

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: Advanced Accounting

Date: December 13, 2024

Instructions

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

1. (a) State briefly the advantages to be derived from a system of Departmental Accounts.
(b) What difficulties are there in the way of arriving at the net profit of each department?
(c) What do you understand by the an “independent branch”? Differentiate between a dependent branch and an “independent branch”. Briefly explain the system of accounting that you will adopt in each case.
2. Complex Ltd has 3 departments A, B and C. The following information is provided: (all figures in Taka)

Particulars	Dept. A	Dept. B	Dept. C
Opening Stock (1.1.2020)	3,000	4,000	6,000
Consumption of direct materials	8,000	12,000	-
Wages	5,000	10,000	-
Closing stock	4,000	14,000	8,000
Sales	-	-	34,000

Stocks of each department are valued at cost to the department concerned. Stocks of A Department are transferred to B at a margin of 50% above departmental cost. Stocks of B Department are transferred to C Department at a margin of 10% above departmental cost.

Other expenses were: Salaries-Tk. 2,000; Printing and stationery-Tk.1,000, Rent- Tk.6,000; Insurance paid Tk. 4,000, Depreciation-Tk. 3,000.

Allocate expenses in the ratio of departmental gross profits. Opening figures of reserves for unrealised profits on departmental stocks were:

Department B-Tk. 1,000, Department C-Tk. 2,000.

Prepare Departmental Trading and Profit and Loss Account for the year ended 31st December 2020.

3. Yakub and Co. commenced business on 1.1.2022 with Head Office at Calicut and a branch at Trichur.

All goods were purchased by the Head Office and normally packed immediately but on December 31, 2022, goods costing Tk.5,000 remained unpacked.

Only packed goods were sent to the branch which was charged at selling price less 10%.

The following information is furnished to you as on December 31, 2022 from the Head Office and branch office books.

	H.O (Tk)	Branch (Tk)		H.O(Tk)	Branch (Tk)
Capital Account	40,000	-	Clerks' salary wages etc	20,000	3,000
Drawings by Proprietor	10,000	-	Sundry Debtors	28,000	4,200
Purchases	4,00,000	-	sundry Creditors	26,600	5,000
Packing materials bought	6,000	-	Current Accounts:		
Sales	3,20,000	1,00,000	Head Office (credit balance)		12,000
Despatch of goods to Branch	1,13,400	-	Branch office (debit balance)	19,000	-
Selling expenses	16,000	800	Bank balance	1,000	1,000
			Goods received from Head office		1,08,000

You are further informed that:

- Sales by Head Office were at a uniform gross profit, after charging packing materials of 20% on the fixed selling price.
- Sales at branch were at fixed selling price.
Goods invoiced and despatched by Head Office to branch on December 2022 for Tk.5,400 were received by the branch only on January 10, 2023.
- Stock of packing materials on hand as on December 31, 2022 was valued at Tk.1,000.
- Remittance of Tk.1,600 from the branch to the Head Office was in-transit on 31.12.2022.
- Tk.2,000 worth of stock at selling price was damaged at the branch. For valuing stock, this was reduced by Tk.1,090 below the invoice cost to the branch. It was decided that the Head Office and the branch would share equally the loss occasioned by this and also the deficit in stock, ascertained on actual stock taking at the branch of goods at selling price of Tk.500.

Prepare the Profit and Loss Account of the Trichur and Calicut offices and also a Balance Sheet as on 31.12.2022 of the business.

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Questions

1. The following are the figures extracted from the books of Southeast Bank Limited, as on 31.12.2023: (figures in taka.)

Interest and Discount received	45,05,000	Commission, exchange and brokerage	1,90,000
Interest paid on Deposits	20,37,452	Rent received	65,000
Issued and Subscribed Capital	10,00,000	Profit on sale of investments	2,00,000
Salaries and Allowances	2,00,000	Depreciation on Bank's properties	30,000
Directors' fees and allowances	30,000	Stationery expenses	40,000
Rent and taxes paid	90,000	Preliminary expenses	25,000
Postage and telegrams	60,286	Auditors fees	5,000
Statutory reserve fund	8,00,000		

Other information:

- (a) A customer to whom a sum of Tk. 8,00,000 had been advanced has become insolvent and it is expected that only 50% can be recovered from his estate.
- (b) Also, there were other debts, for which a provision of Tk. 1,50,000 was found necessary by the auditors.
- (c) Rebate on bills discounted on 31.12.2022 was Tk. 12,000 and on 31.12.2023 was Tk. 16,000.
- (d) Provide Tk. 6,50,000 for Income tax.
- (e) The directors desire to declare 15% dividends.

Prepare the Profit and Loss Account of Southeast Bank Ltd. for the year ended on December 31, 2023.

2. The following balance relate to Himalaya Company Ltd. as on 31st December 2023:

Debit	Tk.	Credit	Tk.
Motor car (cost less depreciation)	8,000	Share Forfeiture Account	500
Sundry debtor	60,000	Share capital	1,00,000
Furniture (cost less depreciation)	4,000	Profit and Loss Account (31.12.2020)	1,500
Plant (cost less depreciation)	15,000	Gross Profit	54,150
Compensation to employees	2,000	Development rebate reserve	1,350
Closing stock	35,000	Bank overdraft – UCO	25,000
Rent and taxes	8,000	Sundry creditor	11,000
Selling expenses	10,000	Liabilities for expenses	3,500
Office expenses, etc.	12,000		
Security deposit	4,000		
Advance income-tax	9,000		
Cash in hand	2,500		
Cash in bank	27,000		
	1,97,000		1,97,000

The following additional information is available:

- (a) Share capital consists of 15,000 10% cumulative preference shares of Tk.100 each, out of which 500 shares are fully called-up and paid –up.
- (b) Transfer Tk. 900 to the Development Rebate Reserve Account on 31st December, 2023.
- (c) Bank overdraft is secured by the hypothecation of stock.
- (d) The manager is entitled to 5% commission on the net profit of the company.
- (e) Addition made to plant during the year ended 31st December 2023 was Tk. 8,000.
- (f) Depreciation written off up to 31st December, 2022 and rates against each are as under: Plant Tk.2,000 (15%); Furniture Tk.1,000 (10%); Motor car Tk. 10,000 (20%).
- (g) Provision for taxation to be made at Tk. 9,600.
- (h) The amount shown against shares forfeited account represents unadjusted profit on reissue of forfeited shares made during the year.
- (i) Sundry debtors include outstanding Tk. 1,000 for more than six months.
- (j) Office expenses include Tk. 1,500 as audit fee and Tk. 500 as audit expense.

You are required to draw:

- (i) the Profit and Loss Account for the year ended on 31st December, 2023; and
- (ii) the Balance Sheet as on that date.

3. MH Ltd bought a motor vehicle on 1.1.2022, for Tk. 4,34,180 under a hire-purchase agreement. The cash price was Tk. 3,60,000. The vehicle was financed by IDLC Finance Ltd. The agreement required an initial deposit of Tk. 1,20,000 on acquisition, followed by two equal instalments of Tk. 1,57,090 on 31.12.2022 and 31.12.2023, hire purchase interest being calculated @ 20% p.a. on the balance at 31 December each year.

On 31.12.2021, the balance on the Motor Vehicle Account was Tk. 16,00,000 and on the provision for depreciation (motor vehicles) Tk. 7,60,000. Depreciation is calculated @ 25% p.a. on a straight-line basis, assuming no residual value. No other acquisitions or disposals took place.

Prepare necessary ledger accounts for the two years ended 31.12.2022 and 31.12.2023 and also show the relevant items in the Balance Sheet of M H Ltd as at 31st December, 2022.

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BBA Program

Semester: 222 (8th Level)

Course Title: Advanced Management Accounting

Date: December 13, 2024

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Questions

1. (a) How can a multinational corporation integrate enterprise risk management (ERM) with its global strategy to navigate the uncertainties introduced by globalization? Discuss the theoretical framework of ERM, and analyze how ethical considerations and corporate governance structures can impact strategic decision-making and risk mitigation processes.
- (b) In the context of corporate social responsibility (CSR), evaluate the role of ethical principles and the Certified Management Accountant (CMA) in promoting sustainable business practices. How can CMAs use their expertise to align an organization's strategic objectives with socially responsible practices while managing stakeholder expectations and ensuring financial accountability?
- (c) Critically assess the impact of organizational structure and process management on a company's ability to execute a strategy that emphasizes long-term value creation. How can management accounting techniques be applied to monitor and improve processes, ensure ethical behaviour, and support the overall strategic goals of a business? Include considerations of how corporate governance influences managerial decision-making.

2. A manufacturing company produces three products: X, Y, and Z. They use an Activity-Based Costing (ABC) system to allocate overhead costs. The company has identified the following cost pools, cost drivers, and total costs associated with each pool:

Machine Setup Cost Pool: Total cost of \$250,000, allocated based on the number of setups. Product X requires 40 setups, Product Y requires 30 setups, and Product Z requires 50 setups.

Quality Control Cost Pool: Total cost of \$150,000, allocated based on the number of quality inspections. Product X requires 35 inspections, Product Y requires 40 inspections, and Product Z requires 25 inspections.

Material Handling Cost Pool: Total cost of \$300,000, allocated based on the number of material movements. Product X requires 60 material movements, Product Y requires 80 material movements, and Product Z requires 70 material movements.

Packaging Cost Pool: Total cost of \$200,000, allocated based on the number of packaging orders. Product X has 25 orders, Product Y has 35 orders, and Product Z has 40 orders.

The production volumes for each product are:

Product X: 5,000 units

Product Y: 10,000 units

Product Z: 8,000 units

Additional Information for Traditional Costing: The company also uses traditional costing based on direct labor hours. Total manufacturing overhead costs for the period are \$900,000. The total direct labor hours used are 45,000 hours, allocated as follows: Product X uses 15,000 hours, Product Y uses 20,000

hours, and Product Z uses 10,000 hours.

Requirements:

- (a) Calculate the cost per unit for each product using the Activity-Based Costing (ABC) system.
 - (b) Calculate the cost per unit for each product using the traditional costing method based on direct labor hours.
 - (c) Compare the unit costs obtained from both ABC and traditional costing methods.
 - (d) Analyze and discuss why the unit costs differ and the potential implications on product pricing, resource allocation, and strategic decision-making.
 - (e) Determine the potential impact of using ABC versus traditional costing on process improvement.
 - (f) Suggest how management can use the ABC information to improve operations and highlight areas where resources may be misallocated under the traditional costing system.
3. A manufacturing company, XYZ Manufacturing, produces a single product and has developed a flexible budget for analyzing its performance. The budget includes costs driven by activity levels and multiple cost drivers. The company's flexible budget is based on machine hours and direct labor hours.

Budgeted and Actual Data for October:

Flexible Budget Data (based on 10,000 units produced):

Direct materials: \$8 per unit

Direct labor: \$5 per unit

Variable manufacturing overhead: \$4 per direct labor hour

Fixed manufacturing overhead: \$200,000

Selling and administrative expenses:

Variable: \$3 per unit

Fixed: \$100,000

Cost Drivers:

Direct labor hours per unit: 0.6 hours

Machine hours per unit: 0.5 hours

Actual Data for October (for 13,000 units produced):

Direct materials: \$9.5 per unit

Direct labor: \$4.7 per unit

Variable manufacturing overhead: \$100,000

Fixed manufacturing overhead: \$210,000

Selling and administrative expenses:

Variable: \$35,000

Fixed: \$105,000

Direct labor hours used: 8,000 hours

Machine hours used: 6,800 hours

Requirements:

- (a) Prepare a flexible budget for October based on the actual production of 13,000 units.
- (b) Compute the variances for each cost category, including:
 - (i) Direct Materials Variance; ii) Direct Labor Variance; iii) Variable Manufacturing Overhead Variance; iii) Fixed Manufacturing Overhead Variance.
- (c) Analyze and discuss:
 - (i) The impact of variances on overall profitability.
 - (ii) Possible reasons for the variances in each cost category, including the role of multiple cost drivers.
 - (iii) The implications of any unfavorable variances and how management might address these issues to improve future performance.

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Questions

1. Sunrise Enterprises is a diversified company with three major divisions: Electronics, Home Appliances, and Furniture. The company practices decentralization and uses responsibility accounting to evaluate the performance of each division. Each division is treated as an investment center, and the company's management uses metrics like Return on Investment (ROI) and Residual Income (RI) to assess divisional performance. Additionally, Sunrise Enterprises implements a Balanced Scorecard approach to measure performance across financial and non-financial metrics.

Segment Reporting Information:

Sales Revenue:

Electronics: BDT8,000,000

Home Appliances: BDT5,000,000

Furniture: BDT3,500,000

Operating Income:

Electronics: BDT1,200,000

Home Appliances: BDT600,000

Furniture: BDT300,000

Average Operating Assets:

Electronics: BDT5,000,000

Home Appliances: BDT3,500,000

Furniture: BDT2,500,000

Cost Allocation and Hindrances:

Allocated Fixed Costs (Corporate Overhead): BDT900,000, allocated based on divisional sales revenue as a percentage of total sales.

Untraceable Costs: The Electronics division incurs BDT250,000 in costs that cannot be traced to specific segments, and the Home Appliances division incurs BDT150,000 of similar costs.

Evaluating Investment Center Performance:

- **Target ROI:** 15% for all divisions
- **Cost of Capital:** 10% for computing Residual Income (RI)

Requirements:

- (a) Calculate the following for each division:
 - (i) Return on Investment (ROI); ii) Residual Income (RI)
- (b) Calculate the Segment Margin
- (c) Balanced Scorecard Analysis:
 - (i) Suggest three non-financial performance metrics for each division that could be included in the Balanced Scorecard. Discuss how these metrics could influence decision-making and support the overall strategic goals of Sunrise Enterprises.

- (ii) Explain how responsibility accounting and segment reporting help identify areas for improvement in a decentralized organization.
2. Evergreen Manufacturing produces a variety of products, and the company's management often faces decisions related to adding or dropping product lines, making or buying components, and optimizing the use of constrained resources. The following data have been compiled to help in decision-making for a few scenarios:

Scenario 1: Adding or Dropping a Product Line

Evergreen is considering dropping its **Garden Tools** product line due to declining profitability. The following financial data relate to the Garden Tools line for the past year:

- **Sales Revenue:** BDT500,000
- **Variable Expenses:** BDT350,000
- **Fixed Expenses:** BDT200,000 (includes BDT50,000 of allocated corporate overhead that will continue even if the line is dropped)

If the Garden Tools line is dropped, sales of the remaining product lines are expected to increase by BDT100,000, with associated variable expenses of 40%.

Scenario 2: The Make or Buy Decision

Evergreen currently manufactures a component used in its **Outdoor Furniture** product line. The component has the following per-unit costs:

- **Direct Materials:** BDT8
- **Direct Labor:** BDT10
- **Variable Manufacturing Overhead:** BDT6
- **Fixed Manufacturing Overhead:** BDT4 (allocated, unavoidable cost)

An outside supplier has offered to provide the component at BDT24 per unit. Evergreen needs 10,000 units of the component annually.

Scenario 3: Utilization of a Constrained Resource

The company has a constrained resource in its **Metalworking Department**, where only 5,000 hours are available per year. The following products compete for the use of this constrained resource:

1. **Product A:** Contribution margin per unit: BDT30; Machine hours required per unit: 2
2. **Product B:** Contribution margin per unit: BDT40; Machine hours required per unit: 3
3. **Product C:** Contribution margin per unit: BDT20; Machine hours required per unit: 1

Requirements:

- (a) Scenario 1 Analysis:
 - (i) Calculate the impact on overall profitability if the Garden Tools line is dropped. Consider the effect of both lost revenue and the potential increase in sales of the remaining product lines.
 - (ii) Provide a recommendation on whether to drop or keep the Garden Tools line, with a clear explanation of relevant and irrelevant costs.
 - (b) Scenario 2 Analysis:
 - (i) Compare the cost of making the component internally to the cost of buying it from the outside supplier. Be sure to include only relevant costs in your analysis.
 - (ii) Determine the financial impact of making versus buying the component and provide a recommendation.
 - (c) Scenario 3 Analysis:
 - (i) Compute the contribution margin per hour for each product that uses the constrained resource.
 - (ii) Rank the products based on their contribution margin per hour and determine the optimal allocation of the 5,000 available machine hours.
 - (iii) Calculate the total contribution margin that can be generated with the constrained resource.
3. MapleTech Solutions manufactures and sells a range of electronic gadgets. The company's management is currently exploring different pricing strategies for its latest product, the SmartPad. The following data and scenarios are provided to evaluate pricing options:

Scenario 1: Economists' Approach to Pricing

MapleTech has estimated the demand for SmartPads at different price levels:

- At a price of BDT300 per unit, the company expects to sell 20,000 units.
- At a price of BDT250 per unit, the company expects to sell 30,000 units.
- At a price of BDT200 per unit, the company expects to sell 40,000 units.

The variable cost per SmartPad is BDT120, and the fixed costs for the product line are BDT2,000,000 annually.

Scenario 2: Absorption Costing and Cost-Plus Pricing

Under absorption costing, the total cost per unit is calculated as the sum of variable costs and allocated fixed manufacturing overhead. The following data applies:

- **Variable manufacturing cost per unit:** BDT100
- **Fixed manufacturing overhead:** BDT1,800,000 (allocated based on an expected production of 24,000 units)
- **Desired markup:** 40% on the total absorption cost per unit

Scenario 3: Target Costing

The marketing team has conducted market research and found that the competitive market price for the SmartPad is BDT220. MapleTech requires a profit margin of 25% on the selling price. The company wants to determine the maximum allowable cost per unit to achieve the desired profit margin and evaluate whether the product is viable given the current cost structure.

Requirements:

- (a) Scenario 1 Analysis:
 - (i) Calculate the total revenue, total cost, and profit at each price level. Use this data to determine the optimal price that maximizes profit.
 - (ii) Discuss the implications of elasticity of demand on pricing strategy and how the economists' approach influences decision-making.
 - (b) Scenario 2 Analysis:
 - (i) Compute the total absorption cost per unit, including the allocation of fixed manufacturing overhead.
 - (ii) Calculate the cost-plus price using the desired markup and evaluate whether this pricing strategy is feasible in the current market.
 - (c) Scenario 3 Analysis:
 - (i) Determine the target cost per unit to meet the desired profit margin at the market price of BDT220.
 - (ii) Compare the target cost to the current variable and fixed costs, and discuss potential strategies MapleTech could use to reduce costs and meet the target cost.
4. Pinnacle Manufacturing produces three products: Alpha, Beta, and Gamma. The company is analyzing the profitability of each product to make volume trade-off decisions. Due to limited production capacity, management needs to determine which products to prioritize to maximize overall profitability. The following data have been compiled for analysis:

	Alpha	Beta	Gamma
Selling Price per Unit	BDT50	BDT75	BDT100
Variable Cost per Unit	BDT30	BDT45	BDT70
Annual Fixed Costs Allocated	BDT200,000	BDT150,000	BDT100,000
Units Sold Annually	40,000	20,000	15,000

Additional Information

The company's production capacity is constrained to 100,000 machine hours per year. The time required to produce one unit is:

Alpha: 0.4 hours; Beta: 0.5 hours; Gamma: 0.6 hours.

Requirements:

- (a) Absolute Profitability Analysis:
 - (i) Calculate the total contribution margin and net profit for each product.
 - (ii) Determine which product generates the highest absolute profitability.
- (b) Relative Profitability Analysis:
 - (i) Compute the contribution margin per machine hour for each product.
 - (ii) Rank the products based on their relative profitability using the contribution margin per machine hour.
- (c) Volume Trade-Off Decision:
 - (i) Given the production capacity constraint of 100,000 machine hours, determine the optimal

- production mix to maximize total contribution margin.
- (ii) Calculate the total contribution margin and net profit for the optimal production mix.
- d.
- (i) Discuss the impact of volume trade-off decisions on overall company profitability.
 - (ii) Analyze how changes in demand, cost structures, or production capacity might influence future profitability decisions.
 - (iii) Provide recommendations for improving profitability, considering both absolute and relative profitability measures.

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BBA Program

Semester: 222 (8th Level-AIS)**Course Title: Corporate Financial Reporting****Date: December 13, 2024****Instructions**

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Questions

1. (a) How can information based on past transactions be used to predict future cash flows?
(b) Why should caution be exercised in the use of the net income figure derived in an income statement? What are the objectives of generally accepted accounting principles in their application to the income statement?
(c) What is the basis for distinguishing between operating and nonoperating items?
2. (a) Differentiate between operating activities, investing activities, and financing activities.
(b) State the usual basis of valuation of each of the following assets and describe the valuation methods.
 - (i) Trade accounts receivable.
 - (ii) Land.
 - (iii) Inventory.
 - (iv) Trading securities (ordinary shares of other companies).
 - (v) Prepaid expenses.
(c) The creditors of Chan Ho Company agree to accept promissory notes for the amount of its indebtedness with a condition that two-thirds of the annual profits must be applied to their liquidation. How should these notes be reported on the statement of financial position of the issuing company? Give a reason for your answer.

3. (a) What are the major limitations of the balance sheet as a source of information?
 - (b) What types of contractual obligations must be disclosed in great detail in the notes to the balance sheet? Why do you think these detailed provisions should be disclosed?
 - (c) Describe the guidelines for preparing interim financial reports.
4. In an examination of Arena Corporation as of December 31, 2020, you have learned that the following situations exist. No entries have been made in the accounting records for these items.
1. The corporation erected its present factory building in 2005. Depreciation was calculated by the straight-line method, using an estimated life of 35 years. Early in 2020, the board of directors conducted a careful survey and estimated that the factory building had a remaining useful life of 25 years as of January 1, 2020.
 2. An additional assessment of 2019 income taxes was levied and paid in 2020.
 3. When calculating the accrual for officers' salaries at December 31, 2020, it was discovered that the accrual for officers' salaries for December 31, 2019, had been overstated.
 4. On December 15, 2020, Arena Corporation declared a cash dividend on its common stock outstanding, payable February 1, 2021, to the common stockholders of record December 31, 2020.

Instructions

Describe fully how each of the items above should be reported in the financial statements of Arena Corporation for the year 2020.

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Questions

- 1 (a) What is the difference between a perpetual inventory and a physical inventory? If a company maintains a perpetual inventory, should its physical inventory at any date be equal to the amount indicated by the perpetual inventory records? Why?
- (b) FIFO and weighted-average, methods are often used instead of specific identification for inventory valuation purposes. Compare these methods with the specific identification method, discussing the theoretical propriety of each method in the determination of income and asset valuation.
- (c) In your audit of Gaga Company, you find that a physical inventory on December 31, 2020, showed merchandise with a cost of Taka 441,000 was on hand at that date. You also discover the following items were all excluded from the Tk. 441,000.
 1. Merchandise of Tk. 61,000 which is held by Gaga on consignment. The consignor is the Bontemps Company.
 2. Merchandise costing Tk. 33,000 which was shipped by Gaga f.o.b. destination to a customer on December 31, 2020. The customer was expected to receive the merchandise on January 6, 2021.
 3. Merchandise costing Tk. 46,000 which was shipped by Gaga f.o.b. shipping point to a customer on December 29, 2020. The customer was scheduled to receive the merchandise on January 2, 2021.
 4. Merchandise costing Tk. 73,000 shipped by a vendor f.o.b. destination on December 30, 2020 and received by Gaga on January 4, 2021.
 5. Merchandise costing Tk. 51,000 shipped by a vendor f.o.b. shipping point on December 31, 2020 and received by Gaga on January 5, 2021.

Instructions

Based on the above information, calculate the amount that should appear on Gaga's balance sheet at December 31, 2020, for inventory.

2. (a) Mention the characteristic of intangible assets.

- (b) What do you mean by natural resources? What are the different types of cost involved to these types of resources?
- (c) Moyori Inc. has capitalized computer software costs of Tk. 3,900,000 on its new “Leads” software package. Revenues from 2020 (first year) sales are Tk. 2,000,000. Additional future revenues from “Leads” for the remainder of its economic life, through 2024, are estimated to be Tk.10,000,000.

Instructions

- (i) What method or methods of amortization are to be applied in the write-off of capitalized computer software costs?
 - (ii) Compute the amount of amortization for 2020 for “Leads.”.
3. (a) For what reasons should the percentage-of-completion method be used over the completed-contract method whenever possible?
- (b) Under the percentage-of-completion method, how are the Construction in Process and the Billings on Construction in Process accounts reported in the balance sheet?
- (c) Talha Marina has 300 available slips that rent for Tk. 800 per season. Payments must be made in full at the start of the boating season, April 1, 2021. Slips for the next season may be reserved if paid for by December 31, 2020. Under a new policy, if payment is made by December 31, 2020, a 5% discount is allowed. The boating season ends October 31, and the marina has a December 31 year-end. To provide cash flow for major dock repairs, the marina operator is also offering a 20% discount to slip renters who pay for the 2022 season.
- For the fiscal year ended December 31, 2020, all 300 slips were rented at full price. Two hundred slips were reserved and paid for the 2021 boating season, and 60 slips for the 2022 boating season were reserved and paid for.

Instructions

- (a) Prepare the appropriate journal entries for fiscal 2020.
- (b) Assume the marina operator is unsophisticated in business. Explain the managerial significance of the accounting above to this person.

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BBA Program

Semester: 222 (8th Level)

Course Title: Financial Statements Analysis

Date: December 13, 2024

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Questions

1. (a) A business executive once stated, “Depreciation is one of our biggest operating cash inflows.” Do you agree? Explain.
- (b) How do the direct and the indirect methods differ in their approach to computing the net cash provided by operating activities?
- (c) What are the three major sections on a statement of cash flows, and what type of cash inflows and outflows should be included in each section?
- (d) If an asset is sold at a gain, why is the gain subtracted from net income when computing the net cash provided by operating activities under the indirect method?
2. (a) What is the basic purpose for examining trends in a company’s financial ratios and other data? What other kinds of comparisons might an analyst make?
- (b) What is meant by the dividend yield on a common stock investment? Would you expect a company in a rapidly growing technological industry to have a high or low dividend payout ratio?
- (c) If a stock’s market value exceeds its book value, then the stock is overpriced. Do you agree? Explain.
- (d) The Balance Sheet of Punjab Auto Limited as on 31-12-2002 was as follows:

Particular	Tk.	Particular	Tk.
Equity Share Capital	40,000	Plant and Machinery	24,000
Capital Reserve	8,000	Land and Buildings	40,000
8% Loan on Mortgage	32,000	Furniture & Fixtures	16,000
Creditors	16,000	Stock	12,000
Bank overdraft	4,000	Debtors	12,000
Taxation:		Investments (Short-term)	4,000
Current	4,000	Cash in hand	12,000
Future	4,000		
Profit and Loss A/c	12,000		
	1,20,000		1,20,000

From the above, compute (a) the Current Ratio, (b) Quick Ratio, (c) Debt-Equity Ratio, and (d) Proprietary Ratio.

3.
 - (a) Both convertibility and warrants attached to debt aim at increasing the attractiveness of debt securities and lowering their interest cost. Describe how the costs of these two features affect income and equity.
 - (b) Explain how analysis of financial statements is used to evaluate a company's liabilities, both existing and contingent.
 - (c) Define the term big bath. Explain when a manager would consider "taking a big bath" and how analysis of current financial position and future profitability might be adjusted if one suspects that a company has taken a big bath.
 - (d) Explain how off-balance-sheet financing items should be treated for financial analysis purposes.

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: Financial Statements Analysis

Date: January 24, 2025

Instructions

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Questions

1. (a) Explain the concept of a company's operating cycle and its meaning. Analysts must be alert to what aspects of goodwill in their analysis of financial statements?
 (b) What is meant by the factoring or securitization of receivables?
 (c) Discuss on the following: Depreciation accounting is imperfect for analysis purposes.
 (d) Explain when an expenditure should be capitalized versus when it should be expensed.
2. (a) Describe a futures contract. Distinguish between hedging and speculative activities with regard to derivatives.
 (b) Evaluate the following statement from an analysis viewpoint: "A parent company is not responsible for the liabilities of its subsidiaries nor does its own the assets of its subsidiaries. As such, consolidated financial statements distort legal realities."
 (c) From an analysis point of view, is pooling accounting or purchase accounting for a business combination preferable? Explain with reference to the balance sheet and income statement.
 (d) Spellman Company acquires 90% of Moore Company in a business combination. The total consideration is agreed upon, but the exact nature of Spellman's payment is not yet fully specified. This business combination is accounted for as a purchase. It is expected that at the date of the business combination, the fair value will exceed the book value of Moore's assets minus liabilities. Spellman desires to prepare consolidated financial statements that include the financial statements of Moore.

Required:

- a. Explain how the method of accounting for a business combination affects whether goodwill is reported.
- b. If goodwill is recorded, explain how to determine the amount of goodwill.
- c. From a conceptual standpoint, explain why consolidated financial statements should be prepared.
- d. From a conceptual standpoint, identify the first necessary condition before consolidated financial statements are prepared

3.
 - (a) Define income. What are the two basic economic concepts of income? Explain how accountants measure income.
 - (b) Operating vs. nonoperating and recurring vs. nonrecurring are two distinct dimensions of classifying income. Explain this statement and discuss whether or not you agree with it.
 - (c) How do companies use special charges to influence investors' perceptions regarding company value?
 - (d) Many companies report discontinued operations in their income statements and balance sheets.

Required:

- a. What is your best estimate of the summary journal entry recording the disposal of discontinued operations.
- b. What is included in the income (expense) items relating to discontinued operations as reported in the income statement?
- c. Discuss the importance of discontinued operations in analyzing a company's financial statements.
- d. What is the rationale for separately reporting the results of discontinued operations?

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Bank Management

Date: December 13, 2024

Instructions

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Questions

1. What is meant by bank? Briefly discuss the overall banking system in Bangladesh.
2. Discuss the techniques followed by the bank regulatory authorities to control the activities of commercial banks in Bangladesh.
3. What is meant by deposit mobilization? Enumerate the level of deposit in the whole banking system vs. that in an individual bank.
4. Illustrate the different types of deposit schemes recently in practices in Bangladesh.
5. Identify the modern electronic banking technologies.
6. Discuss the classification of capital. Enumerate the processes of raising bank capital.
7. Discuss in details the Rule of '20' with its rule of assessment. Explain the factors used in measuring capital adequacy.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Bank Management

Date: January 24, 2025

Instructions

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Questions

1. What is liquidity? Discuss the dilemma of liquidity & profitability.
2. Deliberate the relationship between economic condition and liquidity position of the bank.
3. What are the differences between best liquidity and worst liquidity.
4. Critically discuss the four types of liquidity theories so far developed. Which one of the theories is applicable in case of Bangladesh and why?
5. How does credit management affect bank's earning?
6. "Supervision is more important than collateral in loan recovery".- Discuss.
7. Discuss the important for credit documents in view of the banker and customer.
8. Define problem loan. "Can all problem loans be turned into performing one"? Give logic in favour of your opinion.
9. Do you think the recovery of loan is in the satisfactory level in the commercial bank's of Bangladesh? If not, why?

Bangladesh Open University
BBA Program
 Semester: 222 (8th Level-Finance)

Course Title: International Financial Management

Date: December 13, 2024

Instructions

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Questions

1. (a) What are the main components of the current account? How would a relatively high home inflation rate affect the home country's current account, other things being equal?
 - (b) What is the expected relationship between the relative real interest rates of two countries and the exchange rate of their currencies?
 - (c) Why do you think most crises in countries cause the local currency to weaken abruptly? Is it because of trade or capital flows?
 - (d) Explain the concept of locational arbitrage and interest rate parity. Provide the rationale for its possible existence.
2. (a) One assumption made in developing the IFE is that all investors in all countries have the same real interest rate. What does this mean?
 - (b) Explain how you could determine whether PPP exists. Describe a limitation in testing whether PPP holds.
 - (c) An analyst has stated that the British pound seems to increase in value over the two weeks following announcements by the Bank of England (the British central bank) that it will raise interest rates. If this statement is true, what are the inferences regarding weak-form or semi strong-form efficiency?
 - (d) Assume that the annual U.S. return is expected to be 7 percent for each of the next four years, while the annual interest rate in Mexico is expected to be 20 percent. Determine the appropriate four-year forward rate premium or discount on the Mexican peso, which could be used to forecast the percentage change in the peso over the next four years.
3. (a) What are sunk costs? What are opportunity costs? What effect does each of these types of costs have on a project's incremental cash flows?
 - (b) How can currency risk and political risk be minimized when one is making foreign direct investments?
 - (c) What three components of cash flow may exist for a given project? How can expansion decisions be treated as replacement decisions? Explain.

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: International Financial Management

Date: December 24, 2025

Instructions

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Questions

1. (a) Why are the cash flows of a purely domestic firm exposed to exchange rate fluctuations?
- (b) Raton Co. is a U.S. company that has net inflows of 100 million Swiss francs and net outflows of 100 million British pounds. The present exchange rate of the Swiss franc is about \$.70 while the present exchange rate of the pound is \$1.90. Raton Co. has not hedged these positions. The Swiss franc and British pound are highly correlated in their movements against the dollar. Explain whether Raton will be favorably or adversely affected if the dollar weakens against foreign currencies over time.
- (c) Memphis Co. hires you as a consultant to assess its degree of economic exposure to exchange rate fluctuations. How would you handle this task? Be specific.
2. (a) When considering the implementation of a project in one of the various possible countries, what types of tax characteristics should be assessed among the countries?
- (b) Explain how the financing decision can influence the sensitivity of the net present value to exchange rate forecasts.
- (c) Why should capital budgeting for subsidiary projects be assessed from the parent's perspective? What additional factors that normally are not relevant for a purely domestic project deserve consideration in multinational capital budgeting?
- (d) Brower, Inc., just constructed a manufacturing plant in Ghana. The construction cost 9 billion Ghanaian cedi. Brower intends to leave the plant open for three years. During the three years of operation, cedi cash flows are expected to be 3 billion cedi, 3 billion cedi, and 2 billion cedi, respectively. Operating cash flows will begin one year from today and are remitted back to the parent at the end of each year. At the end of the third year, Brower expects to sell the plant for 5 billion cedi. Brower has a required rate of return of 17 percent. It currently takes 8,700 cedi to buy 1 U.S. dollar, and the cedi is expected to depreciate by 5 percent per year. a. Determine the NPV for this project. Should Brower build the plant? b. How would your answer change if the value of the cedi was expected to remain unchanged from its current value of 8,700 cedi per U.S. dollar over the course of the three years? Should Brower construct the plant then?

3. (a) Why might a firm use a “local” capital structure at a particular subsidiary that differs substantially from its “global” capital structure??
- (b) Explain why managers of a wholly owned subsidiary may be more likely to satisfy the shareholders of the MNC.
- (c) Blues, Inc., is an MNC located in the United States. Blues would like to estimate its weighted average cost of capital (WACC). On average, bonds issued by Blues yield 9 percent. Currently, Treasury security rates are 3 percent. Furthermore, Blues’ stock has a beta of 1.5, and the return on the Wilshire 5000 stock index is expected to be 10 percent. Blues’ target capital structure is 30 percent debt and 70 percent equity. If Blues is in the 35 percent tax bracket, what is its weighted average cost of capital?
- (d) Nevada Co. is a U.S. firm that conducts major importing and exporting business in Japan, and all transactions are invoiced in dollars. It obtained debt in the United States at an interest rate of 10 percent per year. The long-term risk-free rate in the United States is 8 percent. The stock market return in the United States is expected to be 14 percent annually. Nevada’s beta is 1.2. Its target capital structure is 30 percent debt and 70 percent equity. Nevada Co. is subject to a 25 percent corporate tax rate. a. Estimate the cost of capital to Nevada Co. b. Nevada has no subsidiaries in foreign countries but plans to replace some of its dollar-denominated debt. with Japanese yen-denominated debt because Japanese interest rates are low. It will obtain yen-denominated debt at an interest rate of 5 percent. It cannot effectively hedge the exchange rate risk resulting from this debt because of parity conditions that make the price of derivatives contracts reflect the interest rate differential. How could Nevada Co. reduce its exposure to the exchange rate risk resulting from the yen-denominated debt without moving its operations?

শুন্ন অব বিজনেস
Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: International Economics

Date: December 13, 2024

Instructions for Assignment Submission

 <ol style="list-style-type: none"> 1. Assignments must be submitted on A4 size paper in own hand writing. 2. Completed cover must be used on the top of each assignment as per the specimen cover page in the Semester Calendar) 3. Assignments must be submitted to the coordinator of the study center you are attached with. 4. Spiral binding must be avoided. Instead, transparent folder or file cover or any other soft binding may be used. 5. Contact e-mail address & Cell Phone and Land Phone numbers must be written on the cover page clearly. If your e-mail address is not yet added to our e-mail list, please send a mail to the coordinator of your study center with subject "Add Me". 6. In the case of delayed submission, the School will not acknowledge the submission of the assignment(s) and will not be responsible for any damage or loss of the assignment(s). 7. If it is noticed that your assignment is copied from another student's assignment, your assignment will be cancelled automatically. 	<p>Assignment & Class Performance Marks distribution</p> <hr/> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">Assignment -1</td> <td style="font-size: 2em; padding: 0 10px;">}</td> <td style="background-color: yellow; padding: 5px; text-align: center;">10</td> </tr> <tr> <td style="padding: 5px;">Assignment -2</td> <td style="font-size: 2em; padding: 0 10px;">}</td> <td style="padding: 5px; text-align: center;">10</td> </tr> </table>	Assignment -1	}	10	Assignment -2	}	10
Assignment -1	}	10					
Assignment -2	}	10					

- 1.1. Make a short list of major goods and services which Bangladesh trade with the rest of the world. List the most frequently traded items category wise and mention their share in overall trade.
- 1.2. List the countries which are in highest rank in terms of trade liberalization. What is the status of Bangladesh?
- 1.3. What are the main focuses of the trade policies in Bangladesh? Did they help industrialization in the country? Give examples.
- 1.4. Show in charts the trends of export and import of Bangladesh in last 10 years. Is there any gap? Do you see any progress?



- 1.5. Record 1 videos as per the following instructions and upload them into your YouTube channel and share the LINK and QR code on the assignment:
 - 1.5.1. A video [maximum 10 mins] on the prospect of export of traditional goods from Bangladesh.

শুধন অব বিজ্ঞান
Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: International Economics

Date: January 24, 2025

Instructions for Assignment Submission

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- 2.1. Write a short story on the role of political unrest in changing the trade pattern of Bangladesh.
- 2.2. What is the trend in the forex rate in last 10 years in Bangladesh? Do you see any relationship between forex rate and trade pattern in the said period? Show in graphs.
- 2.3. Explain the pattern of foreign reserve in Bangladesh. Do you see any relationship between the foreign reserve and the trade in last few years?



- 2.4. Record 2 videos as per the following instructions and upload them into your YouTube channel and share the LINK and QR code on the assignment:

- 2.4.1. 5 minute-video on the factors influencing the remittance inflow in Bangladesh.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Strategic Management

Date: December 13, 2024

Instructions

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

1. (a) What do you understand by strategic management? Describe the different strategic management levels.
(b) Discuss the strategic planning process with the help of a diagram.
(c) Explain the main characteristics of a well-constructed goals and objectives of an organization.
2. (a) What is industry? How industry is different from market segments.
(b) Describe the elements of Porter's Five Forces Model for measuring the competitive analysis. What are the limitations of this model?
(c) Explain the stages of industry life cycle.
3. (a) Why an organization expects to achieve distinctive competencies? How is distinctive competencies related to competitive advantage?
(b) What are the barriers of imitating the distinctive competencies of a company?
(c) Describe the ways of making competitive advantages sustainable.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Strategic Management

Date: January 24, 2025

Instructions

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Questions

1. (a) What do you understand by generic strategy? Describe the various categories of generic strategies.
(b) When low cost strategy fails? Explain.
(c) Describe the situations where differentiation strategy work best.
(d) How a marketer understand about the existence of focus market? Discuss.
2. (a) What is integration strategy? Differentiate between horizontal integration and vertical integration with appropriate example.
(b) Describe the advantages and drawbacks of horizontal integration.
(c) State the benefits of first-mover strategy.
3. (a) Is it possible to increase high profits through diversification strategy? Why or why not? Justify your opinion.
(b) Discuss the different types of diversification strategy.
(c) What is joint venture? Why an organization may plan to operate its business through joint venture strategy? Explain.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level-HRM)

Course Title: Organization Development

Date: December 13, 2024

Instructions

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Questions

1. (a) What do you mean by organizational development? Explain the distinguishing features of organization development.
(b) How competitive advantage can be achieved easily through self-directed teams.
(c) State the normative goals of organization development.
2. (a) Links between the laboratory training stem and the survey feedback stem.
(b) “OD is the process of diagnosing, taking action, re-diagnosing, and taking new action.” – Comment
(c) Explain the main focuses of the second generation of organization development.
3. (a) Discuss the Burke-Litwin Model of organizational change.
(b) Explain the phases of organizational development programs.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level-HRM)

Course Title: Organization Development

Date: January 24, 2025

Instructions

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Questions

1. (a) Explain the Porras and Robertson Model of organizational change.
(b) Discuss about the parallel learning structure.
(c) Describe the components of Six-Box Model of organization development practitioners.
(d) Discuss the phases of organization development program.
2. (a) Describe the varieties of action research.
(b) Describe graphically an action research model for organization development.
(c) Describe the sequential steps of Weisbord's future search conference model.
3. (a) Describe the strategic planning activities of organization development.
(b) Explain the nature of OD in relation to power and politics.
(c) Describe the model of power and influence.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Industrial Relations

Date: December 13, 2024

Instructions

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

1. (a) What is Industrial relations? Explain the objectives of industrial relation.
(b) Explain the aspect of industrial relations.
(c) Describe the functional requirement of successful industrial relations program.
2. (a) Describe the industrial relations system in China.
(b) Explain the industrial relations system in UK and lessons for Bangladesh.
3. (a) What is trade Union? Discuss the trade union structure in Bangladesh.
(b) Explain the advantages and disadvantages of insider leader.
(c) Describe the registration process of trade union inside of director of labour and cancellation of registration.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Industrial Relations

Date: January 24, 2025

Instructions

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Questions

1. (a) What do you mean by state? Explain the responsibilities of state in industrial relations.
(b) What is an industrial dispute? Describe in brief the forms of industrial disputes.
(c) Discuss the settlement strategies of industrial disputes.
2. (a) What is grievance? Explain the sources of grievances.
(b) Describe the mitigation process of grievances.
3. (a) What do you mean by collective bargaining? Describe the characteristics of collective bargaining.
(b) Discuss the process of collective bargaining.
(c) How collective bargaining agent will be determined? Explain in accordance with The Bangladesh Labour Code 2006.
4. (a) What is ILO? State the objectives of ILO.
(b) What is labour court? Explain the suggestions for ensuring effectiveness of labour courts in Bangladesh.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Total Quality Management

Date: December 13, 2024

Instructions

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

1. (a) What do you understand by total quality management? Describe the basic concepts that are required for total quality management.
(b) Describe the benefits of TQM for the overall quality improvement of the organization.
(c) Do you think some obstacles are there for the implementation of TQM in the organization? What are those obstacles? Explain.
2. (a) Who is a customer? What perceptions works behind the measuring of a product quality when a customer plan to buy a product? Discuss.
(b) As a manager of small sporting goods store, describe how you would train front-line employees to handle customer complaints.
(c) How employee satisfaction is related to customer satisfaction? Illustrate.
3. (a) How the concept of motivation theory of Maslow assists to ensure employees' involvement to the activities of organization.
(b) Why is team work popular in the organization? How can you create an effective team in your organization to achieve expected outcome?
(c) List and describe the common barriers to team progress.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Total Quality Management

Date: January 24, 2025

Instructions

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Questions

1. (a) Describe the components of Juran Trilogy for improving work process. How it helps organizational continuous process improvement? Discuss.
(b) Describe the different phases of problem solving method.
(c) Describe the five types of problems in the organization. How empowerment, work groups and multifunctional teams would or would not affect the five types of problems? Discuss.
2. (a) What is benchmarking? Why is benchmarking necessary? How benchmarking decision is made?
(b) What difficulties are typically encountered when benchmarking direct competitors? Describe several ways to work around these problems.
(c) What are the pitfalls of benchmarking? Illustrate.
3. (a) What do you understand by quality policy statement? Describe the four tiers of quality documentation.
(b) How an organization can be benefited through ISO certification? Explain.
(c) Describe the ways of implementation of quality management system.

Bangladesh Open University

BBA Program

Semester: 222 (8th Level-Marketing)**Course Title: Services Marketing****Date: December 13, 2024****Instructions**

- Answer the all questions in your own handwriting on A4-size white paper.
- Fill in the cover page of your assignment with care.
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- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#3 of the Semester Calendar).

Questions

1. (a) Explain why services are harder for customers to evaluate than goods.
(b) Describe the relationship between customer expectations and satisfaction regarding your overall experience with the Bangladesh Open University.
(c) What is service quality? How is it different from customer satisfaction? What are the five dimensions of service quality?
2. (a) Travel agencies are losing business to passengers booking their flights directly on Transport websites. Identify possible focus options open to travel agencies such as; “Greenline” which wishes to develop new lines of business that would make up for the loss of transport ticket sales.
(b) Imagine you have been hired as a consultant to advise The Sheraton Hotel. Consider the hotel options based on the four attributes in the positioning Charts, what actions do you recommend The Sheraton take? Explain your recommendations.
(c) How can positioning maps help managers better understand and respond to competitive dynamics?
3. (a) Select a specific service product you are familiar with such as; telecom services in your cell phone, and identify its core product and supplementary services. Then, select a competing service and analyze the differences in terms of core product and supplementary services between the two services.
(b) Analyze the opportunities “Vromon Bilash”- a new tourist agency to create product line extensions for its current and/or new markets. What impact might these extensions have on its present services?
(c) Why do new services often fail? What factors are associated with the successful development of new services?

4. (a) Which elements of the marketing communications mix would you use for each of the following scenarios? Explain your answers.
- A newly established hair salon in a popular shopping center at Gazipur.
 - An established restaurant facing declining patronage because of new competitors.
- (b) Why is WOM important for the marketing of services? How can a service firm that is the quality leader in its industry induce and manage word-of-mouth?
- (c) Explore the websites of “Chaldal.com”, an Internet retailer in your locality, and “Alico” an insurance company. Assess them for ease of navigation, quality of content, and visual design. What, if anything, would you change about each site?

Bangladesh Open University

BBA Program

Semester: 222 (8th Level-Marketing)**Course Title: Services Marketing****Date: January 24, 2025****Instructions**

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Questions

1. (a) Why is the pricing of services of educational institutes such as Bangladesh Open University, more difficult as compared to the pricing of goods?
(b) Select a private hospital of your choice and find out what its pricing policies and methods are. In what respects are they similar to or different from what has been discussed in your chapter named: Pricing and Revenue Management?
(c) Why are ethical concerns important issues when designing service pricing and revenue management strategies? What are potential consumer responses to service pricing or policies that are perceived as unfair?
2. (a) Suppose, as a new entrepreneur of handmade fashion products based on a Facebook page targeting young consumers, you are thinking of setting up a new service business. What advice would you consider regarding the distribution strategy for your business? Address the What? How? Where? When? of your Facebook-based fashion products' service distribution?
(b) Why should service marketers be concerned with new developments in mobile communications?
3. (a) How does blueprinting help us to better understand the service process from the perspective of the key actors (i.e., customers and the employees from different service departments and functional areas) in a service process?
(b) What actions could a bank take to encourage more customers to bank via the Internet, through apps, and ATMs rather than visiting a branch?

4. (a) Why is targeting the “right customers” so important for successful customer relationship management?
- (b) What is the tiering of services? Explain why it is used and what are its implications for firms and their customers.
- (c) Why are benefits related to the core service (e.g., customization, transaction convenience, and service priority) generally more effective in building loyalty than rewards that are unrelated to the core service (e.g., air miles)? What is the role of CRM in delivering a customer relationship strategy?

Bangladesh Open University
BBA Program
 Semester: 222 (8th Level)

Course Title: Strategic Marketing

Date: December 13, 2024

Instructions

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Questions

1. (a) Define the term Strategic Marketing.
 (b) What are market-driven strategies? How can a marketer become market-oriented?
 (c) We know that buyers make their choices based on the buying process. With an example discuss the various stages involved in the buying decision process.
2. (a) What is marketing strategy? Discuss the process of marketing strategy with examples.
 (b) *It is essential that organizations utilize market-driven strategies.* Discuss the characteristics of Market Driven Strategies.
 (c) Is preparing a Marketing Plan essential? Try to prepare a realistic marketing plan for a new product. It is a body lotion for all skin types, for both male and female customers, that will be launched by the prominent beauty care reseller *Shajgoj.com*.
3. (a) What variables influence segmentation strategies? Elucidate each concept using a relevant instance and example.
 (b) How can a marketer set targets in different markets?
 (c) What is positioning strategy? Enumerate the process of developing a positioning strategy.

Carefully read the following excerpt:

Major, full-service airlines' economic struggles and industry consolidation define mature aviation. Southwest, Ryanair, AirAsia, Deccan, and Gol are successful low-cost airlines.

As its next strategy, the all-business-class airline targets budget premium cabin customers. Upgrade-ready business, corporate, and leisure travelers are targeted.

First, all-business-class startup eos Airlines commenced US-UK operations in 2005. By 2007, Maxjet and UK-based Silverjet operated. Business class services on British Airways, Virgin Atlantic, American Airlines, and United Airlines are threatened. Three all-business-class carriers had over 20% of London/New York premium seats in 2007. British Airways and Virgin Atlantic are rushing to develop transatlantic all-business-class flights to safeguard premium traveler agents.

Now answer the following questions utilizing your understanding of the course you have studied thus far.

What makes all businesses different from the other things that airlines do?

If the story is true, are the business class services of the different international airlines at risk? How?

What other moves can companies that only fly business class make to compete with the big planes?

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: Strategic Marketing

Date: January 24, 2025

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Questions

1. (a) How can companies make sure that their changing prices are in line with their long-term brand value in a market that is becoming more and more digital? Talk about it and give examples of both good and unsuccessful implementations done by your local companies [Hint: Plastic Chair pricing of RFL, Bengal, and TEL, Beauty soap Pricing of Kohinoor Chemicals, Unilever, and Square Pharma].
 (b) Enumerate the idea of pricing policies.
 How can companies local small-scale companies use value-based prices to set themselves apart in markets with a lot of competition while still making money? Give an example of a business that used this strategy to improve its place in the market and saw it through.
2. (a) How can a firm successfully merge sales promotion, conventional promotion tactics, and digital advertising to develop a marketing strategy that is coherent and connects with a wide range of customer segments?
 (b) Have a look at the local and foreign companies that run business in your area. Now, prepare an example of a campaign that successfully integrated all the promotional tactics for promoting its advertisement campaign.
 (c) Based on the same set of information you gathered, write about another time when a business failed because of a problem with its sales, advertising, or sales tactics. What advice would you give that company to get over its failure?
3. How can an organization transition from a product-centric structure to a market-driven one without alienating its current customer base? Incorporate an examination of the potential risks and benefits associated with this transformation.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: International Marketing

Date: December 13, 2024

Instructions

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Questions

1. (a) Imagine McDonald's is planning to enter the Bangladeshi market, aiming to tailor its product offerings to suit local preferences, including adjusting tastes and menu options for a predominantly Muslim population. Describe the international marketing tasks McDonald's should undertake to ensure successful market entry and customer acceptance in Bangladesh.
(b) What significant barriers could McDonald's encounter during its international expansion efforts, and how might these challenges impact its success in a new market like Bangladesh?
2. (a) Define the following key terms with examples.
 - i. EPRC Schema
 - ii. Nationalism
 - iii. Confiscation
 - iv. Japanese distribution structure
(b) Assume you are the marketing manager for a start-up company planning to introduce a line of healthy soft drinks. What cultural factors and elements should you consider to market these products effectively, and why are they important for your strategy?
(c) What are the methodologies and strategies that businesses can employ to effectively forecast political risk and mitigate political vulnerability when operating in international markets
3. (a) What alternative market entry strategies can multinational corporations leverage to navigate and penetrate diverse international markets effectively? Give practical examples of each strategy.
(b) How can organizations intricately structure their international planning process to ensure a successful execution of international marketing initiatives?

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: International Marketing

Date: January 24, 2025

Instructions

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Questions

1. (a) A U.S.-based clothing brand expands into Japan but keeps all its marketing, product designs, and branding identical to its American stores, believing that what works in the U.S. will appeal to Japanese consumers without modification. The brand faces low sales, as the Japanese market finds the style and sizing inconsistent with local preferences. In this scenario, how did ethnocentrism in the company's approach affect its success in the Japanese market, and what could have been done differently to improve market acceptance?
- (b) How do different distribution patterns influence various elements of international marketing?
- (c) What are the key factors influencing the selection of distribution channels in international marketing, and how do these factors interact to affect overall market strategy?
2. (a) How do legal constraints, linguistic limitations, cultural diversity, and media limitations affect the process of global advertising? Explain using examples.
- (b) How does sales promotion in international markets differ from domestic markets, and what strategies are most effective in engaging diverse consumer bases?
3. (a) What are the primary causes of price escalation in international markets, and what strategies can businesses implement to mitigate its effects on pricing and competitiveness?
- (b) A multinational electronics company, TechGlobal, is planning to launch a new smartphone in three countries: the United States, India, and Brazil. Each market has distinct economic conditions, consumer preferences, and competitive landscapes. In the U.S., consumers prioritize high-tech features and brand prestige, while in India, affordability and value for money are critical. In Brazil, there's a growing demand for mid-range options with strong after-sales support. In the context of TechGlobal's upcoming smartphone launch, how should the company tailor its pricing strategies for the U.S., India, and Brazil, considering the unique economic conditions and consumer preferences in each market?

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)**Course Title: Brand Management****Date: December 13, 2024****Instructions**

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Questions

1. (a) What do you mean by brands? Assume, that “Bangladesh Hospitality and Tourism Board” is your favorite brand for promoting local heritage. Explain the reasons why it has become your favorite brand.
(b) Do you think Bangladesh Open University is a brand? Justify your logic, how you might differentiate this brand in terms of product?
(c) Which different challenges and opportunities you are going to argue for the recent complicated situation for Bangladesh Open University as a brand? Discuss practically.
2. (a) What is meant by brand equity? As a brand manager of “Nagad” the digital financial service of Bangladesh Post Office, discuss which strategies would you recommend to establish “Nagad” as a strong brand by applying the brand knowledge.
(b) In which way does the strength, favorability, and uniqueness of brand association increase a local handicraft brand’s image positively in any remote village in Bangladesh?
(c) Assume that “Evaly”- an online shopping mall wants to establish itself as a strong brand. Illustrate the four steps of brand building process from this perspective.
3. (a) Apply the six criteria for choosing brand elements focusing on “Walton” the electronics brand in Bangladesh.
(b) Do you think, the proper naming procedures and logos symbols help establish brand association? Elaborate your ideas regarding the leading telecom industry in Bangladesh.
(c) “Slogans are powerful branding devices to formulate brand equity”- explain this statement regarding Savlon handwash.

4. (a) Suppose you are the brand manager of a popular superstore “Shawpno”. Apply personalizing marketing, one-to-one marketing, and permission marketing practices to ensure consumer brand equity.
- (b) Have you ever experienced loyalty cards in your shopping experience? Discuss your experience in terms of the relationship marketing concept of that shopping center in your locality.
- (c) Explain the design and management of channel strategy regarding the online courier delivery service of “Pathao” as a brand.

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: Brand Management

Date: January 24, 2025

Instructions

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Questions

1. (a) “Bangladeshi Jamdani Shari is creating a secondary brand association in conceptualizing the leveraging process through country of origin and geographic area”- Discuss this statement rationally.
- (b) Suppose, ACI pure chinigura rice is co-branded with another brand organization established at Dinajpur. Explain logically, as a brand manager of this brand, how you can compare the advantages and disadvantages of ingredient branding.
- (c) What do you mean by celebrity endorsement? Do you think endorsing Sakib-AL-Hasan as a brand ambassador for your deodorant brand may increase the potential problems of your brand? Why or why not?
2. (a) Illustrate the Brand Value Chain Model focusing a consumer good organization, such as; Unilever Bangladesh Limited.
- (b) If “Star Kabab” – a popular restaurant in Dhaka city wants to establish a brand equity management system embracing digital technologies, what strategies they will formulate? Discuss the issues.
3. (a) What do you mean by Ansoff’s Growth Share Matrix? Illustrate with a figure showing the examples in each of them considering Pran-RFL Bangladesh.
- (b) What advantages you have identified regarding the plastic types of furniture as the brand extensions of Pran-RFL? Enumerate your argument regarding the recent marketing approaches in Bangladesh.
- (c) Do you think, such kind of brand extension helps establish brand equity in consumer minds? Why or why not?

4. (a) How KFC – a fast food international brand, is maintaining its brand consistency? Identify the reasons behind its leadership position.
- (b) How “Ruh Afzah” – a South Asian squash drink expand its brand awareness by applying additional or new usage opportunities except during the month of Ramadan? Explain the valid ideas.
- (c) Aktel, a renowned telecom brand repositioned itself to Airtel several years ago initiating brand repositioning strategies to improve brand image” – Justify your understating in this aspect, why fundamental brand changing strategies are often useful.

Bangladesh Open University
BBA Program
Semester: 222 (8th Level)

Course Title: Business Research Methods

Date: December 13, 2024

Instructions

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Questions

1. (a) “Managers are paid to take chances with decisions. Researchers are paid to reduce the risk of making those decisions”. Do you agree? Explain.
 (b) Distinguish between evaluation research and performance-monitoring research.
 (c) Describe your understanding about managerial value of business research.
2. (a) Distinguish among the concepts of data, information and intelligence.
 (b) What is research problem and what steps does it involve?
 (c) Why is the ‘define research objectives’ of the research process probably the most important stage?
3. (a) What is the sampling distribution? Name and describe the types of probability sampling.
 (b) Suppose you are planning to sample cat owners to determine the average number of cans of cat food they purchase monthly. The following standards have been set: a confidence level of 99 percent and an error of less than five units. Past research has indicated that the standard deviation should be 6 units. What is the required sample size?
 (c) A researcher expects the population proportion of Cubs fans in Chicago to be 80 percent. The researcher wishes to have an error of less than 5 percent and to be 95 percent confident of an estimate to be made from a mail survey. What sample size is required?
 (d) What would happen to the sampling distribution of the mean if we increased the sample size from 5 to 25?
4. The following table shows the pizza bought from a vendor over the course of eight days (“Demand”). Also shown is the temperature for each day in degrees Celsius.

Temperature (°C)	Demand	Temperature (°C)	Demand
20	48	7	18
11	30	12	23
23	36	18	42
18	40	21	33

Required:

- (a) Calculate the slope and y-intercept for the linear regression equation for these data.
- (b) Predict the demand for hot dogs on a day with a temperature of 15°C.
- (c) Calculate the sample coefficient of determination.
- (d) Test the significance of the population coefficient of determination using $\alpha = 0.05$.

Bangladesh Open University

BBA Program

Semester: 222 (8th Level)

Course Title: Business Research Methods

Date: January 24, 2025

Instructions

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Questions

1. (a) Define measurement. How is your performance in your research class being assessed?
(b) Compare and contrast the four different levels of scale measurement.
(c) Name and describe the components of construct validity.
2. (a) What is a significance level? How does a researcher choose a significance level?
(b) Suppose Citibank would like to investigate if credit score and age of an individual are independent of one another. Citibank selected a random sample of 400 adults and asked them to report their credit score range and their age range. The following contingency table presents these results.

Age	Credit Score		
	Less than 650	650-750	More than 750
Less than 30	36	20	24
30 to less than 40	68	48	44
40 to less than 50	40	25	35
50 and older	6	27	27

Required:

Perform a hypothesis test to determine if the credit score and the age of the individual are independent variables using $\alpha = 0.05$.

3. (a) What is ANOVA? Describe the types of ANOVA?
(b) Television advertisers base their investment decisions regarding the promotion of their products and services on demographic information about television viewers. The age of the viewers is a key factor in this process. The following table shows the number of hours that a random sample of individuals watched television during the week. The individuals are grouped according to their ages.

18 – 24	25 – 34	35 – 49	50 – 64
39	41	44	49
14	40	19	33
15	33	27	33
17	35	36	39

20	21	49	71
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Required:

Perform a one-way ANOVA using $\alpha = 0.05$ to determine if there is a difference in the average number of hours per week of television viewing by the four age groups.

4.
 - (a) Discuss the elements of the communication process and how they relate to a research report.
 - (b) List the seven major elements of a formal research report.
 - (c) Discuss the various types of graphic aids researchers can include in a research report.