Assignment #1	স্কুল অব বিজনেস	BBA 8335

Bangladesh Open University
BBA Program
Semester: 242 (8^{th} Level)

Course: Advanced Accounting **Due on: 11 September, 2026**

Instructions

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

1. (a) What are the legal distinctions between a business combination, a merger, and a consolidation?
2. Comparative balance sheets for Pin and San Corporations at December 31, 2020, are as follows (in thousands):

Description	Pin	San
Current assets	Bdt 520	Bdt 240
Land	200	400
Buildings—net	1200	400
Equipment—net	880	960
Total assets	**Bdt 2800**	**Bdt 2000**
Current liabilities	Bdt 200	Bdt 240
Capital stock, Bdt10 par	2000	800
Additional paid-in capital	200	560
Retained earnings	400	400
Total equities	**Bdt 2800**	**Bdt 2000**

On January 2, 2021, Pin issues 60,000 shares of its stock with a market value of Bdt 40 per share for all the outstanding shares of San Corporation in an acquisition. San is dissolved. The recorded book values reflect fair values, except for the buildings of Pin, which have a fair value of Bdt 1,600,000, and the current assets of San, which have a fair value of Bdt 400,000. Pin pays the following expenses in connection with the business combination: Costs of registering and issuing securities Bdt 60,000 Other direct costs of combination Bdt 100,000. Prepare the balance sheet of Pin Corporation immediately after the acquisition.

3. On January 1, 2021, Pod Corporation made the following investments:

i. Acquired for cash, 80 percent of the outstanding common stock of Saw Corporation at Bdt140 per share. The stockholders' equity of Saw on January 1, 2021, consisted of the following:

Common stock (par value Bdt100) Bdt100,000

Retained earnings 40,000

ii. Acquired for cash, 70 percent of the outstanding common stock of Sun Corporation at Bdt80 per share. The stockholders' equity of Sun on January 1, 2021, consisted of the following:

Common stock (par value Bdt 40) Bdt120,000

Capital in excess of par value 40,000

Retained earnings 80,000

iii. After these investments were made, Pod was able to exercise control over the operations of both companies. An analysis of the retained earnings of each company for 2011 is as follows:

Description	Pod	Saw	Sun
Balance January 1	Bdt 48000	Bdt 40000	Bdt 80000
Net income (loss)	209200	72000	(24000)
Cash dividends paid	(80000)	(32000)	(18000)
Balance December 31	609200	80000	38000

Required:

a. What entries should have been made on the books of Pod during 2021 to record the following?

i. Investments in subsidiaries ii. Subsidiary dividends received iii. Parent's share of subsidiary income or loss

b. Compute the amount of non-controlling interest in each subsidiary's stockholders' equity at December 31, 2021.

c. What amount should be reported as consolidated retained earnings of Pod Corporation and subsidiaries as of December 31, 2021?

d. Compute the correct balances of Pod's Investment in Saw and Investment in Sun accounts at December 31, 2021, before consolidation.

Assignment #2 স্কুল অব বিজনেস **BBA 8335**

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course: Advanced Accounting **Due on: 30 October, 2026**

Instructions

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Questions

1. The effect of unrealized profits and losses on sales between affiliated companies is eliminated in preparing consolidated financial statements. When are profits and losses on such sales realized for consolidated statement purposes? In eliminating unrealized profit on intercompany sales of inventory items, should gross profit or net profit be eliminated?

2. Pan Corporation has an 80 percent interest in Sip Corporation, its only subsidiary. The 80 percent interest was acquired on July 1, 2021, for Bdt400,000, at which time Sip's equity consisted of Bdt300,000 capital stock and Bdt100,000 retained earnings. The excess of fair value over book value was assigned to buildings with a 20-year remaining useful life.

   On December 31, 2023, Sip sold equipment with a remaining useful life of four years to Pan at a gain of Bdt20,000. Pan Corporation had separate income for 2023 of Bdt500,000 and for 2024 of Bdt600,000. Income and retained earnings data for Sip Corporation for 2023 and 2024 are as follows:

Description	2023	2024
Retained earnings January 1	Bdt150,000	200000
Add: Net income	100000	110000
Deduct: Dividends	(50000)	(60000)
Retained earnings December 31	200000	250000

Required:

i. Compute Pan Corporation's income from Sip, net income, and consolidated net income for each of the years 2023 and 2024.

ii. Compute the correct balances of Pan's investment in Sip at December 31, 2023 and 2024, assuming no changes in Sip's outstanding stock since Pan acquired its interest.

3. Tap Manufacturing Company records sales of Bdt1,000,000 and cost of sales of Bdt550,000 during the first quarter of 2011. Tap uses the LIFO inventory method, and its inventories are computed as follows:

Beginning LIFO inventory at January 1 10,000 units (at Bdt 5) Bdt 50,000

Ending LIFO inventory at March 31 6,000 units (at Bdt 5) Bdt30,000

Before year-end, Tap expects to replace the 4,000 units liquidated in the first quarter. The current cost of the inventory units is Bdt7each.

Required: At what amount will Tap report cost of sales in its first-quarter interim report?

Assignment # 2 স্কুল অব বিজনেস **BBA 8336**

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Advanced Management Accounting **Date: 30 October, 2026**

Questions	Bloom's Taxonomy Level
1. (a) Distinguish between a traceable cost and a common cost. Give several examples of each.	C1, C2, C4

(b) Selected operating data for two divisions of Moonlit Ltd. are given below :

	Division	
	Dhaka	Chattogram
Sales	Tk.40,00,000	Tk.70,00,000
Average operating assets	Tk.20,00,000	Tk.20,00,000
Net operating income	Tk.3,60,000	Tk.4,20,000
Property, plant, and equipment (net)	Tk.9,50,000	Tk.8,00,000

Required:

(i) Compute the rate of return for each division using the return on investment (ROI) formula stated in terms of margin and turnover.

(ii)Which divisional manager seems to be doing the better job? Why?

2. (a) "Variable costs and differential costs mean the same thing." Do you agree? Explain.	C1, C2, C3

(b) AB Products manufactures 40,000 units of part A-4 each year for use on its production line. At this level of activity, the cost per unit for part A-4 is:

Direct materials	Tk. 400
Direct labor	1,000
Variable manufacturing overhead	200
Fixed manufacturing overhead	900
Total cost per part	Tk. 2,500

An outside supplier has offered to sell 40,000 units of part A-4 each year to AB Products for Tk.2,100 per part. If AB Products accepts this offer, the facilities currently being used to manufacture part A-4 could be rented to another company at an annual rent of Tk. 80,00,000. However, AB Products has determined that two-thirds of the fixed manufacturing overhead being applied to part A-4 would continue even if part A-4 were purchased from the outside supplier.

Required:

What is the financial advantage (disadvantage) of accepting the outside supplier's offer?

3. (a) "If a product line is generating a loss, then it should be discontinued." Do you agree? Explain.	C1, C2, C3

(b)

ACI Limited
Income Statement—Savlon
For the Quarter Ended March 31

Sales		Tk. 8,50,000
Variable expenses:		
Variable manufacturing expenses	Tk.3,30,000	
Sales commissions	42,000	
Shipping	18,000	
Total variable expenses		3,90,000
Contribution margin		4,60,000
Fixed expenses:		
Advertising	2,70,000	
Depreciation of equipment (no resale value)	80,000	
General factory overhead	1,05,000*	
Salary of a product-line manager	32,000	
Insurance on inventories	8,000	
Purchasing department	45,000†	
Total fixed expenses		5,40,000
Net operating loss		Tk. (80,000)

*Common costs allocated on the basis of machine-hours.

†Common costs allocated on the basis of sales taka.

Discontinuing the Savlon product line would not affect sales of other product lines and would have no effect on the company's total general factory overhead or total Purchasing Department expenses.

Required:

Would you recommend that the Savlon product line be discontinued? Support your answer with appropriate computations.

Questions

4. (a) "Sunk costs are easy to spot—they're simply the fixed costs associated with a decision." Do you agree? Explain. C1, C2, C3

(b) Aptex Company produces a single product. The cost of producing and selling a single unit of this product at the company's normal activity level of 60,000 units per year is:

Direct materials	Tk.510
Direct labor	Tk.380
Variable manufacturing overhead	Tk.100
Fixed manufacturing overhead	Tk.420
Variable selling and administrative expense	Tk.150
Fixed selling and administrative expense	Tk.240

The normal selling price is Tk.2,100 per unit. The company's capacity is 75,000 units per year. An order has been received from a mail-order house for 15,000 units at a special price of Tk.1400 per unit. This order would not affect regular sales.

Required:

(i) If the order is accepted, by how much will annual profits be increased or decreased? (The order will not change the company's total fixed costs.)

(ii) Assume the company has 1,000 units of this product left over from last year that are inferior to the current model. The units must be sold through regular channels at reduced prices. What unit cost is relevant for establishing a minimum selling price for these units? Explain.

5. (a) What is target costing? How do target costs enter into the pricing decision? C1, C2

(b) CASIO is anxious to enter the electronic calculator market. Management believes that in order to be competitive in world markets, the price of the electronic calculator that the company is developing cannot exceed Tk.1,500. CASIO's required rate of return is 12% on all investments. An investment of Tk.50,00,00,000 would be required to purchase the equipment needed to produce the 3,00,000 calculators that management believes can be sold each year at the Tk.1,500 price.

Required:

Compute the target cost of one calculator.

6. (a) A successful owner of a small business stated: "We have the best technology, the best products, and the best people in the world. We have no constraints." Do you agree?

(b) North End Coffee Roasters Bangladesh owns and operates a chain of popular coffee shops in Dhaka, serving more than 30 different coffee-based beverages. During busy hours, the major constraint is the time required to prepare customers' orders. Long waiting lines often cause some customers to leave without placing an order. After analyzing its operations, the management estimates that the opportunity cost of beverage preparation time is Tk. 600 per minute**.**

The company is considering introducing a new beverage called Honey Cinnamon Latte, made with premium espresso, steamed milk, honey, and cinnamon syrup. The variable cost of preparing one regular-size Honey Cinnamon Latte is Tk. 120, and it takes 30 seconds to prepare the drink.

Required:

What is the minimum acceptable selling price of one regular-size Honey Cinnamon Latte?

Assignment # 1

স্কুল অব বিজনেস

BBA 8337

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Corporate Financial Reporting **Due on: 11 September, 2026**

Instructions

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Questions

1 (a) Explain the objectives of financial reporting and discuss the importance of accounting standards in preparing financial statements.

(b) Discuss the role of the IASB in achieving global accounting standardization. Explain the major obstacles to international accounting standardization.

(c) A Bangladeshi textile company prepares its accounts under IFRS as adopted in Bangladesh, while a competitor in another country uses a national standard that permits the LIFO cost formula and does not allow property to be revalued. Both report a profit of Tk 5 crore. Analyze how these two differences would affect the reported inventory value, the reported profit and the reported asset base of the two companies, and explain the difficulty this creates for an investor comparing them.

2. (a) Describe the Conceptual Framework for Financial Reporting. Explain its objectives, components, and importance in accounting practice.

(b) Explain the recognition, measurement and disclosure concepts contained in the conceptual framework. Describe the difference between historical cost and fair value as measurement bases, and explain what is meant by the cost constraint.

(c) For each of the four situations below, identify the qualitative characteristic, assumption or principle that has been breached, and explain in two or three sentences why the treatment is not acceptable.

(i) A company changes its inventory cost formula every year in order to report a smoother profit.

(ii) Goods were delivered to a customer in December but the sale is recorded in January when the cash is received.

(iii) A pending lawsuit that may cost the company Tk 40 lakh is not mentioned anywhere in the financial statements.

(iv) Land is carried in the accounts at an amount fixed by the directors, without any supporting valuation or cost record.

3. (a) Define inventory as it is described in IAS 2. Classify the inventories of a manufacturing company, and name the cost formulas that IAS 2 permits.

(b) Explain how goods in transit and goods sent on consignment are treated when inventory is counted at the year end. Also explain the lower-of-cost-or-net-realizable-value rule and describe how the allowance method records a write-down and its later recovery.

(c) Malone Company determined its ending inventory at cost and at LCNRV at December 31, 2015, December 31, 2016, and December 31, 2017, as shown below.

	Cost	LCNRV
12/31/15	$650,000	$650,000
12/31/16	780,000	712,000
12/31/17	905,000	830,000

Required:

(i) Prepare the journal entries required at December 31, 2016, and at December 31, 2017, assuming that a perpetual inventory system and the cost-of-goods-sold method of adjusting to LCNRV is used.

(ii) Prepare the journal entries required at December 31, 2016, and at December 31, 2017, assuming that a perpetual inventory is recorded at cost and reduced to LCNRV using the loss method.

Assignment # 2	স্কুল অব বিজনেস	BBA 8337

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Corporate Financial Reporting **Due on: 30 October, 2026**

1 (a) Define revenue and expense. State the five steps of the revenue recognition process laid down in IFRS 15, in the correct order.

2. (b) Describe how a loss on a long-term construction contract is recognized, and state how revenue from a franchise arrangement is treated.

(c) Padma Construction Limited signs a contract to build a bridge for a fixed price of Tk.

60,00,000. The following data relate to the three years of the contract.

Particulars	**2026**	**2027**	**2028**
Cost incurred during the year (Tk)	12,00,000	24,00,000	18,00,000
Estimated cost to complete (Tk)	36,00,000	18,00,000	—

The company measures progress by the proportion of cost incurred to total estimated cost. Required: compute the percentage of completion, the revenue, the cost and the profit to be recognized in each of the three years, and present your answer in a schedule. State also what the treatment would have been if the total estimated cost at the end of 2027 had risen to Tk 65,00,000.

(a) Define cash and cash equivalents. Mention the three classes of activity shown in a statement of cash flows and give one example of an item under each. State the purpose of the statement.

(b) Hasan Inc., had the following condensed statement of financial position at the end of operations for 2024 (in thousands).

HASAN INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

Investments	Tk. 20,000	Share capital—ordinary	Tk. 75,000
Land	40,000	Retained earnings	24,500
Plant assets (net)	67,500	Long-term notes payable	25,500
Current assets other than cash	29,000	Bonds payable	25,000
Cash	8,500	Current liabilities	15,000
Total	¥165,000	Total	¥165,000

During 2025, the following occurred.

1. A tract of land was purchased for Tk.11,000.
2. Bonds payable in the amount of Tk.20,000 were retired at par.
3. An additional Tk.10,000 in ordinary shares were issued at par.
4. Dividends totaling Tk.9,375 were paid to shareholders.
5. Net income was Tk.30,250 after deducting depreciation of \13,500.
6. Land was purchased through the issuance of Tk.22,500 in bonds.
7. Ochoa Inc. sold part of its investment portfolio for Tk.12,875. This transaction resulted in a gain of Tk.2,000 for the company. The company classifies them as non-trading equity investments.
8. Both current assets (other than cash) and current liabilities remained at the same amount.

Required:
(a) Prepare a statement of cash flows for 2025 using the indirect method.
(b) Prepare the condensed statement of financial position for Ochoa Inc. as it would appear at December 31, 2025.

3. (a) Explain the retrospective approach used for a change in accounting policy and describe what a company must do when retro spective application is impracticable. Explain prospective reporting and state why it is used for a change in an estimate.

(b) While auditing Surma Limited for the year ended 31 December 2024, the following errors were discovered. Closing inventory for 2023 was overstated by Tk 80,000. Prepaid insurance of Tk 20,000 at the end of 2023 was not recorded. Depreciation of Tk 60,000 on a machine bought in 2023 was never charged in either year.

Required:
State for each error whether it is counterbalancing or non-counterbalancing, analyze its effect on the profit of 2023 and 2024 and on the retained earnings at the end of 2024 (state overstated, understated or no effect with the amount), and pass the entries needed in 2024 to correct the books.

(c) Discuss the objective of IFRS S1. Mention the four content areas around which sustainability-related disclosures are organized, and state what IFRS S2 deals with.

(d) Explain what is meant by a sustainability-related risk and a sustainability-related opportunity, and describe the processes an entity uses to identify, assess, prioritise and monitor them. Distinguish between the physical risks and the transition risks referred to in IFRS S2.

Assignment # 1

স্কুল অব বিজনেস

BBA 8338

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Financial Statement Analysis **Due on: 11 September, 2026**

Instructions

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Questions

1. (a) Explain the essential stages of financial statement analysis and discuss how each stage contributes to sound financial decision-making.
   (b) Who are the primary users of business valuation techniques? Discuss why and how they apply these techniques in financial decision-making.
   (c) Describe the systematic process involved in conducting a comprehensive financial statement analysis.

2. (a) "Growing too fast can be just as dangerous as growing too slowly." Discuss this statement using the concept of sustainable growth.
   (b) What are the three areas of concern for a business that are measured by financial statement characteristics? Explain how.
   (c) ABC Manufacturing Ltd. has experienced annual sales growth of 22% during the last three years. However, management has maintained its existing dividend policy and has decided not to issue additional equity. As a financial consultant,
      i. Explain how you would determine whether the company's growth is financially sustainable.
      ii. Discuss the possible consequences if actual growth exceeds sustainable growth.
      iii. Recommend strategies to align future growth with the company's financing capacity.

3. (a) Explain the concept of DuPont Analysis and discuss its significance in evaluating a company's financial performance.
   (b) Discuss how cost control, sales performance, and financial leverage collectively influence a firm's Return on Equity (ROE).
   (c) Explain the concepts of EBITDA analysis and earnings quality. Why are they important in financial statement analysis?

Assignment # 2

স্কুল অব বিজনেস

BBA 8338

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Financial Statement Analysis **Due on: 30 October, 2026**

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1. (a) Discuss the importance of notes to the financial statements.
   (b) How is common-size analysis used to assess an organisation's financial health?
   (c) A company's financial health depends on more than its profitability alone. Explain how profitability, liquidity, solvency, and operating efficiency interact to determine its overall financial performance.
   (d) Explain how financial statement analysis can be used to detect financial distress and predict corporate failure.

2. (a) Evaluate the usefulness and limitations of ratio analysis in assessing a company's financial health and performance.
   (b) Why does profitability not always imply liquidity? Explain.
   (c) Sunrise Limited has the following financial information:
   - Net Profit Margin = 12%
   - Total Asset Turnover = 1.6
   - Equity Multiplier = 2.0
   - Dividend Payout Ratio = 40%

Required:

i. Calculate Return on Equity (ROE).
ii. Determine the Sustainable Growth Rate.
iii. Interpret the results and comment on the firm's future financing needs if expected sales growth is 20%.

3.(a) A company seeking a line of credit at a bank was turned down. Among other things, the bank stated that the company’s 2-to-1 current ratio was not adequate. Give reasons why a 2-to-1 current ratio might not be adequate.

(b) The financial statements for Castile Products, Inc. are given below:

Castile Products, Inc.
Balance Sheet
December 31

Assets	
Current assets:	
Cash	Tk. 6,500
Accounts receivable, net	35,000
Merchandise inventory	70,000
Prepaid expenses	3,500
Total current assets	115,000
Property and equipment, net	185,000
Total assets	Tk. 300,000
Liabilities and Stockholders' Equity	
Liabilities:	
Current liabilities	Tk. 50,000
Bonds payable, 10%	80,000
Total liabilities	130,000
Stockholders' equity:	
Common stock, Tk. 50 par value	Tk. 30,000
Retained earnings	140,000
Total stockholders' equity	170,000
Total liabilities and equity	Tk. 300,000

Castile Products, Inc.
Income Statement
For the Year Ended December 31

Sales	Tk. 420,000
Cost of goods sold	292,500
Gross margin	127,500
Selling and administration expenses	89,500
Net operating income	38,000
Interest expense	8,000
Net income before taxes	30, 000
Income taxes (30%)	9,000
Net income	Tk. 21,000

Account balances at the beginning of the year were: accounts receivable, Tk. 25,000, and inventory, Tk.60,000. All sales were on account.

Required: Compute the following:

(i) Gross margin percentage
(ii) Current ratio
(iii) Acid-test ratio
(iv) Debt-to-equity ratio
(v) Average collection period
(vi) Average sale period
(vii) Times interest earned ratio
(viii) Book value per share.

Assignment # 1

স্কুল অব বিজনেস

BBA 8350

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: Business Research Methods **Date: 11 September, 2026**

Instructions

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Questions

1. Define business research. Explain its importance in managerial decision-making.
2. Explain the concept of a variable in research, and provide an example that clearly distinguishes the independent variable from the dependent variable.
3. Discuss the characteristics of a good research hypothesis.
4. Explain the process of developing a research hypothesis.
5. Describe the stages of the business research process.
6. What are the common data collection procedures used in qualitative research? Discuss.
7. Define survey research. Discuss the advantages of survey research.

Assignment # 2	স্কুল অব বিজনেস	BBA 8350

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Business Research Methods **Date: 30 October, 2026**

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Questions:

1. Define a research problem. Explain why problem definition is considered the foundation of business research.
2. Describe the steps involved in defining a research problem.
3. Compare qualitative and quantitative research methods.
4. Describe the sources of secondary data. Explain the advantages of secondary data.
5. Explain the importance of evaluating secondary data before use.
6. Define personal interviews. Discuss the advantages and limitations of personal interviews.
7. What do you understand by self-administered questionnaires? Explain the characteristics of a well-designed questionnaire.
8. Define probability and non-probability sampling. Explain the characteristics of probability and non-probability sampling.

Assignment # 1

স্কুল অব বিজনেস

BBA 8338

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Financial Statement Analysis **Due on: 11 September, 2026**

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3. (a) Explain the concept of DuPont Analysis and discuss its significance in evaluating a company's financial performance.
   (b) Discuss how cost control, sales performance, and financial leverage collectively influence a firm's Return on Equity (ROE).
   (c) Explain the concepts of EBITDA analysis and earnings quality. Why are they important in financial statement analysis?

Assignment # 2	স্কুল অব বিজনেস	BBA 8338

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: Financial Statement Analysis **Due on: 30 October, 2026**

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1. (a) Discuss the importance of notes to the financial statements.
   (b) How is common-size analysis used to assess an organisation's financial health?
   (c) A company's financial health depends on more than its profitability alone. Explain how profitability, liquidity, solvency, and operating efficiency interact to determine its overall financial performance.
   (d) Explain how financial statement analysis can be used to detect financial distress and predict corporate failure.

2. (a) Evaluate the usefulness and limitations of ratio analysis in assessing a company's financial health and performance.
   (b) Why does profitability not always imply liquidity? Explain.
   (c) Sunrise Limited has the following financial information:
      - Net Profit Margin = 12%
      - Total Asset Turnover = 1.6
      - Equity Multiplier = 2.0
      - Dividend Payout Ratio = 40%

Required:

i. Calculate Return on Equity (ROE).
ii. Determine the Sustainable Growth Rate.
iii. Interpret the results and comment on the firm's future financing needs if expected sales growth is 20%.

3.(a) A company seeking a line of credit at a bank was turned down. Among other things, the bank stated that the company’s 2-to-1 current ratio was not adequate. Give reasons why a 2-to-1 current ratio might not be adequate.

(b) The financial statements for Castile Products, Inc. are given below:

Castile Products, Inc.
Balance Sheet
December 31

Assets	
Current assets:	
Cash	Tk. 6,500
Accounts receivable, net	35,000
Merchandise inventory	70,000
Prepaid expenses	3,500
Total current assets	115,000
Property and equipment, net	185,000
Total assets	Tk. 300,000
Liabilities and Stockholders' Equity	
Liabilities:	
Current liabilities	Tk. 50,000
Bonds payable, 10%	80,000
Total liabilities	130,000
Stockholders' equity:	
Common stock, Tk. 50 par value	Tk. 30,000
Retained earnings	140,000
Total stockholders' equity	170,000
Total liabilities and equity	Tk. 300,000

Castile Products, Inc.
Income Statement
For the Year Ended December 31

Sales	Tk. 420,000
Cost of goods sold	292,500
Gross margin	127,500
Selling and administration expenses	89,500
Net operating income	38,000
Interest expense	8,000
Net income before taxes	30, 000
Income taxes (30%)	9,000
Net income	Tk. 21,000

Account balances at the beginning of the year were: accounts receivable, Tk. 25,000, and inventory, Tk.60,000. All sales were on account.

Required: Compute the following:

(i) Gross margin percentage
(ii) Current ratio
(iii) Acid-test ratio
(iv) Debt-to-equity ratio
(v) Average collection period
(vi) Average sale period
(vii) Times interest earned ratio
(viii) Book value per share.

Assignment # 1	স্কুল অব বিজনেস	BBA 8339

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Bank Management **Date: 11 September, 2026**

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. Nabila, an entrepreneur, wants to expand her agro-based business. She visits a commercial bank to obtain a loan. The bank officer explains that commercial banks operate under the supervision of the central bank and must follow various regulations to ensure financial stability and protect customers' interests. Explain (i) What is meant by a bank? (ii)Explain the overall banking system in Bangladesh. and (iii) Discuss the regulatory techniques adopted by Bangladesh Bank to control the activities of commercial banks.
2. A newly established commercial bank has failed to attract sufficient deposits during its first year of operation. As a result, the bank faces liquidity constraints and is unable to meet the increasing demand for loans. The management has asked you to identify suitable deposit products to improve its deposit base.

   Requirements:
   a. What is meant by deposit mobilization?
   b. Compare the deposit level of an individual bank with that of the entire banking system.
   c. Suggest and explain five deposit schemes that the bank should introduce or promote to increase deposit mobilization in Bangladesh.
3. Eastern Bank PLC (EBL) has expanded its operations by opening several new branches and introducing digital banking services. As a result, its risk-weighted assets have increased substantially. During a meeting with Bangladesh Bank, the management was advised to strengthen its capital base and maintain the required Capital Adequacy Ratio under the Basel framework. The Board is considering issuing new shares, retaining earnings, and raising subordinated debt. At the same time, an external consultant has been appointed to evaluate the bank's financial strength using the Rule of '20'.

   Requirements:
   a. Classify the different types of bank capital.
   b. Explain the processes through which EBL can raise additional bank capital.
   c. Discuss the Rule of '20' and its assessment criteria.
   d. Identify the factors used in measuring capital adequacy of EBL

Assignment # 2

স্কুল অব বিজনেস

BBA 8339

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: Bank Management **Date: 30 October, 2026**

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).
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Questions

1. Following a period of high inflation and rising policy interest rates, Sonali Bank PLC notices a decline in customer deposits and an increase in loan defaults. At the same time, customers begin withdrawing large amounts of cash. The management realizes that maintaining excessive liquidity will reduce profitability, while aggressive lending may expose the bank to liquidity risk. Bangladesh Bank advises the bank to strengthen its liquidity management policies.

   Requirements:

   a. Define liquidity in the context of commercial banking.
   b. Critically evaluate the trade-off between liquidity and profitability faced by Sonali Bank.
   c. Explain how the current economic condition has affected the bank's liquidity position.
   d. d) Compare the characteristics of best liquidity and worst liquidity, and identify the liquidity position reflected in the case.

2. In response to changes in Bangladesh's economy, rapid digital banking growth, and Basel III liquidity requirements, commercial banks are reconsidering their traditional liquidity management practices. Banking experts argue that relying on a single liquidity theory is no longer sufficient to manage modern banking risks.

   Requirements:

   a. Explain the four liquidity theories used in commercial banking.
   b. Analyze why some traditional liquidity theories may be less effective in today's banking environment.
   c. Recommend the most suitable liquidity theory for Bangladesh's banking sector, supporting your answer with practical evidence and logical arguments.

3. Agrani Bank PLC sanctioned a loan of BDT 8 crore to ABC Agro Industries Ltd. after obtaining land and factory buildings as collateral. Initially, the borrower repaid the installments regularly. However, due to weak post-disbursement supervision by the bank, the borrower diverted part of the loan to unrelated investments. As a result, the

business suffered financial losses, and loan repayments became irregular. The loan was later classified as a problem loan.

During an inspection, Bangladesh Bank found that although the bank had obtained adequate collateral, several important credit documents were incomplete and loan monitoring was weak. The inspection team concluded that effective supervision and proper documentation could have reduced the risk of default and improved loan recovery.

Requirements:

a. Explain the statement: "Supervision is more important than collateral in loan recovery." Evaluate the statement with reference to the above case.
b. Discuss the importance of credit documents from the perspective of both the banker and the customer.
c. Define a problem loan. In your opinion, can all problem loans be converted into performing loans? Justify your answer with logical arguments.
d. Considering the present banking environment of Bangladesh, evaluate whether loan recovery in commercial banks is satisfactory. If not, identify the major reasons and suggest appropriate measures for improvement.

Assignment # 1	স্কুল অব বিজনেস	BBA 8340

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: International Financial Management **Due on: 11 September, 2026**

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. What is International Financial Management? Discuss its major objectives and explain why it is important for multinational corporations operating in Bangladesh.
2. Evaluate the impact of foreign multinational corporations on Bangladesh's economy in terms of Employment generation, Technology transfer, Foreign direct investment (FDI), Export growth, Competition with domestic firms, and Sustainable economic development.
3. Suppose Bangladesh experiences an annual inflation rate of 12%, while the inflation rates of India, Vietnam, and China remain around 4–5%. Explain how Bangladesh's relatively higher inflation rate would affect the current account balance, and the value of the Bangladeshi Taka.
4. Discuss the major objectives of the International Monetary Fund (IMF). Critically evaluate the potential benefits and challenges of implementing IMF-supported policy reforms for Bangladesh's economy, businesses, and international trade. Explain.
5. Assume the current spot exchange rate is BDT 125.00 per US$1. Financial analysts expect the spot exchange rate one year from now to be BDT 132.50 per US$1. Calculate the percentage depreciation of the Bangladeshi Taka (BDT) against the US Dollar (USD).
6. Compare among IRP, PPP, and IFE Theories.

Assignment # 2	স্কুল অব বিজনেস	BBA 8340

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: International Financial Management **Due on: 30 October, 2026**

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).
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- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

1. Assume the following information:

	Quoted Price
Value of Canadian dollar in U.S. dollars	$.90
Value of New Zealand dollar in U.S. dollars	$.30
Value of Canadian dollar in New Zealand dollars	NZ$3.02

Given this information, is triangular arbitrage possible? If so, explain the steps that would reflect triangular arbitrage, and compute the profit from this strategy if you had $1 million to use. What market forces would occur to eliminate any further possibilities of triangular arbitrage?

2. A Bangladeshi company engaged in international trade plans to import machinery from the United States and export ready-made garments (RMG) to Europe over the next 12 months. Since fluctuations in the Bangladeshi Taka (BDT) exchange rate can significantly affect the company's costs and revenues, management wants to forecast future exchange rates before making financial decisions. Explain the different exchange rate forecasting techniques including their advantages and disadvantages.
3. Discuss the major factors that should be considered while evaluating a multinational capital investment project.
4. Explain why multinational corporations may enjoy a lower cost of capital than purely domestic firms.
5. Write the notes on terms: Licensing; Franchising; Imperfect Markets Theory; Centralized Multinational Financial Management; Balance of Payments; Economic exposure; The Investor Hedge Argument; Tax Differentials; Blocked funds; MNC’s Agency Problems; MNC’s capital structure decision.

Assignment # 1

BBA 8341

স্কুল অব বিজনেস

Bangladesh Open University

BBA Program

Semester: 242 (2nd Level)

Course: International Economics **Due on: 11 September, 2026**

Instructions for Assignment Submission

1. Assignments must be submitted on A4 size paper in own hand writing.
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 **coordinator** of the study center you are attached with.*
4. Spiral binding must be avoided. Instead, transparent folder or file cover or any other soft binding may be used.
5. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. If your e-mail address is not yet added to our e-mail list, please send a mail to the coordinator of your study center with subject "Add Me".
6. 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).
7. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically.

Assignment Marks distribution	
Assignment -1	**10**
Assignment -2	10
Assignment -3	10

1. (a) What do you mean by international trade? Show the trade pattern of Bangladesh in the last 20 ears? Use a table and graphs.
   (b) What are the alternative options for trade controls? Go through the trade policies since 2009 and identify the clauses that support the export of Bangladeshi products.
2. (a) Why a country import goods from other countries? Do you think imports matter to a country like Bangladesh? What are major import items in Bangladesh?
   (b) Mention the types of exchange rate regimes. Show in graphs the exchange rate fluctuations in Bangladesh for the last 20 years.
3. (a) Explain the role of WTO in promoting trade. Mention the WTO trade agreements where Bangladesh is a signatory.
   (b) What do you mean by "foreign portfolio investment"? Explain the status of Bangladesh in terms of foreign portfolio investment.

Assignment # 2

BBA 8341

স্কুল অব বিজনেস

Bangladesh Open University

BBA Program

Semester: 242 (2nd Level)

Course: International Economics **Due on: 30 October, 2026**

Instructions for Assignment Submission

1. Assignments must be submitted on A4 size paper in own hand writing.

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 **coordinator** of the study center you are attached with.*

4. Spiral binding must be avoided. Instead, transparent folder or file cover or any other soft binding may be used.

5. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. If your e-mail address is not yet added to our e-mail list, please send a mail to the coordinator of your study center with subject "Add Me".

6. 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).

7. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically.

Assignment Marks distribution	
Assignment -1	**10**
Assignment -2	**10**
Assignment -3	10

1. (a) Write a short story on the role of trade policies in export promotion in Bangladesh. What are the major changes that happened in policy focuses since independence?

   (b) What are the trends in the Balance of Payments (BoP) of Bangladesh since independence? Explain the impact of FDI on the BoP of Bangladesh. Use data for 20 years and show in graphs.

2. (a) Explain the pattern of foreign reserve in Bangladesh. Describe the role of remittances in foreign reserve fluctuations of Bangladesh. Use data and graphs.

   (b) Record 2 videos as per the following instructions and upload them into your YouTube channel and share the LINK and QR code on the assignment:

3. (a) What are major import items of Bangladesh? Based on the import data, give your judgement on the trade creation and diversion pattern of Bangladesh.

   (b) Record 2 videos as per the following instructions and upload them into your YouTube channel and share the LINK and QR code on the assignment:

   i) 5 minute-video on the impact of high inflation on our trade.
   ii) 5 minute-video on the impact of corruption on FDI inflow in Bangladesh.

Assignment # 1	স্কুল অব বিজনেস	BBA 8342

Bangladesh Open University

BBA Program

Semester: 242 (8th Level- Major HRM)

Course Title: Strategic Management **Date: 11 September, 2026**

Instructions

- Answer all the 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).
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- 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) What is strategic management? "Strategy as an emergent process" comments on this statement.

   (b) Describe major issues of strategic management to facing today's changing environment.

2. (a) What is an industry? Explain the stages of the industry life cycle.

   (b) Explain the Michael Porter's Five Forces model of competition analysis.

3. (a) What do you mean by competitive advantage? Explain the features of core competencies.

   (b) Explain the main components of generic building blocks of competitive advantage.

   (c) How will you analyze the competitive advantage and profitability? Explain.

4. (a) What is diversification? Describe the types of diversification.

   (b) When a company goes to related diversification of a business? Explain.

5. (a) How implementation of strategy can be successful through managing organizational culture? Explain.

   (b) Explain how the strategy can be implemented in a single industry.

Assignment # 2	স্কুল অব বিজনেস	BBA 8342

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level- Major HRM)

Course Title: Strategic Management **Date: 30 October, 2026**

Instructions

- Answer all the 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).
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- 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) Explain the ways of achieving superior efficiency of a company.

   (b) How will you achieve the superior responsiveness to your customers' demand? Discuss.

2. (a) What is business level strategy? How will you develop a business-level strategy to strengthen your organization? Describe briefly.

   (b) What investment strategies will your company pursue to support its generic strategy? Describe.

3. (a) What is horizontal integration? Describe the advantages and disadvantages of horizontal integration.

   (b) What are the alternatives to vertical integration? Describe.

4. (a) What is strategy evaluation? Explain the needs for strategy evaluation and corrective action.

   (b) Discuss the components of effective strategy evaluation system.

Assignment # 1	স্কুল অব বিজনেস	BBA 8343

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Organization Development **Date: 11 September, 2026**

Instructions

- Answer all the 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 a 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) Discuss how OD principles can help a new plant manager handle resistance to change in a traditional manufacturing organization.
   (b) Identify common problems in a business firm that require OD intervention. How should an OD consultant approach diagnosis?
   (c) Compare large-scale systems change with incremental change. Which approach do you think is more suitable for a company facing digital disruption, and why?
2. (a) Explain how "Second-Generation OD" differs from traditional OD approaches. What factors have contributed to this evolution?
   (b) Evaluate the contribution of Kurt Lewin's research to the development of OD theory and practice.
   (c) "OD is built on humanistic values." Discuss how these values guide managerial behavior during organizational change.
3. (a) Explain the implications of OD's core assumptions about people and organizations. How do these assumptions influence decision-making in OD interventions?
   (b) Critically evaluate whether OD values can be sustained in highly competitive and profit-driven organizations.
   (c) Design a brief "value audit" process for assessing whether an organization's culture aligns with OD principles.

4. (a) Discuss the role of the Program Management Component in ensuring that OD efforts are sustainable and results-oriented.
   (b) Explain with examples how Action Research can be applied to improve communication in a multi-departmental organization.
   (c) How can an OD consultant select the most appropriate intervention for a specific organizational challenge?

Assignment # 2	স্কুল অব বিজনেস	BBA 8343

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Course: Organization Development **Date: 30 October, 2026**

Instructions

- Answer all the 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).
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- 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) Compare and contrast the Action Research Model and Lewin's Three-Step Model as frameworks for planned change.
   (b) Explain how systems theory contributes to understanding organizational behavior and change. Provide an example from a real or hypothetical organization.
   (c) Discuss how participation and empowerment enhance the success of OD initiatives.
2. (a) If you were an OD consultant, how would you manage resistance from middle management during an intervention?
   (b) Design a diagnostic framework to identify behavioral and structural issues in an organization undergoing change.
3. (a) Outline the key phases of the OD process. How do diagnosis and feedback support effective interventions?
   (b) How does the participatory nature of Action Research ensure ownership and sustainability of change?
   (c) Classify OD interventions and explain how they differ in purpose and scope. Provide one example of each type.
4. (a) Discuss how **"**Getting the Whole System in the Room" supports alignment and shared understanding in large organizations.
   (b) Analyze how Strategic Management Activities and Real-Time Strategic Change contribute to continuous organizational renewal.
   (c) Power and politics are unavoidable in organizations." Discuss how OD practitioners can ethically navigate political dynamics during change.
5. (a) Identify different sources of social power. How can these be leveraged to support planned change initiatives?
   (b) Identify the core strengths of OD that will help it remain relevant in the 21st century.
   (c) "The future of OD lies in agility and adaptability." — Discuss with reference to emerging organizational trends.

Assignment # 1

স্কুল অব বিজনেস

BBA 8344

Bangladesh Open University

BBA Program

Semester: 242 (2^{nd} Level)

Course Title: Industrial Relations **Date: 11 September, 2026**

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) You have recently been appointed as the Human Resource (HR) Manager of a large textile factory in Bangladesh. The factory employs more than 2,000 workers. Recently, disputes have arisen over wages, working conditions, and communication between management and employees. These issues have reduced productivity and affected the overall working environment. As the HR Manager, you have been asked to establish a positive and harmonious industrial relations system.

Requirements:

i. What is meant by industrial relations?

ii. Explain five objectives of industrial relations that can help maintain a harmonious workplace in the factory.

iii. Recommend five practical strategies you would implement to improve industrial relations and ensure long-term cooperation between management and employees.

(b) Identify any four functional requirements of a successful industrial relations program and briefly explain them.

2. (a) A Japanese automobile company has established a manufacturing plant in Bangladesh. The company follows the Japanese industrial relations system, emphasizing lifetime employment, enterprise unions, seniority-based promotion, teamwork, and employee participation. As a result, employee turnover is low, labor disputes are minimal, and productivity is high. The Bangladeshi management wants to understand the Japanese model and adopt its best practices.

Requirements:

i. Briefly describe the key features of the industrial relations system in Japan.
ii. Explain how these features contribute to industrial peace and higher productivity.
iii. Identify three lessons that Bangladeshi organizations can learn from Japan's industrial relations system.

(b) A Bangladeshi manufacturing company wants to improve its industrial relations by adopting international best practices. Based on the USA industrial relations system**,** identify and explain four lessons that can help improve industrial relations in Bangladesh.

3. (a) Employees of a manufacturing company are planning to establish a trade union to improve communication with management and safeguard workers' rights. Define trade union and explain the trade union structure in Bangladesh with suitable examples.

(b) A registered trade union has failed to comply with legal requirements and has been involved in unlawful activities. The Director of Labour is considering cancelling its registration. Under what circumstances can the registration of a trade union be cancelled? Explain briefly.

4. Workers of Delta Manufacturing Ltd. demand higher wages, safer working conditions, and timely payment of overtime. The management refuses their demands, leading to a strike. As the conflict continues, the government intervenes to restore industrial peace and protect the interests of both workers and employers.

Requirements:

a) What do you mean by the State**?** Explain four responsibilities of the State in maintaining industrial relations based on the case.
b) What is an industrial dispute**?** Identify and briefly explain four forms of industrial disputes reflected in the case.
c) Discuss five strategies for the settlement of industrial disputes that can be applied to resolve the conflict in the case.

5. Rina has been working at ABC Garments Ltd. for three years. Recently, she was transferred to another section without prior notice, assigned extra duties without additional pay, and her leave application was rejected without any explanation. Feeling that she has been treated unfairly, Rina submits a written complaint to the management. The management decides to resolve the issue through the organization's grievance-handling procedure.

Requirements:

a) What is a grievance?
b) Explain the sources of grievances in the light of the above case.
c) Describe the grievance mitigation (grievance-handling) process that the management should follow to resolve Rina's complaint.

Assignment # 2

স্কুল অব বিজনেস

BBA 8344

Bangladesh Open University

BBA Program

Semester: 242 (2nd Level)

Course Title: Industrial Relations **Date: 30 October, 2026**

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).
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- 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) A labor dispute in a factory has disrupted production. The government intervenes to protect workers' rights and ensure a fair settlement. Define the State and discuss four major responsibilities of the State in promoting industrial relations.

   (b) Employees of a manufacturing company are dissatisfied with management's decisions and are planning various actions to express their demands. Define industrial dispute and explain any four forms of industrial disputes with suitable examples.

2. Rahim works in a garment factory. Recently, he has been assigned extra work without additional pay. He also feels that his supervisor treats him unfairly compared to other workers. As a result, Rahim becomes dissatisfied and decides to submit a complaint to the management.

   Questions:
   a) What is a grievance?
   b) Identify two sources of Rahim's grievance from the case.
   c) Explain four common sources of employee grievances.
   d) Suggest two ways management can reduce grievances in the workplace.

3. The workers of ABC Garments Ltd. are dissatisfied with low wages, long working hours, and poor working conditions. Their trade union decides to negotiate with the management to improve these conditions. Since more than one trade union exists in the factory, the workers must first determine which union will represent them in negotiations according to the Bangladesh Labour Code, 2006**.**

Questions:

a) What do you mean by collective bargaining?

b) Identify and explain four characteristics of collective bargaining based on the case.

c) Describe the process of collective bargaining that the workers and management should follow.

d) Explain how a Collective Bargaining Agent (CBA) is determined under the Bangladesh Labour Code, 2006**.**

4. At Sunrise Textile Ltd.**,** workers complain about unsafe working conditions, delayed wages, and unfair dismissal of several employees. After discussions with the management fail, the workers seek legal remedies through the labour court. They also request support based on international labour standards promoted by the International Labour Organization (ILO)**.**

Requirements:

a) What is the International Labour Organization (ILO)?

b) State four objectives of the ILO that are relevant to the case.

c) What is a labour court? Explain its role in resolving the dispute mentioned in the case.

5. Progress Apparels Ltd. employs 1,500 workers. Due to rising living costs, workers demand higher wages, improved workplace safety, and better medical facilities. Three registered trade unions submit separate demands to the management. The management agrees to negotiate but states that it will bargain only with the legally recognized representative of the workers. Consequently, the workers begin the process of selecting a Collective Bargaining Agent (CBA) in accordance with the Bangladesh Labour Code, 2006 before starting negotiations.

Requirements:

a) What do you mean by collective bargaining? Explain how it is reflected in the above case.

b) Describe the characteristics and process of collective bargaining that should be followed to resolve the dispute between the workers and management.

c) Explain how a Collective Bargaining Agent (CBA) is determined under the Bangladesh Labour Code, 2006, and discuss why the selection of a CBA is important for successful collective bargaining.

6. Workers of ABC Garments Ltd. complain about unsafe working conditions and delayed wages. After negotiations fail, they file a case in the labour court. They also seek protection of their rights based on the principles promoted by the International Labour Organization (ILO).

Requirements:

a) What is the International Labour Organization (ILO)?

b) State the objectives of the ILO in relation to the above case.

c) What is a labour court? Suggest measures to ensure the effectiveness of labour courts in Bangladesh in resolving such disputes.

Assignment # 1

স্কুল অব বিজনেস

BBA 8345

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Total Quality Management **Date: 11 September, 2026**

Instructions

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

1. a) What do you understand by 'quality' and 'total quality management'? Describe the dimensions that are used in measuring quality.
   b) Describe the basic approaches of total quality management.
   c) What benefits you are supposed to attain when you implement total quality management on the organization.
   d. How will you measure the quality in an educational institution? Explain.

2. a) Who is a customer? As a customer what factors will you consider at the time of purchase decision?
   b) Discuss the ways of collecting customer feedback. Why is it necessary?
   c) What measures an organization undertake after getting complaints from customers? Illustrate.
   d) Describe Kano model. How this model assists an organization in translating customer needs into requirements?

3. a) What do you understand by team? What types of teams an organization may form for performing its activities? Illustrate.
   b) What should be the characteristics of a successful team? Discuss.
   c) Describe the advantages of an empowered team.

Assignment # 2

স্কুল অব বিজনেস

BBA 8345

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Total Quality Management **Date: 30 October, 2026**

Instructions

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Questions

1. a) Describe the input-output process model. How this model assists for the improvement of existing process? Discuss.
   b) Describe the P-D-S-A cycle as weapon of process improvement technique.
   c) Select a problem from your daily life and use seven phases to solve it.

   d) Explain the Kaizen model. State the focuses of this model and describe how this model assists an organization in maintaining the quality.

2. a) What is ISO? How an organization can be benefited through ISO certification? Explain.
   b) Describe the requirement of a quality management system.
   c) What documents are necessary to maintain the record of quality management system? Describe and show their hierarchy in a graph

3. a) Define quality function deployment. How is it benefites the organization? Illustrate with the help of a diagram.
   b) How can you build-up a house of quality? Discuss each steps with appropriate figures.

Assignment # 1	স্কুল অব বিজনেস	BBA 8346

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: Services Marketing **Due on: 11 September, 2026**

Instructions

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Questions

1. a) "Banglacraft" is the trade association that groups top producers like Karupanny Rangpur Limited and Nipun Crafts Ltd. to showcase authentic national craftwork. Assume that it is your favorite brand for authentic handmade goods. Explain the reasons why it has become your favorite brand.
   b) Do you think the Bangladesh Cricket Board (BCB) is a brand? Justify your logic: how might you differentiate this brand in terms of product?
   c) Which challenges and opportunities will you argue for the recent complicated situation for Bangladesh Cricket Board (BCB) as a brand? Discuss practically.

2. a) "Upay" is a rapidly growing alternative powered by United Commercial Bank (UCB) that offers niche services like Indian visa processing fees and traffic fine collections. As a brand manager of "Upay", discuss which strategies you would recommend to establish this brand as a strong brand by applying the brand knowledge.
   b) How does the strength, favorability, and uniqueness of the brand association of organization like "Aarong" positively increase an image in any remote village in Bangladesh?
   c) Assume that "PriyoShop"- an omnichannel B2B and B2C marketplace connecting brands, wants to establish itself as a strong brand. Illustrate the four steps of the building process from this perspective

3. a) Apply the six criteria for choosing brand elements focusing on "Jamuna Electronics Ltd in Bangladesh.
   b) Do you think the proper naming procedures and logos symbols help establish brand association? Elaborate on your ideas regarding the leading beauty cosmetics industry in Bangladesh.
   c) "Slogans are powerful branding devices to formulate brand equity"- explain this statement regarding Jui Coconut Oil, a brand of Square Ltd Bangladesh.

4. a) Suppose you are the brand manager of a popular superstore “Shawpno”. Apply personalization, one-to-one marketing, and permission marketing practices to ensure consumer brand equity.
   b) Have you ever experienced loyalty cards in your shopping experience? Discuss your experience regarding the relationship marketing concept of the shopping center in your locality.
   c) Explain the design and management of channel strategy regarding the online courier delivery service of “Pathao” as a brand.

Assignment # 2

স্কুল অব বিজনেস

BBA 8346

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

Course Title: Services Marketing **Due on: 30 October, 2026**

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1. a) “Bangladesh Hilsa (Ilish) is creating a secondary brand association in conceptualizing the leveraging process through country of origin and geographic area”. Discuss this statement rationally.
   b) “Bogura Doi” a creamy traditional yogurt from the Bogura region is co-branded with another brand organization established at northern Bangladesh. Explain logically, as a brand manager of this brand, how you can compare the advantages and disadvantages of ingredient branding.
   c) What do you mean by celebrity endorsement? Do you think endorsing Sakib-AL-Hasan as a brand ambassador for your mens’ wear brand may increase the potential problems your brand may have? Why or why not?

2. a) Illustrate the Brand Value Chain Model focusing on a consumer goods organization, such as; Meghna Group of Bangladesh Limited.
   b) If “Kacchi Bhai,” a popular restaurant in Dhaka city, wants to establish a brand equity management system that embraces digital technologies, what strategies will it formulate? Discuss the issues.

3. a) What do you mean by Ansoff’s Growth Share Matrix? Illustrate with a figure showing the examples for each, using Kohinoor Chemical Bangladesh as an example.
   b) What advantages have you identified regarding the plastic types of furniture as thebrand extensions of Kohinoor Chemical Bangladesh? Enumerate your argumentregarding the recent marketing approaches in Bangladesh.
   c) Do you think such a brand extension helps establish brand equity in consumer minds? Why or why not?

4. a) How is BFC (Best Fried Chiken), a national fast-food brand, maintaining its brand consistency? Identify the reasons behind its leadership position.
   b) How can “Frutika” – a Bangladeshi squash drink expand its brand awareness by applying additional or new usage opportunities? Explain the valid ideas.

c) Aktel, a renowned telecom brand repositioned itself to Airtel several years ago, initiating brand repositioning strategies to improve brand image. Justify yourunderstanding in this aspect, why fundamental brand-changing strategies are often useful.? Explain your answer.

Assignment # 1

স্কুল অব বিজনেস

BBA 8347

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Strategic Marketing **Date: 11 September, 2026**

Instructions

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Questions

1. (a) Define and explain the concept of a market-driven strategy. What are its core components and why is it considered a superior approach to marketing?

   (b) What does it mean for an organization to be market-oriented? Describe the key characteristics and culture of a market-oriented firm.

   (c) Abser Infotex, a successful software company, launched a highly innovative product. However, it is losing market share to a competitor, **Zubayer Innovative Inc.**, with a less advanced product. **Zubayer Innovative Inc.** is known for its superior customer services and customerized (tailored) solutions. What critical element of a market-driven strategy is the first company likely missing?

2. (a) Define Corporate Strategy. What are its primary objectives, and how does it differ from Business Strategy and Marketing Strategy?

   (b) What is Internet Strategy? How has the internet changed the way companies develop and execute their marketing strategies? Provide specific examples.

   (c) A company like Southwest Airlines has a business strategy of offering low-cost, no-frills air travel. The marketing manager develops a marketing strategy to promote this brand promise. What specific component of the marketing plan would outline the tagline or slogan for the campaign?

3. (a) Define strategic market segmentation, and explain why it is so critical for developing a successful market-driven strategy?

   (b) Identify and discuss the various bases of market segmentation. Illucidate the criteria a marketer should exercise in evaluating whether a segment is a wothwhile target.

   (c) Imagine you are the Manager with intrapreneurial responsibilities at NaturaFood BD Ltd. It is under your project to launch a new line of organic baby food. The parent company has allocated you with a limited budget of BDTk 10,000,000. Undersuch circumstances, which type of segmentation strategy would you prefer utilizing: concentrated or differentiated segmentation strategy? Explain your rationale.

4. (a) Describe the major organizational design options for a marketing department. Explain the advantages and disadvantages of each. How does a firm approach on selecting an organization design? What is the process for choosing the optimal structure for a specific company's situation?

(b) Incorporate an examination of the potential risks and benefits associated with this transformation.

(c) There are numerous pros and cons of a functional versus a product organizational design. If you were a Marketing Director of a popular local medical care center, Rashmono Clinic, would you prefer a functional or a product-based structure? Explain your choice given the unique nature of a healthcare organization.

5. (a) What is strategic evaluation and control? Imagine a scenario where a marketing campaign is failing to meet its sales objectives. The marketing manager wants to change the advertising message, while the sales manager wants to change the pricing. Using the principles of evaluation and control, explain how should this decision be made.

(b) What is a marketing audit? How does it differ from ongoing performance control?

(c) Explain the concept of the Budget-Expenditure Model in marketing control. How does it help a manager identify problems early?

Assignment # 2

স্কুল অব বিজনেস

BBA 8347

Bangladesh **Open University**

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Strategic Marketing **Date: 30 October, 2026**

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Questions

1. (a) Explain the concept of targeting in different markets. How does the targeting strategy differ for consumer markets versus B2B markets?
   (b) What are the different positioning bases? Provide a real-world example for each.

2. (a) Elaborate on the concept of Channels of Distribution Strategy. Identify and discuss the major types of distribution channels.
   (b) Define supply chain management (SCM). How does SCM integrate with channel strategy to create customer value and ensure efficiency?
   (c) Khass Foods, a local consumer packeged goods (CPG) company is facing elongated delays in getting its products to the shelves of the grocery stores. The situation aggrevated with the torrential floods paving disruption in the supply of a key raw material. In light of the aforementioned situation, discuss the

3. (a) Enumerate the strategic role of price. How does price affect a company's profitability, brand image, and competitive position?
   (b) Describe the process of analyzing the pricing situation. What are the key factors a marketer must consider before setting a price?
   (c) Imagine you are a consultant at New Port Illustrations, a start-up that developed a revolutionary software product. They are debating between a market penetration and a market skimming pricing strategy. What factors would you tell them to consider to make this critical decision?

4. (a) Describe the key elements of advertising strategy. What are the decisions involved in creating an advertising campaign?
   (b) How should a firm choose between the push strategy and pull strategy in its promotional approach? What factors influence this decision?
   (c) Imagine you are a consultant at New Port Illustrations, a start-up that developed a revolutionary software product. They are debating between a market penetration and a market skimming pricing strategy. What factors would you tell them to consider to make this critical decision?

5. A company finds that a new TV commercial is having a positive impact on brand awareness, but the sales promotion coupon campaign is not being redeemed as expected. This indicates that the implementation of the coupon campaign might be flawed. This is an example of what type of evaluation?

Assignment # 1	স্কুল অব বিজনেস	BBA 8348

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: International Marketing **Date: 11 September, 2026**

Instructions

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Questions

1. (a) Explain the scope of international marketing. How does international marketing differ from domestic marketing in terms of environmental complexity and managerial challenges?
   (b) Analyze the major challenges faced by firms operating in international markets. How do cultural, political, legal, and economic differences influence international marketing decisions?

2. (a) Define culture and explain the major origins of culture that influence consumer behavior in international markets.
   (b) Analyze the concepts of cultural knowledge, cultural change, and cultural adaptation. Explain why cultural adaptation is essential for success in international marketing and how firms can achieve it.
   (c) A Bangladeshi entrepreneur producing locally woven jute rugs plans to enter the U.S. market after observing the success of Himalaya Neem Face Wash in Bangladesh. Evaluate the cultural and marketing factors that should be considered and recommend an appropriate international marketing strategy for successfully introducing the product in U.S. cities.

3. (a) Explain the concept of the political environment in international marketing. Discuss how political stability and government policies influence international business operations.
   (b) Analyze the major political risks faced by multinational companies in foreign markets. How can firms minimize the impact of these risks on their international marketing activities?
   (C) A Bangladeshi pharmaceutical company plans to establish operations in an African country experiencing frequent political instability and changes in government regulations. Evaluate the political challenges the company may face and recommend appropriate strategies to manage political risk and ensure sustainable business operations.

4. (a) Imagine McDonald’s is planning to enter the Bangladeshi market, aiming to tailor its product offerings to suit local preferences, including adjusting tastes and menu options for a predominantly Muslim population. Describe the international marketing tasks McDonald’s should undertake to ensure successful market entry and customer acceptance in Bangladesh.

(b) What significant barriers could McDonald’s encounter during its international expansion efforts, and how might these challenges impact its success in a new market like Bangladesh?

Assignment # 2

স্কুল অব বিজনেস

BBA 8348

Bangladesh Open University

BBA Program

Semester: 242 (8th Level)

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Questions

1. (a) What alternative market entry strategies can multinational corporations leverage to navigate and penetrate diverse international markets effectively? Give practical examples of each strategy.
   (b) How can organizations intricately structure their international planning process to ensure a successful execution of international marketing initiatives?

2. (a) When do companies move from exporting or licensing to investing?
   (b) Companies that pursue differentiation strategies or position their products in the premium segment use market skimming (e.g., Mercedes-Benz). While the skimming strategy is appropriate in the introductory phase of the product life cycle, how do companies survive and triumph over competitors in the latter stages of the lifecycle?

3. (a) What is marketing's role in economic development? Discuss marketing's contributions to economic development.
   (b) Discuss the economic and trade importance of the big emerging markets.
   (C) Visit the Web pages for NAFTA and Mercosur and locate each group's rules of origin. Which group has the most liberal rules of origin? Why is there a difference?

4. Define Key terms with appropriate examples

   i. Global marketing
   ii. Dumping
   iii. OPEC
   iv. ASEAN
   v. Global awareness
   vi. Self-Reference Criterion.

Assignment # 1	স্কুল অব বিজনেস	BBA 8349

Bangladesh Open University

BBA Program

Semester: 242 (8^{th} Level)

Course Title: Brand Management **Due on: 11 September, 2026**

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