

**Bangladesh Open University**  
BBA Program  
Semester: 201 (1<sup>st</sup> Level)

**Course: Introduction to Business**

**Due on: May 13, 2022**

**Instructions**

- Answer all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
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**Questions**

1. (a) Explain the terms business, industry, commerce and trade.  
(b) Discuss the role of business in the socio-economic development of Bangladesh.
2. (a) State the positive features to form sole proprietorship business in Bangladesh.  
(b) How can a partnership firm be registered? Why should a partnership firm be registered? Discuss.
3. (a) What do you mean by company form of business organization? Distinguish between memorandum of association and articles of association.  
(b) Discuss the management pattern of company form of business organizations in Bangladesh.

**Bangladesh Open University**  
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Semester: 201 (1<sup>st</sup> Level)

**Course: Introduction to Business**

**Due on: June 10, 2022**

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**Questions**

1. (a) Explain the principles and characteristics of co-operative form of business organization.  
(b) Discuss the necessity for cooperative form of business organizations in Bangladesh.
2. (a) What do you mean by public enterprise? State in brief different types of public enterprises.  
(b) Discuss the problems faced by public enterprises in Bangladesh.
3. (a) What is business combination? State the main causes of forming business combination.  
(b) Discuss the principal types of business combination. Write about combination in Bangladesh.

**শুধু অব বিজ্ঞান**  
**Bangladesh Open University**  
**BBA Program**  
**Semester: 201 (1<sup>st</sup> Level)**

**Course: Financial Accounting 1**

**Due on: 13 May 2022**

**Instructions**

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**Questions**

1. (a) “Accounting is the information system that measures business activities, processes the information into reports, and communicates the results to decision makers.” .”Do you agree? Explain.
- (b) List and briefly discuss four features that distinguish a corporation from other types of business organizations.
- (c) Metropolitan Casting Services started the year with total assets of \$130,000 and total liabilities of \$45,000. The revenues and the expenses for the year amounted to \$130,000 and \$50,000, respectively. During the year, the company did not issue any common stock, but it distributed dividends of \$60,000.

***Required:***

Calculate the amount of increase or decrease in stockholders' equity for the year.

- (d) Selected information for Advanced Spa Services and Dalton Spa Services follows:

<b>Advance Spa Services</b>		<b>Dalton Spa Services</b>	
Total Assets	\$110,000	Total Assets	\$160,000
Total Equity	\$73,000	Total Equity	\$113,000
Total Revenues	\$84,000	Total Revenues	\$74,000
Net Income	\$16,000	Net Income	\$26,000

The total assets and total equity balances are as of December 31, 2024. Total revenues and net income are for the year ended December 31, 2024. No withdrawals were made by the owner. Average net assets are \$130,000 for Advanced and \$180,000 for Dalton.

**Required:**

Which business owes more to creditors and how much does that business owe?

- (e) Selected information for Advanced Spa Services and Dalton Spa Services follows:

<b>Advanced Spa Services</b>		<b>Dalton Spa Services</b>	
Total Assets	\$140,000	Total Assets	\$158,000
Total Equity	\$77,000	Total Equity	\$119,000
Total Revenues	\$89,000	Total Revenues	\$79,000
Net Income	\$10,000	Net Income	\$23,000

The total assets and total equity balances are at December 31, 2024. Total revenues and net income are for the year ended December 31, 2024. No withdrawals were made by the owner. Average net assets are \$160,000 for Advanced and \$178,000 for Dalton.

**Required:**

Which business had more equity at the end of the year and by how much?

- (f) Selected information for Advanced Spa Services and Dalton Spa Services follows:

<b>Advanced Spa Services</b>		<b>Dalton Spa Services</b>	
Total Assets	\$170,000	Total Assets	\$155,000
Total Equity	\$73,000	Total Equity	\$119,000
Total Revenues	\$89,000	Total Revenues	\$80,000
Net Income	\$13,000	Net Income	\$25,000

The total assets and total equity balances are at December 31, 2024. Total revenues and net income are for the year ended December 31, 2024. No withdrawals were made by the owner. Average net assets are \$190,000 for Advanced and \$175,000 for Dalton.

**Required:**

Which business had more expenses and what was that business's total expenses?

2. (a) "All debits are increases and all credits are decreases." Is this a correct statement? Explain your answer.
- (b) "The key differences between the cash basis and accrual basis of accounting can be explained by understanding the rules of debits and credits. "Do you agree? Explain.
- (c) Musical Instruments Company sells musical instruments. On December 31, 2025, after its first month of business, Musical Instruments Company had the following balances in its accounts, listed alphabetically.

Accounts Receivable	\$ 5,000
Accounts Payable	15,000
Advertising Expense	2,000
Building	16,500

Cash	?
Jorgensen, Capital	50,000
Jorgensen, Withdrawals	1,200
Equipment	2,000
Land	70,000
Notes Payable	60,000
Office Supplies	3,400
Prepaid Rent	1,200
Salaries Expense	4,000
Service Revenue	72,000
Utilities Expense	4,100

**Required:**

Determine the balance in the cash account and prepare the trial balance.

3. On December 1, Bob Waldo began an auto repair shop, Waldo's Quality Automotive. The following transactions occurred during December:

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Dec. 1	Waldo contributed \$70,000 cash to the business in exchange for capital.
1	Purchased \$12,000 of equipment paying cash.
1	Paid \$1,750 for a five-month insurance policy starting on December 1.
9	Paid \$20,000 cash to purchase land to be used in operations.
10	Purchased office supplies on account, \$2,800.
19	Borrowed \$15,000 from the bank for business use. Waldo signed a note payable to the bank in the name of the business. The note is due in five years.
22	Paid \$1,300 for advertising expenses.
26	Paid \$900 on account.
28	The business received a bill for utilities to be paid in January, \$280.
31	Revenues earned during the month included \$16,000 cash and \$3,600 on account.
31	Paid employees' salaries \$3,800 and building rent \$1,200. Record as a compound entry.
31	The business received \$1,440 for auto screening services to be performed next month.
31	Waldo withdrew cash of \$5,500.

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The business uses the following accounts: Cash; Accounts Receivable; Office Supplies; Prepaid Insurance; Land; Equipment; Accumulated Depreciation—Equipment; Accounts

Payable; Utilities Payable; Interest Payable; Unearned Revenue; Notes Payable; Waldo, Capital; Waldo, Withdrawals; Income Summary; Service Revenue; Salaries Expense; Rent Expense; Utilities Expense; Advertising Expense; Supplies Expense; Insurance Expense; Interest Expense; and Depreciation Expense—Equipment.

***Adjustment data:***

- a. Office Supplies used during the month, \$1,800.
- b. Depreciation for the month, \$200.
- c. One month insurance has expired.
- d. Accrued Interest Expense, \$75.

***Required:***

1. Prepare the journal entries, and post to the Ledger -accounts.
2. Prepare an unadjusted trial balance.
3. Complete the worksheet for the month ended December 31, 2018
4. Prepare the adjusting entries, and post to the Ledger -accounts.
5. Prepare an adjusted trial balance.
6. Prepare the income statement, the statement of owner's equity, and the classified balance sheet in report form.
7. Prepare the closing entries, and post to the ledger -accounts.
8. Prepare a post-closing trial balance.

**স্কুল অব বিজনেস**  
**Bangladesh Open University**  
 BBA Program  
 Semester: 201 (1<sup>st</sup> Level)

**Course: Financial Accounting 1**

**Due on: 10 June 2022**

**Instructions**

- Answer the all questions in your own handwriting on A4 size white paper.
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**Questions**

1. (a) What are the two types of inventory accounting systems? Briefly describe each.
- (b) Describe FOB shipping point and FOB destination. When does the buyer take ownership of the goods, and who typically pays the freight?
- (c) Match the accounting terms with the corresponding definitions.
 

1. Credit Terms	a. The cost of the merchandise inventory that the business has sold to customers.
2. FOB Destination	b. An amount granted to the purchaser as an incentive to keep goods that are not “as ordered.”
3. Invoice	c. A type of merchandiser that buys merchandise either from a manufacturer or a wholesaler and then sells those goods to consumers.
4. Cost of Goods Sold	d. A situation in which the buyer takes ownership (title) at the delivery destination point.
5. Purchase Allowance	e. A type of merchandiser that buys goods from manufacturers and then sells them to retailers.
6. FOB Shipping Point	f. A discount that businesses offer to purchasers as an incentive for early payment.
7. Wholesaler	g. A situation in which the buyer takes title to the goods after the goods leave the seller’s place of business.
8. Purchase Discount	h. The terms of purchase or sale as stated on the invoice.
9. Retailer	i. A seller’s request for cash from the purchaser.

- (d) The following transactions that occurred in November 2018 for Julie's Fun World.. Identify each accounts payable and accounts receivable with the vendor or customer name. Julie's Fun World estimates sales returns at the end of each month.

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Nov. 4	Purchased merchandise inventory on account from Vera Company, \$5,000. Terms 3/10, n/EOM, FOB shipping point.
6	Paid freight bill of \$100 on November 4 purchase.
8	Returned half the inventory purchased on November 4 from Vera Company.
10	Sold merchandise inventory for cash, \$1,100. Cost of goods, \$400. FOB destination.
11	Sold merchandise inventory to Geary Corporation, \$11,100, on account, terms of 2/10, n/EOM. Cost of goods, \$6,105. FOB shipping point.
12	Paid freight bill of \$20 on November 10 sale.
13	Sold merchandise inventory to Caldwell Company, \$9,500, on account, terms of n/45. Cost of goods, \$5,225. FOB shipping point.
14	Paid the amount owed on account from November 4, less return and discount.
17	Received defective inventory as a sales return from the November 13 sale, \$500. Cost of goods, \$275.
18	Purchased inventory of \$3,600 on account from Rainman Corporation. Payment terms were 2/10, n/30, FOB destination.
20	Received cash from Geary Corporation, less discount.
26	Paid amount owed on account from November 18, less discount.
28	Received cash from Caldwell Company, less return.
29	Purchased inventory from Sandra Corporation for cash, \$12,300, FOB shipping point. Freight in paid to shipping company, \$170.

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***Required:***

Journalized the above transactions.



3. (a) “Under International Accounting Standards Bangladesh (IASB ), companies may only use the specific identification, FIFO, and weighted-average methods to cost inventory. “Do you agree? Explain.

(b) A company has the following inventory information and uses the periodic system:

June 1	Beginning Inventory	10 units at \$3 each
June 6	Sale	2 units
June 10	Purchase	15 units at \$4 each
June 11	Sale	13 units
June 14	Sale	8 units

**Required:**

What is the cost of goods sold and the ending merchandise inventory using A) FIFO, B) LIFO, and C) Weighted-Average methods?

4. (a) “The process of allocating the cost of a plant asset over its useful life is known as cost reduction. “Do you agree. Explain.

(b) Brummel Company plans to develop a shopping center. In the first quarter, the following amounts were incurred:

Acquisition of land	\$53,000
Lawn sprinkler system	1,100
Surveys and legal fees	1,000
Land clearing	800
Fencing	6,300
Install lighting and signage	1,200
Parking lot	2,700

**Required:**

What amount should be recorded as the cost of the land in the company's books?

(c) Randall Company purchased land to build an office. In the first quarter, the following amounts were incurred:

Acquisition of land	\$144,000
Architectural fees	15,100
Lawn sprinkler system	12,800
Building permits	3,800
Surveys and legal fees	2,100
Land clearing	11,300
Contractor charges for building	157,000
Fencing	8,200
Material and labor cost for building	590,000
Install lighting and signage	1,100
Parking lot	2,900

**Required:**

What amount should be recorded as the cost of the building in the company's books?

- (d) Ten O'Clock Company purchased a van on January 1, 2024, for \$800,000. Estimated life of the van was five years, and its estimated residual value was \$90,000. Ten O'Clock Company uses the straight-line method of depreciation.

**Required:**

Prepare the depreciation schedule.

- (e) On January 1, 2025, a company acquired a truck for \$600,000. The residual value was estimated to be \$20,000. The truck can be driven for 50,000 miles over the next three years. The actual usage of the truck was 8,640 miles for the first year.

**Required:**

Calculate the rate of depreciation to be applied and depreciation for the first year using the units-of-production method.

- (f) On January 1, 2024, Sport Planes Manufacturing Company purchased a machine for \$40,000,000. The company expects to use the machine for 24,000 hours over the next six years. The estimated residual value of the machine at the end of the sixth year is \$40,000. The company used the machine for 3,600 hours in 2024 and 5,000 hours in 2025.

**Required:**

What is the book value of the machine at the end of year 2025 if the company uses double-declining-balance method of depreciation?

শুন্স অর বিজনেস  
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Semester 201 (1<sup>st</sup> Level)

Course: Business Mathematics

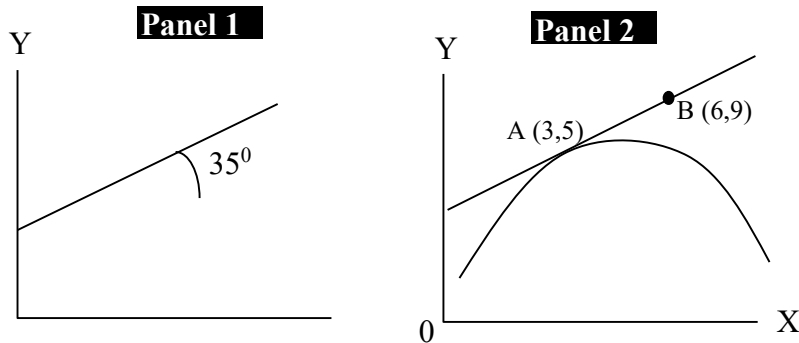
Due on : 13 May 2022

(Assignment is to be presented in own handwriting on A4 size white pages)

*Note: Answer all the questions and submit to the coordinator of your tutorial center on or before due date.*

1. Identify which of the following relationships can be considered as functions. Then convert the relationships to the general functional form where applicable (use notations).
  - i. Man is related to the society.
  - ii. Sickness is related to medicine.
  - iii. Social Medias are related to internet.
  - iv. Books are related to knowledge.
  - v. Success is related to hard work.
  - vi. I am related to my family.
  - vii. Machineries is related to power.
  - viii. Good job is related to educational degrees.
  - ix. Animal is related to oxygen.
  - x. Life is related to die.
  
2. Identify the type of the following functions:
  - i)  $Y = 10X + 2$
  - ii)  $Y = 10^{(X+3)}$
  - iii)  $Y = e^{\ln X}$
  - iv)  $Y = \ln x^2$
  
3. What is intercept? Find the X-intercept and Y-intercept of the following functions:
  - i)  $Y = 5X + 6$
  - ii)  $Y = 5X^2 + 15X + 4$
  - iii)  $Y = 12e^X + 3$  [Y-intercept only]
  
4. Draw the graphs of the following functions:
  - i)  $Y = 10X + 4$
  - ii)  $Y = 3X^2 - 7X + 4$
  - iii)  $Y = 2e^{5X} + 3$

5. Find the equation of the line in Panel 1 and the slope of the curve at point A in Panel 2.



6. Prove that  $\ln 25 \times \log_5^{10} - \ln 100 + \log 30 - \log 3 = 1$  [do not use calculator].
7. Give examples of void set, singleton, power set and universal set. Identify which of the following sets is/are finite or infinite -
- The set of even integers;
  - The set of all integers, whose squares are less than 40;
  - The set of students in your class who are taller than 6 feet.
  - The set of the number of cells on an Excel Sheet.
8. If  $A = \{1, 2, 3, 4\}$ ,  $B = \{2, 4, 6, 8\}$  and  $C = \{3, 4, 5, 6\}$ , Find –
- $A \cup B$ ,
  - $B \cup B$ ,
  - $(A \cup B) \cup C$ ,
  - $A \cup (B \cup C)$ .
9. By using Venn Diagram, prove the following –
- $$A \cap (B \cap C) = (A \cap B) \cap C \quad \text{(ii)} \quad (A \cup B)^c = A^c \cap B^c$$

শ্রুত অথ বিজ্ঞেয়  
**Bangladesh Open University**  
 BBA Program  
 Semester 201 (1<sup>st</sup> Level)

**Course: Business Mathematics**

**Due on: 10 June 2022**

(Assignment is to be presented in own handwriting on A4 size white pages)

*Note: Answer all the questions and submit to the coordinator of your tutorial center on or before due date.*

1. a. [COMBINATION] A committee of 7 is to be formed from 14 students. How many different ways this can be done so as always to (i) include 1 particular student; and (ii) exclude 2 particular students?
- b. [PERMUTATION] Indicate how many 4-digit numbers greater than 8000 can be formed from the digits 2, 4, 5, 6, 8, 9 where digits are not repeated?
- c. [PERMUTATION] Find the number of arrangements that can be made out of the letters of the word "PERMUTATION" where first letter will be always P and last letter will be N.
- d. [COMBINATION] A group of 11 students is to be formed from 35 students of MAT100 Course where there are one renowned singer, two debaters and a national cricket player. How many different ways this can be done so as always to (i) include 1 singer and 1 debater; and (ii) exclude singer and debaters?
2. What is the difference between differentiation and derivative? Differentiate the following functions with respect to X:
  - i)  $Y = 6X + 3$
  - ii)  $Y = 7X^2 + 6X + 5$
  - iii)  $Y = 5e^{X+3} + 5$
3. Find which of the following are increasing or decreasing functions at  $X=10$ :
  - i)  $Y = 4X + 3$
  - ii)  $Y = 5X^2 + 6X + 5$
  - iii)  $Y = 5e^{X+2} + 3$
  - iv)  $Y = \text{Log}_a X^2$
4. Define square matrix, diagonal matrix and scalar matrix. "All scalar matrices are diagonal matrices, but all diagonal matrices are not scalar matrices" – do you agree with the statement? Give examples.

5. Find  $AB$  following matrices. Is  $AB$  a symmetric matrix?

$$\text{i. } A = \begin{bmatrix} 5 & 2 & 1 \\ 1 & 5 & 2 \\ 0 & 1 & 7 \end{bmatrix} \quad \text{ii. } B = \begin{bmatrix} 2 & 3 & 4 \\ 1 & 3 & 1 \\ 3 & 2 & 5 \end{bmatrix}$$

6. Solve the following equation system for  $X$ ,  $Y$  and  $Z$  by using matrix inversion:

$$X + 3Z - 10 = 0$$

$$2X + 2Y + Z = 15$$

$$2X + Y + 3Z = 10$$

**শুন্ন অব বিজনেস**  
**Bangladesh Open University**  
**BBA Program**  
**Semester: 201 (1<sup>st</sup> Level)**

Course: Business English

Due on 13 May 2022

**Instructions**

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1. Name the part of speech of each underlined word in the following sentences and give your reason in each case for the classification:
    - (a) I bought a beautiful dress at the mall.
    - (b) Well, I don't think I'll be home before 6.
    - (c) Let's make cookies!
    - (d) This book is mine.
    - (e) Since I am ill, I will not go out.
    - (f) Our first-semester examination begins on 9 September.
    - (g) Which pen do you want?
    - (h) I hesitated to phone our honorable Dean.
  
  2. Use articles where necessary and underline them.
    - (a) Pen is mightier than sword.
    - (b) Rose is sweetest of all flowers.
    - (c) He is honor to this profession.
    - (d) Bangladesh is land of rivers.
    - (e) Scientists through their persistent efforts have made substantial progress in utilizing solar energy for benefit of mankind.
    - (f) She is 80 year old woman.
    - (g) What pretty girl Salma is!
  
  3. Change the following sentences as directed:
    - (a) Every mother loves her child. (*Make it interrogative without changing the meaning*)
    - (b) He desires to be a rich man. (*Make it exclamatory*)
    - (c) She is too sick to appear at the examination. (*Make it negative*)
    - (d) The poor are not always happy. (*Make it affirmative*)
    - (e) The books are read well. (*Make it active*)
    - (f) Buy me a pen. (*Make it passive*)
    - (g) Do you know BOU's main campus? (*Make it passive*)
    - (h) Read attentively and you can make a good result. (*Make it simple*)
    - (i) Iron is more useful than most other metals. (*Make it superlative*)
    - (j) She was found guilty but she was exempted from punishment. (*Make it complex*)

**শুন্ন অব বিজনেস**  
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**Course: Business English**

**Due on 10 June 2022**

1. Change the following speeches as instructed:

- (a) The Dean told the students not to make a noise in the class. (*Make it direct*)
- (b) The teacher said to Nazma, “Why are you talking in the class? You should keep silent.” (*Make it indirect*)
- (c) He said, “Congratulations!” (*Make it indirect*)
- (d) He said that he would do his homework. (*Make it direct*)
- (e) Lubana said, “That house looks green.” (*Make it indirect*)
- (f) “You must eat vegetables.” my mother said to me. (*Make it indirect*)
- (g) The coordinator says, “I am glad to be here this morning.” (*Make it indirect*)

2. Summarize the following paragraph with a suitable title:

COVID-19 (Coronavirus) has affected day-to-day life and is slowing down the global economy. This pandemic has affected thousands of people, who are either sick or are being killed due to the spread of this disease. The most common symptoms of this viral infection are fever, cold, cough, bone pain, and breathing problems, ultimately leading to pneumonia. This, being a new viral disease affecting humans for the first time, vaccines are not yet available. Thus, the emphasis is on taking extensive precautions such as extensive hygiene protocol (e.g., regularly washing hands, avoidance of face-to-face interaction, etc.), social distancing, wearing of masks, and so on. This virus is spreading exponentially region-wise. Countries are banning gatherings of people to spread and break the exponential curve. Many countries are locking their population and enforcing strict quarantine to control the spread of the havoc of this highly communicable disease. COVID-19 has rapidly affected our day-to-day life, businesses, disrupted world trade and movements. Identification of the disease at an early stage is vital to control the spread of the virus because it very rapidly spreads from person to person. Most countries have slowed down their manufacturing of the products. The various industries and sectors are affected by the cause of this disease; these include the pharmaceuticals industry, solar power sector, tourism, Information, and electronics industry. This virus creates significant knock-on effects on the daily life of citizens, as well as about the global economy.



3. Why is a business letter important in today's modern life? Explain.
4. Briefly explain the principles we should follow in writing a good business letter.
5. Suppose you, as a BBA student, have failed to submit the assignments of 'Business English' on time at your study center and now you want to submit the same at the main campus. Write at least six dialogues between you and the Dean, School of Business, over the issue.
6. Write a letter to the Manager of Janata Bank Limited, BOU Campus Branch, Gazipur requesting him for opening a current account.