



অতিরিক্ত সংখ্যা
কৃত্ত পক্ষ কৃত্ত প্রকাশিত

বুধবার, আগস্ট ১৯, ১৯৮৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

বাণিজ্য মন্ত্রণালয়

দি ইনস্টিটিউট অব কস্ট এন্ড ম্যানেজম্যান্ট অব বাংলাদেশ

বিজ্ঞপ্তি

ঢাকা, ১৯শে আগস্ট, ১৯৮৭/২রা ভাদ্র, ১৩৯৪

No. S. R. O. ১৭২-আইন/৮৭—The Cost and Management Ordinance, 1977 (LIII of 1977) এর section 31এ প্রদত্ত ক্ষমতাবলে Council of the Institute of Cost and Management Accountants of Bangladesh, Cost and Management Accountants Regulations, 1980তে নিম্নরূপ সংশোধন করিলেন, যথা :

উপরি-উক্ত Regulations :—

(১) regulation 2 এর clause (c) এর পরে নিম্নরূপ নতুন clause গুলি সংযোজিত হইবে, যথা :—

“(cc) “new syllabus” means the syllabus prescribed in Part B of Schedule II; and (ccc) “old syllabus” “means the syllabus prescribed in Part A of Schedule II.”;

(২) regulation 74 clause (b)তে “has passed the Higher Secondary Certificate Examination of a Board of Intermediate and Secondary Education of Bangladesh or an Examination recognised by the Government as equivalent thereto, or” শব্দাবলী ও কমা পরিবর্তে “holds a Bachelor degree of a University recognised by the Government or an equivalent qualification recognised by the Institute, or has passed” শব্দাবলী ও কমা প্রতিস্থাপিত হইবে।

- (৩) regulation 75 এর sub-regulation (1)এ “seventy-five” শব্দটির পরিবর্তে “one hundred and fifty” শব্দাবলী প্রতিস্থাপিত হইবে;
- (৪) regulation 86 provisoতে “eighty” শব্দটির পরিবর্তে “eighty-eight” শব্দটি প্রতিস্থাপিত হইবে।
- (৫) regulation 87 এর sub-regulation (2)তে “in Form J,” শব্দাবলী, বর্ণ ও কমা পরিবর্তে “, in the case of an examination under the new syllabus, in Form J or, in the case of an examination under the old syllabus, in Form JJ,” কমা, শব্দ এবং বর্ণসমূহ প্রতিস্থাপিত হইবে;
- (৬) regulation 95 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথাঃ—

“95. **Restriction of admission to certain examination.**—(1) No candidate shall be admitted to Stage III of Intermediate Examination under new syllabus unless he has passed, or has been allowed exemption from passing Stage I of that Examination.

Explanation.—A candidate may appear in Stage II and Stage III of Intermediate Examination under new syllabus at a time.

(2) No candidate shall be admitted to Group I of the Final Examination under new syllabus unless he has passed the Stage I and Stage II of Intermediate Examination under that syllabus.

Explanation.—A candidate may appear to Stage III of Intermediate Examination and Group I of Final Examination under new syllabus at a time.

(3) No candidate shall be admitted to Group II of Final Examination under new syllabus unless he has passed all the Stages of Intermediate Examination under that syllabus.

Explanation.—A candidate may appear at Group I and Group II of Final Examination under new syllabus at a time.”;

- (৭) regulation 96 বিলুপ্ত হইবে, এবং

(ক) sub-regulation (1)

(খ) sub-regulation (2) তে “1980” সংখ্যার পরিবর্তে “1988” সংখ্যা প্রতিস্থাপিত হইবে।

(৮) Schedule I এ, Form J এর পরিবর্তে নিম্নরূপ Form প্রতিস্থাপিত হইবে, যথা :

"FORM" J

[See sub-regulation (2) of regulation 87]

THE INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF BANGLADESH

Application for Examination (under new syllabus) June/December 19_____

CENTRE_____

I hereby apply for permission to sit for the examination in the subjects indicated by a tick mark and submit the required fees as shown :

Registration No.	Class Roll No.	101	102	103	104	201	202
		Tk.	Tk.	Tk.	Tk.	Tk.	Tk.

.....
Signature

203	204	301	302	303	304	401	402	403
Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.

404	501	502	503	504
Tk.	Tk.	Tk.	Tk.	Tk.

Name Note : Candidate should mark a tick(✓) mark
(in block letters) below the number indicating the name
of the subject in view of the list below;

Address :

.....

.....

Registration No.

INTERMEDIATE EXAMINATION

(Name of subjects)

STAGE-I

101. Financial Accounting-I
102. Business Organization and Office Management.
103. Business Mathematics and Statistics
104. Economics.

STAGE-II

201. Financial Accounting-II
202. Cost Accounting-I
203. Industrial and Commercial Law
204. Production Technology and Management.

STAGE-III

301. Financial Accounting-III
302. Cost Accounting-II
303. Taxation
304. Company Law.

FINAL EXAMINATION
(Name of subject)

GROUP-I

401. Financial Accounting-IV
402. Cost Accounting-III
403. Management Accounting-I
404. Data Processing and Quantitative Technique.

GROUP-II

501. Management Accounting-II
502. Financial Management
503. Advanced Management and Marketing Theories
504. Auditing.

<i>(For office use only)</i>
Checked
Receipt No.
Date
Roll No.....
<i>Signature</i>

FORM JJ

[See sub-regulation (2) of regulation 87]

THE INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF BANGLADESH

Application for examination (under old syllabus) June/December 19.....

I hereby apply for permission to sit for the examination in the subjects indicated by a tick mark(✓)and submit the required fees as shown :

Registration No.	Roll No.	101	102	103	104	201	202	203	204
		Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.

301	302	303	304	401	402	403	501	502	503	504
Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.

.....
Signature

Name : Note : Candidates should mark a tick (✓) below
(in block letters) the number indicating the name of
the subjects in view of the list below;

Address

.....

.....

Registration No.

PART-I

101. Principles of Accounting
102. Office Management and Report Writing
103. Business Mathematics and Statistics
104. Economics

PART-II

201. Cost Accounting-I
202. Cost Accounting-II
203. Industrial and Commercial Law
204. Production Technology and Management

PART-III

301. Advanced Accounting-I
302. Advanced Accounting-II
303. Quantitative Technique and Data Processing.

PART-IV

401. Advanced Cost Accounting-I
402. Advanced Cost Accounting-II
403. Taxation and Company Law.

PART-V

501. Management Accounting
502. Financial Management
503. Management
504. Auditing

<i>(For office use only)</i>	
Checked	
Receipt No.	
Date	
Roll No.....	
Signature	

SCHEDULE II

[See regulation 86]

PART-A

OLD SYLLABUS

PART—I EXAMINATION

101. Principles of Accounting (1 paper of 3 hours-100 Marks).

Basic structure of Accounting; Journal; Ledger and Trial Balance; Completion of Accounting Cycle; Processing Sales and Cash Receipts Media; Processing Purchases and Cash Payments Media; Receivables, Payables and Inventories; Deferrals and Accruals; Plants Assets and Intangible Assets; Systems and Control; Payroll Systems; Partnerships; Consignment Accounts and Joint Venture Accounts.

102. Office Management and Report Writing (1 paper of 3 hours—100 Marks)

1st Part (Office Management)

Business and its different forms; Office Organisation; Physical Facilities including Office Working Conditions; Lay-out of Office and Labour Saving Devices; office Records; Forms; Handling of Mail and Filing; Office Personnel Management; Salary Administration; Organisation and Management; Office Manuals.

2nd Part (Report Writing)

Meaning; Classifications; Essentials; Features and Functions; Preparation of Report for Top Management, Middle Management and other Interested Groups; Use of Tables, Charts, Graphs and other Modern Techniques, wherever necessary.

103. Business Mathematics and Statistics (1 paper of 3 hours—100 Marks).

1st Part (Business Mathematics)

Series; Equations; Derivatives; Binary Numbers.

2nd Part (Statistics)

Data Collection; Presentation; Measurement; Probability; Sampling.

104. Economics (1 paper of 3 hours—100 Marks).

Introduction; Factors of Production; Business Organisations; Demand and Supply; International Trade; Money and Credit; Public Finance.

PART—II EXAMINATION

201. Cost Accounting : Papers I (One paper of 3 hours—100 Marks).

The Concept of Management; The Controllers Function and the Nature of Cost Accounting; Cost Accounting-Reporting and Analytical Function for Planning and Control; Concepts, Uses and Classification of Costs; The Cost Accounting Information System—Design and Operation; Quantitative Models for Materials Planning and Control; Labour Cost Control and Accounting; Accounting for Labour-Related Costs.

202. Cost Accounting : Paper—II (1 paper of 3 hours—100 Marks).

The Cost Accounting Cycle and job Order Costing; Process Cost Accounting Procedures; Factory Overhead; The Budget.

203. Industrial and Commercial Law (1 paper of 3 hours—100 Marks).

Laws relating to Contract and Agency; Bailment; Sale of Goods; Negotiable Instrument; Partnership; Laws relating to Factories; Workmen's Compensation and Industrial Relation; Industrial Employment (Standing Orders); Social Security; Payment of Wages; Worker's (Profit Participation) Fund.

204. Production Technology and Management (1 paper of 3 hours—100 Marks).

Units of Measurement; Motion; Work, Energy and Power; Simpling Machines; Mechanical Machines; Engineering Materials; Workshop Processes and Machines; Workshop Equipments; Electricity Fundamentals; Electrical Machines; Measuring Instrument.

PART—III EXAMINATION

301. Advanced Accounting : Paper-I (1 paper of 3 hours—100 Marks).

Basic Accounting Concepts and Principles; Financial Statements—The Balance Sheet; Financial Statements—The Income Statements; The Accounting Process; Cash and Temporary Investments; Receivables; Inventories—Cost Procedures; Inventories—Special Valuation Procedures; Inventories—Estimating Procedures in Valuation; Investments—Stocks; Investments—Bonds, Funds and Miscellaneous, Land, Buildings and Equipment—Depreciation and Depletion, Land, Buildings and Equipment—Revaluations, Intangible Assets; Current and Contingent Liabilities; Long-Term Liabilities.

302. Advanced Accounting : Paper-II (1 Paper of 3 hours—100 Marks).

Company Accounts, Errors and their Corrections; Branch Accounts; Departmental Accounts; Instalment System; Double Account System; Royalty Accounts; Insurance Claims.

303. Quantitative Technique and Data Processing (1 paper of 3 hours—100 Marks).

Managerial Decisions; Electronic Computers and Managerial Decisions; The Distribution: Problem 1. The Distribution: Problem II; Graphical Approach to Linear Programming; The Simple Method I; The Simple Method II; Probability and Probability of Distribution; The Position; The Gamma and the Normal Distributions; Works Sampling, Programme Evaluation and Review Technique; The Critical Path Method; Manual; Mechanical and Punched Card Accounting; Computers (Basic Principles); How they work; Computer-input; Storage; Control input and output; Elements of Programming—with Cobol; Systems Analysis and Designing—Redesigning System with EDP.

401. Advanced Cost Accounting—Paper-I (1 Paper of 3 hours—100 Marks).

Process Cost Accumulation Procedures; Budget; Standard Costs; By-Products and Joint Products Cost for Profit Analysis.

401. Advanced Cost Accounting—Paper-II (1 Paper of 3 hours—100 Marks).

Standard Costs; Direct Costing and the Contribution Margin; Marketing Cost and Profitability Analysis; Differential and Comparative Cost Analysis.

403. Taxation and Company Law (1 Paper of 3 hours—100 Marks).

Taxation:—Introduction and Terminology; Incomes Exempt from tax; Residential Status and Basis of Taxation; Heads of Income Chargeable to Tax; Assessment Procedure; Methods of Tax Payment; Set off and Carry Forward of Loss; Company:—Definition and Kinds of Companies, Points of Differences with other forms of Business Ownership; Formation of a Company; Memorandum and Articles of Association; Company Promoters and Prospectus; Capital and Shares of a Company Membership of Company; Directors of a Company; Meeting of Shareholders and Directors; Borrowing of a Company; Dividend Accounts of a Company; Winding up (In broad outline).

PART-V EXAMINATION

501. Management Accounting (1 Paper of 3 hours—100 Marks).

Basic Concept of Management Control; Determination of optimum output; Gross Profit Analysis; Break-Even and Cost Volume-Profit Analysis; Deciding Among Alternative Courses of Action; Capital Expenditure; Planning Evaluation and Control; Profit Performance Measurement; Intra-Company Transfer; Pricing and Product; Pricing Methods.

502. Financial Management (1 Paper of 3 hours—100 Marks).

Financial Planning; Capitalisation; Financial Control; Credit Control; The Statement of Changes in Financial Position, Interpretation of Financial Statements; Management Reporting; Accounting for Price-level Changes.

503. Management (1 Paper of 3 hours—100 Marks).

Management Defined; The Development of Management Concepts. Objective and Ethics; Planning; Decision Making; Organisation Theory; Organization Structure; Organization Relationship; Organizational Processes—Delegation and Decentralization of Authority; Group Functions in Organization; the Committee; Organizational Analysis; Leadership Patterns; Communication; Motivating Employees; Management's First Line; The Supervisor; Organization Development and Personnel Planning.

504. Auditing (1 Paper of 3 hours—100 marks).

Concepts and objective; Professional Ethics and Legal Responsibility; Audit Files; Internal Control; Statistical Sampling; Test of Transactions; Cash; Investments and Related Income; Receivables; Inventories; Plant and Equipment; Other Assets; Current Liabilities; Long Term Liabilities; Proprietorship including Company Audit; Operations; Concluding and Audit; Audit Reports; Audit Review.

PART-B**NEW SYLLABUS****INTERMEDIATE EXAMINATION****STAGE-I****101. Financial Accounting-I (1 Paper of 3 hours—100 Marks).**

(OBJECT: To give a detailed understanding of basic Concepts, Principles, Systems and Methods of Financial Accounting and their Practical Application).

Evolution of Accounting; Accounting Principles and Concepts; Basic Ideas; Journal, Ledger and Trial Balance; Completion of Accounting Cycle; Recording Sales and Cash Receipts in Special Journal and Ledger; Recording Purchases and Cash Payments in Special Journal and Ledger; Deferrals and Accruals; Merchandise Inventory; Cash and Negotiable Instruments; Temporary Investments; Receivable and payables; Plant Assets; Intangible Assets; Processing Payroll.

102. Business Organization and Office Management (1 Paper of 3 hours—100 Marks).

(OBJECT: To give an overview of business functions and different forms of Business Organisation and their day-to-day Management).

1ST PART: BUSINESS ORGANIZATION

Introduction; Business Organization; Trade National and International Trade; Bilateral Trade agreements—Export—Import Procedure training of Trade.

2ND PART : OFFICE MANAGEMENT

Introduction ; The Office ; The Employees ; The Job ; Office Manuals and Forms ; Management of Records ; Report Writing.

103. Business Mathematics and Statistics (1 Paper of 3 hours—100 Marks).

1ST PART : BUSINESS MATHEMATICS

(OBJECT: To provide a mathematical basis for understanding and applying the quantitative technique of Management).

Algebra ; Trigonometry ; Mensuration ; Differential Calculus ; Integral Calculus ;

2ND PART : BUSINESS STATISTICS

(OBJECT: To provide knowledge on statistical techniques that are required for business decision).

Introduction ; Data Source ; Measurement ; Probability ; Distribution ; Sampling and Estimation ; Hypothesis tests ; Regression Analysis.

104. Economics (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide understanding about basic structure in which business undertakings function and which affects the Managerial decision).

1ST PART : THEORIES

Introduction ; Factors of Production ; Demand of Production ; Price ; National Income ; International Trade ; Capital Market ; Money and Banking ; Public Finance.

2ND PART : BANGLADESH ECONOMY

Economic Problems and Development ; Economic Policy of Bangladesh ; National Income Computation ; National Economic Planning.

STAGE-II

201. Financial Accounting-II (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide workable knowledge on basic Principles, Systems and the Methods of Financial Accounting).

Partnerships—Formation and Operation ; Partnerships—Dissolution upon ownership changes ; Partnership—Liquidation ; Accounting for non-profit Organization ; Accounting from Incomplete Records ; Accounting for Constequenments ; Accounting for Joint Ventures ; Hire Purchase Accounts ; Accounting for Instalment Sales ; Royalty Accounts ; Corporation Organization and Operations.

202. Cost Accounting-I (1 Paper of 3 hours—100 Marks).

(OBJECT: To give a detailed understanding of basic concepts, Principles Systems and Methods of Costing).

Introduction ; Materials—Purchase ; Materials—Accounting ; Material—Planning and Control ; Labour : Introduction and Remuneration ; Labour—Accounting Procedure ; Overhead Classification ; Factory Overhead : Accumulation and Distribution ; Factory Overhead—Application and Variance ; Administration Selling and Distribution Overhead.

203. **Industrial and Commercial Law (1 Paper of 3 hours—100 Marks).****1ST PART : INDUSTRIAL LAW**

(OBJECT : To provide working knowledge on laws relating to Industrial Management).

The Factories Act, 1965 (E. P. Act IV of 1965); the Payment of Wages Act, 1936 (IV of 1936); Minimum Wages Ordinance, 1961 (E. P. Ord of 1961); the Industrial Relations Ordinance, 1969 (XXIII of 1969); the Workmens Compensation Act, 1923 (VIII of 1923); the Employer's Liability Act, 1938 (XXIV of 1938); the Companies Profit (Worker's Participation) Act, 1968 (XII of 1968); the State owned Manufacturing Industries Worker's (Terms and Conditions Ordinance, 1979 (XIX of 1979); the Shops and Establishment Act, 1965 (E. P. Act VII of 1965).

PART B : COMMERCIAL LAW

(OBJECT : To provide working knowledge of laws relating to business).

The Contract Act, 1872 (IX of 1872); The Sale of Goods Act, 1930 (III of 1930); laws relating to carriage of goods; Laws relating to Insurance; the Essential Commodities Act, 1957 (III of 1957); the Negotiable Instruments Act, 1881 (XXVI of 1881); the Foreign Exchange Regulations Act, 1947 (VII of 1947).

204. **Production Technology and Management (1 Paper of 3 hours—100 Marks).**

(OBJECT : To provide working knowledge about the production process and matters relating thereto and mechanism leading to efficient and economic production).

1ST PART : PRODUCTION TECHNOLOGY

Units of Measurements; Energy, Work and Power; Simple Machines and their Functions; Production Process.

2ND PART : FACTORY MANAGEMENT

Introduction; Production Planning and Control; Pre-production Planning; Types of Production; Location; Production Facilities; Productivity; Time and Motion Study; Plant Layout; Economics of Production; Working Conditions; Store Management; Work-in-progress.

STAGE-III301. **Financial Accounting-III (1 Paper of 3 hours—100 Marks).**

(OBJECT : To provide and indepth understanding of Financial Accounting Principles, Systems and methods so that one can take accounting decision independently).

Basic Accounting Concepts and Principles; The Balance Sheet; The Income Statement; The Accounting Process; The Accounting Process Illustrated; Cash and Temporary Investments; Receivables; Inventories; Special Valuation Procedure; Inventories—Estimating Procedure;

- c Investment Stock Investment—Bonds, Funds and Miscellaneous ; Land, Buildings and Equipments—Acquisition, Use and Retirement ; Land Building and Equipments—Depreciation and Depletion ; Land, Building and Equipments—Revaluations Revisions ; Intangible Assets ; Current and Contingent Liabilities ; Long-term liabilities ; Business Combinations ; Departmental Accounts.

302. Cost Accounting-II (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Advanced Cost Accounting Principles and practice to take decision independently).

Introduction ; Job-Order and Contract Costing ; Operation Costing ; Process Costing ; General Principles ; Process Costing—Joint Product and By-product ; Budgeting ; Standard Costing ; Direct Costing and Absorption Costing.

303. Taxation (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Tax Principles—application and practices).

Introduction : Laws relating to Income Tax ; Application of Tax Laws and Rules : Customs duty ; Sales Tax ; Excise duty ; Estate duty ; Wealth Tax ; Gift Tax.

304. Company Law (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Company Law, Principles Applications and Practices).

Definition ; Kinds of Companies, Points of Difference with other forms of Business Ownership with reference to laws ; Formation of Company ; Memorandum and Articles of Associations ; Company Promoters and Prospectus ; Capital and Shares of Company ; Membership of Company ; Transfer of shares ; Law Relating to Directorship of a Company ; Winding up of Company (in broad outlines).

FINAL EXAMINATION GROUP-I

401. Financial Accounting-IV (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Advanced Financial Accounting Principles, Practices and Methods of taking decision independently).

Paid in Capital—Capital upon Corporate Formation ; Paid in Capital—change subsequent to corporate Formation ; Retained Earnings—Earnings and Earnings Distribution ; Errors and their Corrections ; Accounting for home office and branch—General procedure ; Accounting for home Office and branch—Special Problems ; Accounting for home Office and branch—Foreign branch ; Consolidated balance sheet—Subsidiary Company Acquisition ; Consolidated Balance Sheet—Investment Carried on Equity Basis ; Consolidated Balance Sheet—Investment Carried on Basis ; Consolidated Income and Retained Earnings Statements ; Accounting for Foreign Subsidiary ; Liquidation and Insolvency ; Company

Accounts in Bangladesh; Higher Aspect of Company Accounts; Double Accounts Systems; Accounts of Insurance Companies and Insurance Claims; Bank Accounting for Inflation; Trust Accounts; O. G. Provident Fund Account; Accounts of Hotel, Restaurants, etc. Accounts of Shipping Company; Firm Accounting.

402. Cost Accounting-III (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on principle and practices of Advanced Course of Cost Accounting so that one can take decision independently).

Gross Profit Analysis; Break-even and Volume profit Analysis; Differential Costs and Cost-Volume Profit Analysis; Uniform Costing and Inter-Firm Comparison; Reconciliation of Cost and Financial books; Product Pricing; Marketing Cost and Profitability Analysis; Cost Audit and Management Audit; Information System and Reporting Management; Machanised Cost Accounting.

403. Management Accounting-I (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Management Accounting Principles and practice so that managerial decision can be taken independently).

Introduction; Business Growth; Budgetary; Control Capital Budgeting; Capital Budgeting under uncertainty; Product pricing; Profitability; Value analysis, Cost Reduction, Productivity and Management by Exception; Analysis of Changes in Financial Position; National Income Accounting and Balance of Payment Accounting; GDP and BNP; Credit Control.

404. Data Processing and Quantitative Technique (1 Paper of 3 hours—100 Marks):

1ST PART: DATA PROCESSING

(OBJECT: To provide working knowledge about functioning of Computer and Basic knowledge about Fortran and Cobol language).

Introduction; Digital Computer; Hard Ware; Soft Ware; Data Processing for Decision Making.

2ND PART: QUANTITATIVE TECHNIQUE

(OBJECT: To provide working knowledge about quantitative techniques that a decision maker need).

Decision Theory; Linear Programming; Mathematical programme; Distribution Midels; Part and CPM; Dynamic Programming; Markov Analysis; Game Theory; Waiting Lines; Simulation.

GROUP-II

501. Management Accounting-II (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth knowledge on Management Accounting principles and Practices so that managerial decision can be taken independently).

Corporate Planning; Responsibility Accounting; Control Through Productivity; Differential Accounting—The Behaviour of Costs; Alternative

Choice Decision ; Analysis and Reporting Performance ; Decentralization and Transfer pricing ; Cost Behaviour and Regression Analysis ; Operation Research ; Managerial Decisions ; Management Information System.

502. Financial Management (1 Paper of 3 hours—100 Marks).

(OBJECT: To provide an indepth understanding of the nature of Finance and its Management Problems with a view to enabling one to make sound financial decision).

Introduction ; Valuation Relationship ; Sources of Finance ; Working Capital Management ; Financial Leverage ; Capital Structure theories and Planning ; Cost of Capital Financial Statement Analysis ; Accounting of Development projects ; Depreciation Policy—A source of Cash as an Element of Working Capital ; Dividend Theories and Policies ; Project Appraisal ; Warranty and Convertibles ; Portfolio Management ; Security Analysis ; Financing International Trade.

503. Advanced Management and Marketing Theories (1 Paper of 3 hours—100 Marks).

1ST PART : ADVANCED MANAGEMENT

(OBJECT: To provide understanding about advance Management functions and their status in Bangladesh).

The Basic of Management Theory and Science ; Patterns of Management Analysis ; Planning ; Organising ; Staffing ; Leading ; Controlling ; Organisation Structure ; Motivating Employees ; Recruitment and Training ; Management in Bangladesh.

2ND PART : MARKETING THEORIES

(OBJECT: To provide working knowledge about basic Marketing activities and Market Research).

Introduction ; Marketing Functions ; Channel of Distribution ; The Consumer and Marketing ; The Product ; Pricing Decision ; Marketing Information and Research ; Market Risk ; Market Promotion and Communication.

504. Auditing (1 Paper of 3 hours—100 Marks).

(External Audit, Internal Audit, Cost Audit and Management Audit).

(OBJECT: To provide an indepth knowledge of method and techniques of Audit, specially Cost and Management Audit).

Introduction ; External Audit ; Internal Audit ; Cost Audit ; Internal Audit Standard.

MD. UTTAM ALI MIAH, F.C.M.A. FBM
President,

*The Institute of Cost and Management
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