

Bangladesh Open University

Programme: Commonwealth Executive MBA/MPA

Semester: 232, Level: 1st

Course Title: Management and Organization

Submit by: October 30, 2026

Instructions for Assignment Submission

 1. Assignments must be submitted on A4 size paper in own hand writing. 2. Filled in cover page must be used on the top of each assignment (For specimen cover page, see page-5 of 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 mzraihan@bou.ac.bd 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 <table> <tr> <td>Assignment -1</td><td>10</td></tr> <tr> <td>Assignment -2</td><td>10</td></tr> <tr> <td>Assignment -3</td><td>10</td></tr> </table>	Assignment -1	10	Assignment -2	10	Assignment -3	10
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Questions

- (a) How is organizational behavior defined as a field of study? Why it is importance for every kind of organization.
 - (b) Describe the managerial complexities faced by today's managers and draw some suggestions to overcome the complexities.
 - (c) Explain the variables of organizational behavior.
- (a) Explain the perceptual distortion of perception.
 - (b) Describe the BIG FIVE of personality traits.
 - (c) What is motivation? Discuss the Maslow's Hierarchy of Needs Theory of motivation.
- (a) What is group? Distinguish between group and team. Why group activites are very much importance for the organization.
 - (b) Discuss the stages of group development.
 - (c) What is decision making? Explain the decision making model.

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Questions

1. (a) What is communication? Why is communication important? Explain.
(b) Discuss the model of communication.
(c) How can we improve the communication? Explain.
2. (a) What is leadership? Describe the qualities of leadership.
(b) Comment on “Leaders are born not made”.
(c) Describe the Fielder’s Contingency Model of leadership theories.

3. Please read the case below, and respond to the questions that follow:

Peter Lewis’s Progressive, a \$4.6 billion revenue auto insurance maverick is built around speed, service, and software. He is pushing for claim inspections in nine hours or less and settlements within seven days. With this goal, he not only has built an increasingly prosperous and fast-growing company, but may also transform the struggling, slow-moving auto insurance industry. All this is done with rapid, on-the-spot claims inspections (and sometimes settlements), 24 hours a day, 7 days a week, using two-way radios, laptop computers with custom-designed intelligent software, rapid-moving omnipresent sports utility vehicle, and the power to make on-the-spot decisions. Indeed, Progressive prides itself on settling claims before other companies even know an accident has occurred. All these activities take place with a maze of terminals operated by informally dressed claims representatives who interview customers involved in accidents, enter data into the mainframe computer, and initiate an immediate response – all in just minutes. Progressive also uses unconventional approaches in selling its insurance, where it shares with customer’s information about exact pricing not only on its policies, but on the identical policy from other competitors. Progressive employees describe both the firm and Peter Lewis as “intense”, “aggressive”, and “unconventional”. He also has been described as 65 going on 24 and has been Progressive’s CEO for the past 33 years. Says Lewis: “We’re not in the business of auto insurance. We’re in the business of reducing the human trauma and economic costs of automobile accidents – in effective and profitable ways that delight customers.”

Requirement: Write down the ways these leaders behave differently from each other. Be specific. And write down the following questions in your own views:

- (i) What are your own strengths as a leader?
- (ii) How would you rate yourself on the characteristics you previously identified?
- (iii) Is there anything you could improve that would make you a better leader?

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Questions

1. (a) How organizational environment is define? Explain the impact of globalizations and managers.
(b) What is power? Explain the various source of power.
(c) What is organizational culture? Discuss the various purposes of organizational culture.
2. Please read the case below, and respond to the questions that follow.

Job Crafting

Consider for a moment a midlevel manager, Fatima, who seems to be doing well. She's consistently making her required benchmarks and goals, she has built successful relationships with colleagues, and senior management has identified her as having "high potential." But she isn't satisfied in her job. She'd be interested in understanding how her organization can use social media in marketing efforts at all levels of the organization, for example, but her job doesn't allow her to work on this. She wants to quit and find something that better suits her passions, but in her economic situation this may not be an option. So she has decided to proactively reconfigure her current job.

Fatima is part of a movement toward job "crafting," which is the process of deliberately reorganizing your job so that it better fits your motives, strengths, and passions. So how did Fatima craft her job? She first noticed that she was spending too much of her time monitoring her team's performance and answering questions, and not enough time working on the creative projects that inspire her. She then considered how to modify her relationship with the team so that her activities incorporated her passion for social media strategies, with the team's activities more centered on developing new marketing. She also identified members of her team who might be able to help her implement her new strategies and directed her interactions with these individuals toward her new goals. As a result, not only did her engagement in her work increase, but she also developed new ideas that were recognized and advanced within the organization. In sum, she found that by actively and creatively examining her work, she was able to shape her job into one that is truly satisfying.

As you may have noted, Fatima exhibited a proactive personality—she was eager to develop her own options and find her own resources. Proactive individuals are often self-empowered and are, therefore, more likely to seek workable solutions when they

are not satisfied. Research leads us to believe Fatima will be successful in her customized job and that she will experience increased well-being. To the extent possible, then, all employees should feel encouraged to be proactive in creating their best work situations.

Requirements:

- (a) Fatima chose to remain in her old job rather than looking for a new one elsewhere. What are her constraints?
- (b) Fatima is described as having a proactive personality. What does this mean and what is the pre-requisite for it?
- (c) Are there any potential drawbacks to the job crafting approach? If so, how can they be minimized?

CORE 1602

Assignment # 1

শুন্ম অর বিজ্ঞানম
Bangladesh Open University
CEMBA/MPA Program
Semester 232, Level: 1st

For ONLINE Review Class!

Join WhatsApp GROUP:



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Course: Quantitative Techniques

Due on: October 30, 2026

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

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

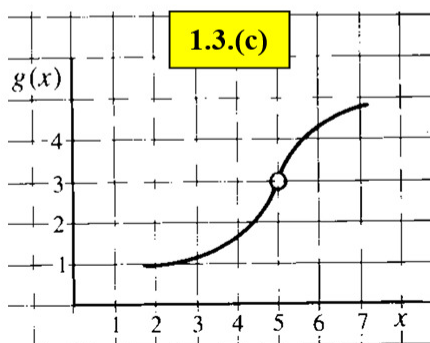
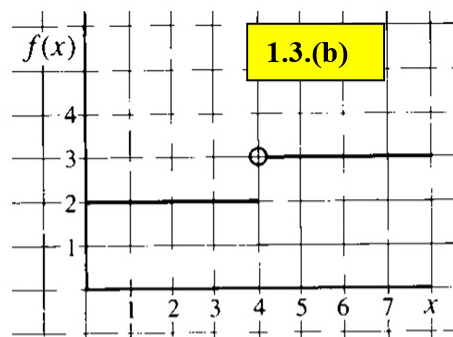
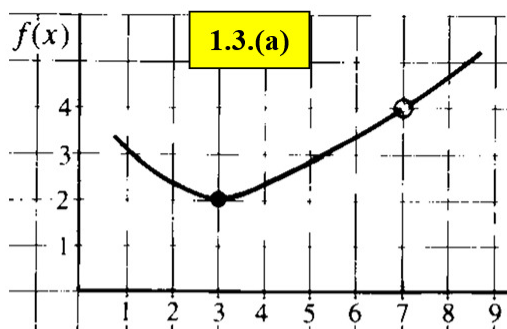
**VIDEO
Tutorial**



https://youtu.be/UcBa_IhCXQA?si=Ljq5SLGJpTwZ1owm

- 1.1. Write the general functional forms of the following relationships. If some of them can't be considered as functions, redefine the variables and write the functional form.
- Income and years of schooling.
 - Rainfall and production of tomato.
 - Quantity demanded and price.
 - Academic degree and knowledge.
 - Training and skills.
 - Family and the demand for food.
 - Car and fuel
 - Trees and oxygen.
 - Health and food.
- 1.2. Which of the following are functions? Identify the types and draw the graphs.
- $Y = -2X + 7$
 - $Y^2 = X$
 - $Y = -X^2 + 6X + 15$
 - $X^2 + Y^2 = 64$
 - $Y = (X+3)(3X-2)$
 - $Y = 6^{(2X)}$
 - $Y = 3e^{\ln X}$
 - $Y = \ln x^2$
 - $X = 4$
 - $Y = (X+3)/(3X-2)$

- 1.3. Identify the of the following functions that are continuous and/or discontinuous at what points:



- 1.4. Find the slope, X-intercept, and Y-intercept of the following functions as per the instruction in the brackets:

- $Y = 10X + 30$ [both X-intercept & Y-intercept]
- $Y = 3X^2 - 9X + 6$ [both X-intercept & Y-intercept]
- $Y = 3e^{2X} + 10$ [Y-intercept]
- $Y = \ln x + 4$ [X-intercept]
- $Y = (5+X)/(X-2)$ [Y-intercept]

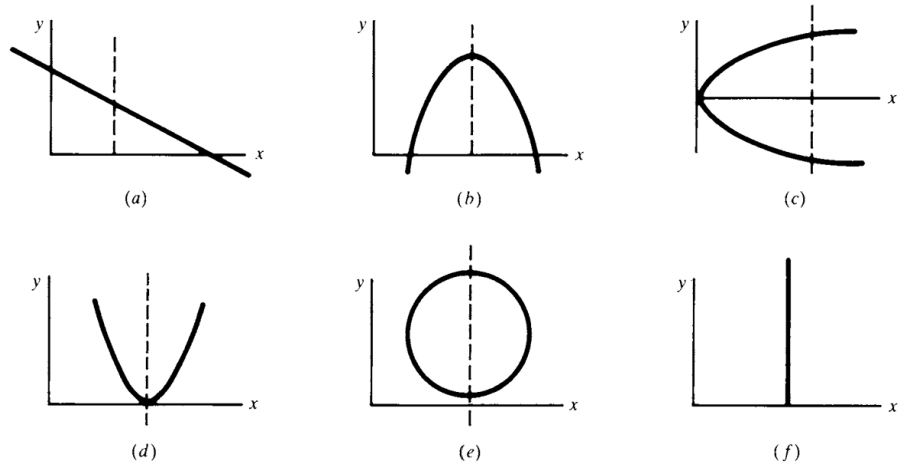
- 1.5. Draw the graphs of the following functions. You may use Symbolab or any other online application to check the accuracy of the shapes of the graphs.

- $Y = 3X + 2$
- $Y = 2X^2 - 7X + 4$
- $Y = 2e^{5X} + 3$
- $Y = \ln x + 5$
- $Y = 3X^3 - 2X^2 + 5$

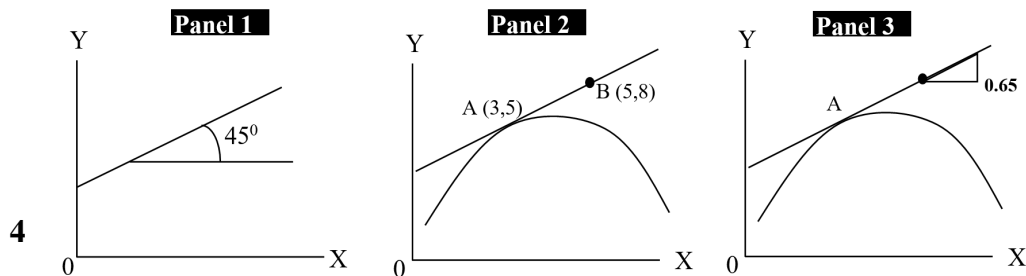


<https://www.symbolab.com/graphing-calculator>

- 1.6. Write the tentative form of equations for the following graphs. Can all the equations be considered as functions? Explain.



- 1.7. Find the equation of the line in Panel 1, the slope of the curve at point A in Panel 2 and the slope of the curve at point A in Panel 3.



- 1.8. If $A = \{1, 2, 3, 4\}$, $B = \{2, 4, 6, 8\}$ and $C = \{3, 4, 5, 6\}$, Find –
 (i) $A \cup B$, (ii) $B \cup C$, (iii) $(A \cup B) \cup C$, (iv) $A \cup (B \cup C)$.
- 1.9. By using Venn Diagram, prove the following –
 (i) $A \cap (B \cap C) = (A \cap B) \cap C$ (ii) $(A \cup B)^c = A^c \cap B^c$
- 1.10. What is the difference between differentiation and derivative? Differentiate the following functions with respect to X:
 i) $Y = 6X + 3$
 ii) $Y = 7X^2 + 6X + 5$
 iii) $Y = (X + 2)(3X - 3)$
 iv) $Y = 5^{(2X)} + 6$
 v) $Y = e^{\ln X}$
 vi) $Y = \ln x^2$
 vii) $Y = 5X^3 + 3X^2 - 10X + 10$
- 1.11. Find which of the following are increasing or decreasing functions at $X = 2$:
 i) $Y = 2X + 5$
 ii) $Y = 3X^2 + 6X + 5$
 iii) $Y = 3e^{X+2} + 10$
 iv) $Y = \ln X^2$

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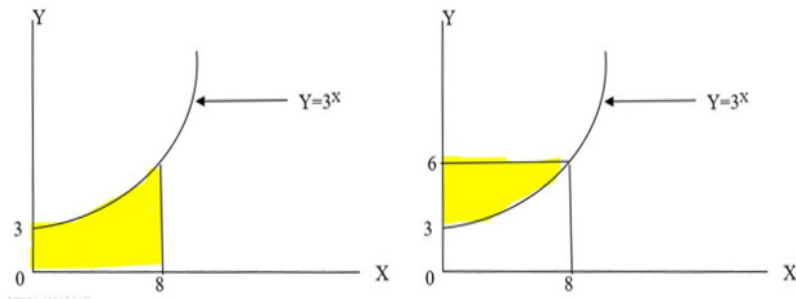
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- 2.1 Suppose the cost function of a company is $C=6Q^2+ 5Q +100$. Find the following:
- Marginal cost (MC) function
 - Average cost (AC) function
 - Average fixed cost at $Q=1$
 - Average variable cost at $Q=2$
- 2.2 Find the critical points of the following functions and identify the nature of the critical points (maximum, minimum or point of inflection). Find the slope and convexity/concavity of the following functions at $X=2$
- $Y= 10X^2- 40X+100$
 - $Y= -2X^2 - 16X + 70$
- 2.3 Suppose the demand Function is $P= 40- Q$ and cost function is $C = 10Q + 2Q^2$. Find the following:
- Marginal revenue (MR) function
 - Profit maximizing output level
- 2.4 Find the slope and convexity/concavity of the following functions at $X=2$:
- $Y=2X^2 - 16X + 50$
 - $Y= X^2 + 8X + 15$
- 2.5 Evaluate:
- $\int (10X + 5)dX$
 - $\int (1/X^2 - 10)dX$
 - $\int (e^{5X} - X^2)dX$
 - $\int_0^5 (X^2 - 2X + 5)dX$

2.6 Find the value of the yellow-shaded areas in the following graphs.



2.7 Find AB following matrices. Is AB a symmetric matrix?

i. $A = \begin{bmatrix} 3 & 2 & 0 \\ 1 & 2 & 1 \\ 1 & 0 & 3 \end{bmatrix}$ ii. $B = \begin{bmatrix} 1 & 3 & 2 \\ 0 & 1 & 1 \\ 2 & 2 & 3 \end{bmatrix}$

2.8 Given the following equation system with variables X, Y and Z.

$$2X + 2Y + Z + 3 = 0$$

$$X + 3Y - 2Z = 1$$

$$3X - Y - Z = 2$$

Find the following:

- Value of the co-efficient matrix.
- Solve the equation system for X, Y & Z by using inverse matrix.
- Solve the equation system for X, Y & Z by Cramer's Rule.
- Prove that results in 2.11 (ii) and (iii) are same.

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- 3.1 a) Mention the commonly used measures of central value? Suppose you would like to collect the highly demanded product for your showroom. What statistical measure will help you choosing the product?
- b) Following are the data on the level of income of the students of QT course.

Income (per month) (In thousand)	Number of students
0 - 20	2
20 - 40	4
40 - 60	10
60 - 80	3
80 - 100	2

- (i) What is the average monthly income of the students?
- (ii) Suppose, BOU wants to offer scholarships to the QT students. If the scholarship offers are – **Category 1:** 100% waiver of their course fees for lowest 10% students and **Category 2:** 50% course fee waiver for next 10% students, find the grades of the students who deserve scholarships of Category 1 and also the grades of the student who deserve Category 2 scholarships.
- 3.2 a) What are the absolute measures of variation of data? What is the limitation of the absolute measures of variation while comparing two distributions expressed in two different units?
- b) The data on the age of CEMBA-202 students are given in the table below.

Age (Yrs) (Inclusive)	Number of students
20 – 25	4
25 – 30	8
30 – 35	5
35 – 40	4
40 – 45	3

Calculate: (i) Average deviation (iii) Standard deviation

3.3 Trends in Advertisement Costs and Sales of two Companies are as below:

Year	Company A		Company B	
	Advertisement cost (Lac Taka)	Sales Revenue	Advertisement cost (Lac Taka)	Sales Revenue
2010	5	20	15	25
2011	10	29	16	28
2012	7	27	18	30
2013	8	28	19	35
2014	12	30	20	44

Questions:

- What are the average sales of Company A for 5 years?
- Which company had a positive growth rate in sales in 2012 over the previous year?
- Which company had a higher growth rate in sales in 2014 than that in 2013?
- Which company had negative impact of advertisement spending on its sales?

3.4 **SELF-CHECK Quiz 1** [Compulsory, Minimum Acceptable Score: 70%]

Please click on the following LINK or scan the QR code for the QUIZ 1. It must be submitted online; otherwise, your assignment will not be evaluated. **Add the copy of the scorecard with your assignment.**

<https://testmoz.com/q/15665314>



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Semester: 232, Level: 1st

Course Title: Marketing Management

Submit by: October 30, 2026

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Questions

- Using shampoo as an example of a consumer product, develop a comprehensive marketing strategy for the product. Explain the major stages of the marketing process, beginning with the identification and definition of the target market segment. Discuss how the company can understand the needs, preferences, and buying behaviour of the selected market segment.
 - Explain how the four Ps of the marketing mix—Product, Price, Place, and Promotion—can be designed and implemented to effectively satisfy the needs of the target customers and achieve the company's marketing goals. Finally, discuss the ultimate objectives of marketing, such as creating customer value and satisfaction, building strong customer relationships, increasing sales and market share, and achieving long-term profitability and business growth.
- A new brand of organic skincare products is entering a highly competitive market. Explain how the company can develop an effective market positioning strategy to create a distinctive place for its brand in the minds of target customers. Discuss the factors it should consider when identifying its target customers, selecting a basis for differentiation, developing a positioning statement, and communicating the desired brand image.

- (b) A company plans to launch a new fitness smartwatch for consumers with different lifestyles, needs, and purchasing abilities. Explain how the company can use market segmentation to identify and understand distinct groups of potential customers. Discuss the major bases of segmentation and explain how effective segmentation can help the company develop appropriate marketing strategies for each segment.
- 3.
- (a) Suppose a public transport service experiences different levels and types of demand among its customers—for example, some people may avoid using the service, some may have no interest in it, while at other times demand may exceed the available capacity. Using this example, identify the different states of demand that a marketer may encounter and explain the appropriate marketing task associated with each state of demand. Support your answer with suitable examples.
 - (b) What is market targeting? Explain how a company evaluates different market segments and selects one or more segments to serve as its target market. Discuss the major factors that influence the choice of a target market and illustrate the process with a suitable example.

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1. (a) Culture plays an important role in shaping how consumers think, behave, and make purchasing decisions. Explain how culture influences consumer behavior by discussing the ways in which cultural values, beliefs, customs, traditions, social norms, language, and lifestyle affect consumers' needs, preferences, perceptions, attitudes, product choices, buying decisions, and consumption patterns.
(b) Using suitable examples, explain how marketers can understand cultural differences and adapt their products, marketing messages, packaging, pricing, and promotional strategies to meet the expectations of consumers from different cultural backgrounds.
2. (a) What is the role of learning in consumer behaviour? Explain how consumers' past experiences, knowledge, information, and interactions with products and brands influence their attitudes, preferences, purchase decisions, and future buying behaviour. Discuss the major ways in which learning takes place and illustrate its impact on consumer behaviour with suitable examples.
(b) What is consumer perception, and how does it influence branding? Explain how consumers select, organize, and interpret information about a brand and how these perceptions affect brand image, brand identity, perceived quality, brand preference, and purchasing decisions. Illustrate your answer with suitable examples of how companies can create favourable consumer perceptions through branding strategies.
3. (a) What are the major characteristics of services, and how do these characteristics influence service marketing in the Bangladeshi context? Explain the concepts of intangibility, inseparability, variability, and perishability, and discuss the challenges they create for service providers in Bangladesh. Illustrate your answer with suitable examples from sectors such as banking, healthcare, education, transportation, hospitality, or telecommunications.
(b) What are the 7Ps of the service marketing mix, and how can they be applied effectively in the Bangladeshi market? Explain the significance of Product, Price, Place, Promotion, People, Process, and Physical Evidence in developing and delivering a successful service. Using a suitable Bangladeshi service organization as an example, discuss how each of the 7Ps can be designed to meet customer needs and achieve the organization's marketing objectives.

4.
 - (a) Taking the stages of introduction, growth, maturity, and decline found in the product life cycle, briefly discusses the strategies that might be used in product, price, distribution, and advertising to guide the product through the life cycle.
 - (b) Do you consider branding to be of identical importance in marketing industrial products and consumer products? Give supportive arguments.

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Course Title: Marketing Management

Submit by: January 08, 2027

Procter & Gamble

Procter & Gamble (P&G) began in 1837 when brothers-in-law William Procter and James Gamble formed a small candle and soap company. Over the next 150 years, P&G innovated and launched scores of revolutionary products with superior quality and value, including Ivory soap in 1882, Tide laundry detergent in 1946, Crest toothpaste with fluoride in 1955, and Pampers disposable diapers in 1961. The company also opened the door to new product categories by acquiring a number of companies, including Richardson-Vicks (makers of personal care products like Pantene, Olay, and Vicks), Norwich Eaton Pharmaceuticals (makers of Pepto-Bismol), Gillette, Noxell (makers of Noxzema), Shulton's Old Spice, Max Factor, and the Iams pet food company.

Today, Procter & Gamble is one of the most skillful marketers of consumer-packaged goods in the world and holds one of the most powerful portfolios of trusted brands. The company employs 121,000 people in about 80 countries worldwide, has 25 billion-dollar global brands, spends more than \$2 billion annually on R&D, and has total worldwide sales in excess of \$84 billion a year. Its sustained market leadership rests on a number of different capabilities and philosophies. These include:

Customer knowledge: P&G studies its customers—both the end consumers and its trade partners—through continuous marketing research and intelligence gathering. It spends more than \$100 million annually on more than 10,000 formal consumer research projects and generates more than 3 million consumer contacts via its e-mail and phone center. The company also encourages its marketers and researchers to be out in the field, interacting with consumers and retailers in their home environment.

Long-term outlook: P&G takes the time to analyze each opportunity carefully before acting. Once committed, the company develops the best product possible and executes it with the determination to make it a success. For example, it struggled with Pringles potato chips for almost a decade before achieving market success. Recently, P&G has increased its presence in developing markets by focusing on affordability, brand awareness, and distribution through e-commerce and high-frequency stores. *Product innovation:* P&G is an active product innovator. The company employs 1,000 science PhDs, more than Harvard, Berkeley, and MIT combined, and applies for roughly 3,800 patents each year. Part of its innovation process is to develop brands that offer new consumer benefits. Recent innovations that created entirely new categories include Febreze, an odor-eliminating fabric spray;

Dryel, a product that helps “dry-clean” clothes at home in the dryer; and Swiffer, a cleaning system that effectively removes dust, dirt, and hair from floors. Larry Huston, former innovation officer at P&G, stated, “P&G is largely a branded science company.”

Quality strategy: P&G designs products of above-average quality and continuously improves and reformulates them. When the company says “new and improved,” it means it. Recent examples include Tide Pods, a compact laundry detergent tablet; Pampers Rash Guard, a diaper that treats and prevents diaper rash; and improved two-in-one shampoo and conditioner products Pantene, Vidal Sassoon, and Pert Plus.

Brand extension strategy: P&G produces its brands in several sizes and forms. This strategy gains more shelf space and prevents competitors from moving in to satisfy unmet market needs. P&G also uses its strong brand names to launch new products with instant recognition and much less advertising outlay. The Mr. Clean brand has been extended from household cleaner to bathroom cleaner and even to a carwash system. Old Spice extended its brand from men's fragrances to deodorant. Often, P&G will leverage the technologies already in place to create a brand extension. For example, when Crest successfully extended its brand into a new tooth-whitening system called Crest Whitestrips, the company used bleaching methods from P&G's laundry division, film technology from the food wrap division, and glue techniques from the paper division.

Multibrand strategy: P&G markets several brands in the same product category, such as Luvs and Pampers diapers and Oral-B and Crest toothbrushes. Each brand meets a different consumer want and competes against specific competitors' brands. At the same time, the company is careful not to sell too many brands and recently reduced its vast array of products, sizes, flavors, and varieties to assemble a stronger brand portfolio.

Strong sales force: P&G's sales force has been named one of the top 25 sales forces by *Sales & Marketing Management* magazine. A key to its success is the close tie its sales force forms with retailers, notably Walmart. The 150-person team that serves the retail giant works closely with Walmart to improve both the products that go to the stores and the process by which they get there.

Manufacturing efficiency and cost cutting: P&G's reputation as a great marketing company is matched by its excellence as a manufacturing company. The company has successfully developed and continually improves its production operations, which keep costs among the lowest in the industry. As a result, it is able to offer reduced prices for its premium products.

Brand-management system: P&G originated the brand-management system, in which one executive is responsible for each brand. The system has been copied by many competitors but not often with P&G's success. Recently, P&G modified its general management structure so that a category manager runs each brand category and has volume and profit responsibility. Although this new organization does not replace the brand-management system, it helps to sharpen strategic focus on key consumer needs and competition in the category. P&G's accomplishments over the past 177 years have come from successfully managing the numerous factors that contribute to market leadership. Today, the company's wide range of products are used by 4.8 billion people around the world in 180 different countries.

Questions:

1. P&G's impressive portfolio includes some of the strongest brand names in the world. What are some of the challenges associated with being the market leader in so many different categories?
2. With social media becoming increasingly important and fewer people watching traditional commercials on television, what does P&G need to do to maintain its strong brand images?
3. What risks will P&G face in the future?

Course Title: Accounting and Finance

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Assignment -3	10						

Questions

- (a) Accounting is sometimes described as 'the language of business'. Why do you think this is the case? Is this an apt description of what accounting is?
 - (b) What are the major differences between accounting and finance with respect to emphasis on cash flows and decision making?
 - (c) Where should a user of accounting information look to evaluate the operating performance of an entity?
 - (d) What are the four main areas of finance? Give a brief definition of each.
- (a) Explain the purpose of each financial statement and the type of information found in each statement.
 - (b) Describe the principal-agent relationship. In your answer, give an example of how a principal-agent problem arises in the corporate world. Can such a problem become costly? Explain.
 - (c) Thomas Book Sales, Inc., supplies textbooks to college and university bookstores. The books are shipped with a proviso that they must be paid for within 30 days but can be returned for a full refund credit within 90 days. In 2009, Thomas shipped and billed book titles totaling \$760,000. Collections, net of return credits, during

the year totaled \$690,000. The company spent \$300,000 acquiring the books that it shipped.

Required :

- (i) Using accrual accounting and the preceding values, show the firm's net profit for the past year.
 - (ii) Using cash accounting and the preceding values, show the firm's net cash flow for the past year.
 - (iii) Which of these statements is more useful to the financial manager? Why?
3. (a) Ken Allen, capital budgeting analyst for Bally Gears, Inc., has been asked to evaluate a proposal. The manager of the automotive division believes that replacing the robotics used on the heavy truck gear line will produce total benefits of \$560,000 (in today's dollars) over the next 5 years. The existing robotics would produce benefits of \$400,000 (also in today's dollars) over that same time period. An initial cash investment of \$220,000 would be required to install the new equipment. The manager estimates that the existing robotics can be sold for \$70,000.

Required:

Show how Ken will apply *marginal cost–benefit analysis* techniques to determine the following:

- (i) The marginal (added) benefits of the proposed new robotics.
 - (ii) The marginal (added) cost of the proposed new robotics.
 - (iii) The net benefit of the proposed new robotics.
 - (iv) What should Ken Allen recommend that the company do? Why?
 - (v) What factors besides the costs and benefits should be considered before the final decision is made?
- (b) Explain why each of the following situations is an agency problem and what costs to the firm might result from it. Suggest how the problem might be dealt with short of firing the individual(s) involved.
- (i) The front desk receptionist routinely takes an extra 20 minutes of lunch time to run personal errands.
 - (ii) Division managers are padding cost estimates so as to show short-term efficiency gains when the costs come in lower than the estimates.
 - (iii) The firm's chief executive officer has had secret talks with a competitor about the possibility of a merger in which she would become the CEO of the combined firms.
 - (iv) A branch manager lays off experienced full-time employees and staffs customer service positions with part-time or temporary workers to lower employment costs and raise this year's branch profit. The manager's bonus is based on profitability.

4. (a) List the steps of the accounting cycle.
- (b) The adjusted trial balance of Bradley Irrigation System at December 31, 2024, follows:

BRADLEY IRRIGATION SYSTEM Adjusted Trial Balance December 31, 2024		
	Balance	
Account Title	Debit	Credit
Cash	\$12,000	
Accounts Receivable	51,000	
Office Supplies	28,300	
Prepaid Insurance	4,700	
Building	57,300	
Accumulated Depreciation-Building		\$25,300
Equipment	21,000	
Accumulated Depreciation-Equipment	6,800	
Accounts Payable	40,700	
Interest Payable	2,000	
Salaries Payable	3,500	
Unearned Revenue	1,800	
Notes Payable (long-term)	21,000	
Bradley, Capital	45,000	
Bradley, Withdrawals	3,200	
Service Revenue		56,000
Insurance Expense	1,200	
Salaries Expense	16,200	
Supplies Expense	1,400	
Interest Expense	2,000	
Depreciation Expense-Building	1,200	
Depreciation Expense Equipment	2,600	
Total	\$202,100	\$202,100

Required:

- (i) Prepare the company's income statement for the year ended December 31, 2024.
- (ii) Prepare the company's statement of owner's equity for the year ended December 31, 2024. Assume that there were no contributions made by the owner during the year.
- (iii) Prepare the company's classified balance sheet in report form at December 31, 2024.
- (iv) Compute the company's current ratio at December 31, 2024. At December 31, 2023, the current ratio was 1.7. Did the company's ability to pay current debts improve or deteriorate, or did it remain the same?

5. The unadjusted trial balance of Midway Inn Company at December 31, 2023, and the data needed for the adjustments follow.

MIDWAY INN COMPANY Unadjusted Trial Balance December 31, 2023		
	Balance	
Account Title	Debit	Credit
Cash	\$14,500	
Accounts Receivable	15,100	
Prepaid Insurance	1,400	
Office Supplies	700	
Building	518,000	
Accumulated Depreciation-Building		\$310,000
Accounts Payable		4,210
Unearned Revenue		1,600
Midway, Capital		222,160
Midway, Withdrawals	1,890	
Service Revenue		16,900
Salaries Expense	2,600	
Advertising Expense	680	
Total	<u>\$554,870</u>	<u>\$554,870</u>

Adjustment data at December 31 follow:

- As of December 31, Midway Inn had \$800 of Prepaid Insurance remaining.
- At the end of the month, Midway Inn had \$500 of office supplies remaining.
- Depreciation on the building is \$2,100.
- Midway Inn pays its employees on Friday for the weekly salaries. Its employees earn \$1,300 for a five-day workweek. December 31 falls on Wednesday this year.
- On November 20, Midway Inn contracted to perform services for a client receiving \$1,600 in advance. Midway Inn recorded this receipt of cash as Unearned Revenue. As of December 31, Midway Inn has \$1,400 still unearned.

Required:

- Journalize the adjusting entries on December 31, 2023.
- Using the unadjusted trial balance, open the accounts (use a four-column ledger) with the unadjusted balances. Post the adjusting entries to the ledger accounts.
- Prepare the adjusted trial balance.
- Assuming the adjusted trial balance has total debits equal to total credits, does this mean that the adjusting entries have been recorded correctly? Explain.

Bangladesh Open University

Programme: Commonwealth Executive MBA/MPA

Semester: 232, Level: 1st

Course Title: Accounting and Finance

Submit by: November 27, 2026

Questions

- What are the three manufacturing costs for a manufacturing company? Describe each.
 - Suppose an accountant incorrectly classified direct labor costs as a period cost instead of a product cost. Explain the potential impact on the amount reported as net income.
 - The following amounts were taken from the general ledger of the Excellent Manufacturing Company. Compute the cost of goods manufactured and the cost of goods sold for the company for the year.

Raw materials inventory – beginning of year	\$52,000	Depreciation – plant & equipment	\$28,000
Raw materials inventory – end of year	46,000	Repairs and maintenance – plant	4,000
Work in process inv. – beginning of year	110,000	Insurance on plant	12,000
Work in process inv. – end of year	85,000	General and administration exp.	29,000
Finished goods inv. – beginning of year	26,000	Indirect labor	27,000
Finished goods inv. – end of year	54,000	Direct labor	178,000
Purchase of direct materials	37,000	Marketing expenses	62,000

- The records of Farm Quality Steak Company list the following selected accounts for the quarter ended April 30, 2024:

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:

- (i) Prepare a single-step income statement.
 - (ii) Prepare a multi-step income statement.
 - (iii) 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. (a) What is meant by the term breakeven point? Why should a manager be concerned about the breakeven point?
- (b) "Contribution margin is the same as gross profit". Do you agree? If you do not agree, explain why not.
- (c) Fancy Company reported a contribution margin of \$10 per unit. The company's fixed costs per period were \$30,000. Sales were \$48,000 for the 3,200 units sold during the period. The income tax rate is 25%.

Required :

- (i) What is current net income?
 - (ii) What is the breakeven point (BEP) in units?
 - (iii) If the income tax rate is increased to 30%, what is the BEP in dollars?
 - (iv) If the number of units sold decreases to 3,100 units, what is the BEP in dollars?
 - (v) If the sales price is increased by \$2, what is the BEP in units? Assume the variable costs, which consist of direct materials, direct labor, and variable overhead, are not changing as a result of increasing the sales price.
4. (a) How are absorption costing and variable costing the same? How are they different?
- (b) Lynch Company manufactures and sells a single product. The following costs were incurred during the company's first year of operations:

Variable costs per unit:

Manufacturing:

Direct materials	\$ 6
Direct labor	\$ 9
Variable manufacturing overhead	\$ 3
Variable selling and administrative	\$ 4

Fixed cost per year:

Fixed manufacturing overhead	\$ 300,000
Fixed selling and administrative	\$ 190,000

During the year, the company produced 25,000 units and sold 20,000 units. The selling price of the company's product is \$ 50 per unit.

Required:

- (i) Assume that the company uses absorption costing:
 - (a) Compute the unit product cost.
 - (b) Prepare an income statement for the year.
- (ii) Assume that the company uses variable costing:
 - (a) Compute the unit product cost.
 - (b) Prepare an income statement for the year.

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Submit by: January 08, 2027

Questions

1. (a) Why are net present value and internal rate of return considered discounted cash flow methods?
- (b) Fill in each statement with the appropriate capital investment analysis method: Payback, ARR, NPV, or IRR. Some statements may have more than one answer.
 - a. ____ is (are) more appropriate for long-term investments.
 - b. ____ highlights risky investments.
 - c. ____ shows the effect of the investment on the company's accrual-based income.
 - d. ____ is the interest rate that makes the NPV of an investment equal to zero.
 - e. ____ requires management to identify the discount rate when used.
 - f. ____ provides management with information on how fast the cash invested will be recouped.
 - g. ____ is the rate of return, using discounted cash flows, a company can expect to earn by investing in the asset.
 - h. ____ does not consider the asset's profitability.
 - i. ____ uses accrual accounting rather than net cash inflows in its computation.
- (c) Hill Company operates a chain of sandwich shops. The company is considering two possible expansion plans. Plan A would open eight smaller shops at a cost of \$8,700,000. Expected annual net cash inflows are \$1,550,000 for 10 years, with zero residual value at the end of 10 years. Under Plan B, Hill Company would open three larger shops at a cost of \$8,340,000. This plan is expected to generate net cash inflows of \$990,000 per year for 10 years, the estimated useful life of the properties. Estimated residual value for Plan B is \$1,200,000. Hill Company uses straight-line depreciation and requires an annual return of 10%.

Required:

- (i) Compute the payback, the ARR, the NPV, and the profitability index of these two plans.
- (ii) What are the strengths and weaknesses of these capital budgeting methods?
- (iii) Which expansion plan should Hill Company choose? Why?
- (iv) Estimate Plan A's IRR. How does the IRR compare with the company's required rate of return?

2. (a) One benefit of budgeting is coordination and communication. Explain what this means.
- (b) Why is the sales budget considered the cornerstone of the master budget?
- (c) Puckett Company has provided the following budget information for the first quarter of 2023:

Total sales	\$ 216,000
Budgeted purchases of direct materials	40,600
Budgeted direct labor cost	36,800
Budgeted manufacturing overhead costs:	
Variable manufacturing overhead	1,025
Depreciation	1,000
Insurance and property taxes	6,650
Budgeted selling and administrative expenses:	
Salaries expense	14,000
Rent expense	2,500
Insurance expense	2,000
Depreciation expense	350
Supplies expense	4,320

Additional data related to the first quarter of 2023 for Puckett Company:

- a. Capital expenditures include \$41,000 for new manufacturing equipment to be purchased and paid in the first quarter.
- b. Cash receipts are 75% of sales in the quarter of the sale and 25% in the quarter following the sale.
- c. Direct materials purchases are paid 50% in the quarter purchased and 50% in the next quarter.
- d. Direct labor, manufacturing overhead, and selling and administrative costs are paid in the quarter incurred.
- e. Income tax expense for the first quarter is projected at \$49,000 and is paid in the quarter incurred.
- f. Puckett Company expects to have adequate cash funds and does not anticipate borrowing in the first quarter.
- g. The December 31, 2022, balance in Cash is \$25,000, in Accounts Receivable is \$21,600, and in Accounts Payable is \$16,500.

Required:

- (i) Prepare Puckett Company's schedule of cash receipts from customers and - schedule of cash payments for the first quarter of 2023.
 - (ii) Prepare Puckett Company's cash budget for the first quarter of 2023.
3. (a) Discuss the limitations of ratio analysis and the cautions which must be taken when reviewing a cross-sectional and time-series analysis.
 - (b) How does a firm use financial ratios? Who else might use financial ratios and why?

(c)	Inventory	\$300,000
	Long-term debt	500,000
	Interest expense	25,000
	Accumulated depreciation	450,000
	Cash	280,000
	Net sales (all credit)	1,800,000
	Common stock	900,000
	Accounts receivable	325,000
	Operating expense (incl. depr. exp. and taxes)	625,000
	Notes payable-current	200,000
	Cost of goods sold	1,100,000
	Plant and equipment	1,400,000
	Accounts payable	180,000
	Marketable securities	80,000
	Accrued wages	45,000
	Retained earnings	190,000

Required :

From the information presented above , calculate the following ratios for the Springfield Power Co.

- i. current ratio
- ii. acid test ratio
- iii. average collection period
- iv. inventory turnover
- v. gross profit margin
- vi. operating profit margin
- vii. net profit margin
- viii. total asset turnover

4. (a) What assumptions underlie the EOQ formula?
- (b) Manfred Manufacturing is involved in the production of machine parts. The company uses 600,000 pounds of steel annually. The current purchasing cost for steel is \$3.20 per pound. The carrying cost for inventory is 10 percent of the purchase price. The cost of ordering steel is \$800 per order. The company has decided to maintain a safety stock of 15,000 pounds. The delivery time per order is 6 days. The company works 365 days a year.

Required :

- a. Determine the optimal EOQ.
- b. How many orders will be placed annually?
- c. What is the average inventory?
- d. What is the inventory order point? (That is, at what level of inventory should a new order be placed?)
- e. What is the company's total inventory cost for the year?