

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Financial Markets and Institutions

Date: November 25, 2022

Instructions

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#3 of Semester Calendar).

Questions

1. (a) How do financial markets facilitate corporate finance and investment management? Explain.
(b) Explain the meaning of efficient markets. In recent time, several securities firms have been guilty of using inside information when purchasing securities in DSE, thereby achieving returns well above the norm (even when accounting for risk). Does this suggest that the security markets are not efficient? Explain.
2. (a) Briefly explain the sectors that commonly affect the demand for loanable funds?
(b) Draw the Framework for pricing of money market securities and the pricing mechanism.
(c) Stanford Corporation arranged a repurchase agreement in which it purchased securities for \$4.9 million and will sell the securities back for \$5 million in 40 days. What is the yield (or repo rate) to Stanford Corporation?
3. (a) What is bond? Briefly describe the different types of bond.
(b) What are debentures? How do they differ from subordinated debentures?

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Financial Markets and Institutions

Date: December 23, 2022

1. (a) Suppose a firm wants to go to public through Dhaka Stock Exchange (DSE). What are the effects on the firm for going public.
(b) How do stock markets facilitate the flow of funds? Illustrated with flowchart.
2. (a) Describe about different types of finance companies.
(b) List and describe the ideal mutual fund from DSE for investors like you who wish to generate tax-free income and also maintain a low degree of interest rate risk.
3. (a) Write elaborately on: Surplus units and deficit units; Fisher Effect; Treasury Bill Auction; repo and reverse repo; Bond Collateral; Initial Public Offering (IPO); Flipping Shares; Floor Brokers; Over-the-Counter Market; Captive Finance Subsidiaries; Hedge Funds

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Human Resource Management

Date: November 25, 2022

Instructions

- Answer all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) What do you understand by human resource management? Do you think the issues of human resource management are important to all managers to perform their job effectively? How? Discuss.
(b) Describe the steps in using human resource scoreboard.
2. (a) What do you mean by human resource planning and human resource forecasting?
(b) Discuss the sources that a firm used to find suitable candidate from outside the organization.
(c) Explain the main things that you would do to recruit and retain a more diverse workforce.
3. (a) How you can collect information that are used in performing job analysis.
(b) Describe the things that should contain in writing a job description for employees.
4. (a) Why human resource managers are viewed careful in selecting employees.
(b) Describe the steps that are used in the validation process of test conducted for selecting employees.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Human Resource Management

Date: December 23, 2022

Instructions

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) What do you mean by interview? Describe the different types of interviews.
(b) How you can design and conduct an effective interview.
2. (a) What do you understand by training? Describe the ways of analyzing training needs.
(b) Describe the steps that help to ensure the success of off-the-job training.
(c) Discuss about the different types of distance and internet-based training.
3. (a) What is meant by performance appraisal? Why an organization appraises employee performance? Discuss.
(b) Explain the various methods of performance appraisal.
(c) Describe the problems that an organization face in appraising performance and how can you solve those problems.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Marketing Promotion

Date: November 25, 2022

Instructions

- Answer all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) How would you define marketing promotion? Relate it to integrated communication.
(b) Discuss with example the promotional mix.
(c) What do you mean by IMC?
2. (a) Who are the participant in the integrated Marketing? Explain the advertisement process for product promotion.
(b) Explain in brief the evaluation techniques of agencies.
3. (a) Discuss the basic model of communication.
(b) Explain in brief the response process of communication.
4. (a) What is DAGMAR? Explain in brief.
(b) What are the problems in setting objectives? Describe.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Marketing Promotion

Date: December 23, 2022

Instructions

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) What do you mean by planning creative strategy? Explain the creative strategy process.
(b) Describe the creative strategy development system.
2. (a) What is media planning? How do you develop media planning? Explain.
(b) Briefly explain the media planning strategy techniques.
3. (a) What do you mean by sales promotion? Describe the types of sales promotion.
(b) Discuss the consumer-oriented sales promotion techniques.
4. (a) What personal selling? Describe the role and scope of personal selling.
(b) Give some arguments against measuring effectiveness.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course: Cost and Management Accounting

Date: November 25, 2022

Instructions

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) Explain the differences between planning, directing, and controlling.
(b) Explain the difference between line positions and staff positions.
(c) How does a manufacturing company calculate cost of goods sold? How is this different from a merchandising company?
2. (a) Chewy Bones manufactures its own brand of pet chew bones. At the end of December 2018, the accounting records showed the following:

Balances:	Beginning	Ending
Direct Materials	\$ 13,400	\$ 10,500
Work-in-Process Inventory	0	1,500
Finished Goods Inventory	0	5,400
Other information:		
Direct materials purchases		\$ 39,000
Plant janitorial services		900
Sales salaries		5,100
Delivery costs		1,700
Net sales revenue		115,000
Utilities for plant		1,200
Rent on plant		9,000
Customer service hotline costs		1,600
Direct labor		16,000

Required:

1. Prepare a schedule of cost of goods manufactured for Chewy Bones for the year ended December 31, 2018.
2. Prepare an income statement for Chewy Bones for the year ended December 31, 2018.
3. How does the format of the income statement for Chewy Bones differ from the income statement of a merchandiser?
4. Chewy Bones manufactured 17,500 units of its product in 2018. Compute the company's unit product cost for the year.

- (b) Consider the following partially completed schedules of cost of goods manufactured. Compute the missing amounts.

	Banner, Inc.	Larry's Bakery	Sports Gear
Beginning Work-in-Process Inventory	\$ (a)	\$ 40,800	\$ 2,200
Direct Materials Used	14,400	35,900	(g)
Direct Labor	10,300	20,100	1,900
Manufacturing Overhead	(b)	10,000	900
Total Manufacturing Costs Incurred during the Year	45,200	(d)	(h)
Total Manufacturing Costs to Account for	55,400	(e)	8,300
Ending Work-in-Process Inventory	(c)	(25,500)	(2,600)
Cost of Goods Manufactured	<u>\$ 50,500</u>	<u>\$ (f)</u>	<u>\$ (i)</u>

3. Paula Corporation is trying to predict its manufacturing overhead costs for the upcoming year; they are debating the use of the high-low method versus the use of regression analysis. They have gathered information about their manufacturing overhead costs in each of the past six months. A table containing their cost data and the associated machine hours in each month (the cost driver) follows.

Month	Manufacturing overhead costs	Number of machine hours
April	\$ 17,000	14,250
May	\$ 14,500	12,010
June	\$ 13,250	10,280
July	\$ 15,000	11,910
August	\$ 13,500	11,080
September	\$ 14,500	11,670

Required:

- a. What is the cost equation if the high-low method is used to estimate costs?
- b. Using the high-low method, predict total manufacturing overhead costs if Paula Corporation uses 12,000 hours.

- c. What is the cost equation if regression analysis is used to estimate costs?
- d. Using the results from the regression analysis provided, predict total manufacturing overhead costs if Paula Corporation uses 12,000 hours.
- e. Which method (high-low or regression analysis) is a better predictor of total manufacturing overhead costs? Why?
4. (a) What is operating leverage? What does it mean if a company has a degree of operating leverage of 3?
- (b) The budgets of four companies yield the following information:

	Company			
	Beach	Lake	Mountain	Valley
Net Sales Revenue	\$ 1,615,000	\$ (d)	\$ 1,050,000	\$ (j)
Variable Costs	(a)	60,000	525,000	100,800
Fixed Costs	(b)	232,000	260,000	(k)
Operating Income (Loss)	285,600	(e)	(g)	31,500
Units Sold	170,000	10,000	(h)	(l)
Contribution Margin per Unit	\$ 3.80	\$ (f)	\$ 75.00	\$ 9.00
Contribution Margin Ratio	(c)	80%	(i)	30%

Required:

- Fill in the blanks for each missing value. (Round the contribution margin per unit to the nearest cent.)
- Which company has the lowest breakeven point in sales dollars?
- What causes the low breakeven point?

Bangladesh Open University
BBA Program
Semester: 192 (6thLevel)

Course: Cost and Management Accounting

Date: December 23, 2022

Instructions

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. England Productions performs London shows. The average show sells 1,300 tickets at \$60 per ticket. There are 175 shows per year. No additional shows can be held as the theater is also used by other production companies. The average show has a cast of 65, each earning a net average of \$340 per show. The cast is paid after each show. The other variable cost is a program-printing cost of \$8 per guest. Annual fixed costs total \$728,000.

Required:

1. Compute revenue and variable costs for each show.
 2. Use the equation approach to compute the number of shows England Productions must perform each year to break even.
 3. Use the contribution margin ratio approach to compute the number of shows needed each year to earn a profit of \$5,687,500. Is this profit goal realistic? Give your reasoning.
 4. Prepare England Production's contribution margin income statement for 175 shows performed in 2018.
2. (a) One benefit of budgeting is coordination and communication. Explain what this means.
 - (b) What is budgetary slack? Why might managers try to build slack into their budgets?
 - (c) The Langley Batting Company manufactures wood baseball bats. Langley's two primary products are a youth bat, designed for children and young teens, and an adult bat, designed for high school and college-aged players. Langley sells the bats to sporting goods stores, and all sales are on account. The youth bat sells for \$40; the adult bat sells for \$65. Langley's highest sales volume is in the first three months of the year as retailers

prepare for the spring baseball season. Langley's balance sheet for December 31, 2018, follows:

LANGLEY BATTING COMPANY		
Balance Sheet		
December 31, 2018		
Assets		
Current Assets:		
Cash	\$ 30,000	
Accounts Receivable	16,700	
Raw Materials Inventory	6,000	
Finished Goods Inventory	21,300	
Total Current Assets		\$ 74,000
Property, Plant, and Equipment:		
Equipment	130,000	
Less: Accumulated Depreciation	(50,000)	80,000
Total Assets		<u>\$ 154,000</u>
Liabilities		
Current Liabilities:		
Accounts Payable		\$ 15,200
Stockholders' Equity		
Common Stock, no par	\$ 90,000	
Retained Earnings	48,800	
Total Stockholders' Equity		138,800
Total Liabilities and Stockholders' Equity		<u>\$ 154,000</u>

Other data for Langley Batting Company for the first quarter of 2019:

- a. Budgeted sales are 1,200 youth bats and 2,600 adult bats.
- b. Finished Goods Inventory on December 31, 2018, consists of 300 youth bats at \$14 each and 950 adult bats at \$18 each.
- c. Desired ending Finished Goods Inventory is 350 youth bats and 300 adult bats; FIFO inventory costing method is used.
- d. Direct materials requirements are 48 ounces of wood per youth bat and 56 ounces of wood per adult bat. The cost of wood is \$0.25 per ounce.
- e. Raw Materials Inventory of December 31, 2018, consists of 24,000 ounces of wood at \$0.25 per ounce.
- f. Desired ending Raw Materials Inventory is 24,000 ounces (indirect materials are insignificant and not considered for budgeting purposes).
- g. Each bat requires 0.7 hours of direct labor; direct labor costs average \$18 per hour.
- h. Variable manufacturing overhead is \$0.30 per bat.

- i. Fixed manufacturing overhead includes \$1,300 per quarter in depreciation and \$20,140 per quarter for other costs, such as insurance and property taxes.
- j. Fixed selling and administrative expenses include \$9,000 per quarter for salaries; \$2,500 per quarter for rent; \$1,000 per quarter for insurance; and \$200 per quarter for depreciation.
- k. Variable selling and administrative expenses include supplies at 2% of sales.

Required:

1. Prepare Langley's sales budget for the first quarter of 2019.
 2. Prepare Langley's production budget for the first quarter of 2019.
 3. Prepare Langley's direct materials budget, direct labor budget, and manufacturing overhead budget for the first quarter of 2019. Round the predetermined overhead allocation rate to two decimal places. The overhead allocation base is direct labor hours.
 4. Prepare Langley's cost of goods sold budget for the first quarter of 2019.
 5. Prepare Langley's selling and administrative expense budget for the first quarter of 2019.
3. (a) Explain the difference between a favorable and an unfavorable variance.
- (b) Hear Smart manufactures headphone cases. During September 2018, the company produced and sold 105,000 cases and recorded the following cost data:

Standard Cost Information

	Quantity	Cost
Direct Materials	2 parts	\$ 0.15 per part
Direct Labor	0.02 hours	8.00 per hour
Variable Manufacturing Overhead	0.02 hours	10.00 per hour
Fixed Manufacturing Overhead (\$28,500 for static budget volume of 95,000 units and 1,900 hours, or \$15 per hour)		

Actual Cost Information

Direct Materials	(209,000 parts @ \$0.20 per part)	\$ 41,800
Direct Labor	(1,600 hours @ \$8.15 per hour)	13,040
Variable Manufacturing Overhead		9,000
Fixed Manufacturing Overhead		26,000

Required:

1. Compute the cost and efficiency variances for direct materials and direct labor.
2. For manufacturing overhead, compute the variable overhead cost and efficiency variances and the fixed overhead cost and volume variances.
3. Hear Smart's management used better quality materials during September. Discuss the trade-off between the two direct material variances.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Taxation and Public Finance

Date: November 25, 2022

Instructions

- Answer all questions in your own handwriting on A4 size white paper.
- Fill in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
- Don't make a spiral binding. Instead, make a soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#5 of Semester Calendar).

Questions

1. (a) What is 'public finance'? Discuss the subject matter of public finance.
(b) Discuss the similarities and dissimilarities of private and public finance.
(c) Narrate the merits and demerits of direct tax in the economy.
2. (a) Explain the special features of the Bangladesh income tax law.
(b) What is Tax Appellate Tribunal? Explain the functions of Appellate Joint Commissioner of Taxes.
3. Describe the sources of income under Tax Ordinance 1984.

Bangladesh Open University
BBA Program
Semester: 202 (6th Level)

Course Title: Taxation and Public Finance

Date: December 23, 2022

1. (a) What do you mean by tax deducted at source (TDS)? Is there any difference between tax deducted at sources (TDS) and withholding tax (WT)?
(b) What is value-added tax (VAT)? Who has to pay VAT in Bangladesh?
2. (a) What is budget? Discuss different types of budgets? Mention briefly the arguments for and against the balanced budget.
(b) Explain the reasons behind the growth of public expenditures in a developing country like Bangladesh.
3. (a) Explain the following terms:
 - i. Gift.
 - ii. Transfer.
 - iii. Tax Challan.