

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Financial Market and Institutions

Due on: 04 October 2019

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. (a) What is financial market? How financial markets facilitate corporate finance and investment management?
(b) Explain the meaning of efficient markets. Why might we expect markets to be efficient most of the time?
2. (a) Explain what is meant by interest elasticity. Would you expect the federal government's demand for loanable funds to be more or less interest-elastic than household demand for loanable funds? Why?
(b) Explain why interest rates tend to decrease during recessionary periods. Review historical interest rates to determine how they reacted to recessionary periods.
3. (a) Describe the pricing framework for money market securities.
(b) Assume an investor purchased six-month T-bill with a \$10,000 for \$9,000 and sold it 90 days later for \$9,100. What is the yield?
(c) A U.S. investor obtains British pounds when the pound is worth \$1.50 and invests in a one-year money market security that provides a yield of 5 percent (in pounds). At the end of one year, the investor converts the proceeds from the investment back to dollars at the prevailing spot rate of \$1.52 per pound. Calculate the effective yield.
4. What is corporate bond? Describe the characteristics of corporate bond.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Financial Market and Institution

Due on: 08 November 2019

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. (a) What is the role of the investment bank that serves as the underwriter? Discuss.
(b) Describe the process of book-building. Why the book-building sometimes criticized as a means of setting the offer price?
2. (a) Describe the major uses of funds by finance companies.
(b) Explain how finance companies benefit from offering consumers a credit card.
3. (a) How do load mutual funds differ from no-load mutual funds?
(b) Describe the ideal mutual fund for investors who wish to generate tax-free income and also maintain a low degree of interest rate risk.
4. Describe the characteristics of money market funds.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Human Resource Management

Due on: 04 October 2019

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#5 of Semester Calendar).

Questions

1. (a) What do you understand by human resource management? How is it different from personnel management? Explain
(b) Discuss the functions of human resource management.
2. (a) Distinguish between personnel planning and personnel forecasting.
(b) Discuss the advantages and disadvantages of recruiting personnel from internal source.
(c) How human resource information system (HRIS) helps in improving employee productivity?
3. (a) Why is job analysis important? Illustrate.
(b) Explain the steps of job analysis process.
(c) How job analysis information are collected? Discuss.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Human Resource Management

Due on:08 November 2019

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#5 of Semester Calendar).

Questions

1. (a) Describe the steps of employee selection process.
(b) Discuss the different types of tests.
2. (a) What is training? Discuss the different types of training.
(b) Describe the different techniques of employee training.
3. (a) What is performance appraisal? Explain the sequential steps of performance appraisal.
(b) Describe the problems of performance appraisal.
(c) How the problems of performance appraisal can be overcome? Illustrate.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Marketing Promotion

Due on: 04 October 2019

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#5 of Semester Calendar).

Questions

1. (a) “The concept of integrated marketing communication is different from traditional advertising and promotion”- Do you agree with this statement? Explain it.
(b) If ‘Grameen Phone’ (a telecom operator) in Bangladesh wants to investigate situation analysis through the IMC planning process, how this organization will do so?
(c) Why social media marketing and telecom marketing are getting popularity regarding IMC tools in Bangladesh? Argue rationally.
2. (a) What do you mean by direct response agency?
(b) Briefly discuss the roles and responsibilities of different participants in IMC process.
(c) What are the roles and responsibilities of advertising agencies in Bangladesh?
3. (a) Assume, you are appointed as the marketing head of ‘BFC (Best Fried Chicken)’ at Mirpur area, Dhaka. Now, discuss how BFC will apply the basic model of the communication process.
(b) Describe the levels of audience aggregation and marketers’ approaches for different target audience.

Bangladesh Open University

BBA Program

Semester: 182 (6th Level)**Course Title: Marketing Promotion****Due on: 08 November 2019****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#5 of Semester Calendar).

Questions

1. (a) What is the advantage to implement DAGMAR in customer oriented companies?
(b) What is creative strategy? Think that, you are going to launch a new brand of deodorant for young people. What benefits you may get by the creative strategy in your perfume brands' advertising.
(c) Discuss the stages of creative process.
2. (a) What is meant by media planning? Explain the media planning process practiced in 'Coca-cola' company for its target audience.
(b) How 'Bata' and 'Apex' (shoe brands) accomplish the process of media strategies. Discuss practically.
3. (a) The reality show 'Lux-Superstar Photogenic' is an example of publicity whereas, 'Vaseline-Donating the money for flood victims' is calling for a press conference, news-release, social media news etc are example of public relation. Explain how 'Unilever Bangladesh Ltd' differentiated these two.
(b) Why electronics brands in Bangladesh provide sales promotion focusing various occasions? Write about the scopes and roles of sales promotion.
(c) 'Public relation is sustainable and more trustworthy than any other promotional tool'- Justify this statement with the past to previous page public relation process.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course: Cost and Management Accounting

Due on: 04 October 2019

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.(a) “The variable cost per unit varies with output, whereas the fixed cost per unit is constant.”
Do you agree? Explain.
- (b) The following information have been taken from the records of Monika Company:
Inventories:

	January 1, 2018	December 31, 2018
Finished goods	Tk.5,000	Tk. 7,000
Work in process	15,000	9,000
Materials	10,000	12,000
Purchases of raw materials		Tk.1,00,000
Direct labor		2,00,000
Freight-in		3,000
Sales salaries and expenses		25,000
Other factory expenses		4,000
Freight-out		2,000
Factory insurance		12,500
Depreciation-machinery		40,000
Purchase returns and allowances		5,000
Sales		3,50,000
Purchase discounts		800
Sales discounts		2,000

Required:

Prepare a cost of goods sold statement for the year ended December 31,2018.

2.(a) When would job-order costing be used instead of process costing? Explain.

(b) Estimated cost and operating data for three companies for the upcoming year follow:

	<u>Company X</u>	<u>Company Y</u>	<u>Company Z</u>
Direct labor-hours	80,000	45,000	60,000
Machine-hours	30,000	70,000	21,000
Direct materials cost	Tk. 4,00,000	Tk. 2,90,000	Tk.3,00,000
Manufacturing overhead cost	Tk.5,36,000	Tk. 3,15,000	Tk. 4,80,000

Predetermined overhead rates are computed using the following allocation bases in the three companies:

	<u>Allocation Base</u>
Company X	Direct labor-hours
Company Y	Machine-hours
company Z	Direct materials cost

Required:

(i) Company cash company`s predetermined overhead rate.

(ii) Assume that Company X works on three jobs during the upcoming year. Direct labor hours recorded by job are: Job 418, 12,000 hours; Job 419, 36,000 hours; and Job 420, 30,000 hours. How much overhead will the company apply to Work in Process for the year? If actual overhead costs total Tk. 5,30,000 for the year, will overhead be underapplied or overapplied? By how much?

3. (a) If the units produced exceed unit sales, which method would you expect to show the higher net operating income, variable costing or absorption costing? Why?

(b) The Joya Company sells its razors at Tk. 30 per unit. The company uses first-in first-out actual costing system. A new fixed manufacturing overhead allocation rate is computed each year by dividing the actual fixed manufacturing overhead by actual production units. The following data are related to its first two years of operation:

	<u>2017</u>	<u>2018</u>
Sales	10,000 units	12,000 units
Production	14,000 units	10,000 units
Costs:		
Variable manufacturing	Tk. 70,000	Tk. 50,000
Fixed manufacturing overhead	70,000	70,000
Variable selling and administrative	100,000	120,000
Fixed selling and administrative	40,000	40,000

Required:

(i) Prepare income statements for each of the years under variable costing and under absorption costing.

(ii) Reconcile the difference between the net operating income for each year under absorption costing and variable costing.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course: Cost and Management Accounting

Due on: 08 November 2019

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.(a) “Margin of safety indicates operating profit.” Do you agree? Explain with examples.
- (b) Uttara Company, producing a product, sells at Tk. 20 per unit; Variable expense per unit is Tk. 10. Annual fixed expense is Tk. 1,50,000. Estimated sales for the period are 25,000 units.

Required: Calculate:

- (a) Break-even point both in units and taka.
 - (b) The contribution margin and contribution margin ratio.
 - (c) The margin of safety and margin of safety ratio.
 - (d) The estimated profit for the period.
 - (e) New break-even point and C/M ratio if fixed cost is increased by 20%.
 - (f) New break-even point and C/M ratio if variable cost is increased by 12.5%.
 - (g) New break-even point and C/M ratio and margin of safety ratio if selling price is decreased by 8%.
 - (h) The sale volume in units, if the company wants to earn a profit of Tk. 1,50,000 before tax.
 - (i) The sales volume in taka for a target net profit of Tk. 1,00,000 after tax (Assume 50% tax rate).
 - (j) The estimated profit if sales volume is increased by 20%.
2. (a) What is a master budget? Briefly describe its contents.
- (b) A company requested the bank for a loan of Tk.30,000 for a period of three months. The purpose of the loan is to build inventories in support of peak April sales. Since the company had some difficulties in paying off its loans in the past, the bank as such has asked for cash budget from the company, so that it can be determined whether the loan should be made. Data relating to April-June are given below.

- (i) On April 1, the cash balance would be Tk. 26,000 Accounts Receivable on that date would stand at Tk. 1,51,500, of which Tk. 1,41,000 will be collected in April, Tk. 7,200 during May and the remainder would be uncollectible.
- (ii) Past experience shows that 20% of a month's sales are collected in the month of sales, 75% in the month following sales and 4% in the second month following sales. The budgeted sales and expenses for the above period are given below.

	<u>April</u>	<u>May</u>	<u>June</u>
Sales	Tk. 2,00,000	Tk. 3,00,000	Tk. 2,50,000
Merchandise purchase	1,20,000	1,80,000	1,50,000
Wages	9,000	9,000	9,000
Lease installments	15,000	15,000	15,000
Advertising expenses	70,000	80,000	59,000
Equipment purchase	8,000	-	-
Depreciation	10,000	10,000	10,000

- (iii) Merchandise purchases are paid in full during the month following purchase. Accounts payable for merchandise purchase on 31st March, will be paid during April, amounted to Tk. 1, 08,000.
- (iv) While preparing the cash budget it should be remembered that bank loan of Tk. 30,000 would be incurred in April and should be repaid in June. The interest on the loan will amount to Tk. 1,200.

Required:

- (i) Prepare a schedule of budgeted collections for April, May and June and for the three months in total.
- (ii) Prepare a cash budget by month and in total for the three months period.
- (iii) If the company needs a minimum cash balance of Tk. 20,000 to start each month, can the company repay the bank loan as planned? Explain.

- 3.(a) Who is generally responsible for the materials price variance? The materials quantity variance? The labor efficiency variance?
- (b) Harun Company produces a commercial cleaning compound known as Zoom. The direct materials and direct labor standards for one unit of Zoom are given below:

	Standard Quantity or Hours	Standard Price or Rate	Standard Cost
Direct materials	4.6 pounds	Tk.2.50 per pound	Tk.11.50
Direct labor	0.2 hours	Tk.12.00 per hour	Tk.2.40

During the most recent month, the following activity was recorded:

- a. Twenty thousand pounds of material were purchased at a cost of Tk.2.35 per pound.
- b. All of the material purchased was used to produce 4,000 units of Zoom.
- c. 750 hours of direct labor time were recorded at a total labor cost of Tk.10,425.

Required:

- (i) Compute the direct materials price and quantity variances for the month.
- (ii) Compute the direct labor rate and efficiency variances for the month.

Bangladesh Open University
BBA Program
Semester: 182 (6th Level)

Course Title: Taxation and Public Finance

Due on: 04 October 2019

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#5 of Semester Calendar).

Questions

1. What are the main features of public finance? Why the study of public finance is important in a country?
2. Define tax What are its objectives?. Discuss the role of tax in economic development of a country like Bangladesh.
3. Define income tax. Discuss in brief the history of growth and developmeant of income tax in Bangladesh.
4. Discuss the formation, functions and powers of National Board of Revenue (NBR).

Bangladesh Open University

BBA Program

Semester: 182 (6th Level)**Course Title: Taxation and Public Finance****Due on: 08 November, 2019****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#5 of Semester Calendar).

Questions

1. What is Value Added Tax (VAT)? What type of tax is it? Describe some features of VAT in Bangladesh.
2. Explain the reasons behind the growth of public expenditures in a developing country like Bangladesh.
3. Why public debt is important for an economy? Mention the sources of public debt. Which seems more preferred by the government and why?
4. What is budget? Discuss different types of budget? Mention briefly the arguments for and against the balanced budget.