

Bangladesh Open University
MBA Program
Semester: 231; Level: 1st

Course Title: Principles of Management

Submit by February 06, 2026

Instructions for Assignment Submission

1. Answer all questions in your own handwriting on A4 size white paper.
2. Fill-in the cover page (see page#7 of Academic Calendar) of your assignment with care.
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Questions

1. (a) What do you understand by management? How is management different from scientific management? Explain.
(b) Explain the process of management. Do you think this process can be applied to all kinds of organizations for their managing? Give arguments on your opinion.
(c) Who is the father of management? State his contribution to management. State the principles of management given by him.
2. (a) What is planning? Describe the different types of plans?
(b) Suppose you are responsible for making a sales plan for the year 2026. In this case, what necessary steps would you follow to make an effective sales plan of your company? Discuss with example.
(c) What are the features of strategic planning?
3. (a) What is management by objectives? Describe with figure the cycle of management by objectives. What is your opinion about the application of this concept in attaining the objectives of an organization?
(b) Your boss offers you a promotion to a position in a location your family does not like. Make necessary assumptions, and then state how and what you would decide.
(c) Describe the conditions with example under which a manager needs to go through for decision making.

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Questions

1. (a) What is departmentation? Why is departmentation necessary? In what ways can you ensure departmentation in your organization? Illustrate with example.
(b) What is delegation of authority? How is it different from decentralization? Explain.
(c) In what ways can you make delegation of authority effective? Explain.
2. (a) How is recruitment different from selection? What are the devices that are used in the selection process? Discuss.
(b) In your opinion, which one you think more appropriate 'promoting insider' or 'bringing from outsider'. Provide arguments in your favor.
(c) As a head of HRD, which basis of promotion do you prefer? Why? How does a sound promotion policy assist manager in making hiring decision?
(d) In which circumstances does a manager make demotion decision upon his employees? Discuss.
3. (a) Do you think the factors of human are essentially important for a manager to understand the people of the organization? What are those factors, and how do they work? Justify.
(b) Do you find any similarities or dissimilarities between Maslow's hierarchy of needs theory and Herzberg's two-factor theory of motivation? How? Discuss.
(c) Describe the 'equity theory of motivation' used to motivate employees.

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Course Title: Principles of Management

Submit by April 24, 2026

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Questions

1. (a) Describe the different leadership styles developed by Rensis Likert. Which style do you think is the best and why?
(b) How does the managerial grid model assist to find out the ways of leading people? Justify.
(c) Discuss the contingency theory of leadership by Fiedler.
2. (a) Why is controlling important in management?
(b) What will you do if you want to design a control system in your organization?
3. Read the passage given below and answer the questions that follow:

Developing Verifiable Goals

The division manager had recently heard a lecture on management by objectives. His enthusiasm, kindled at that time, tended to grow the more he thought about it. He finally decided to introduce the concept and see what headway he could make at his next staff meeting.

He recounted the theoretical developments in this technique, cited the advantages to the division of its application, and asked his subordinates to think about adopting it. It was not as easy as everyone had thought. At the next meeting, several questions were raised. "Do you have division goals assigned by the president to you for next year?" the finance manager wanted to know. "No, I do not", the division manager replied. "I have been waiting for the president's office to tell me what is expected, but they act as if they will do nothing about the matter." "What is the division to do, then?" the manager of production asked, rather hoping that no action would be indicated. "I intend to list my expectations for the division", the division manager said. "There is not much mystery about them. I expect \$30 million in sales; a profit on sales before taxes of 8 percent; a return on investment of 15 percent; an ongoing program in effect by June 30, with specific characteristics I will list later, to develop our own future managers; the completion of development work on our XZ model by the end of the year; and stabilization of employee turnover at 5 percent." The staff was somewhat stunned that their superior had thought through to these verifiable objectives and stated them with such clarity and assurance. They were also surprised about his sincerity in wanting to achieve them. "During the next month I want each of you to translate these objectives into verifiable goals for your own functions. Naturally they will be different for finance, marketing, production, engineering and administration. However you state them, I will expect them to add up to the realization of the division goals."

Questions:

- (a) Can a division manager develop verifiable goals, or objectives, when they have not been assigned to him or her by the president? How? What kind of information or help do you believe is important of the division manager to have from headquarters.
- (b) Was the division manager set the goals in the best way? What would you do if you were in his position?

Bangladesh Open University

MBA Program

Semester: 231; Level: 1st

Course Title: Principles of Marketing

Submit by February 06, 2026

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Questions

1. (a) Define marketing. Describe the core concepts of marketing.
- (b) Suppose some scholars have argued that the desires stimulated by marketing efforts are not genuine: "A man who is hungry need never be told of his need for food." Decide whether this is a valid criticism of marketing. Explain why or why not.
- (c) Identify the basic marketing functions that a marketing manager has to perform in a local company. Why do you think these activities are necessary? Provide reasons and examples to justify your answer.
- (d) Select an organization involved in marketing consumer goods and indicate which concept of marketing management philosophies it applies and how?
2. (a) Why is strategic planning essential for a firm? How can this be developed? Discuss with the help of examples of daily necessary product/item brands e.g., toothpaste, soap, salt, toilet paper, etc.
- (b) Suppose your AI-based company is launching a Robot Vacuum cleaner for the Bangladeshi market. How would you design the marketing mix and match it with the relevant consumer needs?

3. (a) Write in detail what you understand by the process of marketing analysis.
- (b) Imagine that you are the marketing manager of a hypothetical FMCG company, such as Tasnuva FMCG Company, planning to launch a new beauty soap named “Cow Soap.” The product is positioned as a natural and skin-friendly soap made with milk-based ingredients. Based on the standard contents of a marketing plan, conceptually explain how you would develop a comprehensive marketing plan for the Bangladeshi market to ensure the successful launch and sustainable growth of ‘Cow Soap’ in the highly competitive beauty and personal care industry.

Bangladesh Open University
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Course Title: Principles of Marketing

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Questions

1. (a) A beverage marketer wants to introduce a "light soft drink" which would be lower in sugar content but costlier than other brands already in the market. What cultural and other factors might affect the success of this product?
(b) Define segmentation. Describe the different ways for effective segmentation.
(c) "Demographic and psychographic segmentation factors are the most popular bases for segmenting customer groups"- Define the variables of these two segmentation bases regarding Unilever Bangladesh Ltd.'s three (3) toilet soap brands: Lux, Dove and Lifebuoy.
2. (a) Experts hold the premise that in market measurement and forecasting, both overestimating and underestimating demand are problems. Why is it so? Discuss with at least two recent examples.
(b) What is a target market? Discuss the merits and demerits of different market-coverage strategies.
(c) Discuss how companies choose and implement their positioning strategy for existing products in new markets.
3. (a) Why are many people willing to pay more for branded products than unbranded products? Discuss.
(b) "Marketers must concentrate on the whole buying process rather than on just the purchase decision."- Explain the buyer decision process for purchasing a cell phone.
(c) How would you classify products? Discuss the marketing considerations for consumer products.

Bangladesh Open University
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Course Title: Principles of Marketing

Submit by April 24, 2026

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Questions

1. (a) In designing the advertising for an ice cream, which would you find more helpful: information about consumer demographics or consumer lifestyles? Give examples of how you would use each type of information.
- (b) Consumers play many different roles in the buying process: initiator, influencer, decider, buyer and user. Name who plays each of these roles when a father is buying breakfast cereal, a harmonium, and a painting.
- (c) Rickshaws in Bangladesh are a ubiquitous mode of transportation, widely used for passenger travel and goods delivery. More recently, the introduction of e-rickshaws represents a significant innovation in the transport sector. Discuss this innovation in terms of its relative advantage, compatibility, complexity, divisibility, and communicability in the context of Bangladesh.
2. (a) Discuss branding and contrast the differences among the line extension, brand extensions, multibrands and new brands.
- (b) Evaluate the product life-cycle theory and marketing strategies followed in different stages of the product life-cycle
- (c) How do the survival, current profit maximization, market-share leadership, and product-quality leadership objectives affect pricing decisions of a company.
3. Read the case carefully and answer all the questions below:

OTOBI – means forest and is a Bengali word chosen by Late Nitun Kundu, one of the most renowned artist and sculptor and the founder of Otobi Limited”. Otobi, the leading furniture manufacturer and retailer in Bangladesh is the most preferred lifestyle solution brand because of its constant innovations, advanced technological expertise, manufacturing capacity in the widest range of furniture categories, largest distribution network and time tested service reputation.

From humble beginnings in 1975 in the corporate furniture realm to the spectacular escalation into the lifestyle giant that it is now, Otobi's story of success spans over four

decades. With creative reinvention pulsating through the entire organization, Otobi has integrated the entire furniture solution platform in home, office, industrial and interior design through its operation.

Nitun Kundu, founder and late chairman started this organization with the urge to create products that none other could do. Now Otobi has turned into an institution of creativity and inspiration containing 5,120 members with the same intention as the expert.

With over 0.6 million square feet of captive selling space through its 18 retail showrooms and 288 exclusive dealer outlets, Otobi is continuously expanding its customer base. To aid in the enhanced brand value over time, Otobi has always believed in maintaining long term cooperative ties with each and every customer through captivating customer service and dedicated after sales service beyond industry standards. With selling outlets comprising of OBI (Other Business Initiatives) and Franchise outlets along with own retail outlets and exclusive dealers, Otobi ensures its brand presence in every district of Bangladesh.

In addition to being a household name for furniture, Otobi's corporate clientele include all the major Banks, Insurance Companies, NGOs, Hotels, Government Institutions, Telecom Companies, and Development Organizations. A total of 500,000 plus square feet of warehouse space is moderating the smooth feeding of products to over 450 countrywide selling hubs of Otobi.

Questions:

- (a) Describe the decision-making process followed by Otobi in increasing the length of its product line.
- (b) Discuss the internal factors that affect the pricing decisions of Otobi Furniture.
- (c) Describe the functions of distribution channels for Otobi.
- (d) As a consumer, do you want to purchase furniture from Otobi or Hatil? How do you evaluate Otobi as a brand?

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Course Title: Financial Accounting

Submit by February 06, 2026

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Questions

1. (a) Describe the primary qualities of accounting information.
(b) "Accounting information provides the "eyes and ears of management". Explain.
(c) If an asset increases, what are the possible effects on the components of the accounting equation? Explain with examples.
2. (a) Briefly explain the financial statements a company usually prepares.
(b) On January 1, 2025, Apex PLC. had total assets of Tk. 8,00,000 and total liabilities of Tk.3,00,000. Answer the following questions.
 - (i) If total assets increased Tk.1,50,000 during 2025 and total liabilities decreased Tk.60,000, what is the amount of owner's equity as on December 31, 2025?
 - (ii) During 2025, total liabilities increased Tk.1,00,000 and owner's equity decreased Tk.70,000. What is the amount of total assets as on December 31, 2025?
 - (iii) If total assets decreased Tk.80,000 and owner's equity increased Tk.1,20,000 during 2025, what is the amount of total liabilities as on December 31, 2025?

3. (a) Describe a compound entry and a simple entry, and provide an example of each.
- (b) Active Life Security Services Limited provides security services. Selected transactions for the company are as follows.

- Oct. 1 Invested Tk. 66,00,000 cash in the business.
- 2 Hired part-time security consultant. Salary will be Tk. 2,00,000 per month.
First day of work will be October 15.
- 4 Paid one month of rent for building for Tk. 2,00,000.
- 7 Purchased equipment for Tk.18,00,000, paying Tk. 4,00,000 cash and the balance on account.
- 8 Paid Tk. 50,000 for advertising.
- 10 Received a bill for the equipment repair cost of Tk. 39,000.
- 12 Provided security services for the event for Tk. 3,20,000 on account.
- 16 Purchased supplies for Tk. 41,000 on account.
- 21 Paid balance due from October 7 purchase of equipment.
- 24 Received and paid the utility bill for Tk.14,800.
- 27 Received payment from customer for October 12 services performed.
- 31 Paid employee salaries and wages of Tk. 5,10,000.

Required:

- (i) Journalize the above transactions.
- (ii) Post the transactions to ledger accounts.
- (iii) Prepare a trial balance on October 31, 2025.

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Course Title: Financial Accounting**Submit by March 13, 2026****(The assignment is to be presented in own handwriting on A4 size white pages)****Questions**

1. (a) What is meant by closing journal entry? Why is it necessary? How would you close revenue and expense items?
- (b) The ledger of ACME Supply on May 31, 2025, includes the selected accounts below before adjusting entries have been prepared.

Accounts Titles	Debit	Credit
Notes Payable		Tk.30,00,000
Supplies	Tk.24,00,000	
Prepaid Rent	4,80,000	
Buildings	240,00,000	
Accumulated Depreciation—Buildings		140,00,000
Unearned Service Revenue		12,00,000

An analysis of the company's accounts shows the following.

- (i) The notes payable pay interest at a rate of 8% per year.
- (ii) Supplies on hand at the end of the month totaled Tk. 20,00,000.
- (iii) The balance in prepaid rent represents 4 months of rent costs.
- (iv) Employees were owed Tk. 3,50,000 related to unpaid salaries and wages.
- (v) Depreciation on buildings is Tk. 6,00,000 per year.
- (vi) During the month, the company satisfied obligations worth Tk. 6,00,000 related to the unearned services revenue.

Required:

Prepare the adjusting entries at May 31, assuming that adjusting entries are made monthly. Use additional accounts as needed.

2. (a) What components of revenues and expenses are different between merchandising and service companies?
- (b) The Trial Balance of Mousumi Merchandising Company contained the following accounts at December 31, the end of the company's fiscal year:

Mousumi Merchandising Company

Trial Balance

December 31, 2025

Accounts Titles	Debit	Credit
Cash	Tk.33,400	
Account Receivable	37,600	
Merchandise Inventory	1,00,000	
Land	92,000	
Building	1,97,000	
Accumulated Depreciation-Building		Tk.54,000
Equipment	83,500	
Accumulated Depreciation-Equipment		42,400
Notes Payable		50,000
Accounts Payable		37,500
Mousumi, Capital		2,97,800
Mousumi, Drawing	20,000	
Sales		9,02,100
Sales Discounts	4,600	
Cost of Goods Sold	7,09,900	
Salaries Expense	69,800	
Utilities Expense	19,400	
Repair Expense	5,900	
Gas and Oil Expense	7,200	
Insurance Expense	<u>3,500</u>	
Total	Tk. <u>13,83,800</u>	Tk. <u>13,83,800</u>

Additional information:

- (i) Depreciation is Tk. 20,000 on building and Tk. 18,000 on equipment (Both are administrative expenses).
- (ii) Interest of Tk. 7,000 is due and unpaid on notes payable at December 31.
- (iii) Salaries are 80% selling and 20% administrative.
- (iv) Utilities expense, repair expense, and insurance expense are 100% administrative.
- (v) Gas and oil expense is a selling expense.

Required:

Prepare a multiple-step income statement for the year ended December 31, 2025, and a balance sheet as of December 31, 2025.

3. (a) Padma Company uses a periodic inventory system. Its records show that 68 units were sold in May.

		<u>Units</u>	<u>Unit Cost</u>	<u>Total Cost</u>
May 1	Inventory	30	Tk. 80	Tk.2,400
15	Purchase	25	110	2,750
24	Purchase	<u>35</u>	120	<u>4,200</u>
	Total	<u>90</u>		<u>Tk.9,350</u>

Required:

Compute the ending inventory at May 31 and cost of goods sold using the FIFO and LIFO methods. Prove the amount allocated to cost of goods sold under each method.

- (b) Robin Hardware Company has a giant paint mixer that costs Tk.12,60,000 plus Tk.16,000 to install. The estimated salvage value of the paint mixer at the end of its useful life of 15 years is estimated to be Tk.76,000. Robin estimates that the machine can mix 8,50,000 cans of paint during its lifetime. Compute the second year's depreciation expense, using the following methods:
- (i) Straight –line.
 - (ii) Sum-of-the-years' digits.
 - (iii) Units of production, assuming that the machine mixes 51,000 cans of paint during the second year.

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Course Title: Financial Accounting

Submit by April 24, 2026

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Questions

1. GreenLeaf Agro Ltd. is a medium-sized agricultural processing company in Bangladesh producing packaged rice, lentils, and spices. During the preparation of its annual financial statements, several accounting issues arise:
 - (i) The company purchased a new rice-milling machine for TK. 50,00,000, but management wants to record it at TK. 60,00,000, claiming its “market value is higher.”
 - (ii) A large customer is facing financial difficulties. However, management instructs the accountant not to create any allowance for doubtful accounts because “it will reduce profit.”
 - (iii) GreenLeaf Agro paid TK. 12,00,000 for a three-year insurance policy, but wants to record the entire amount as an expense in the current year “to reduce taxable income.”
 - (iv) The company has been using straight-line depreciation, but this year, management wants to switch to declining-balance depreciation to show a higher depreciation expense and lower profit.
 - (v) A lawsuit has been filed by a supplier claiming GreenLeaf Agro violated a purchase contract. The legal team believes there is a reasonable possibility of losing the case, but management refuses to disclose this contingent liability.
 - (vi) Inflation increased significantly during the year, yet the company continues recording inventory and assets based on historical cost.

Based on this situation, answer the following questions.

Questions:

- (a) Explain how the case illustrates the importance of the historical cost concept and the objectivity principle. What potential problems could arise if GreenLeaf Agro Ltd. ignores these concepts?
- (b) Identify the accounting principles violated when management refuses to create an allowance for doubtful accounts. Why are these principles essential for accurate financial reporting?
- (c) Discuss the accounting concepts and principles involved in recording prepaid expenses such as insurance. What mistakes is GreenLeaf Agro trying to make, and how should the transaction be treated?
- (d) Evaluate the implications of changing depreciation methods annually. Which accounting principle is violated and what would be the correct approach?
- (e) Analyze the legal contingency issue in the case. Which principle or constraint applies, and what should the company do to comply with accounting standards?
- (f) How does inflation in the economy challenge the historical cost principle? Should GreenLeaf Agro shift to a different measurement basis? Discuss with arguments.

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Course Title: Business Communication

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Questions

1. (a) Choose one organization that you know well, such a bank, NGO, manufacturing company, university, or hospital. Now, identify five distinct communication scenarios that frequently arise inside the business (e.g., providing instructions, resolving issues, managing conflicts, reporting).
 - (b) Provide an explanation for each scenario:
 - (i) Objective of communication
 - (ii) Modes of communication (upward, downward, horizontal, diagonal)
 - (iii) Utilized channel
 - (iv) Potential obstacles encountered
 - (c) Elucidate the impact of these constraints on organizational performance.
2. (a) Select a recent actual business interaction, such as an interview, telephone conversation, correspondence via email, or digital communication.
 - (b) Based on the situation chosen, what will be your actions when you have to:
 - (i) Illustrate the interaction employing the communication cycle (sender, encoding, message, channel, receiver, decoding, feedback).
 - (ii) Determine potential areas for misunderstanding or delay.
 - (iii) Propose two enhancements to provide improved feedback and mutual comprehension.

3. Consider yourself the head of a department dealing with employee opposition to a new policy. Under such circumstance:
 - (i) Determine the distinctions between persuasion, orders, and advice,
 - (ii) Compose a concise persuasive communication (either written or spoken) appropriate for this context
 - (iii) Provide a rationale for your selection of tone, language, and structure.
4.
 - (a) Elucidate the impact of truthfulness, accountability, and openness on credibility in corporate communication.
 - (b) Provide an example from the business or public sector in Bangladesh to support your response.

Course Title: Business Communication**Submit by March 13, 2026****(The assignment is to be presented in own handwriting on A4 size white pages)****Questions**

1. Non-verbal cues play a critical role in global communication.
 - (a) Explain the components of non-verbal communication with examples.
 - (b) Analyze how gestures, eye contact, and personal space may be interpreted differently across cultures.
 - (c) Discuss the implications of non-verbal misinterpretation in international business negotiations.
2.
 - (a) Distinguish among CV; Resumé; Biodata; Profile; and Portfolio in terms of purpose, length, and usage.
 - (b) Identify which document is most appropriate for the following situations, mention your logic:
 - (i) Academic Scholarship;
 - (ii) Position of Corporate Executive;
 - (iii) Employment in Creative industry
3.
 - (a) Explain the characteristics of a good business report.
 - (b) Discuss different types of business reports with examples.
 - (c) Describe the importance of logical organization and style manuals in report writing.
4.
 - (a) Discuss the advantages and risks of using emails, instant messaging, and video conferencing in organizational communication.
 - (b) Identify the five rules of digital communication etiquette that professionals are generally required to follow.
 - (c) Explain how failure in maintaining digital etiquette can damage the image as well as corporate relationships of an organization.

Course Title: Business Communication

Submit by April 24, 2026

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Questions

1. Read the following case and answer the questions that are provided at the end.

Case: Breakdown of Internal Communication at Orchid Engineering Ltd.

Orchid Engineering Ltd. is a mid-ranged manufacturing company in Bangladesh, employing approximately 320 workers across production, quality control, administration, and logistics departments. The company operates on tight production schedules, supplying components to both local and export-oriented firms. In recent months, management observed increasing lateness, absenteeism, and overtime costs, particularly in the production unit.

In response, top management decided to revise the existing attendance policy to improve punctuality and operational efficiency. The revised policy was communicated through a brief circular issued by the Human Resource Department and posted on the factory notice board. A scanned copy was also shared in the official *WhatsApp group for supervisors*. The circular stated:

Employees are required to strictly comply with the revised attendance and working-hour regulations with immediate effect. Late arrivals and early departures will be treated as violations and may lead to disciplinary measures as per company rules.

However, the circular did not clearly define:

- What constituted *late arrival*
- Whether grace time still applied
- How overtime would be adjusted
- Whether the policy applied equally to all departments
- The nature of *disciplinary measures*.

Due to the lack of clarity, the supervisors interpreted the policy differently. They followed the following rules:

- The **Production Supervisor** assumed that any arrival after 9:00 a.m. would be marked as late, even by one minute.
- The **Quality Control Supervisor** continued allowing a 10-minute grace period, as practiced earlier.
- The **Logistics Supervisor** applied the rule flexibly, considering traffic and transport issues.
- The **Administrative Department** followed office-hour norms and did not enforce the policy strictly.

Enforcement was inconsistent, which employees noted. Certain employees were absent or had their salaries deducted for minor delays, while others were unaffected. This resulted in worker-supervisor conflicts, HR complaints, decreased production staff morale, and complaints of favoritism and unjust treatment.

Several staff arrived early or late due to misunderstanding about expectations. Uneven staffing on production lines caused delays in fulfilling daily output objectives, increased overtime payments to compensate for missed hours, and departmental tension due to blame-shifting.

The HR department became overwhelmed with verbal complaints, while supervisors felt frustrated due to the absence of clear guidelines or authority to explain the policy confidently. Eventually, the issue escalated to senior management, who realized that the problem was not employee resistance, but a failure in communication design and delivery.

Questions:

- (a) Identify and explain the key communication failures evident in the case.
- (b) Analyze the cost of these failures from both managerial and employee perspectives.
- (c) Recommend corrective communication measures that could prevent such failures in the future.

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Bangladesh Open University
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Semester: 231; Level: 1st

Course Title: Fundamentals of Financial Management Submit by February 06, 2026

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8. Join the WhatsApp group (<https://chat.whatsapp.com/Eyyalv2YTMQCNnBRMpyEou>) if you haven't yet joined.

Questions

1. (a) "The objective of a company must be to create value for its shareholders." Explain the statement logically.
 (b) Why are the social goals of financial management significant? What is agency problem? How can it be solved?
 (c) Discuss the major steps involved in the financial management process.
2. (a) Explain why this statement is true: "A dollar in hand today is worth more than a dollar to be received next year, assuming interest rates are positive."
 (b) What is "discounting," and how is it related to compounding?
 (c) Find the present value of \$5,800 due in the future under each of the conditions:
 (i) 12 percent interest rate, compounded annually, discounted back 11 years;
 (ii) 15 percent interest rate, semiannually compounding, discounted back 10 years;
 (d) Assume that you plan to buy a condo 5 years from now, and you estimate that you can save \$2,310 per year toward a down payment. You plan to deposit the money in a bank that pays 4.3% interest, and you will make the first deposit at the end of this year. How much will you have after 5 years?

3. (a) Explain the following statement: “An asset held as part of a portfolio is generally less risky than the same asset held in isolation.”
- (b) What is the coefficient of variation (CV)? Why is the CV preferred over the standard deviation for comparing asset risk?
- (c) Stocks A and B have the following returns during 2011-2016:

Year	Stock A's Returns (%)	Stock B's Returns (%)
2011	17	32.1
2012	36	-5.54
2013	23	29.4
2014	-18	16.6
2015	26	23.5
2016	27	21.6

Calculate the portfolio return and risk of the securities if 40% weights are placed in Stock A and the remaining 60% weights are placed in Stock B.

- (d) Four securities have the following expected returns:

A = 15%, B = 12%, C = 30% and D = 22%

Calculate the expected returns for a portfolio consisting of all four securities under the following conditions:

- (i) The portfolio weights are 25% each.
- (ii) The portfolio weights are 10% in A, with the remainder equally divided among the other three securities and
- (iii) The portfolio weights are 20% in A, 22% in B, 28% in C and 30% in D.

শুণ অব বিজ্ঞান
Bangladesh Open University
MBA Program
Semester: 231; Level: 1st

Course Title: Fundamentals of Financial Management Submit by March 13, 2026

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

Questions

1. (a) Discuss the significance of the cost of capital in the context of a corporate firm.
- (b) Does the component cost of preferred stock include or exclude flotation costs? Explain. Why is no tax adjustment made to the cost of preferred stock?
- (c) Shi Import-Export's balance sheet shows \$300 million in debt, \$50 million in preferred stock, and \$250 million in total common equity. Shi's tax rate is 40%. Its cost of debt (r_d) 6%, cost of preferred stock (r_p) is 5.8%, and cost of equity (r_e) is 12%. If Shi has a target capital structure of 30% debt, 5% preferred stock, and 65% common stock, what is its WACC?
- (d) The following are the EPS for ABC Co. The company's common stock, with 7.8 million shares outstanding, is now (as of January 2026) selling for \$64 per share, and the expected dividend at the end of the current year (2026) is 55% of 2025 EPS. The data reflects nine-year growth rates.

Years	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EPS (\$)	3.90	4.21	4.55	4.91	5.31	5.73	6.19	6.68	7.22	7.80

The current interest rate on new debt is 9%. The corporation's marginal tax rate is 40%. Its capital structure is considered to be optimal as follows:

Debt	\$104,000,000
Common Equity	<u>\$156,000,000</u>
Total	<u>\$ 260,000,000</u>

Calculate:

- (i) After-tax cost of new debt,
 - (ii) Cost of Equity, and
 - (iii) Weighted average cost of capital.
2. (a) Define capital market and discuss its characteristics.
 - (b) Why does the valuation process of common stock differ from that of preferred stock? Discuss.
 - (c) What is an Indenture? Why is it important?

3. (a) A \$100 perpetual bond is currently selling for \$95. The coupon rate of interest is 12.5 percent, and the appropriate discount rate is 14 percent. Calculate the value of the bond. Should it be bought? What is its yield at maturity?
- (b) A bond has a 25-year maturity, an 8% annual coupon paid semiannually, and a face value of \$1,000. The going nominal annual interest rate, r_d is 6%. What is the bond's price?
- (c) Microtech Corporation is expanding rapidly, and it currently needs to retain all of its earnings; hence, it does not pay any dividends. However, investors expect Microtech to begin paying dividends, with the 1st dividend of \$1 coming three years from today. The dividend should grow rapidly – at a rate of 25 percent per year – during Years 4 and 5. After Year 5, the company should grow at a constant rate of seven percent per year. If the required rate of return on the stock is 15 percent, what is the value of the stock today?
- (d) A bond that matures in 7 years sells for \$1,030. The bond has a face value of \$1,000 and a yield to maturity of 10.6%. The bond pays coupons semiannually. What is the bond's current yield?

শুন্ন অব বিজনেস
Bangladesh Open University
MBA Program
Semester: 231; Level: 1st

Course Title: Fundamentals of Financial Management

Submit by April 24, 2026

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

Questions

1. (a) Define working capital and working capital management.
- (b) What is working capital policy? What is the goal of working capital management policy? Discuss.
- (c) The following data relate to a manufacturing company during 2023-2024:
 Credit sales– \$4,50,000; Credit purchase– \$3,80,000; Finished Inventory– \$90,500;
 Cost of goods sold – \$62% of the total sales of \$6,10,000 and Accounts payable – \$1,45,000. Calculate (i) the cash conversion cycle, and (ii) Net Working Capital of the company.
- (d) Rahimafrooz is a leading producer of automobile batteries. It turns out 1,500 batteries a day at a cost of \$6.2 per battery for materials and labor. It takes the firm 22 days to convert raw materials into the battery. It allows its customers 40 days in which to pay for the batteries and the firm generally pays its suppliers in 30 days.

Required:

- (i) What is the length of the cash conversion cycle?
- (ii) If the firm always produces and sales 1,250 batteries a day, what amount of working capital must it finance?
- (e) Batex Company's current stock price is \$38, and its last dividend was \$2.25 per stock. In view of its strong financial position and its consequent low risk, its required rate of return (k_s) is only 12%. If dividends are expected to grow at a constant rate, g , in the future and its k_s is expected to remain at 10.7%, what is the company's expected stock price, 5 years from now?

2. Case Study:

A father is planning a savings program to put his daughter through university. His daughter is now 18 years old. He plans to enroll at the university in 5 years. Currently, the cost per year for everything – food, clothing, tuition fees, books, conveyance and so forth is \$15,000, but a 5 percent inflation rate in these costs is forecasted. The daughter recently received \$7,500 from her grandfather's estate; this money, which is invested in a mutual fund paying 8 per cent interest compounded annually, will be used to help meet the cost of the daughter's education. The remaining costs will be covered by the money the father

deposits into the savings account. He will make 6 equal deposits to the account in each year from now until his daughter starts university. These deposits will begin today and will earn 8 per cent interest.

- (a) What will be the present value of the cost of 5 years of education at the time the daughter becomes 24?
- (b) What will be the value of \$7,500 that the daughter received from her grandfather when she started university at the age of 24?
- (c) If the father is planning to make the first 6 deposits today, how large must each deposit be for him to be able to put his daughter through university?

Bangladesh Open University
MBA Program
Semester: 231: Level: 3rd

Course Title: Management Accounting

Submit by February 06, 2026

Instructions for Assignment Submission

1. Answer all questions in your own handwriting on A4 size white paper.
2. Fill-in the cover page (see page#7 of Academic Calendar) of your assignment with care.
3. Submit the assignment to the study centre coordinator or his/her delegate and ensure his/her signature on your Assignment Acknowledgement Form (see page#8 of Academic Calendar).
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8. Join the WhatsApp group (<https://chat.whatsapp.com/HOdR4M0VUN07m7Elx7Ljt0>) if you haven't yet joined.

Questions

1. What is management accounting? State the major areas for which management needs information from accounting.
2. What do you mean by conceptual foundation of management accounting?
3. What is total quality management? What will be the role of an accountant under a TQM environment?
4. Explain the difference between an inventoriable cost and a period cost. What potential problems does an inaccurate classification of product and period costs cause?
5. Differentiate between relevant and irrelevant costs and give an example using both.

6. Gourmet Bones manufactures its own brand of pet chew bones. At the end of December 2023, the accounting records showed the following:

Balances:	Beginning	Ending
Direct Materials	\$ 13,500	\$ 7,500
Work-in-Process Inventory	0	3,500
Finished Goods Inventory	0	5,200
Other information:		
Direct materials purchases		\$ 36,000
Plant janitorial services		700
Sales salaries		6,000
Delivery costs		1,300
Net sales revenue		107,000
Utilities for plant		1,300
Rent on plant		17,000
Customer service hotline costs		1,200
Direct labor		23,000

Required:

- Prepare a schedule of cost of goods manufactured for Gourmet Bones for the year ended December 31, 2023.
- Prepare an income statement for Gourmet Bones for the year ended December 31, 2023.
- How does the format of the income statement for Gourmet Bones differ from the income statement of a merchandiser?
- Gourmet Bones manufactured 17,900 units of its product in 2023. Compute the company's unit product cost for the year, rounded to the nearest cent.

Bangladesh Open University

MBA Program

Semester: 231; Level: 3rd

Course Title: Management Accounting

Submit by March 13, 2026

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

Questions

1. (a) Explain equivalent units. Why are equivalent-unit calculations necessary in process costing?
- (b) Tomlinson Corporation is a biotech company based in Milpitas. It makes a cancer-treatment drug in a single processing department. Direct materials are added at the start of the process. Conversion costs are added evenly during the process. Tomlinson uses the weighted-average method of process costing. The following information for July 2024 is available.

	Equivalent Units		
	Physical Units	Direct Materials	Conversion Costs
Work in process, July 1	8,700 ^a	8,700	2,175
Started during July	34,500		
Completed and transferred out during July	32,000	32,000	32,000
Work in process, July 31	11,200 ^b	11,200	7,840

^aDegree of completion: direct materials, 100%; conversion costs, 25%.^bDegree of completion: direct materials, 100%; conversion costs, 70%.

Total Costs for July 2024		
Work in process, beginning:		
Direct materials	\$ 61,500	
Conversion costs	<u>43,200</u>	\$ 104,700
Direct materials added during July		301,380
Conversion costs added during July		<u>498,624</u>
Total costs to account for		<u>\$904,704</u>

Required:

- (i) Calculate the cost per equivalent unit for direct materials and conversion costs.
- (ii) Summarize the total costs to account for, and assign them to units completed (and transferred out) and to units in ending work in process.

2. (a) Explain the strengths and weaknesses of the High-Low method.
- (b) Alden Company has decided to use the contribution approach to the income statement internally for planning purposes. The company has analyzed its expenses and developed the following cost formulas:

<u>Cost</u>	<u>Cost Formula</u>
Cost of goods sold	\$.20 per unit sold
Advertising expenses	\$.170,000 per quarter
Sales commissions	5% of sales
Administrative salaries	\$.80,000 per quarter
Shipping expenses	?
Depreciation expense	\$ 50,000 per quarter

Management has concluded that shipping expenses is a mixed cost, containing both variable and fixed cost elements. Units sold and the related shipping expenses over the last eight quarters are given below:

Quarters	Units Sold ('000)	Shipping Expense
Year-1		
First	16	\$1,60,000
Second	18	1,75,000
Third	23	2,10,000
Fourth	19	1,80,000
Year-2		
First	17	1,70,000
Second	20	1,90,000
Third	25	2,30,000
Fourth	22	2,05,000

Management would like a cost formula derived for shipping expenses so that a budgeted income statement using the contribution approach can be prepared for the next quarter.

Required:

- (i) Using the High-Low method, estimate a cost formula for shipping expenses.
- (ii) Using the least square regression method, estimate a cost formula for shipping expenses.
3. (a) Explain briefly, but as analytically as you can, why the following statement is correct: "Profit under traditional approach reflects the effect of changes in sales and production, whereas profit under contribution format reflects only changes in sales."

Magnani Company, which has only one product, has provided the following data concerning its most recent month of operations:

Selling price	\$97
Units in beginning inventory	0
Units produced	6,600
Units sold	6,200
Units in ending inventory	400
Variable costs per unit:	
Direct materials	\$40
Direct labor	\$10
Variable manufacturing overhead	\$4
Variable selling and administrative	\$9
Fixed costs:	
Fixed manufacturing overhead	\$184,800
Fixed selling and administrative	\$12,400

Required:

- (i) What is the unit product cost for the month under variable costing?
 - (ii) What is the unit product cost for the month under absorption costing?
 - (iii) Prepare an income statement for the month using the contribution format and the variable costing method.
 - (iv) Prepare an income statement for the month using the absorption costing method.
 - (v) Reconcile the variable costing and absorption costing net operating incomes for the month.
4. (a) The rise of the margin of safety is an extremely valuable guide to the strength of the business. Discuss what are the possible steps to relieve the position when the "margin of safety" is unsatisfactory.
- (b) Delphi Company has developed a new product that will be marketed for the first time during the next fiscal year. Although the Marketing Department estimates that 35,000 units could be sold at \$36 per unit, Delphi's management has allocated only enough manufacturing capacity to produce a maximum of 25,000 units of the new product annually. The fixed expenses associated with the new product are budgeted at \$450,000 for the year. The variable expenses of the new product are \$16 per unit.

Required:

- (i) How many units of the new product must Delphi sell during the next fiscal year in order to break even on the product?
- (ii) What is the profit Delphi would earn on the new product if all of the manufacturing capacity allocated by management is used and the product is sold for \$36 per unit?

- (iii) What is the degree of operating leverage for the new product if 25,000 units are sold for \$36 per unit?
- (iv) The Marketing Department would like more manufacturing capacity to be devoted to the new product. What would be the percentage increase in net operating income for the new product if its unit sales could be expanded by 10% without any increase in fixed expenses and without any change in the unit selling price and unit variable expense?
- (v) Delphi's management has stipulated that the new product must earn a profit of at least \$125,000 in the next fiscal year. What unit selling price would achieve this target profit if all of the manufacturing capacity allocated by management is used and all of the output can be sold at that selling price?

শুন্ অৱ বিজ্ঞেয়
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Management Accounting

Submit by April 24, 2026

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

Questions

1. (a) Describe briefly three different types of Standards which may be used as the basis for a standard costing system.
- (b) Briefly explain the meaning of the variable overhead efficiency variance and the variable overhead spending variance.
- (c) Pardoe, Inc., manufactures a single product in which variable manufacturing overhead is assigned on the basis of direct labor hours. The company uses a standard cost system and has established the following standards for one unit of product:

	<i>Standard Quantity</i>	<i>Standard Price or Rate</i>	<i>Standard Cost</i>
Direct materials	1.5 pounds	\$3.00 per pound	\$4.50
Direct labor	0.6 hours	\$6.00 per hour	\$3.60
Variable manufacturing overhead	0.6 hours	\$1.25 per hour	\$0.75

During March, the following activity was recorded by the company:

- (a) The company produced 3,000 units during the month.
- (b) A total of 8,000 pounds of material were purchased at a cost of \$23,000.
- (c) There was no beginning inventory of materials on hand to start the month; at the end of the month, 2,000 pounds of material remained in the warehouse.
- (d) During March, 1600 direct labor hours were worked at a rate of \$6.50 per hour.
- (e) Variable manufacturing overhead costs during March totaled \$1,800.

Required:

- (i) The materials price variance for March is:
- (ii) The materials quantity variance for March is:
- (iii) The labor rate variance for March is :
- (iv) The labor efficiency variance for March is:
- (v) The variable overhead spending variance for March is:
- (vi) The variable overhead efficiency variance for March is:

2. (a) "The budget is an aid to management not substitute for management". Comment.
- (b) Rober Inc. is preparing its annual budgets for the year ending December 31, 2013. Accounting assistants furnish the following data:

	<u>Model 22</u>	<u>Model 333</u>
Sales budget :		
Anticipated volume in units	400,000	180,000
Unit selling price	\$.15.00	\$.30.00
Production budget :		
Desired ending finished goods units	30,000	25,000
Beginning finished goods units	20,000	5,000
Direct materials budget :		
Direct materials per unit (pounds)	2	3
Desired ending direct materials lbs	50,000	20,000
Beginning direct materials lbs	40,000	10,000
Cost per pound	\$.2.00	\$.3.00
Direct labor budget :		
Direct labor time per unit	.5	.75
Direct labor rate per hour	\$.8.00	\$.800
Budgeted income statement :		
Total unit cost	\$.10.00	\$.20.00

An accounting assistant has prepared the detailed manufacturing overhead budget and the selling and administrative expense budget. The latter shows selling expenses of \$.460,000 for product Model 222 and \$.440,000 for product Model 333 and administrative expenses of \$.420,000 for product Model 222 and \$.380,000 for product Model 333. Income taxes are expected to be 30%.

Required:

Prepare the following budgets for the year. Show data for each product. Quarterly budgets should not be prepared.

- Sales budget.
 - Production budget.
 - Direct materials budget.
 - Direct labor budget.
 - Income statement (Note : Income taxes are not allocated to the products.)
3. (a) A business executive once stated, 'Depreciation is one of our biggest sources of cash.' Do you agree that deprecation is a source of cash? Explain.

- (b) The financial statements of Earnest Company appear below:

Earnest Company
Comparative Balance Sheets
December 31, 2023

<i>Assets</i>	2023	2022
Cash	\$.23,000	\$.13,000
Accounts Receivable	24,000	33,000
Merchandise Inventory	20,000	27,000
Prepaid Expenses	20,000	13,000
Land	40,000	40,000
Preperty, Plant & Equipment	2,00,000	2,25,000
<i>Less: Accumulated Depreciation</i>	(50,000)	(67,500)
Total	\$.2,77,000	\$.2,83,500
<i>Liabilities and Stockholder's Equity</i>		
Accounts Payable	\$.9,500	\$.18,500
Accured Expenses Payable	9,500	7,500
Interest Payable	1,000	1,500
Income taxes Payable	3,000	2,000
Bonds Payable	50,000	80,000
Common Stock	1,23,000	105,000
Retained Earnings	81,000	69,000
Total	\$.2,77,000	\$.2,83,500

Earnest Company
Income Statement
For the Year Ended December 31, 2023

<i>Revenues:</i>		
Sales	\$. 600,000	
Gain on sale of plant assets	2,500	
		\$.6,02,500
<i>Less Expenses:</i>		
Cost of goods sold	500,000	
Operating expenses except depreciation	60,000	
Depreication expenses	7,500	
Interest expenses	5,000	
Income tax expenses	9,000	
		\$. 5,81,500
Net Income		\$ 21,000

Additional Information:

- (i) Plant assets were sold at a sales price of \$.62,500.
- (ii) Additional equipment was purchased at a cost of \$.60,000.
- (iii) Dividends of \$.8,500 were paid.
- (iv) All sales and purchases were on account.
- (v) Bonds were redeemed at face value.
- (vi) Additional shares of stock were sold for cash.

Required:

Prepare a Statement of cash flow of the Earnest Company for the year 2023 using indirect method.

Bangladesh Open University

MBA Program

Semester: 231; Level: 3rd

Course Title: Marketing Management

Submit by February 06, 2026

Instructions for Assignment Submission

1. Answer all questions in your own handwriting on A4 size white paper.
2. Fill-in the cover page (see page#7 of Academic Calendar) of your assignment with care.
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Questions

1. (a) Why do marketing managers think that 'marketing is the art of selling products'? Do you believe that it is only involved with selling? Justify your assumption.
(b) How does Bangladesh Open University operate the core marketing concepts? Discuss the MBA program regarding this concept of your university.
(c) Among the marketing management orientations and concepts, which one do you believe is most suitable and why?
2. (a) How are the value chain and the core competencies related to the value delivery process in any organization? Explain this regarding the holistic marketing orientation concept.
(b) Suppose you are the marketing manager of a renowned superstore "All in One" company in Bangladesh that wants to develop its corporate and divisional strategic planning. Provide the phases of planning activity regarding this company.
(c) Adding to question b, if your superstore company wants to open a new showroom in the Dhanmondi area in Dhaka city, how can you identify new marketing opportunities for your company? Explain this issue by approaching SWOT analysis.
3. (a) How can any shoe marketer targeting male teenagers aged 12 to 16 apply a demographic base of segmentation? Justify the rationales of this segmentation base.
(b) Why is behavioral segmentation so sustainable in the modern world? What reasons will you find out?
(c) Assume the 'Samsung' brand is trying to evaluate and select its target market segments. Regarding their several types of cell phone brands, how can they differentiate between mass marketing concepts and niche marketing concepts? Discuss practically.

Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Marketing Management

Submit by March 13, 2026

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

Questions

1. (a) If any new telecom operator wishes to start their business in Bangladesh, how 'Porter's five forces' be applied to identify their competitive forces? Elaborate with a figure relating to this new telecom operator.
(b) Recently, a public portal announced that 'Facebook' is the market leader, with its global occupying 2.85 billion monthly active users. Now, explain what are the competitive strategy of 'Facebook' as a market leader in social networking sites.
(c) Assume the School of Business of Bangladesh Open University wants to initiate a new diploma program 'Supply chain marketing (SCM)' which is specially designed for students aged above 30. How and why can market niche strategies be applied to such programs in the school of business?
2. (a) Take, for example, these products: shampoo, mobile phone, motorbike, and life insurance. Classify these four types of products within the types of consumer goods and define their characteristics when you purchase them.
(b) Is there any difference between product and brand? Specify the product-mix pricing strategies and discuss the strategies regarding various products of the 'Vision Electronics' company in Bangladesh.
(c) 'Perishable products such as milk, meat, and medicines need to be well-packaged and perfectly labeled'- Do you agree or disagree with this statement? If you do agree, explain the functions of packaging and labeling, focusing on these products.
3. (a) During COVID-19, the price of many grocery products has changed. If you are the marketer of Chaldal.com, how can you adapt the price of your product? What will be the strategies?
(b) 'Bikroy.com' is an online grocery and delivery shop in Bangladesh. Concerning the nature of direct and interactive marketing activities, discuss the benefits and disadvantages of 'Bikroy.com'.
(c) Assume that you are going to purchase a refrigerator for the first time for your home. Specify the sequential stages that you will pass through the adoption process for this new product.

Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Marketing Management

Submit by April 14, 2026

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

Questions

1. (a) If “Daily shopping Mart Bangladesh” wants to specify the major elements of the marketing mix in the communication component, what will those be? Mention the elements considering the aims of marketing communication.
- (b) Describe the concepts of communication and marketing communication. Explain the communication process, showing the model of communication.
- (c) Discuss how you would select the target audience for communication. Explain the methods of setting communication objectives.
2. (a) Discuss the steps in organizing and implementing marketing activities of the popular retail superstore “Shawpno” in your local residence.
- (b) How can “Shawpno” evaluate its implemented marketing activities, specifically for the daily perishable consumer goods?

3. Read the following case carefully and answer the questions that follow:

Abul Khair Group: Taking Bangladeshi Flavor from the Household to Abroad

Abul Khair Group (AKG) is a Bangladeshi diversified conglomerate based in Chittagong. Among the many consumer goods brands, AKG has established its positioning, especially through “Seylon Tea” and “MARKS” in the beverage industry, Bangladesh. Nearly two decades ago, Bangladesh was a major tea exporter, shipping tens of millions of kilos overseas. But as domestic demand grew, exports shrank, and the country's presence in the international market faded.

That's when Seylon Tea, under Abul Khair Group, began to change the narrative. Today, it stands as the country's top branded tea exporter, earning \$1.58 million in just the first 10 months of this fiscal year. Holding 43% of the export market, Seylon has been named "Best Tea Exporter of Bangladesh" two years in a row. What makes this shift interesting is not just the numbers, but where the tea is going. While Pakistan and the Middle East still buy in bulk at low prices, Seylon and others are opening doors in higher-value markets like the US, UK, Belgium, and even Denmark. In America, Bangladeshi tea is sold at nearly three times the price it fetched in Pakistan—proof that quality and branding can unlock real value. Exports are still small compared to domestic consumption—1.7 million kilos worth \$3.64 million in 10 months—but after years of decline, the trend is finally upward. Seylon shows that Bangladeshi tea can compete with the best if it continues to focus on quality and market positioning.

If tea is Bangladesh's proud export story, milk powder is its everyday essential. And for more than two decades, one name has stood out—MARKS. Introduced in 1997, MARKS

Full Cream Milk Powder came at a time when local dairy production couldn't keep up with demand. Even today, Bangladesh imports over 100,000 tonnes of milk powder every year, much of it from Australia and New Zealand. But through consistency, safety, and a creamy taste, MARKS has turned imported milk into something deeply local and trusted by millions of families. Its range now caters to every stage of life: MARKS Active School for children, Young Star for youth, Gold for seniors, and even specialised options for diabetics. Beyond the product, MARKS has also shaped culture—whether it's the MARKS Dessert Queen competition inspiring home bakers, or talent platforms like MARKS All-rounder giving kids a stage to shine. For families, this isn't just about nutrition. It's about moments—children enjoying their morning glass of milk, parents experimenting with new dessert recipes, and grandparents relying on it for strength. That emotional bond is what has made MARKS more than just another dairy brand. The journeys of Seylon Tea and MARKS Milk reflect something bigger about Bangladesh. One is reclaiming international recognition, proving that Bangladeshi tea can once again travel the world. The other has quietly become part of daily life, offering nutrition and joy to households across the nation. Tea reminds us of heritage and pride. Milk reminds us of trust and nourishment. And together, they show how everyday products can carry extraordinary meaning. Because in the end, what Bangladesh pours into a cup or glass is never just a drink—it's a story of resilience, taste, and tradition.

Questions:

- (a) Among the bases of market segmentation, which base(s) should you choose for your target consumers regarding these two brands as a marketing manager? Argue your answer.
- (b) How can you make your consumers brand loyal to your brand by practicing the market segmentation concept?
- (c) Among the stages of the product life cycle (PLC), in which stage is the Seylon Tea and MARKS positioned? Discuss your ideas rationally.
- (d) “Packaging demonstrates a tale of a consumer-friendly brand”. Do you agree or disagree? Argue your support regarding this statement in the given case.
- (e) Among the promotional mix elements, explain the issues about which one is more long-lasting to capture consumers’ awareness, as per your assumption?

শুণ অব বিজ্ঞেয়
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Strategic Management

Submit by February 06, 2026

Instructions for Assignment Submission

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8. Join the WhatsApp group (<https://chat.whatsapp.com/HOdR4MOVUN07m7Eix7Ljt0>) if you haven't yet joined.

Questions

1. (a) What is strategic management? State the benefits of strategic management.
(b) Distinguish between competitive strategy and business strategy.
(c) Describe in brief the challenges of today's organizations.
2. (a) What is vision and mission? How do you develop the ideal vision statement?
(b) What do you mean by objective? Identify the basic features of objectives.
(c) Who perform the task of strategic management? Explain with example.
3. (a) What is macro environment? Explain the general and industry environment of macro environment.
(b) What are the factors of micro environment of strategic organization analysis? Explain.
(c) How can an organization respond to environment? Describe in your own views.

শুণ অব বিজ্ঞেস
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Strategic Management

Submit by March 13, 2026

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Questions

1. (a) Explain the necessity of industry analysis to formulate strategy of an organization.
 (b) Describe the Porter's Five Forces model. Explain with example.
 (c) What is a strategic group? Describe the procedure for constructing a strategic group map.
2. (a) What is situation analysis of a business organization? Who are responsible for conducting internal analysis? Explain.
 (b) Describe in brief the methods of industry analysis.
 (c) Discuss the steps that managers need to follow while conducting SWOT analysis in their organizations.
3. (a) What is the ultimate goal of competitive strategy? Why is it considered as the ultimate goal of a competitive strategy?
 (b) As a manager of an organization, what measures would you undertake to ensure sustenance of competitive advantage? Explain.
 (c) Discuss the Michel Porter's Four Generic strategies.
5. **Read the following case carefully and answer the questions that follow.**

What is Disney Vision for the Future and Mission for the Present?

Everyone loves mickey mouse and Donald Duck. Walt Disney's two largest segments are media networks and Parks and recreation. Media networks consist of ABC, ESPN, Disney films, newly acquired lucas film, and 35 radio stations, among others. Parks and recreation include the Walt Disney theme parks in the United States, France, China, and Hong Kong, and the more recent Disney cruise line.

Disney operates three other divisions: Studio entertainment, Consumer Products, and interactive media. Walt Disney's actual vision statement is "to make people happy." However, an improved, author-proposed vision statement for Disney is "to offer the best family entertainment in the world through theme parks, cruises, movies, and radio and television coverage of news and sporting events globally."

Walt Disney's actual mission statement is "to be one of the world's leading producers and providers of entertainment and information. using our portfolio of brands to differentiate our content, services and consumer products, we seek to develop the most creative, innovative and profitable entertainment experiences and related products in the world."

However, an improved, author-proposed Disney mission statement is as follows:

We are on a mission every day to serve customers young and old with outstanding family entertainment. By offering popular theme parks and Disney TV programming to our newly acquired ABC, ESPN, and cruise lines, we provide well-diversified family entertainment worldwide. We use many Disney characters such as Mickey Mouse and Donald Duck to excite customers globally. We produce apps for smart phones in the interactive media division. We give back generously to our communities and offer many internships for deserving college students. Everything we do at Disney is possible because of our great employees and fans worldwide.

Questions:

- (a) In what three ways is the proposed vision statement better than Disney's actual vision statement?
- (b) In what three ways is the proposed mission statement better than Disney's actual mission statement?
- (c) How would you further improve the proposed new Disney vision and mission statements?

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Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Strategic Management

Submit by April 24, 2026

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

Questions

1. (a) Distinguish between strategic alliances and joint venture. Give an example of each.
 (b) Discuss the strategic advantages and disadvantages of vertical integration.
2. (a) What is industry situation? Explain the types of industry situation.
 (b) What is fragmented industry? Explain the strategic options of fragmented industry.
3. Read the following case carefully and answer the questions that follow:

A Company with Soul

In 1974, Bill Crutchfield was living in his mother's house and working as the general manager of a forklift company after an unsuccessful stint in Hollywood, where he tried to sell a screenplay he wrote to a movie studio. He took \$1,000 he had saved and started a mail-order car stereo company after trying in vain to find a stereo that he could install himself in an old Porsche he was restoring for resale. Of course, Crutchfield needed far more than \$1,000 to start an electronics catalog company and was able to convince a local banker to extend a \$25,000 line of credit to the new company, which he named Crutchfield after himself.

Crutchfield kept his job at the forklift company and ran his business as a one-man operation. After working all day, Crutchfield would drive to the post office to pick up orders, drive to his mother's home where he was living, pack up the products with a personal thank-you note to ship to customers, and drive the packages to UPS for shipment. Unfortunately, only seven months into the venture, Crutchfield was incurring a loss and was about to run out of cash. As a last-ditch effort, he sent a one-page questionnaire to everyone who had ordered a catalog, asking customers what the company could do better and noncustomers why they had not placed an order. Crutchfield says the responses he received not only saved his company but still guide its customer service philosophy to this day. The problem was not with the catalog's products, brands, or prices; instead, customers were intimidated at the idea of installing a car stereo on their own.

That feedback inspired Crutchfield to redesign his catalog (after all, it was the 1970s, long before the Internet) into a more polished product that included easy-to-follow articles on car stereo installation techniques, step-by-step photographs, and customer testimonials. The redesigned catalog worked, and sales increased dramatically in just a few months. That simple survey taught Crutchfield the importance of listening and responding to his customers, a lesson that has stuck with him for 40 years. Crutchfield's product line has expanded to include more than 9,500 high-end audiovisual products ranging from flat-

screen televisions to cameras and speaker systems. In the company's research department (yes, a retailer that manufactures no products has a research department), employees are busy dissecting the products Crutchfield sells so they can share the details of their features and designs with the members of the sales, call center, and technical support teams. The technical support department routinely takes apart products to ensure they understand exactly how they work.

Digging into the details of every product the company sells is a vital component in the company's customer service equation, but Crutchfield takes a broad view of customer service. Crutchfield does not define customer service as only fixing problems once they occur. The company tries to think like its customers and put in place customer support features to make the customer experience better. Toward that end, Crutchfield has developed detailed car stereo installation guides for more than 16,100 vehicles, many of which contain how-to photos of the technical crew as they remove a factory radio and install one from the Crutchfield catalog. To enhance customers' experience, Crutchfield also makes a significant investment in training its 500 employees. In addition to the extensive training that technical support workers receive, sales advisers spend 13 weeks of classroom and hands-on installation training before they begin fielding customers' calls.

Crutchfield's focus on his customers pays off. The company generates \$250 million in annual sales, is debt free, and has never experienced a layoff in its history. It has earned a five-star rating from Yelp and is the only retailer to win BizRate's Circle of Excellence award for 11 consecutive years. In 2007, Bill Crutchfield was inducted into the Consumer Electronics Hall of Fame, where he joined the ranks of notables such as Steve Jobs and Thomas Edison.

Crutchfield's passion for taking care of customers has never subsided even as the company grows. He recently penned a set of core values—including exceeding customers' expectations, passionately pursuing continuous improvement, and treating employees with respect—that he explains to every employee in face-to-face meetings. Those core values are a significant part of the company's hiring process, in which managers look for candidates who demonstrate an attitude of service. Crutchfield believes that although you can train people for technical skills, it is critical for its business model to hire people who truly enjoy helping other people.

Although Internet sales now account for 70 percent of sales, catalogs remain an important part of the business; Crutchfield mails more than 30 million of them each year. The company can never compete on price with Wal-Mart and the myriad of Internet stores. The company competes with its high level of customer service and its attention to its culture, which the Crutchfield refers to as the company's soul.

Questions:

- (a) What impact has Crutchfield's strategy of providing superior customer service had on the company's success? In what ways does the company communicate its superior service strategy to customers?
- (b) Crutchfield makes it clear that his company does not compete with its rivals using low prices. What lessons can other small businesses learn from Crutchfield about the relationship between prices and customer service?

শুন্ অৰ বিজ্ঞেয়
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Managerial Finance

Submit by February 06, 2026

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8. Join the WhatsApp group (<https://chat.whatsapp.com/HOdR4MOVUN07m7Eix7Ljt0>) if you haven't yet joined.

Questions

1. Why is the study of managerial finance important to your professional life, regardless of the specific area of responsibility you may have within the business firm? Why is it important to your personal life?
2. List all the ratios and describe how you would use a large number of ratios to perform a complete ratio analysis of the firm.
3. Pelican Paper, Inc., and Timberland Forest, Inc., are rivals in the manufacture of craft papers. Some financial statement values for each company follow. Use them in a ratio analysis that compares the firms' financial leverage and profitability.

Item	Pelican Paper, Inc.	Timberland Forest, Inc.
Total assets	\$10,000,000	\$10,000,000
Total equity (all common)	9,000,000	5,000,000
Total debt	1,000,000	5,000,000
Annual interest	100,000	500,000
Total sales	25,000,000	25,000,000
EBIT	6,250,000	6,250,000
Earnings available for common stockholders	3,690,000	3,450,00

- (a) Calculate the following debt and coverage ratios for the two companies. Discuss their financial risk and ability to cover the costs in relation to each other.
 - (i) Debt ratio; (ii) Times interest earned ratio.

- (b) Calculate the following profitability ratios for the two companies. Discuss their profitability relative to each other.
 - (i) Operating profit margin; (ii) Net profit margin; (iii) Return on total assets; (iv) Return on common equity.
 - (c) In what way has the larger debt of Timberland Forest made it more profitable than Pelican Paper? What are the risks that Timberland's investors undertake when they choose to purchase its stock instead of Pelican's?
4. Explain how each of the following inputs is used to calculate the *initial investment*: (a) cost of new asset, (b) installation costs, (c) proceeds from sale of old asset, (d) tax on sale of old asset, and (e) change in net working capital.
5. How does depreciation enter into the calculation of operating cash inflows? How does the income statement format in Table 11.6 relate to Equation 4.3 (on page 122) in your textbook for finding operating cash flow (OCF)?

Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Managerial Finance

Submit by March 13, 2026

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

Questions

1. Edison Systems has estimated the cash flows over the 5-year lives for two projects, A and B. These cash flows are summarized in the table below.
 - (a) If project A were actually a *replacement* for project B and if the \$12,000^a initial investment shown for project B were the after-tax cash inflow expected from liquidating it, what would be the *relevant cash flows* for this replacement decision?
 - (b) How can an *expansion decision* such as project A be viewed as a special form of a replacement decision? Explain.

	Initial investment	Operating cash inflows				
Year	0	1	2	3	4	5
Project A	\$40,000	\$10,000	12,000	14,000	16,000	10,000
Project B	\$12,000 ^a	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

^aAfter-tax cash inflow expected from liquidation.

2. What are the acceptance criteria for payback period, NPV, IRR?
3. Billy and Mandy Jones have \$25,000 to invest. On average, they do not make any investment that will not return at least 7.5% per year. They have been approached with an investment opportunity that requires \$25,000 upfront and has a payout of \$6,000 at the end of each of the next 5 years. Using the *internal rate of return (IRR)* method and their requirements, determine whether Billy and Mandy should undertake the investment.
4. Describe the basic procedures involved in using risk-adjusted discount rates (RADRs). How is this approach related to the capital asset pricing model (CAPM)?
5. Medallion Cooling Systems, Inc., has total assets of \$10,000,000, EBIT of \$2,000,000, and preferred dividends of \$200,000 and is taxed at a rate of 40%. In an effort to determine the optimal capital structure, the firm has assembled data on the cost of debt, the number of shares of common stock for various levels of indebtedness, and the overall required return on investment:

Capital structure debt ratio	Cost of debt, r_d	Number of common stock shares	Required return, r_s
0%	0%	200,000	12%
15	8	170,000	13
30	9	140,000	14
45	12	100,000	16
60	15	80,000	20

- (a) Calculate *earnings per share for each level of indebtedness*.
 - (b) Use Equation $P_0 = \frac{EPS}{r_s}$ and the earnings per share calculated in part a to calculate a *price per share for each level of indebtedness*.
 - (c) Choose the optimal capital structure. Justify your choice.
6. What is the general relationship among operating leverage, financial leverage, and the total leverage of the firm? Do these types of leverage complement one another? Why or why not?

শুভ্র অথ বিজ্ঞান
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Managerial Finance

Submit by April 24, 2026

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

Questions

1. Critically explain the different types of dividend policy.
2. Evans Industries wishes to select the best of three possible machines, each of which is expected to satisfy the firm's ongoing need for additional aluminum-extrusion capacity. The three machines—A, B, and C—are equally risky. The firm plans to use a 12% cost of capital to evaluate each of them. The initial investment and annual cash inflows over the life of each machine are shown in the following table.

	Machine A	Machine B	Machine C
Initial investment (<i>CF</i> ₀)	\$92,000	\$65,000	\$100,500
Year (<i>t</i>)	Cash inflows (<i>CF</i> _{<i>t</i>})		
1	\$12000	\$10000	\$30000
2	12000	20000	30000
3	12000	30000	30000
4	12000	40000	30000
5	12000	-	30000
6	12000	-	-

- (a) Calculate the NPV for each machine over its life. Rank the machines in descending order on the basis of NPV.
 - (b) Use the annualized net present value (ANPV) approach to evaluate and rank the machines in descending order on the basis of ANPV.
 - (c) Compare and contrast your findings in parts a and b. Which machine would you recommend that the firm acquire? Why?
3. Go through the case and answer to the questions given below the case.

Integrative Case: Lasting Impressions Company

Lasting Impressions (LI) Company's general manager has proposed the purchase of one of two large, six-color presses designed for long, high-quality runs. The purchase of a new press would enable LI to reduce its cost of labor and therefore the price to the client, putting the firm in a more competitive position. The key financial characteristics of the old press and of the two proposed presses are summarized in what follows.

Old press Originally purchased 3 years ago at an installed cost of \$400,000, it is being depreciated under MACRS using a 5-year recovery period. The old press has a remaining economic life of 5 years. It can be sold today to net \$420,000 before taxes; if it is retained, it can be sold to net \$150,000 before taxes at the end of 5 years.

Press A This highly automated press can be purchased for \$830,000 and will require \$40,000 in installation costs. It will be depreciated under MACRS using a 5-year recovery period. At the end of the 5 years, the machine could be sold to net \$400,000 before taxes. If this machine is acquired, it is anticipated that the following current account changes would result:

Cash: +\$25,400

Accounts receivable: +\$120,000

Inventories: – \$20,000

Accounts payable: +\$35,000

Press B This press is not as sophisticated as press A. It costs \$640,000 and requires \$20,000 in installation costs. It will be depreciated under MACRS using a 5-year recovery period. At the end of 5 years, it can be sold to net \$330,000 before taxes. Acquisition of this press will have no effect on the firm’s net working capital investment.

The firm estimates that its earnings before depreciation, interest, and taxes (EBDIT) with the old press and with press A or press B for each of the 5 years would be as shown in Table 1. The firm is subject to a 40% tax rate. The firm’s cost of capital, r , applicable to the proposed replacement is 14%.

Earnings before Depreciation, Interest, and Taxes for Lasting Impressions Company’s Presses					
Year	1	2	3	4	5
Old press	\$120,000	120,000	120,000	120,000	120,000
Press A	\$250,000	270,000	300,000	330,000	370,000
Press B	\$210,000	210,000	210,000	210,000	210,000

Question:

- (a) For each of the two proposed replacement presses, determine:
 - i. Initial investment.
 - ii. Operating cash inflows. (*Note:* Be sure to consider the depreciation in year 6.)
 - iii. Terminal cash flow. (*Note:* This is at the end of year 5.)
- (b) Using the data developed in part **a**, find and depict on a time line the relevant cash flow stream associated with each of the two proposed replacement presses, assuming that each is terminated at the end of 5 years.
- (c) Using the data developed in part **b**, apply each of the following decision techniques:
 - i. Payback period. (*Note:* For year 5, use only the operating cash inflows—that is, exclude terminal cash flow—when making this calculation.)
 - ii. Net present value (NPV).
 - iii. Internal rate of return (IRR).
- (d) Draw net present value profiles for the two replacement presses on the same set of axes, and discuss conflicting rankings of the two presses, if any, resulting from use of NPV and IRR decision techniques.
- (e) Recommend which, if either, of the presses the firm should acquire if the firm has (1) unlimited funds or (2) capital rationing.
- (f) What is the impact on your recommendation of the fact that the operating cash inflows associated with press A are characterized as very risky in contrast to the low-risk operating cash inflows of press B?

শুন্ অৰ বিজ্ঞেয়
Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Operations Management

Submit by February 06, 2026

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Questions

1. (a) What are the major components of a production system? Briefly discuss those with example.
 (b) Operations management must take into consideration the organization's conversion process, operations policy, and industry strategy in order to achieve its objectives. What connections exist between these components? How do they connect to achieving organizational objectives? Explain.
2. (a) What do you mean by distinctive competencies? Explain the different types of distinctive competencies.
 (b) Suppose you are a production manager in a finished leather based goods industry. This year's earnings for your business have decreased. You were instructed by your upper management to determine why you were making less money and how to solve these kinds of issues. How would you assess the circumstances in order to offer recommendations?
3. (a) What is benchmarking? Describe the different types of benchmarking.
 (b) Identify the functions in DHL, ACI, BRAC Dairy, Biman Bangladesh, and DESCO that will be benchmarked.

Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Operations Management

Submit by March 13, 2026

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

Questions

- Describe the different theories of consumer satisfaction.
 - Describe the factors that influence consumers' satisfaction?
 - How do consumers respond to delay?
- What is Capacity? Discuss the activities of capacity planning citing examples.
 - Is the inventory require for all organizations? Give your argument.
 - Explain JIT inventory systems with benefits and drawbacks. Also mention what precautions require in adopting JIT inventory systems.
- The Orion Group of Industries Mr. Rahman M.P. is the member of parliament of Palashpur. He is the chairman of Orion group of industries. Polashpur is a very under-developed and high density area and the local people are almost illiterate. He promised before the last election that he would set-up a manufacturing industry here for the employment of the local people. He said 80% of the workers of the factory would be employed locally. The next election is very near and he decided to immediately start construction of the factory. Mr. Rahman is in an important meeting with Mr. Ali, Mr. Reza and Mr. Zia about what they will manufacture. Mr. Ali, the G.M. of the company has a paper of company future expansion plan and said that we have to make choice among the three products X, Y, Z. The technical manager Mr. Zia informed the chairman that product X has a lot of variety. It is a very profitable one, product Y is a standardized product and needs to be produced in large volume and product Z is a product, which will be produced with latest and very sophisticated technology. Mr. Rahman said to the operation manager, "Mr. Reza, you know that I have two other places where I shall immediately set-up factories. So plan for the most suitable product here. I want no loss."

Question:

In your opinion which product should Mr. Rahman suggest? Why?

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Bangladesh Open University
MBA Program
Semester: 231; Level: 3rd

Course Title: Operations Management

Submit by April 24, 2026

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

Questions

1. (a) What do you mean by project management? What are the different pitfalls in implementing a project?
(b) Assume that your office have decided to computerize the whole working system. What type of organizational structure would you propose. Why?
(c) Explain the factors favoring project as an integral part of the sponsoring organization.
2. (a) Describe how the JIT might improve your performance in Bangladesh Open University's MBA program.
(b) One of the top-selling SKUs in the museum's gift shop is a bird feeder. Sales are 18 units per week with a standard deviation of 5 units. The supplier charges \$60 per unit. The cost of placing an order with the supplier is \$45. Annual holding cost is 25 percent of a feeder's value, and the museum operates 52 weeks a year. A 390-unit lot size has been chosen.

Required:

- (i) Calculate the annual total cost.
- (ii) Calculate the EOQ.
- (iii) Calculate total annual cost (TC) at EOQ.
- (iv) How frequently will orders be placed if the EOQ is used (in days)?
- (v) Determine the safety stock and reorder point if management wants a 90 percent cycle service level.
- (vi) Suppose that we mistakenly estimate inventory holding cost to be 50 percent of the feeder's value. What is the new EOQ? What is the change expressed as a percentage of the previous EOQ?