


Bangladesh Open University
MBA Program
Semester: 201 (3rd Level)

Course: Management Accounting

Due on: July 21, 2023

Instructions for Assignment Submission

	<ol style="list-style-type: none"> 1. Assignments must be submitted on A4 size paper in own hand writing or in computer typing. 2. Completed cover must be used on the top of each assignment as per the specimen cover page in the Semester Calendar. 3. Assignments must be submitted to the following address: Dean, School of Business, Bangladesh Open University, Gazipur-1705. And for the students of Dhaka Study Center, please submit to the Coordinator Office, Room # 304, BOU Dhaka Regional Center. 4. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. 5. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s). 6. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically. 	<p>Special Assignment</p> <p>Assignment -3 } 10</p>
---	---	---

Questions

1. (a) "The beauty of the zero base budgeting lines in the fact that decision unit managers take decisions regarding their budgets, without taking away the right of top authority to make budget allocation. Explain the paradox in the statement.
- (b) Beasley Company's budget committee provides the following information:

December 31, 2017, account balances:		
Cash		Tk. 32,000
Accounts Receivable		19,000
Merchandise Inventory		16,000
Accounts Payable		15,000
Salaries and Commissions Payable		2,900
<hr/>		
Budgeted amounts for 2018:	January	February
Sales, all on account	Tk. 84,000	Tk. 84,400
Purchases, all on account	41,000	41,600
Commissions Expense	4,200	4,220
Salaries Expense	5,000	5,000
Rent Expense	2,200	2,200
Depreciation Expense	500	500
Insurance Expense	200	200
Income Tax Expense	1,900	1,900

Required:

- (i) Prepare the schedule of cash receipts from customers for January and February 2018. Assume cash receipts are 80% in the month of the sale and 20% in the month following the sale.

Note: The assignment must be submitted to the Coordinator of the study center you are attached with.

- (ii) Prepare the schedule of cash payments for purchases for January and February 2018. Assume purchases are paid 70% in the month of purchase and 30% in the month following the purchase.
- (iii) Prepare the schedule of cash payments for selling and administrative expense for January and February 2018. Assume 25% of the accrual for Salaries and Commissions Payable is for commissions and 75% is for salaries. The December 31 balance will be paid in January. Salaries and commissions are paid 70% in the month incurred and 30% in the following month. Rent and income tax expenses are paid as incurred. Insurance expense is an expiration of the prepaid amount.
- (iv) Prepare the cash budget for January and February. Assume no financing took place.

2. Delux Company is a manufacturer of fine swords. Below are listed the net changes in the company's balance sheet accounts for the past year:

	Debits	Credits
Cash	Tk.51,000	
Accounts Receivable	170,000	
Inventory		Tk.63,000
Prepaid Expenses	4,000	
Long-term Loans to Subsidiaries		80,000
Long-term Investments	90,000	
Plant and Equipment	340,000	
Accumulated Depreciation		65,000
Accounts Payable		48,000
Accrued Liabilities	5,000	
Bonds Payable		200,000
Deferred Income Taxes		9,000
Preferred Stock	180,000	
Common Stock		300,000
Retained Earnings		75,000
	Tk.840,000	Tk.840,000

The following additional information is available about last year's activities:

- (i) Net income for the year was Tk. ____? ____.
- (ii) The company sold equipment during the year for Tk.35,000. The equipment had cost the company Tk.160,000 when purchased, and it had Tk.1,45,000 in accumulated depreciation at the time of sale.
- (iii) The company declared and paid Tk.10,000 in cash dividends during the year.
- (iv) Depreciation charges for the year were Tk. ____? ____.
- (v) The opening and closing balances in the Plant and Equipment and Accumulated Depreciation accounts are given below:

	Opening	Closing
Plant and Equipment	Tk.2,850,000	Tk.3,190,000
Accumulated Depreciation	975,000	1,040,000

- (vi) There were no stock conversions (i.e., one class of stock converted to another class) during the year.
- (vii) The balance in the Cash account at the beginning of the year was Tk.109,000; the balance at the end of the year was Tk. ____? ____.
- (viii) If data are not given explaining the change in an account, make the most logical assumption as to the cause of the change.

Required:

Using the indirect method, prepare a statement of cash flows for the year.


Note: The assignment must be submitted to the Coordinator of the study center you are attached with.

Bangladesh Open University
MBA Program
Semester: 201 (3rd Level)

Course: Marketing Management

Due on: July 21, 2023

Instructions for Assignment Submission

	<ol style="list-style-type: none"> 1. Assignments must be submitted on A4 size paper in own hand writing or in computer typing. 2. Completed cover must be used on the top of each assignment as per the specimen cover page in the Semester Calendar. 3. Assignments must be submitted to the following address: Dean, School of Business, Bangladesh Open University, Gazipur-1705. And for the students of Dhaka Study Center, please submit to the Coordinator Office, Room # 304, BOU Dhaka Regional Center. 4. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. 5. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s). 6. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically. 	<p>Special Assignment</p> <hr/> <p>Assignment -3 } 10</p>
---	---	---

Read the following case and answer the questions that follow:

All around the world, people consume The Coca-Cola Company's products 1.7 billion times every day — about 19,400 beverages every second. Because many consumer interactions with the company's brand occur in secondary outlets, such as grocery stores and stadiums, it's particularly valuable to have accurate data that sheds light on the myriad marketing challenges and opportunities that come with being such a ubiquitous and multi-faceted brand.

Whether it is optimizing its own apps or partnering with retailers to optimize theirs, Coca-Cola relies on App Annie Intelligence to help it understand the digital landscape via actionable data. Armed with data from App Annie, Coca-Cola can gain an understanding of everything from keyword optimization to color schemes used in screenshots to media buys. App Annie data, Chambers notes, injects science into a variety of marketing strategies. "The use cases of what we use the App Annie dataset for are as diverse as the Coca-Cola customer base," he says.

App Annie's data is a linchpin of the deep learning that propels Coca-Cola and its customers forward.

"We can manifest that understanding into getting our customers to add new features that engage consumers, into driving engagement in user bases in apps, and even in things like getting the perfect mobile ordering experience in food service," says Chambers. Data from various sources can be used in concert, so Coca-Cola and its customers can drive great experiences for consumers and drive bottom line growth throughout the company's distribution network.

Question:

Imagine your company is also planning to collaborate with an App like App Annie for one of its popular product lines.

1. Illustrate the reasons as to why you need the app anyway?
2. How does your company plan on utilizing the app insights to move forward in the market place and drive great customer experiences from its use?


Note: The assignment must be submitted to the Coordinator of the study center you are attached with.

শুন্ অব বিজনেস
Bangladesh Open University
MBA Program
Semester: 201 (3rd Level)

Course: Strategic Management

Due on: July 21, 2023

Instructions for Assignment Submission

	<p>1. Assignments must be submitted on A4 size paper in own hand writing or in computer typing.</p> <p>2. Completed cover must be used on the top of each assignment as per the <i>specimen cover page</i> in the <i>Semester Calendar</i>.</p> <p>3. Assignments must be submitted to the following address: Dean, School of Business, Bangladesh Open University, Gazipur-1705. And for the students of Dhaka Study Center, please submit to the Coordinator Office, Room # 304, BOU Dhaka Regional Center.</p> <p>4. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly.</p> <p>5. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s).</p> <p>6. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically.</p>	<p>Special Assignment</p> <p>Assignment -3 } 10</p>
---	--	---

Questions

1. (a) Discuss the ten tasks of strategic implementation of a manager.
 (b) What is strategic evaluation? Why strategy evaluations is very much importance for strategic organizations.


2. Read the following Case and answer the question that follow:
 XYZ power Ltd. set up a factory for manufacturing solar lanterns in a remote village as there was no reliable supply of electricity in rural areas. The revenue earned by the company was sufficient to cover the costs and the risks, the demand of lanterns was increasing day by day, so the company decided to increase production to generate higher sales . For this they decided to employ people from the nearby village as very few job opportunities were available in that area. The company also decided to open schools and crèches for the children of its employees.
 Questions
 i. Identity and explain the objectives of management discussed above.
 ii. State and two values which the company wanted to communicate to the society.

শুণ অব বিজ্ঞেস
Bangladesh Open University
MBA Program
Semester: 201 (3rd Level)

Course: Managerial Finance

Due on: July 21, 2023

Instructions for Assignment Submission

	<ol style="list-style-type: none"> 1. Assignments must be submitted on A4 size paper in own hand writing or in computer typing. 2. Completed cover must be used on the top of each assignment as per the specimen cover page in the Semester Calendar. 3. Assignments must be submitted to the following address: Dean, School of Business, Bangladesh Open University, Gazipur-1705. And for the students of Dhaka Study Center, please submit to the Coordinator Office, Room # 304, BOU Dhaka Regional Center. 4. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. 5. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s). 6. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically. 	<p style="margin: 0;">Special Assignment</p> <hr style="border: 0.5px solid black;"/> <p style="margin: 0; font-size: 1.2em;">Assignment -3 } 10</p>
---	---	--

Questions

1. Describe the basic procedures involved in using risk-adjusted discount rates (RADRs). How is this approach related to the capital asset pricing model (CAPM)?
2. A firm is evaluating two mutually exclusive projects that have unequal lives. The firm must evaluate the projects using the annualized net present value approach and recommend which project they should select. The firm's cost of capital has been determined to be 18 percent, and the projects have the following initial investments and cash flows:

		Project W	Project Y
Initial investment:		\$40,000	\$58,000
Cash flows:	1	\$20,000	\$30,000
	2	20,000	35,000
	3	20,000	40,000
	4	20,000	
	5	20,000	

3. Case Study
Country Textiles, which has fixed operating costs of \$300,000 and variable operating costs equal to 40% of sales, has made the following three sales estimates, with their probabilities noted.

Sales	Probability
\$ 600,000	0.30
900,000	0.40
1,200,000	0.30

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.

The firm wishes to analyze five possible capital structures—0%, 15%, 30%, 45%, and 60% debt ratios. The firm's total assets of \$1 million are assumed to be constant. Its common stock has a book value of \$25 per share, and the firm is in the 40% tax bracket. The following additional data have been gathered for use in analyzing the five capital structures under consideration.

Capital structure debt ratio	Before-tax cost of debt, r_d	Required return, r_s
0%	0.0%	10.0%
15	8.0	10.5
30	10.0	11.6
45	13.0	14.0
60	17.0	20.0

- Calculate the level of EBIT associated with each of the three levels of sales.
- Calculate the amount of debt, the amount of equity, and the number of shares of common stock outstanding for each of the five capital structures being considered.
- Calculate the annual interest on the debt under each of the five capital structures being considered. (Note: The before-tax cost of debt, r_d , is the interest rate applicable to all debt? associated with the corresponding debt ratio.)
- Calculate the EPS associated with each of the three levels of EBIT calculated in part a for each of the five capital structures being considered.
- Calculate (1) the expected EPS, (2) the standard deviation of EPS, and (3) the coefficient of variation of EPS for each of the five capital structures, using your findings in part d.
- Plot the expected EPS and coefficient of variation of EPS against the capital structures (x axis) on separate sets of axes, and comment on the return and risk relative to capital structure.
- Using the EBIT–EPS data developed in part d, plot the 0%, 30%, and 60% capital structures on the same set of EBIT–EPS axes, and discuss the ranges over which each is preferred. What is the major problem with the use of this approach?
- Using the valuation model ($P_0 = \text{EPS}/r_s$) and your findings in part e, estimate the share value for each of the capital structures being considered.
- Compare and contrast your findings in parts f and h. Which structure is preferred if the goal is to maximize EPS? Which structure is preferred if the goal is to maximize share value? Which capital structure do you recommend? Explain.


Note: Submit your assignment to the Coordinator of the Study Center you are attached with.

শুণ অব বিজ্ঞেস
Bangladesh Open University
MBA Program
Semester: 201 (3rd Level)

Course: Operations Management

Due on: July 21, 2023

Instructions for Assignment Submission

	<ol style="list-style-type: none"> 1. Assignments must be submitted on A4 size paper in own hand writing or in computer typing. 2. Completed cover must be used on the top of each assignment as per the specimen cover page in the Semester Calendar. 3. Assignments must be submitted to the following address: Dean, School of Business, Bangladesh Open University, Gazipur-1705. And for the students of Dhaka Study Center, please submit to the Coordinator Office, Room # 304, BOU Dhaka Regional Center. 4. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. 5. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s). 6. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically. 	<p>Special Assignment</p> <hr/> <p>Assignment -3 } 10</p>
---	--	---

Questions

1. Explain the concept of capacity planning in operations management. How can effective capacity planning help organizations meet customer demand and optimize resource utilization?
2. Suppose you are the operations manager of a concert venue. How would you plan and coordinate the logistics of a large-scale event, including crowd management, security measures, and efficient stage setup and breakdown?
3. Imagine you are the operations manager of a food delivery service. How would you optimize the delivery process to ensure faster and more efficient delivery while maintaining food quality?

Note: Submit your assignment to the Coordinator of the Study Center you are attached with.