

Bangladesh Open University

BBA Program

Semester: 222 (6th Level)**Course Title: Financial Market and Institutions****Date: December 13, 2024****Instructions**

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

1. Explain the meaning of efficient markets. Why might we expect markets to be efficient most of the time? In recent years, several securities firms listed in DSE and CSE have been guilty of using inside information when purchasing securities of many companies listed in DSE and CSE, thereby achieving returns well above the norm (even when accounting for risk). Does this suggest that the security markets are not efficient? Explain.
2. What do you mean by the term 'supply of loanable funds'? Critically explain the aggregate supply schedule of loanable funds.
3. Explain why interest rates tend to decrease during recessionary periods. Review historical interest rates of Bangladesh to determine how they reacted to present time. Explain this reaction.
4. Summarize the commonly issued money market securities and mentioned the formula of calculation yield and value of each of them.
5. (a) What is NCD? How can small investors participate in investments in NCDs? Suppose Mr. Rahim purchased an NCD a year ago in the secondary market for Tk.9,00,000. The NCD matures today at a price of Tk.10,00,000 and Mr. Rahim receives Tk.45,000 in interest. What is Mr. Rahim's return on NCD? 10?
(b) Stanford Corporation arranged a repurchase agreement in which it purchased securities for \$4.9 million and will sell the securities back for \$5 million in 40 days. What is the yield (or repo rate) to Stanford Corporation?
6. What is bond collateral? What are the main types of bond collateral? Explain each of them.

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Questions

1. (a) What is the danger of issuing too much stock? What is the role of the investment bank that serves as the underwriter and how can it ensure that the firm does not issue too much stock? Explain
(b) What do you mean by SEC? Describe the functions of Bangladesh Securities Exchange Commission (BSEC).
2. Describe the process of book building. Why is book building sometimes criticized as a means of setting the offer price? Explain considering the present context of Bangladesh capital market.
3. Mention the types of Finance Companies. How do Finance Companies procure funds? Explain.
4. How can mutual funds finance enhance the economic growth of Bangladesh? Explain.
5. Write short notes on following terms:
 - (a) Repurchase Agreements (Repo)
 - (b) Book Building
 - (c) Derivative Securities
 - (d) Municipal Bonds
 - (e) Debentures
 - (f) Market efficiency
 - (g) Equilibrium interest rate
 - (h) Initial Public Offering (IPO)
 - (i) Flipping Shares
 - (j) Hedge funds
 - (k) Call provisions
 - (l) Bond collateral
 - (m) Securities and Exchange Commission (SEC)

Bangladesh Open University
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Semester: 222 (6th Level)

Course Title: Human Resource Management

Date: December 13, 2024

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Questions

1. (a) What is human resources management? Why is human resource management so importance to all managers.
(b) Discuss the functions of human resource management.
(c) Explain the objectives of human resource management.
2. (a) What do you mean by human resources planning and forecasting? What role does judgment play in making forecasts of future human resources demand and supply? Explain.
(b) What do you mean by recruitment? Explain the sources of recruitment of employees.
3. (a) Define job analysis. Explain the purposes of job analysis.
(b) Discuss the methods of job analysis.
(c) What is job design? Explain the approaches of job design.

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Questions

1. (a) What is selection? Explain the selection methods of employee.
(b) What do you mean by test? Explain the various methods of test.
2. (a) What can undermine an interview's usefulness? Describe the features of interview.
(b) What are the essentials of effective interview? Explain.
3. What do you mean by training? Discuss the employee training process.
4. (a) What is performance appraisal? Distinguish between performance appraisal and performance management.
(b) Discuss the steps of performance appraisal.

Bangladesh Open University
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Semester: 222 (6th Level)

Course Title: Marketing Promotion

Date: December 13, 2024

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Questions

1. (a) Define Integrated Marketing Communications (IMC). Elaborate on the evolutionary process of Integrated Marketing Communications (IMC).
(b) How is the IMC Planning Process structured? How does each of the elements in the process perform?
2. (a) What role do advertising firms and other marketing communication groups play in creating and implementing integrated marketing communication (IMC) strategies?
(b) What are the key responsibilities and duties of clients (organizations) when it comes to planning and running their marketing and advertising campaigns? How do they work with outside agencies?
(c) How do advertising agencies get paid for their work? What are the different kinds of advertising companies? Compare and contrast the pros and cons of varying payment methods.
3. (a) Why is establishing clear and measurable objectives critical in developing an integrated marketing communications (IMC) program, and how do these objectives guide the promotional strategy?
(b) What are the key considerations and steps involved in determining integrated marketing communications objectives, and how do these objectives align with overall marketing and business goals?
(c) What are the common problems encountered in setting promotional objectives, and how can firms effectively establish and allocate budgets for their IMC programs to maximize impact?

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Questions

1. With the advent of newfound political autonomy, Bangladeshi telecom service provider Robi started promoting cheaper data packages for youngsters.
Market research was done to discover their target audiences' habits and interests. Teenagers on Facebook, YouTube, and TikTok appreciate humor, recent stories, and engaging content. The creative techniques depicted urban and semi-urban life using local idioms and humor. Storyboards showed youngsters solving typical challenges with data plans. Regional focus groups helped the team ensure the marketing resonated with a broad audience.
 - (a) How did Robi incorporate local cultural elements, such as idioms, humor, and regional festivities, to ensure the effectiveness of their creative strategy?
 - (b) What role did market research and using multiple media channels (traditional and digital) play in developing and executing the telecom operator's creative strategy in Bangladesh?
2.
 - (a) Examine the role of sales promotion as a part of the promotional mix and how it can be integrated with other marketing communication tools.
 - (b) Identify and describe the various consumer-oriented sales promotion techniques.
 - (c) Discuss how a contest can increase involvement and contribute to brand equity. Find an example of a contest that you believe contributes to the overall well-being or promotion of the company.
3.
 - (a) Discuss some aspects of the communication program that advertisers may wish to test. Provide some examples.
 - (b) In what type of instances do you think firms initiate focus group discussions? Describe what is meant by focus group testing. What are some of the advantages and disadvantages of this methodology as it relates to advertising testing?
4.
 - (a) Write in detail about the social and ethical criticisms of advertising.
 - (b) Enumerate the economic effects of advertising.

Bangladesh Open University
BBA Program
Semester: 222 (6th Level)

Course Title: Cost and Management Accounting

Date: December 13, 2024

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Questions

1. (a) "Management accounting deals only with costs." Do you agree? Explain.
 (b) How does management accounting differ from financial accounting?
 (c) How can management accounting information help managers formulate strategies?
2. (a) Direct costs are the costs that actually become a part of the product. Indirect costs are the costs that are not used in production. Do you agree? If you do not agree, explain why the statement is false.
 (b) Describe the different inventory accounts for a manufacturing firm.
 (c) Premium Manufacturers is a manufacturer. Positive selected account balances for the company as of January 1, 2022, were as follows:

Cash	\$15,000
Accounts receivable	\$8,000
Raw materials inventory (all direct materials)	\$5,000
Work in process inventory	\$7,000
Finished goods inventory	\$9,000
Prepaid rent	\$3,000
Buildings and equipment	\$40,000
Accumulated depreciation	\$8,000
Accounts payable	\$6,000

During the month of January, Premium Manufacturers had the following transactions:

- Salaries: \$6,800. Of this amount, \$2,200 is selling and administrative; the rest is for production as follows: \$2,700 for direct labor, \$1,900 for indirect labor.
- Prepaid rent expired (was used up): \$1,400 relates to factory rent, \$600 is administrative.
- Depreciation: \$1,800; \$1,600 relates to the machinery in the factory.
- Purchases of raw materials on credit: \$12,000; includes \$11,000 for direct materials and \$1,000 for indirect materials.

- Sales of finished goods for the month, all on credit: \$35,000.
- Payment of accounts payable: \$11,000.
- Collection of accounts receivable: \$40,000.
- Issued to production: \$10,700; includes \$10,000 for direct materials and \$700 for indirect materials.
- Transferred to finished goods: the completed units.
- Recorded the sales and the cost of goods sold.

On January 31, 2022, the respective inventory balances were as follows:

Raw materials inventory (includes \$300 of indirect materials)	\$6,300
Work in process inventory	\$6,500
Finished goods inventory	\$5,200

Required :

- Use the T-accounts to trace the cost flow.
 - Prepare an income statement for the month of January 2022, as well as a cost of goods manufactured schedule.
3. (a) What is the main difference between job costing and process costing? Provide one example for each costing method.
- (b) Direct materials, direct labor, and overhead are usually recorded as incurred both in the general ledger and in each job cost account so that the actual overhead and the allocated overhead match. Do you agree? If you do not agree, explain why the statement is false.
4. Precious Glassworks, Inc., produces unique hand-blown glass light fixtures for custom-built homes and uses a job order costing system for its production costs. The company bases its predetermined overhead rate on the estimated number of firing hours and uses actual firing hours to apply overhead to individual jobs. Estimated overhead for 2022 is \$48,000, and estimated firing hours are 800 for the year

The following information is for the month of December:

- Firing hours used for each job in December were as follows: 72 hours for Job 120; 100 hours for Job 121; and 88 hours for Job 122.
- On December 1, only Job 120 was in process and only Job 109 was complete.
- During the month, Jobs 120 and 121 were completed.
- Job 121 shipped on December 30, but Jobs 109 and 120 were not shipped until January 2, 2023.
- Job 122 is the only job currently left in production on December 31.

Beginning Inventories, 12/1/21		
	Direct materials	\$3,500
	Work in process: Job 120	\$5,000
	Finished goods: Job 109	\$18,000
Materials Requisitioned for Production		
	Job 120	\$2,000
	Job 121	\$3,500
	Job 122	\$1,500
Labor Costs		
	Job 120	\$3,000
	Job 121	\$5,000
	Job 122	\$2,500
	Production foreman	\$5,000

	Sales commissions	\$8,000
Production Costs		
	Purchases of Direct Materials	\$8,000
	Facilities	\$2,500
	Utilities	\$2,000
	Maintenance	\$1,500

Required :

- (i) Compute the predetermined overhead rate.
 - (ii) Compute the total overhead costs allocated to all jobs during December.
 - (iii) Was overhead underallocated or over-allocated in the month of December?
 - (iv) What is the balance of work in process on December 31?
 - (v) Compute the cost of goods available for sale in December.
 - (vi) What is the balance of finished goods inventory on December 31?
 - (vii) What was the reported cost of goods sold on the income statement for December 31, 2022?
5. (a) Discuss the differences between fixed costs, variable costs, and mixed costs.
- (b) Direct materials and direct labor will always be completely variable. Do you agree? If you do not agree, explain why not.
- (c) The Outer Border Company determined that its packaging costs were a function of the weight of the packages. For budgeting purposes, the company wishes to identify the fixed costs and the variable costs of the packaging department. A sample of actual cost data from 2022 is provided in the table:

Month	Total Costs	Pounds
July	\$200,000	120,000
August	\$280,000	240,000
September	\$100,000	60,000
October	\$210,000	180,000
November	\$170,000	90,000

Required :

- (i) If the company used the high–low method, what are its fixed costs, variable costs per pound, and cost equation?
- (ii) If the company used the regression method, what are its fixed costs, variable costs per pound, and cost equation?
- (iii) Compare the results to the results obtained using the high–low method in part (i). What are the consequences of using one method versus the other?
- (iv) What are some issues that the company should be concerned about with respect to the data itself?

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1. (a) Explain why examining cost behavior is important when using cost-volume-profit analysis.
- (b) What is meant by the term margin of safety? How is the margin of safety used in cost-volume-profit analysis?
- (c) For each of the following independent situations, compute the required calculations.
 - (i) Basic Company has fixed costs of \$50,000 and breakeven sales of \$250,000. What is the projected income at \$400,000 sales?
 - (ii) Pride Company has sales of \$500,000 and a margin of safety of \$200,000. The contribution margin is 15%. What are fixed costs?
 - (iii) Fixed costs are \$12,800. The sales price is \$16 per unit and the variable cost percentage is 60%. What are sales dollars at breakeven, and how many units are required to break even?
 - (iv) Fixed costs are \$6,600. The variable cost per unit is \$7. At breakeven, there were 300 units sold. How much the next unit will sold, unit #301, contribute to operating income and what is the sales price per unit?
 - (v) If the variable cost per unit of \$15 represents a 30% variable cost percentage, what is the contribution margin per unit and the sales price per unit?

Standard costs should be based on the assumption of ideal (maximum efficiency) conditions to hold production and purchasing employees accountable. Do you agree? If you do not agree, explain why not.

2. (a) Describe the benefits of budgeting to a company.
- (b) Tourist Trinkets, Inc. had a \$70,000 cash balance on July 1. Other facts are as follows:
 - Half of all sales are on credit.
 - Of the credit sales, 75% are collected in the same month and 25% in the next month.
 - Sales for June were \$125,000, and expected sales are \$160,000 in July and \$130,000 in August.
 - Desired ending inventory is 15% of next month's sales in units at the end of each month.

- The gross margin percentage is 40%.
- Payments to suppliers are made 70% in the same month as purchases are made and 30% in the following month.
- Total monthly fixed selling and administrative costs are \$25,000; of this amount, depreciation expense is \$10,000.
- All cash expenses are paid in the month incurred.
- Variable selling and administrative costs are \$2.00 per unit and paid in the month incurred.
- The sales price is \$16 per unit.
- The company plans to buy a small parcel of land at the end of July for \$15,000.

Required:

- What were purchases in June and what are expected purchases in July?
- What is the budgeted cost of goods sold for July?
- What is the budgeted income before taxes for July?
- What are budgeted cash collections for July?
- What are budgeted payments to suppliers in July?
- What is the budgeted ending cash balance as of July 31?
- What is the budgeted balance of accounts receivable on July 31?
- What is the budgeted balance of accounts payable on July 31?

- Because actual costs have already happened (sunk costs), there is no point in analyzing variances. Do you agree? If you do not agree, explain why not.
 - The Clement Co. uses a flexible budget and standard costs; it applies overhead on the basis of standard labor hours. The following information is known for Clement Co.:

	Actual	Standard
Direct labor	30,000 hours at \$10.50 per hour	2 hours per unit at \$11 per hour
Variable overhead	30,000 hours at \$27 per hour	2 hours per unit at \$25 per hour
Direct materials	130,000 lb purchased at \$0.51 per lb 125,000 lb used	8 lb per unit at \$0.50 per lb
Fixed overhead		Practical capacity 14,000 units
Actual production	12,900 units	

Required:

- Calculate the direct materials price variance.
- Calculate the direct materials quantity variance.
- Calculate the direct labor rate variance.
- Calculate the direct labor efficiency variance.
- Calculate the variable overhead rate variance.
- Calculate the variable overhead efficiency variance.
- What is the amount of standard costs of direct materials allowed in the flexible budget for the 12,900 units produced?
- What is the amount of standard costs of direct labor allowed in the flexible budget for the 12,900 units produced?

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Course Title: Taxation and Public Finance

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Questions

1. Describe the subject - matter of Public finance.
2. What are the similarities and dissimilarities between private and public finance? How is economy influenced by the public finance?
3. Critically explain the tax structure practices in Bangladesh.
4. What are the salient features of Bangladesh tax system? What are some weak points in the tax system?
5. Discuss the role of Higher Courts (Civil) in income tax cases.
6. Mention how does prepare personal Income tax statement.

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Questions

1. Describe some important features of VAT in Bangladesh?
2. List the goods and services that are exempted from VAT in current fiscal year of your country.
3. Make comparison between Private and Public Debt.
4. Describe the different kinds of public expenditure.
5. Define Budget. Explain the essential elements of budget.
6. Write short notes on following terms:
 - (a) Recapitulation
 - (b) Public Finance
 - (c) VAT Administration
 - (d) Income Tax
 - (e) Public Debt and Inflation
 - (f) VAT
 - (g) Capital Gains Tax
 - (h) Burden of Debt
 - (i) Wagner's Law
 - (j) The Balanced Budget Multiplier
 - (k) Fiscal Policy