting Systems and Special Ledgers:** Manual and Computerized Accounting Systems and their effectiveness; The Voucher System-General Ledgers and Subsidiary Ledgers: General Ledger Control Accounts and Subsidiary Ledger Individual Accounts; Special Journals: Advantages of Special Journals, Cash Receipts Journal, Sales Journals, Purchase Journal, cash Payments Journal and General Journal.
8. **Accounting for Incomplete Records:** Preparation of Financial Statements from Incomplete Records.
9. **Accounting for Current Assets:**
 - 9.1 Accounting for Cash and Cash at Bank: Cash and Cash Equivalent; Restricted Cash; Reporting of Cash; Cash Control systems; Cash Book and Bank Statement; The Bank Reconciliation Statement.
 - 9.2 Receivables: Introduction to Accounts Receivables and Notes Receivables; Valuation of Accounts Receivable; Uncollectible Accounts Receivables; Methods of Determining Uncollectible Accounts Receivable: Direct Write-off method, and Allowances Method; Accounting for Previously Written Off Uncollectible; Discounting Notes Receivables: Interest Bearing and Non-Interest Bearing Notes Receivables; Dishonored Notes Receivables.
 - 9.3 Inventory: Definition of Inventory; General Basis of Inventory Measurement; Inventory Cost Flow Assumption; Inventory Valuation Methods: Net Realizable Value (NRV) Calculation, and Disclosure Requirements as per IAS 2.

10. **Accounting for current liabilities:**

Account Payable; Notes Payable; Current Maturities of Long-Term Debt; Short-Term Obligation Expected to be Refinanced; Dividends Payable; Customer Advances and Deposits; Unearned Revenues; Sales and Value-Added Taxes Payable; Employee-Related Liabilities.

11. **Basic Ideas on Financial Statement Analysis.**

Horizontal analysis and vertical analysis of comparative financial statements; Preparation and use of common-size financial statements; Ratio analysis: Basic Ratios of Liquidity, Activity, Profitability and Solvency.

Recommended Text Books:

1. Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso. Financial Accounting, IFRS Edition (John Wiley & Sons, Inc.)
2. Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield. Intermediate Accounting, IFRS Edition (John Wiley & Sons, Inc.)
3. Belverd E. Needles, Marian Powers and Susan V. Crosson. Principles of Accounting (Houghton Mifflin Company)

Paper Code: 212502	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	MATHEMATIICS FOR BUSINESS DECISION		

Course Objectives:

This course is designed to develop understanding of basic concepts and principles of mathematics used in the area of business and economics. It will equip students of Accounting with mathematical tools used in the analysis of business and accounting problems and develop an understanding of theories and practices of mathematical approach to decision making. It will also stimulate interest of students in accounting and business regarding implications of mathematics.

1. **Number System:** Introduction, Prime, Rational and Irrational number, even and odd numbers and their properties, Imaginary and complex numbers, sequence, series, Divergence of a sequence, sigma notation, sum of natural numbers.
2. **Indices and Logarithms:** Indices, laws of Indices, positive and fractional indices, operation with power functions, Introduction, Laws of operations, use of logarithm tables, Anti-logarithm, exceptional series, logarithm series.
3. **Theory of sets:** Different types of sets, union, difference intersection, Cartesian products, Venn Diagram, Application business problems.
4. **The Straight Lines & Linear Equations:** Different forms of Equations-Parallel and perpendicular form of Equation-point of intersection of lines-Interpretation of slope of different business

problems and Marginal Concept analysis, Solution of Linear equations, Solution of simultaneous linear equations.

5. **Quadratic Equations:** Relationship between roots \pm and co-efficients of a quadratic equation, Nature of roots, Solution of quadratic equations, Formation of quadratic equation with given roots, Curve sketching of different linear and nonlinear equations.
6. **Permutation and Combinations:** Fundamental principles of permutations, permutations of things, all different and things, not all different, repeated and circular permutations. Combinations, relationship between permutation and combinations.
7. **Progression:** Introduction, Sum of Series in AP and GP, Use of concept of progression to find the present value and future value, Business problem solution.
8. **Mathematics of Finance:** Introduction, Annuities, Sinking fund, Discount, Compound Interest, Simple Interest, Amortization.
9. **Vectors:** Introduction to vectors; Types of vectors; properties; Scalar and vector product; Magnitude of a vector; Angle between two vectors.
10. **Matrices & Determinants:** Introduction, Types of matrices, operation on matrices, Solution of simultaneous linear equation, Introduction, Properties of Determinants, operation determinants, Expansions of determinants, Sarrus diagram and Cramm's rule and use in business, Leontiff input-output model analysis, Application of business problems.
11. **Differentiations, Integrations & use in Business:** Differentiation of Algebraic functions, transcendental function, definition of transcendental functions-Geometric interpretation of dy/dx and marginal concept analysis, Introduction, Different rules of integration, Indefinite and definite integral, Determination of maxima and minima of different functions using differentiations rules, Business problem solution, Conditions of maxima and minima, Test for maxima and minima, Point of inflexion.
12. **Trigonometry:** Introduction, Measurement of Angles, Circular Functions, Trigonometric Ratios, Relation between Trigonometric Functions, Trigonometric Functions of standard Angles.
13. **Coordinate Geometry of Two Dimensions:** Introduction, Cartesian and Polar Co-ordinate systems; Distance between Two Given Points, Identification of Two Dimensional Geometric Figures using Distance Formula, Internal and External Divisions, Locus of a point, Area of Triangle; Quadrilateral, Collinearity of Three points.

Recommended Text Books:

1. Earl K. Bowen. Mathematics with Application in Management & Economics (R.D. Irwin)
2. Robert L. Brown, Steve Kopp and P.Zima. Mathematics for Finance (McGraw Hill Ryerson)

3. D.C. Sancheti and V.K. Kapoor. Business Mathematics (Sultan Chand & sons)
4. QaziZameeruddin, Vijay K. Khanna and S.k. Bhambori. Business Mathematics (Vikas Publishing House Pvt. Ltd)
5. Richard Anderson and Cecil L. Smith. Calculus for Business (The IEP Series in Mathematics)
6. P.N. Arora and P.C. Bogga. Business Mathematics for Commerce and Economics (John Wiley & Sons)
7. Raymond A. Barnett and Michael R. Ziegler, Applied Business Mathematics (Prentice Hall)

Paper Code: 212503	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	PRINCIPLES OF MARKETING		

Course Objectives:

Marketing being the most important aspect of business management, an insight into the various aspects of marketing is essential for students of accounting. The main aim of offering this core course is to expose the students of accounting to the concepts, principles, and fundamentals of marketing.

1. Understanding Marketing and the Marketing Process:

- a) Assessing marketing's Critical Role in Organizational Performance: What is marketing; Core Concepts; Marketing Management; Marketing Orientations.
- b) Building customer Satisfaction through Quality, Service and Value: Define Customer Value and Satisfaction; Customer Relationship Management (CRM); Delivering Customer Value & Satisfaction; Attracting & Retaining customers.
- c) Winning Markets through Market Oriented Strategic Planning: Corporate and Division Planning; Business Strategic Planning; The Marketing Process.

2. Analyzing Marketing Opportunities:

- a) Scanning the Marketing Environment: Analyzing the Macro and Micro Environment; Responding to the Marketing Environment.
- b) Analyzing Consumer Markets and Buying Behavior: Model of Consumer Behavior; Characteristics affecting Consumer; Types of Buying Decision Behavior; The buyer Decision Process; The Buyer Decision Process for New Products.

3. Designing a Customer Driven Strategy and Mix:

- a) Market Segmentation: Segmenting Consumer Markets Requirements for Effective Segmentation.
- b) Market Targeting: Evaluating Market segments; Selecting Target Market Segments.
- c) Differentiating and Positioning the Market Offering: Tools for Competitive Differentiation; Developing a Positioning Strategy; Communicating the Chosen Position.

- d) Building Customer Value: Products, Services and Brands: Products, Services and Experiences: Levels of a Product; Product Classifications; Individual Product and Service Decisions; Product Line Decisions; Product Mix Decisions; Brands: Brand Equity; Building Strong Brands; Managing Brands.
 - e) Services Marketing: Nature and Characteristics of Services and Their Marketing Implications; Marketing Strategies for Service Firms.
 - f) Developing New Products: Process of New Product Development.
 - g) Managing Life Cycle Strategies: The product life cycle (PLC); Marketing Strategies throughout the PLC.
 - h) Capturing Customer Value: Pricing and its Strategies: What is Price; Factors to Consider when Setting Prices; Pricing Approaches; New Product Pricing Strategies; Product Mix Pricing Strategies; Price Adjustment Pricing Strategies; Initiating & responding to Price Changes.
 - i) Delivering Customer Value: Marketing Channels: What are Marketing Channels; Channel Functions; How Channels Add Value; Channel Levels; Channel Design Decisions.
 - i) Managing Retailing and Wholesaling: Retailing- Wholesaling.
 - k) Designing and Managing Integrated Marketing Communications: Role of Marketing Communications; Marketing Communication /Promotion Mix; Identify the Target Audience-Determine the Communication Objective; Designing the Message; Selecting the Communication Channel; Establishing the Total Promotional Budget; Deciding on the Promotion Mix; Characteristics of Marketing Communication Mix; Factors in Setting the Marketing Communication Mix.
 - l) Managing Advertising, Sales Promotion and Public Relations: Developing and Managing an Advertising Program; Purpose of Sales Promotion; Major Decisions in Sales Promotion-Major Decisions in Marketing PR.
 - m) Managing the Sales Force: Designing the Sales Force; Managing the sales Force-Principles of Personal Selling.
 - n) Managing Direct and Online Marketing: Growth and Benefits of Direct Marketing-Major Channels for Direct Marketing-Marketing in the 21st century.
4. **The Global Market Place:** Global marketing today. Deciding whether to go global. Deciding which markets to enter. Deciding how to enter the market. Deciding on the global marketing program. Deciding on the global marketing organization.
 5. **Sustainable Marketing:** Social Responsibility and Ethics: Sustainable Marketing. Social criticisms of marketing. Consumer actions toward sustainable Marketing. Business actions toward sustainable marketing.

Recommended Text Books:

1. Philip Kotler and Gary Armstrong. Principles of Marketing (Prentice Hall).
2. Philip Kotler. Marketing Management: Analysis, Planning, Implementation and Control (Prentice Hall).

Paper Code: 212504	Marks: 100	Credits:	Class Hours:
Paper Title:	PRINCIPLES OF MANAGEMENT		

Course Objective:

This course is designed to provide a basic understanding of the different forms of businesses industries and services. It will explain nature and environment of business. It is also design to give the students a basic understanding of the role and functions of managers and to explain principles, concepts and techniques used by managers in carrying out their work. It also aims at getting the students acquainted with the complexity and wide verity of issues of managers face in today's business farms.

1. Introduction to business:

1.1 Business concepts: Business and its ramification: Industry, Commerce and Direct services; Types of Industries: Extractive, Manufacturing, Animal Husbandry and Service Industry; Commerce and its ramification: Trade Banking; Insurance, Transportation, Warehousing; Trade: Meaning and Importance; Types of Trade: Wholesale trade, Retail trade, Hawking, Store, Departmental Store, Chain store, Super Market, Commodity Market, Futures, Batter System.

1.2 Business ownership and forms:

Forms of business ownership: sole proprietorships, partnerships, corporations; Advantage and disadvantage of different forms of business; complex relationship among business; Franchising, Mergers and Acquisitions, Joint Venture, Syndicates; Franchising: Types, advantages and disadvantage of Franchising; Types of Mergers and Acquisitions: Vertical Merger, Horizontal Mergers, Conglomerate Mergers; Factors influencing the choice of forms of ownership.

1.3 Business Environments and its components: Social Environments, Cultural Environment, Industry Environment, Economic Environment, Political Environment, Legal Environment and Global Environment; The roles of Governments and buyers; Consumerism; The economic system: Capitalism, Communism, socialism; Modern Economic system: Market economy, Laissez-faire Economy; Business and Investment environment in Bangladesh; Cost of doing business in Bangladesh.

2. **Introduction to Management:** Meaning; Scope; Importance; Principles; Rules of managers; Is Management Science or Art? Is Management a Profession? Functions of Management: Planning, Organizing, Staffing, Leading, Motivating and Controlling; Management as a Career; Global Management.

3. **Schools of Management:** History of Management; Early Contributions to Management; Various Approaches to Management: Taylor's Scientific Management; Functional or Process Approach; Fayol's Principles of Management; Human Relations; Behavioral Science Approach; Quantitative Approach; Systems Approach; Contingency Approach; Other Contemporary Approaches to Management.

4. **Planning:** Meaning; Importance; Nature; Types; Steps; Factors Affecting Planning; Planning Techniques; Limits of Planning; Making Planning Effective.

5. **Organizing:** Meaning; Nature; Importance; Span of Management; Departmentation Authority and Responsibility; Types of Organization at Structure; Delegation of Authority; Departmentalization of Authority; Problems in Organizing.
6. **Staffing:** Meaning; Purpose ;Importance; Recruitment; Selection; Training; Promotion; Developing Managers; Using Manager Inventory Chart.
7. **Leading:** Meaning; Importance; Ingredients of Leadership; Styles of Leadership; Autocratic; Democratic and Free-reign-Likerts' system; Managerial Grid Approach; Theories of Leadership.
8. **Motivating:** Meaning; Motivation and Motivator; Importance; The Need-want-satisfaction-Chain; Theory Motivation; McGregor's Theory X and Theory Y; Maslows Need Hierarchy Theory; Hergberg's Two factory Theory; Vroom's Expectancy Theory; McClland's Achievement; Motivation Theory; Varous Motivation Techniques.
9. **Controlling:** Meaning, Nature; Importance; Controlling process; Requirements of an Effective Control System; Controlling Techniques.

Recommended Text Books:

1. Jeff Madura. Introduction to Business (South-Western College Publishing)
2. W. M. Pride, J. R. Hughes and R. J. Kapoor. Foundation of Business (South-Western College Publishing)
3. L. E. Boone and D.L. Kurtz. Contemporary Business (John Wiley and Sons)
4. Harold Koontz and Heinz : Management A global perspective
5. W. Ricky Griffin : Management (Hougton Mifflin Company)
6. Richard L. Daft. Management (Thomson South Western)

Paper Code: 212505	Marks:100	Credits:4	Class Hours:60
Paper Title:	MICROECONOMICS		

Course Objectives:

This course is designed to provide students with an understanding of the basic concepts of microeconomics, specifically those related to consumer choice and firm's behavior. The focus of the course is the economic principles behind the determination of demand, supply and production functions and on how equilibrium is reached in different markets and the incomes distributed among different factors.

1. Basic Concepts and Ideas:

Definition and Relevance; Positive and ormative Economics; Scarcity; Opportunity Cost; Production Possibilities Frontier; Preliminary Introduction to Great Schools of Economic Thoughts: Classical, Neo-

Classical, Keynesian, Marxist; Difference between Microeconomics and Macroeconomics.

2. Demand, Supply and Equilibrium Analysis:

Law of Demand; Ceteris Paribus Assumption; Demand Equation; Shift of Demand Curve; Movement along the Demand Curve; Law of Supply; Supply Equation; Shift of Supply Curve; Movement along the Supply Curve; Market Equilibrium.

3. Market Regulation:

Market Regulation: Price Ceiling, Price Floor, Quota, Tax; Consumer Surplus; Producer Surplus; Change in Consumer Surplus and Producer Surplus after Regulation.

4. Elasticity:

Elasticity of Demand: Factors Affecting Elasticity of Demand; Price Elasticity; Determinants of Demand Elasticity; Computation and Interpretation of Elasticity of Demand; Point Elasticity and Arc Elasticity of Demand; Income Elasticity and Cross Price Elasticity of Demand; Elasticity of Supply; Computation and Interpretation of Supply Elasticity; Determinants of Elasticity of Supply.

5. Utility Theory:

The Utility Approach: Basic Assumptions of Utility Approach; Marginal, Average and Total Utility and their Relationship; Marginal Utility and Price; Law of Diminishing Marginal Utility; Law of Equi-Marginal Utility; The Indifference Curve Approach; Basic Assumptions of IC Approach; Characteristics of Indifference Curve; Indifference Curve and Indifference Map; Budget Line and its Properties; Marginal Rate of Substitution and Price Ratio; Price Effect, Income Effect and Substitution Effect; Shape of the Demand Curve for Normal, Inferior and Giffen Commodity Types.

6. Theory of Production and Cost:

Factors of Production; Production Function; Law of Diminishing Returns; Isocosts and Isoquant; Marginal Rate of Technical Substitution; Cost Ratios and Optimization of Production Level; Short-Run Production Function and the Law of Variable Proportion; Economies and Diseconomies of Scale (Internal and External); Long-Run Production Function and the Law of Returns to Scale; Total Product and Marginal Product; Variable and Fixed Costs; Average, Marginal and Total Costs and Shapes of Various Cost Curves; Short-Run and Long-Run Cost Curves; Relationship between Marginal Cost and Price level.

7. Market Structure and Determination of Equilibrium Price and Output Levels:

Definition and Structure of Market; Characteristics of Different Markets; Perfectly Competitive Market and Imperfectly Competitive Markets (Monopoly, Duopoly, Oligopoly and Monopolistic Markets); Determination of Equilibrium Price and Output in Different Markets; Price Discrimination and Distortions; Anti-Trust Laws.

8. Theory of Distribution: Factors of Production and Factor Pricing:

Wage, Rent, Interest, Profit-Theories of Factor Pricing: Wage Determination According to Neoclassical Theory.

Recommended Text Books:

Paul Krugman and Robin Wells. Microeconomics (Worth Publishers).

References:

1. P. Samuelson and W. Nordhaus. Economics (McGraw-Hill/Irwin).
2. Richard G. Lipsey and Paul N. Courant. Microeconomics (Prentice Hall).
3. A. Koutsoyiannis. Microeconomics (Palgrave Macmillan).
4. H. L. Ahuja. Business Economics (Sultan Chand & Co.)

Paper Code	212506	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	History of the Emergence of Independent Bangladesh			

ঐতিহাসিক স্বাধীন বাংলাদেশের উদ্ভব ও বিস্তার

বিষয়: স্বাধীন বাংলাদেশের উদ্ভবের ইতিহাস-পরিধি ও পরিচিতি

1। ঐতিহাসিক পরিধি

- ক) ভূ-প্রকৃতির বৈশিষ্ট্য ও প্রভাব
- খ) নৃতাত্ত্বিক গঠন
- গ) ভাষা
- ঘ) সংস্কৃতির সমন্বয়বাদিতা ও ধর্মীয় সহনশীলতা
- ঙ) অভিন্ন বাংলার পরিপ্রেক্ষিতে তৎকালীন পূর্ববঙ্গ ও বর্তমান বাংলাদেশের স্বকীয়সত্তা

2। ১৯৪৭-১৯৪৭ সালের ১৫ আগস্ট, ১৯৪৭

- ক) ঔপনিবেশিক শাসন আমলে সাম্প্রদায়িকতার উদ্ভব ও বিস্তার
- খ) লাহোর প্রস্তাব, ১৯৪০
- গ) অখণ্ড স্বাধীন বাংলার রাষ্ট্র গঠনের উদ্যোগ, ১৯৪৭ ও পরিণতি
- ঘ) পাকিস্তান সৃষ্টি, ১৯৪৭

3। কেন্দ্রীয় ও প্রাদেশিক কাঠামো

- ক) কেন্দ্রীয় ও প্রাদেশিক কাঠামো

- খ) সামরিক ও বেসামরিকআমলাতন্ত্রেরপ্রভাব
- গ) অর্থনৈতিক, সামাজিক ও সাংস্কৃতিক বৈষম্য

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- ক) মুসলিমলীগেরশাসন ও গণতান্ত্রিকরাজনীতিরসংগ্রাম
- খ) আওয়ামীলীগেরপ্রতিষ্ঠা, ১৯৪৯
- গ) ভাষা আন্দোলন: পটভূমি ও ঘটনাপ্রবাহ
- ঘ) হক-ভাসানী-সোহরাওয়ার্দীর যুক্তফ্রন্ট, ১৯৫৪ সালেরনির্বাচন ও পরিণতি

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- ক) সামরিকশাসনেরসংজ্ঞা ও বৈশিষ্ট্য
- খ) আইয়ুবখানের ক্ষমতা দখল ও শাসনের বৈশিষ্ট্য (রাজনৈতিকনিপীড়ন, মৌলিকগণতন্ত্র, ধর্মেওরাজনৈতিকব্যবহার)
- গ) আইয়ুবখানেরপতন ও ইয়াহিয়াখানেরশাসন, এক ইউনিটবিলুপ্তিকরণ, সার্বজনীন ভোটাধিকার, এলএফও (Legal Framework Order)

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- ক) সাংস্কৃতিকআধ্বাসনেরবিরুদ্ধে প্রতিরোধ ও বাঙালিসংস্কৃতির উজ্জীবন
- খ) শেখমুজিবুররহমানের ৬-দফা আন্দোলন
- গ) ৬-দফা আন্দোলনেরপ্রতিক্রিয়া, গুরুত্ব ও তাৎপর্য
- ঘ) আগরতলামামলা, ১৯৬৮

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- ক) পটভূমি
- খ) আন্দোলনেরকর্মসূচি, গুরুত্ব ও পরিণতি

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- ক) নির্বাচনেরফলাফলএবংতা মেনেনিতে কেন্দ্রের অস্বীকৃতি
- খ) অসহযোগ আন্দোলন, বঙ্গবন্ধুর ৭ই মার্চেরভাষণ, অপারেশনসার্চলাইট
- গ) বঙ্গবন্ধুর স্বাধীনতা ঘোষণা ও হেফতার

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- ক) গণহত্যা, নারীনির্ধ্যাতন, শরণার্থী
- খ) বাংলাদেশ সরকারগঠন ও স্বাধীনতার ঘোষণাপত্র
- গ) স্বতঃস্ফূর্ত প্রাথমিকপ্রতিরোধ ও সংগঠিতপ্রতিরোধ (মুক্তিফৌজ, মুক্তিবাহিনী, গেরিলাও সম্মুখ যুদ্ধ)
- ঘ) মুক্তিযুদ্ধে প্রচারমাধ্যম (স্বাধীনবাংলা বেতার কেন্দ্র, বিদেশীপ্রচারমাধ্যম ও জনমতগঠন)

ঙ) ছাত্র, নারী ও সাধারণমানুষেরঅবদান (গণযুদ্ধ)

চ) মুক্তিযুদ্ধে বৃহৎশক্তি সমূহেরভূমিকা

ছ) দখলদারবাহিনী, শাস্তিকমিটি, আলবদর, আলশামস, রাজাকারবাহিনী, রাজনৈতিক দল ও দেশীয়

অন্যান্য সহযোগীদের স্বাধীনতারবিরোধীকর্মকান্ড ও বুদ্ধিজীবীহত্যা

জ) পাকিস্তানেবন্দি অবস্থায় বঙ্গবন্ধুর বিচার ও বিশ্বপ্রতিক্রিয়া

ঝ) প্রবাসীবাঙালি ও বিশ্বেরবিভিন্ন দেশেরনাগরিকসমাজেরভূমিকা

ঞ) মুক্তিযুদ্ধে ভারতেরঅবদান

ট) যৌথ বাহিনীগঠন ও বিজয়

ঠ) স্বাধীনতাসংগ্রামে বঙ্গবন্ধুর নেতৃত্ব

10| e%ÜtkLgRejngwbikmbKvj, 1972-1975

ক) স্বদেশ প্রত্যাবর্তন

খ) সংবিধানপ্রণয়ন

গ) যুদ্ধ বিধ্বস্ত দেশ পুনর্গঠন

ঘ) সপরিবারে বঙ্গবন্ধু হত্যা ও আদর্শিকপটপরিবর্তন

11| esj# tkiiR%wZK, c&umbK I AüBmZcwi#ek

বিভিন্নরাজনৈতিকআমলেবাংলাদেশ; বাংলাদেশেরপ্রশাসনিককাঠামো; সরকারেরআকারএবংরাষ্ট্র ব্যবস্থা: নির্বাহী, আইনিএবংবিচারিক; সংবিধানেরমূল বৈশিষ্ট্যসমূহএবংএরসংশোধনীসমূহ।

12| esj# tkimgvR, A_ÜwZGesmgwK A_#wZKcwi#ek

বাংলাদেশেরসামাজিক ও অর্থনৈতিককাঠামো; বাংলাদেশেরসামষ্টিক অর্থনৈতিকপরিবেশ; বাংলাদেশেরবিদ্যুৎ, জ্বালানী ওপরিবেশ(জলবায়ু পরিবর্তনের প্রভাব); বাংলাদেশেরসামাজিকসমস্যাসমূহ; বাংলাদেশেরপররাষ্ট্র নীতি(ভারত, যুক্তরাষ্ট্র, মায়ানমারএবংচীনের সাথে বৈদেশিকসম্পর্ক)

Paper Code	212506	Marks: 100	Credits: 4	Class Hours: 60
Paper Title:	History of the Emergence of Independent Bangladesh			

History of the Emergence of Independent Bangladesh

Introduction: Scope and description of the emergence of Independent Bangladesh.

1. Description of the country and its people.

- Geographical features and their influence.
- Ethnic composition.
- Language.
- Cultural syncretism and religious tolerance.
- Distinctive identity of Bangladesh in the context of undivided Bangladesh.

2. Proposal for undivided sovereign Bengal and the partition of the Sub Continent, 1947.

- a. Rise of communalism under the colonial rule, Lahore Resolution 1940.
- b. The proposal of Suhrawardi and Sarat Bose for undivided Bengal : consequences
- c. The creation of Pakistan 1947.

3. Pakistan: Structure of the state and disparity.

- a. Central and provincial structure.
- b. Influence of Military and Civil bureaucracy.
- c. Economic, social and cultural disparity

4. Language Movement and quest for Bengali identity

- a. Misrule by Muslim League and Struggle for democratic politics.
- b. The Language Movement: context and phases.
- c. United front of Haque – Vasani – Suhrawardi: election of 1954, consequences.

5. Military rule: the regimes of Ayub Khan and Yahia Khan (1958-1971)

- a. Definition of military rules and its characteristics.
- b. Ayub Khan's rise to power and characteristics of his rule (Political repression, Basic democracy, Islamisation)
- c. Fall of Ayub Khan and Yahia Khan's rule (Abolition of one unit, universal suffrage, the Legal Framework Order)

6. Rise of nationalism and the Movement for self determination.

- a. Resistance against cultural aggression and resurgence of Bengali culture.
- b. Sheikh MujiburRahman and the six point movement
- c. Reactions : Importance and significance
- d. The Agortola Case 1968.

7. The mass- upsurge of 1969 and 11 point movement: background, programmed and significance.

8. Election of 1970 and the Declaration of Independence by Bangobondhu

- a. Election result and centre's refusal to comply
- b. The non co-operation movement, the 7th March , Address , Operation Searchlight
- c. Declaration of Independence by Bangobondhu and his arrest

9. The war of Liberation 1971

- a. Genocide, repression of women, refugees
- b. Formation of Bangladesh government and proclamation of Independence
- c. The spontaneous early resistance and subsequent organized resistance (MuktiFouz, MuktiBahini, guerillas and the frontal warfare)
- d. Publicity Campaign in the war of Liberation (Shadhin Bangla Betar Kendra, the Campaigns abroad and formation of public opinion)
- e. Contribution of students, women and the masses (Peoples war)
- f. The role of super powers and the Muslim states in the Liberation war.
- g. The Anti-liberation activities of the occupation army, the Peace Committee, Al-Badar, Al-Shams, Rajakars, pro Pakistan political parties and Pakistani Collaborators , killing of the intellectuals.
- h. Trial of Bangabondhu and reaction of the World Community.
- i. The contribution of India in the Liberation War
- j. Formation of joint command and the Victory
- k. The overall contribution of Bangabondhu in the Independence struggle.

10. The Bangabondhu Regime 1972-1975

- Homecoming
- Making of the constitution
- Reconstruction of the war ravaged country
- The murder of Bangabondhu and his family and the ideological turn-around.

11. Political, Administrative and Legal Environment of Bangladesh:

Different Political Regimes of Bangladesh; Administrative Structure in Bangladesh; Forms of Government and State Mechanism: Executive, Legislature and Judiciary; Main Features of the Constitution and its Amendments.

12. Society and Economic Structure of Bangladesh; Macroeconomic Environment of Bangladesh; Power, Energy and the Environment of Bangladesh (Impact of Climate Change); Social Problems of Bangladesh; Foreign Policy of Bangladesh (Foreign Relation to India, USA, Myanmar and China)

mnvqKMS'

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At the end of second year and fourth year, there will be a VIVA VOCE exam of 50 marks each.