

**Bangladesh Open University**  
BBA Program  
Semester: 211 (1<sup>st</sup> Level)

**Course Title: Introduction to Business**

**Date: 5 May 2023**

**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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**Questions**

1. (a) What is business? Explain the main characteristics of business.  
(b) What are the qualities of a successful businessman? Explain with its application.  
(c) Distinguish between industry and commerce. Explain with example.
2. (a) What do you mean by sole proprietorship business? Explain the barriers of sole proprietorship business.  
(b) Describe the advantages and disadvantages of sole proprietorship business.
3. (a) What is partnership business? Explain the features of partnership business.  
(b) Distinguish between a company and a partnership business.  
(c) When private companies become public company?
4. (a) What is cooperative business? How cooperative and companies differ? Explain.  
(b) Describe the role of cooperative business to develop the economy of a country.

**Bangladesh Open University**  
BBA Program  
Semester: 211 (1<sup>st</sup> Level)

**Course Title: Introduction to Business**

**Date: 16 June 2023**

**Instructions**

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**Questions**

1. (a) What are the pattern of company management? Explain with real examples.  
(b) Discuss the right of shareholders.  
(c) Discuss the power and functions of directors.
2. (a) What board of directors? ? Explain the duties and power of a chairman.  
(b) Discuss about the basic functions of an office of director.
3. (a) What do you mean by business combination? Explain the types of business combination.  
(b) What are public utilities? Discuss the right and duties of public utilities.
4. (a) Describe the basis of government of ownership.  
(b) Discuss the form of public organization.

## Bangladesh Open University

## BBA Program

Semester: 211 (1<sup>st</sup> Level)

Course Title: Financial Accounting-I

Date: 5 May 2023

Instructions

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Questions

1. (a) The framework used to record and summarize the economic activities of a business enterprise is referred to as the accounting equation. State the basic accounting equation and define its major components. How are business transactions and financial statements related to the accounting equation?
- (b) At the beginning of the year, Yates Company had total assets of \$550,000 and total liabilities of \$200,000. Answer the following questions viewing each situation as being independent of the others.
  - (i) If total assets increased \$200,000 during the year, and total liabilities decreased \$75,000, what is the amount of owner's equity at the end of the year?
  - (ii) During the year, total liabilities increased \$230,000 and owner's equity decreased \$90,000. What is the amount of total assets at the end of the year?
  - (iii) If total assets decreased \$40,000 and owner's equity increased \$130,000 during the year, what is the amount of total liabilities at the end of the year?

2. Consider the following transactional data for the first month of operations for Crystal Clear Cleaning.

Nov. 1	Aaron Hideaway contributed \$15,000 and a truck, with a market value of \$3,000, to the business in exchange for capital.
2	The business paid \$4,000 to Pleasant Properties for November through February rent. (Debit Prepaid Rent)
3	Paid \$4,800 for a business insurance policy for the term November 1, 2018 through October 31, 2019. (Debit Prepaid Insurance)
4	Purchased cleaning supplies on account, \$320.
5	Purchased on account an industrial vacuum cleaner costing \$1,500. The invoice is payable November 25.
7	Paid \$3,900 for a computer and printer.
9	Performed cleaning services on account in the amount of \$4,700.
10	Received \$200 for services rendered on November 9.
15	Paid employees, \$400.
16	Received \$15,000 for a 1-year contract beginning November 16 for cleaning services to be

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	provided. Contract begins November 16, 2018, and ends November 15, 2019. (Credit Unearned Revenue)
17	Provided cleaning services and received \$400 cash.
18	Received a utility bill for \$175 with a due date of December 4, 2018. (Use Accounts Payable)
20	Borrowed \$36,000 from bank with interest rate of 6% per year.
21	Received \$500 on account for services performed on November 9.
25	Paid \$750 on account for vacuum cleaner purchased on November 5.
29	Paid \$200 for advertising.
30	Hideaway withdrew cash of \$1,400 from the business.

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**Required:**

1. Journalize the transactions, using the following accounts: Cash; Accounts Receivable; Cleaning Supplies; Prepaid Rent; Prepaid Insurance; Equipment; Truck; Accounts Payable; Unearned Revenue; Notes Payable; Hideaway, Capital; Hideaway, Withdrawals; Service Revenue; Salaries Expense; Advertising Expense; and Utilities Expense. Explanations are not required.
2. Open a T-account for each account.
3. Post the journal entries to the T-accounts, and calculate account balances.
4. Prepare a trial balance as of November 30, 2018.

**Consider the following adjustment information data to complete the other requirements:**

- a. Cleaning supplies on hand at the end of November were \$50.
- b. One month's combined depreciation on all depreciable assets was estimated to be \$150.
- c. One month's interest expense is \$59.

**Required:**

5. Using the data provided from the trial balance, the previous adjustment information, prepare all required adjusting journal entries at November 30.
6. Prepare an adjusted trial balance as of November 30 for Crystal Clear Cleaning.
7. Prepare a worksheet at November 30, 2018. Use the unadjusted trial balance prepared earlier.
8. Prepare an income statement and statement of owner's equity for the month ended November 30, 2018. Also prepare a classified balance sheet at November 30, 2018, using the report format. Assume the Notes Payable is long-term. Use the worksheet prepared in Requirement 1 or the adjusted trial balance from Chapter 3.
9. Prepare closing entries at November 30, 2018, and post to the accounts. Open T-accounts for Income Summary and Hideaway, Capital. Determine the ending balance in each account. Denote each closing amount as *Clos.* and each account balance as *Balance*.
10. Prepare a post-closing trial balance at November 30, 2018.

## Bangladesh Open University

### BBA Program

### Semester: 211 (1<sup>st</sup> Level)

**Course Title: Financial Accounting-I**

**Date: 16 June 2023**

#### Instructions

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#### Questions

1. Journalize the following transactions that occurred in March 2018 for Double Company. Assume Double uses the perpetual inventory system. No explanations are needed. Identify each accounts payable and accounts receivable with the vendor or customer name. Double estimates sales returns at the end of each month.

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- |     |   |
|-----|---|
| Mar | Purchased merchandise inventory on account from Sidecki Wholesalers, \$5,500.                                     |
| . 3 | Terms 2/15, n/EOM, FOB shipping point.  |
| 4   | Paid freight bill of \$70 on March 3 purchase.  |
| 4   | Purchased merchandise inventory for cash of \$1,100.  |
| 6   | Returned \$900 of inventory from March 3 purchase.  |
| 8   | Sold merchandise inventory to Herrick Company, \$3,400, on account. Terms 1/15, n/35.                             |
| 9   | Purchased merchandise inventory on account from Tex Wholesalers, \$5,600. Terms 2/10, n/30, FOB destination.      |
| 10  | Made payment to Sidecki Wholesalers for goods purchased on March 3, less return and discount.                     |
| 12  | Received payment from Herrick Company, less discount.   |
| 13  | After negotiations, received a \$500 allowance from Tex Wholesalers.  |
| 15  | Sold merchandise inventory to Jesper Company, \$1,700, on account. Terms n/EOM.                                   |
| 22  | Made payment, less allowance, to Tex Wholesalers for goods purchased on March 9.                                  |
| 23  | Jesper Company returned \$300 of the merchandise sold on March 15.  |
| 25  | Sold merchandise inventory to Salter for \$1,000 on account. Terms of 1/10, n/30 was offered, FOB shipping point. |
| 29  | Received payment from Salter, less discount.  |
| 30  | Received payment from Jesper Company, less return.  |
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2. The records of Farm Quality Steak Company list the following selected accounts for the quarter ended April 30, 2018:

Interest Revenue	\$ 400	Accounts Payable	\$ 17,700
Merchandise Inventory	45,000	Accounts Receivable	38,200
Notes Payable, long-term	54,000	Accumulated Depreciation— Equipment	37,700
Salaries Payable	2,800	Fisher, Capital	35,380
Net Sales Revenue	298,000	Fisher, Withdrawals	25,000
Rent Expense (Selling)	15,100	Cash	7,100
Salaries Expense (Administrative)	2,000	Cost of Goods Sold	154,960
Office Supplies	6,500	Equipment	132,000
Unearned Revenue	13,100	Interest Payable	1,700
Interest Expense	2,100	Rent Expense (Administrative)	7,100
Depreciation Expense—Equipment (Administrative)	1,320	Salaries Expense (Selling)	6,000
Utilities Expense (Administrative)	4,600	Utilities Expense (Selling)	10,000
Delivery Expense (Selling)	3,800		

**Required:**

1. Prepare a single-step income statement.
2. Prepare a multi-step income statement.
3. M. Fisher, owner of the company, strives to earn a gross profit percentage of at least 50%. Did Farm Quality achieve this goal? Show your calculations.
3. Right Now Electronic Center began October with 100 units of merchandise inventory that cost \$70 each. During October, the store made the following purchases:

Oct. 3	35 units @ \$ 82 each
12	45 units @ \$ 84 each
18	75 units @ \$ 90 each

Right Now uses the periodic inventory system, and the physical count at October 31 indicates that 130 units of merchandise inventory are on hand.

**Required:**

1. Determine the ending merchandise inventory and cost of goods sold amounts for the October financial statements using the FIFO, LIFO, and weighted-average inventory costing methods.
2. Net sales revenue for October totaled \$26,000. Compute Right Now's gross profit for October using each method.

3. Which method will result in the lowest income taxes for Right Now? Why? Which method will result in the highest net income for Right Now? Why?
4. On January 1, 2018, Advanced Airline purchased a used airplane at a cost of \$60,500,000. Advanced Airline expects the plane to remain useful for eight years (5,000,000 miles) and to have a residual value of \$5,500,000. Advanced Airline expects the plane to be flown 1,100,000 miles the first year and 1,200,000 miles the second year.

**Required:**

1. Compute *second-year* (2019) depreciation expense on the plane using the following methods:
  - a. Straight-line
  - b. Units-of-production
  - c. Double-declining-balance
2. Calculate the balance in Accumulated Depreciation at the end of the second year for all three methods.

**Bangladesh Open University**  
BBA Program  
Semester: 211 (1st Level)

Course: Business Mathematics

Due on: 5 May, 2023

**Instructions**

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**Questions**

1. Briefly explain the different types of sets.
2. 1.4. If  $A = \{1, 2, 3, 4\}$ ,  $B = \{2, 4, 6, 8\}$  and  $C = \{3, 4, 5, 6\}$ , Find –  
(i)  $A \cap B$ , (ii)  $A \cap C$ , (iii)  $B \cap C$ , (iv)  $B \cap B$ , (v)  $(A \cap B) \cap C$ , (vi)  $A \cap (B \cap C)$ .
3. Discuss the various types of functions.
4. Identify the type of the following functions:
  - i)  $Y = 10X + 2$
  - ii)  $Y = e^{\ln X}$
5. What is intercept? Find the X-intercept and Y-intercept of the following functions:
  - i)  $Y = 3X + 6$
  - ii)  $Y = X^2 - X - 15$
  - iii)  $Y = 12e^X + 3$  [Y-intercept only]
6. Draw the graphs of the following functions:
  - i)  $Y = 10X + 4$
  - ii)  $Y = 3X^2 - 7X + 4$
  - iii)  $Y = 2e^{5X} + 3$
7. Define Logarithm. State the rules of Logarithms.
8. Prove that  $\ln 25 \times \log_5^{10} - \ln 100 + \log 30 - \log 3 = 1$  [do not use calculator].

## Bangladesh Open University

BBA Program

Semester: 211 (1<sup>st</sup> Level)

Course: Business Mathematics

Due on: 16 June, 2023

Instructions

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Questions

1. How many arrangements can be made with the letters of the word MATHEMATICS and how many of them containing vowels occurs together?
2. What is the difference between differentiation and derivative? Differentiate the following functions with respect to X:
  - i)  $Y = 5X + 3$
  - ii)  $Y = 5X^2 + 3X + 5$
  - iii)  $Y = 5e^{2X} + 3 + 5$
3. Find which of the following are increasing or decreasing functions at  $X = 10$ :
  - i)  $Y = 4X + 3$
  - ii)  $Y = 5X^2 + 6X + 5$
  - iii)  $Y = 5e^{X+2} + 3$
  - iv)  $Y = \text{Log}_a X^2$
4. Define matrix. Explain the properties of matrix.
5. Solve the following equation system for X, Y and Z by using matrix inversion:
 
$$\begin{aligned} X + 3Z - 10 &= 0 \\ 2X + 2Y + Z &= 15 \\ 2X + Y + 3Z &= 10 \end{aligned}$$

6. Suppose,  $A = \begin{bmatrix} 5 & 0 & 1 \\ 2 & 0 & 1 \\ 1 & 1 & 1 \end{bmatrix}$  ii.  $B = \begin{bmatrix} 3 & 1 & 1 \\ 0 & 1 & 2 \\ 1 & 1 & 0 \end{bmatrix}$  Find,

(i)  $A + B$

(ii)  $AB$

(iii) Determinant of  $A$

**শুন্ন অব বিজনেস**  
**Bangladesh Open University**  
**BBA Program**  
**Semester: 211 (1<sup>st</sup> Level)**

Course: Business English

Due on 5 May 2023

**Instructions**

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**Questions**

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1. Name the part of speech of each underlined word in the following sentences and give your reason in each case for the classification:
    - (a) There is a bridge across the river.
    - (b) He burst into laughter.
    - (c) The rose smells sweet.
    - (d) She gave me a friendly welcome.
    - (e) I saw him before.
    - (f) Work hard, otherwise, you will not succeed in life.
    - (g) Each of the boys was given a book.
  
  2. Use articles where necessary and underline them.
    - (a) There is tree in garden.
    - (b) Sun is shining in sky.
    - (c) Summer is best time for picnic.
    - (d) He had black and white cat.
    - (e) I like yellow of egg.
    - (f) Here are dozen of bananas.
    - (g) Woman is man's mate.
  
  3. Change the following sentences as directed:
    - (a) He went there of his own accord. (*Make it interrogative without changing the meaning*)
    - (b) My hair grows very fast. (*Make it exclamatory*)
    - (c) He failed to notice me when I came in. (*Make it negative*)
    - (d) Jim was never late. (*Make it affirmative*)
    - (e) Smoking should be prohibited. (*Make it active*)
    - (f) He teaches us Business English. (*Make it passive*)
    - (g) His conduct shocked me. (*Make it passive*)
    - (h) He is rich but he is unhappy. (*Make it simple*)
    - (i) This book is more useful than any other book in the market. (*Make it superlative*)
    - (j) Tell me the truth. (*Make it complex*)

Course: Business English

Due on 16 June 2023

**Instructions**

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**Questions**

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1. Change the following speeches as instructed:

- (a) He said that I might be happy. (*Make it direct*)
- (b) The student said to the Dean, "Sir, please pardon me this time." (*Make it indirect*)
- (c) He said, "How are you?" (*Make it indirect*)
- (d) She called me a liar. (*Make it direct*)
- (e) My husband said, "I have bought this ring for you." (*Make it indirect*)
- (f) "Don't eat dirty food," Mr. Matin said to his son. (*Make it indirect*)
- (g) Ripa said, "That is good." (*Make it indirect*)

2. Summarize the following paragraph with a suitable title:

The Padma Multipurpose Bridge is a dream project for millions of people in the southwestern region of Bangladesh. Prior to the opening of the bridge, these districts were cut off from the country's major economic center, the Dhaka-Chattogram economic corridor. Ferries, launches, and boats were the only means of communication and transport on the Padma River to the southwestern districts. This form of transport was not only uncertain but was also time-consuming. Due to poor connectivity, economic operations in the southwestern zone have not been too easy. Consequently, the districts did not seize much industrialization. As a result, poverty and under-employment constitute major problems in the region. However, it will connect the isolated 21 southwestern districts to the mainstream economy. It will also connect the port of Mongla and the port of Payra, respectively the second and third-largest ports in the country, with the capital. Enhanced connectivity will encourage investment in the region. Therefore, not only will the economy in the southwestern region prosper and create jobs, but the economy as a whole will grow. The Padma Multipurpose Bridge is estimated to boost the country's annual GDP by 1.23 percent. Similarly, the southwestern region's GDP is projected to increase by 2.5 percent.

3. Briefly explain the common types of letters you might write on the job.
4. Suppose you, the BBA students of your study center, are interested to arrange a picnic at the Mock Village of Bangladesh Open University main campus and you, on behalf of all participants, want to hold dialogues on this issue with the Dean, School of Business. Write at least six dialogues that will be made between you and the Dean.
5. Write a letter to the Head of the Human Resource Division, AB Ltd., Chattogram stating that you have accepted their employment offer for the post of “Probationary Officer.”