

Bangladesh Open University**BBA Program****Semester: 192 (4th Level)****Course Title: Auditing****Due on: 03 September, 2021****Instructions**

- Answer the all questions in your own handwriting on A4 size white paper.
- Fill-in the cover page of your assignment with care.
- Enclose the photocopy of your ID Card with the assignment (next to the cover page).
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Questions

1. (a) Suppose, you are posted in a bank where the volume of transactions is very large and no satisfactory system of internal check is in operation. What type of audit would your bank apply? Why? Explain.
(b) Suppose, you are an employee of a joint-stock company and your friend is in a partnership firm. Your friend knows that the audit of his firm and that of your company are the same. What is your opinion in this regard? Explain.
2. (a) What mechanisms will you adopt to achieve the built-in checks and balances while you perform your operations in your organization? Discuss.
(b) Internal control, as it applied to the accounting system, implies control over the accounting system to achieve some objectives. Enumerate these objectives.
3. (a) Suppose, you are the auditor of AB Limited. The accounts of your company show a decrease of 20 percent in the gross profits during the year 2020. Suggest the possible reasons for the decrease and state what steps you would take to ascertain the cause in a particular case.
(b) Suppose, you are the auditor of a manufacturing company that has suffered a loss as a result of fraud perpetrated by the cashier through misappropriation of funds by 'teeming and lading'. Narrate how you will detect such fraud.

Bangladesh Open University**BBA Program****Semester: 192 (4th Level)****Course Title: Auditing****Due on: 01 October, 2021**

1. In examining the sales ledger balances what points will you take into consideration to satisfy yourself regarding the sufficiency of bad and doubtful debts reserve? Explain.
2. Suppose, you are an auditor of a public limited company and you have been asked to verify 'leasehold property' and 'contingent liabilities'. How will you perform your duties? Explain.
3. Suppose, your younger brother is pursuing HSC program and he wants to be a company auditor. In this regard, he wants to know the qualifications and duties of a company auditor. Explain how you will brief him.
4. You are appointed auditor of a newly incorporated public company and are instructed to examine the books for the purpose of certifying the Statutory Report of the company. State the particulars that you are required to certify under the Companies Act, and the steps you would take to verify them.
5. Suppose, you are a cost auditor of a limited company which manufactures and repairs cycles. Upon attending at the Stores Department, you find that invoices representing goods purchased are handed to the Store-keeper when the goods arrive and that particulars of goods received and issued are entered by the Store-keeper in 'Store book', no other records being kept. If you don't approve the system of Store-keeping described above, make suggestions for its improvement.

Bangladesh Open University

BBA Program

Semester: 192 (4th Level)**Course Title: Financial Accounting-II****Due on: 03 September, 2021****Instructions**

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Questions

1. In Gazipur, a T-shirt business, is growing fast and needs a better accounting information system. Consider the features of an effective system. Which features are most important? Why? Which feature must you consider if your financial resources are limited?
2. Neel, engineer, is considering using a computerized accounting system for his professional engineering business. Neel has asked that you help him understand the components of a computerized accounting information system by answering the following questions:

Requirements:

- (a) What are the two basic components of a computerized accounting information system?
 - (b) Provide examples of each component.
 - (c) If Neel were interested in an entry-level software system, what software might you recommend?
3. The October 31 bank statement of Tongi's Healthcare has just arrived from State Bank. To prepare the bank reconciliation, you gather the following data:
 - (a) The October 31 bank balance is TK.6,290.
 - (b) The bank statement includes two charges for NSF checks from customers. One is for TK.370 (#1), and the other is for TK.180 (#2).

- (c) The following Tongi's Healthcare checks are outstanding at October 31:

Check No.	Amount
237	TK. 120
288	140
291	570
294	570
295	30
296	110

- (d) Tongi's Healthcare collects from a few customers by EFT. The October bank statement lists a TK.2,200 EFT deposit for a collection on account.
- (e) The bank statement includes two special deposits that Tongi's Healthcare hasn't recorded yet: TK.900 for dividend revenue and TK.100 for the interest revenue Tongi's Healthcare earned on its bank balance during October.
- (f) The bank statement lists a TK.80 subtraction for the bank service charge.
- (g) On October 31, the Tongi's Healthcare treasurer deposited TK.270, but this deposit does not appear on the bank statement.
- (h) The bank statement includes a TK.750 deduction for a check drawn by Multi-State Health care Company. Tongi's Healthcare notified the bank of this bank error.
- (i) Tongi's Healthcare Cash account shows a balance of TK.3,200 on October 31.

Requirements:

- (i) Prepare the bank reconciliation for Tongi's Healthcare at October 31, 2018.
- (ii) Journalize any required entries from the bank reconciliation. Include an explanation for each entry.

4. Dolon worked for a propane gas distributor as an accounting clerk in a small town. Last winter, his brother Milky lost his job at the machine plant. By January, temperatures were sub-zero, and Milky had run out of money. Dolon saw that Milky's account was overdue, and he knew Milky needed another delivery to heat his home. He decided to credit Milky's account and debit the balance to the parts inventory because he knew the parts manager, the owner's son, was incompetent and would never notice the extra entry. Months went by, and Dolon repeated the process until an auditor ran across the charges by chance. When the owner fired Dolon, he said, "If you had only come to me and told me about Milky's situation, we could have worked something out."

Requirements:

- (a) What can a business like this do to prevent employee fraud of this kind?
- (b) What effect would Dolon's actions have on the balance sheet? The income statement?
- (c) How much discretion does a business have with regard to accommodating hardship situations?

Bangladesh Open University
BBA Program
Semester: 192 (4th Level)

Course Title: Financial Accounting-II

Due on: 01 October, 2021

Questions

1. Luky works at University of Rajshahi and is paid TK.40 per hour for a 40-hour work week and time-and-a-half for hours above 40.

Requirements:

- (a) Compute Luky's gross pay for working 60 hours during the first week of February.
- (b) Luky is single, and her income tax withholding is 15% of total pay. Luky's only payroll deductions are payroll taxes. Compute Luky's net (take-home) pay for the week. Assume Luky's earnings to date are less than the OASDI limit.
- (c) Journalize the accrual of wages expense and the payment related to the employment of Luky.
2. Lily works for JDK all year and earns a monthly salary of TK.12,100. There is no overtime pay. Lily's income tax withholding rate is 10% of gross pay. In addition to payroll taxes, Lily elects to contribute 5% monthly to United Way. JDK also deducts TK.250 monthly for co-payment of the health insurance premium. As of September 30, Lily had TK.108,900 of cumulative earnings.

Requirements:

- (a) Compute Lily's net pay for October.
- (b) Journalize the accrual of salaries expense and the payment related to the employment of Lily.
3. (a) Kiron and Wasim are forming a partnership to develop a theme park near Tongi City. Kiron contributes cash of TK.3,000,000 and land with a current market value of TK.10,500,000. When Kiron purchased the land in 2015, its cost was TK.5,500,000. The partnership will assume Kiron's TK.3,500,000 note payable on the land. Wasim contributes cash of TK.5,000,000 and equipment with a current market value of TK.5,500,000.

Requirements :

- (i) Journalize the partnership's receipt of assets and liabilities from Kiron and from Wasim.
 - (ii) Compute the partnership's total assets, total liabilities, and total partners' equity immediately after organizing.
- (b) Ador, Milon , and Buhat have capital balances of TK.22,000, TK.33,000, and TK.55,000, respectively. The partners share profits and losses as follows:
- (i) The first TK.50,000 is divided based on the partners' capital balances.
 - (ii) The next TK.50,000 is based on services, shared equally by Ador and Buhat. Milon does not receive a salary allowance.
 - (iii) The remainder is divided equally.

Requirements:

- (a) Compute each partner's share of the TK.112,000 net income for the year.
- (b) Journalize the closing entry to allocate net income for the year.

4. Jetway Corporation generated excess cash and invested in securities as follows:

2018

- Jul. 2 Purchased 4,200 shares of Pogo, Inc. common stock at TK.12.00 per share. Jetway plans to sell the stock within three months, when the company will need the cash for normal operations. Jetway does not have significant influence over Pogo.
 - Aug. 21 Received a cash dividend of TK.0.80 per share on the Pogo stock investment.
 - Sep. 16 Sold the Pogo stock for TK.13.40 per share.
 - Oct. 1 Purchased a Violet bond for TK.20,000 at face value. Jetway classifies the investment as trading and short-term.
 - Dec. 31 Received a TK.100 interest payment from Violet.
 - 31 Adjusted the Violet bond to its market value of TK.22,000.
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Requirements:

- (a) Classify each of the investments made during 2018. (Assume the equity investments represent less than 20% of ownership of outstanding voting stock.)
- (b) Journalize the 2018 transactions. Explanations are not required.
- (c) Prepare T-accounts for the investment assets, and show how to report the investments on Jetway's balance sheet at December 31, 2018.
- (d) Where is the unrealized holding gain or loss associated with the trading debt investment reported?

Bangladesh Open University

BBA Program

Semester: 192 (4th Level)**Course Title: Organizational Behavior****Due on: 03 September 2021****Instructions**

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Questions

1. (a) What do you understand by organizational behavior? As a manager of an organization why you need to study organizational behavior.
(b) Explain the major behavioral science disciplines that have contribution to the emergence organizational behavior as a unique discipline.
(c) Describe the biological characteristics that are related to organizational behavior.
2. (a) Define values. Why are values important? Discuss.
(b) Explain the dimensions of values that are available across the culture.
(c) How employees' job satisfaction is measured? Explain. Which method you think work better for the measurement of employee job satisfaction? Why?
3. (a) What are the issues that determine personality? Explain. Do you think these issues are equally important in all the cases?
(b) Explain the major personality attributes that influence on organizational behavior.
4. (a) How we make judgment about the other people? Explain.
(b) Is there any link between perception and individual decision making? How? Discuss.
(c) Explain the ethical issues that used to be followed in ethical decision making.

Bangladesh Open University
BBA Program
Semester: 192 (4th Level)

Course Title: Organizational Behavior

Due on: 01 October 2021

1.
 - (a) Define group and describe the different classes of group.
 - (b) How group concept is different form team.
 - (c) Describe the ways of formation of effective group structure.

2.
 - (a) What do you mean by power? How the power is uses in the organization.
 - (b) Why organizational politics existed in the organization? Can it be eliminated? Why?
 - (c) Explain the techniques of impression management.

3.
 - (a) Define organizational culture with an example. Contrast strong culture from weak culture with an example.
 - (b) How employees learn culture? Discuss.
 - (c) Explain the ways of creating customer responsive culture.

Bangladesh Open University
BBA Program
Semester: 192 (4th Level)

Course Title: Insurance and Risk Management

Due on: 03 September 2021

Instructions

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Questions

1. (a) “Insurance is not to prevent risk, but to indemnify the losses arising from a certain risk” – Explain.
(b) Describe the main kinds of insurance and examine briefly the nature of risks protected by each kind of insurance.
2. (a) Define risk. List some ways in which risk creates an economic burden for society.
(b) Differentiate between the following types of risk:
(i) Pure versus speculative (ii) Static versus dynamic (iii) Subjective versus objective
3. (a) Examining the Operations of Life Insurance Companies of Bangladesh from Ethical Perspective.
(b) Why insurance is not popular in Bangladesh? How insurance can contribute to the national development of Bangladesh?
4. (a) What do you mean by warranties? What are the important warranties in marine insurance?
(b) Briefly explain the different types of premium. State the steps involved in calculation of net single premium.
(c) Calculate the (1) Net single premium and (2) Net annual premium for five years endowment policy of Tk. 5,5000/- from the following information:

Age	No. of living person	No. of death
35	30550	4196
36	26334	3285
37	23069	2562
38	20507	1978
39	18529	1164

Other information: Present value of Tk. 1,00 @ 2%

1st year 2nd year 3rd year 4th year 5th year
0.980 0.961 0.942 0.924 0.906

Bangladesh Open University
BBA Program
Semester: 192 (4th Level)

Course Title: Insurance and Risk Management

Due on: 01 October, 2021

Questions

1. (a) For each of the following hazards, state the peril to which the hazard relates and why?
 - (i) A drunken driver of a truck
 - (ii) A person with damaged kidneys
 - (iii) A house with poor quality of electricity cable fittings
 - (iii) An unlocked car in no-parking area
- (b) A ship collided against a hidden rock under sea water. A part of the cargo was dropped in the sea to save the ship. However, the ship was managed to drag to the safe zone. The ship was partly damaged. Prepare a General Average statement and show the adjustment of loss to various partners involved from the following information.

Original value of ship	Tk. 10,00,000
Original value of cargo	4,00,000
Original Amount of freight	1,00,000
Partial loss and Expenditure:	
Damage of ship	100,000
Drugging expenses	60,000
Cargo dropped	80,000
Freight loss	70,000

2. (a) What do you mean by the principle of utmost good faith? What is the impact of non-disclosure of material facts in an insurance policy?
- (b) Explain the requirements for becoming an insurance broker? Explain difference between insurance agent and insurance broker.
3. (a) Write a brief on the history of regulation of insurance business in Bangladesh.
- (b) What are the regulations affecting General Insurance Business in Bangladesh? Explain

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BBA Program

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Questions

1. (a) Why 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 Bangladesh Open University operates the core marketing concepts? Discuss the BBA program regarding this concept of your university.
(c) Among the marketing management orientations and concepts, which one you believe is most optimistic and why?
2. (a) How the value chain and the core competencies are 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 furniture 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 furniture company wants to open a new showroom in the Dhanmondi area in Dhaka city, how you can identify new marketing opportunities for your company? Explain this issue approaching SWOT analysis.
3. (a) How any shoe marketer targeting babies aged 2 to 6 can apply a demographic base of segmentation? Justify the rationales of this segmentation base.
(b) Why behavioral segmentation is so sustainable in the modern world? What reasons will you find out?
(c) Assume, the 'Marks' full-cream milk powder brand trying to evaluate and select their target market segments. Regarding their several milk powder brands, how they can differentiate between mass marketing concepts and niche marketing concepts? Discuss practically.

Bangladesh Open University
BBA Program
Semester: 192 (4th Level)

Course Title: Marketing Management

Due on: 01 October, 2021

Questions

1. (a) If any new telecom operator wishes to start their business in Bangladesh, how 'Porter's five forces' can 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 which is globally 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, 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 market niche strategies can be applied for such programs in the school of business?
2. (a) Take for example these products; toothpaste, 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 is any difference between product and brand? Specify the product-mix pricing strategies and discuss the strategies regarding various products of 'Walton Electronics' company.
(c) 'Medicines and skincare products 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 daily essentials changed. If you are the marketer of a food product brand, how you can adapt the price of your product? What will be the strategies?
(b) 'Chaldal.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 'Chaldal.com'.
(c) Assume that you are going to purchase an air cooler (AC) for the first time for your home. Specify, the sequential stages that you will pass through the adoption process for this new product.