

Bangladesh Open University
BBA Program
Semester: 192 (6th Level)

Course Title: Financial Market and Institutions

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).
- Don't make spiral binding. Instead, make soft binding.
- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) How financial markets of Bangladesh facilitate corporate finance and investment management?
(b) Do a research and list all the instruments of money market and capital market in Bangladesh. Explain each of instruments.
2. (a) Summary the forces that affect interest rates
(b) Mention and draw a framework for Forecasting interest rates.
3. (a) Stanford Corporation arranged a repurchase agreement in which it purchased securities for \$4.9 million and will sell the securities back for \$5 million in 40 days. What is the yield (or repo rate) to Stanford Corporation?
(b) A money market security that has a par value of \$10,000 sells for \$8,816.60. Given that the security has a maturity of two years, what is the investor's required rate of return?
4. Explain with example on the auction process of T-bills held in Bangladesh. Give an example of results from recent T-bill auction conducted by the Treasury of Bangladesh.
[Reference: <https://www.bb.org.bd/moneyactivity/treasury.php>]

Bangladesh Open University
BBA Program
Semester: 192 (6th Level)

Course Title: Financial Market and Institution

Due on: 01 October, 2021

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Questions

1. (a) Describe and synopsis different types of bonds and their characteristics.
(b) What types of bond traded in Dhaka Stock Exchange (DSE). How can you buy that bonds? Explain
2. (a) Describe the process of initial public offerings and policy recently Change and developed by Bangladesh Securities and Exchange commission (BSEC).
(b) Briefly describe the different types of organized stock exchanges in Bangladesh where stock occur trading between investors.
3. (a) Define mutual funds? What are the differences between open-end and close-end mutual fund?
(b) List the various types of stock mutual funds listed and traded in DSE and categorize them according to the concept of your text book.

Bangladesh Open University

BBA Program

Semester: 192 (6th Level)**Course Title: Human Resource Management****Due on: 03 September, 2021****Instructions**

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Questions

1. (a) Explain the differences between personnel management and human resource management.
(b) Mention the objectives of human resource management.
2. (a) What do you mean by human resource planning?
(b) Explain the techniques of employee demand and supply forecasting.
3. (a) What is job analysis? Explain the purposes of job analysis.
(b) Discuss the methods of job analysis.

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Questions

1. (a) What do you mean by orientation? Explain the purposes of orientation.
(b) Discuss the various training methods.
(c) Distinguish between on the job training and off the job training.
2. (a) Distinguish between performance appraisal and performance management.
(b) Explain the sequential steps involved in performance appraisal.
3. (a) What is collective bargaining?
(b) What are the reasons for poor industrial relation?
(c) What are the pattern of industrial relation in Bangladesh?

Bangladesh Open University
BBA Program
Semester: 192 (6th Level)

Course Title: Marketing Promotion

Due on: 03 September, 2021

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Questions

1. (a) How would you define marketing promotion? Relate it to integrated communication.
(b) Discuss with example the promotional mix.
(c) What do you mean by IMC?
2. (a) Who are the participant in the integrated Marketing? Explain the advertisement process for product promotion.
(b) Explain in brief the evaluation techniques of agencies.
3. (a) Discuss the basic model of communication.
(b) Explain in brief the response process of communication.
4. (a) What is DAGMAR? Explain in brief.
(b) What are the problems in setting objectives? Describe.

Bangladesh Open University
BBA Program
Semester: 192 (6th Level)

Course Title: Marketing Promotion

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Questions

1. (a) What do you mean by planning creative strategy? Explain the creative strategy process.
(b) Describe the creative strategy development system.
2. (a) What is media planning? How do you develop media planning? Explain.
(b) Briefly explain the media planning strategy techniques.
3. (a) What do you mean by sales promotion? Describe the types of sales promotion.
(b) Discuss the consumer-oriented sales promotion techniques.
4. (a) What personal selling? Describe the role and scope of personal selling.
(b) Give some arguments against measuring effectiveness.

Bangladesh Open University
BBA Program
Semester: 192 (6thLevel)

Course: Cost and Management Accounting

Due on: 03September, 2021

Instructions

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Questions

1. (a) What is the meaning of the term "cost object"? Give an example of a cost object that would be used in a manufacturing company, a merchandising company, and a service sector company?
- (b) Why is it possible that a raw material such as glue might be considered as an indirect material for one furniture manufacturer and as a direct material for another furniture manufacture?
2. Certain item descriptions and amounts are missing from the monthly schedule of cost of goods manufactured and income statement of Elly Manufacturing Company. Fill in the blanks with the missing words, and replace the Xs with the correct amounts.

ELLY MANUFACTURING COMPNAY

June 30, 2018

Beginning -----		Tk 27,000
Direct :		
Beginning Direct Materials	Tk	
Purchases of Direct Materials	56,000	
	<u>84,000</u>	
Ending Direct Materials	<u>(20,000)</u>	
Direct -----		Tk
Direct -----		Tk
Manufacturing Overhead	<u>44,000</u>	
Total ----- Cost -----		<u>180,000</u>
Total ----- Cost -----		
Ending -----		<u>(25,000)</u>
		<u>Tk</u>

ELLY MANUFACTURING COMPNAY

June 30, 2018

Net Sales Revenue -----		Tk
Cost of Goods Sold :		
Beginning -----	Tk 110,000	
	-	
Cost of Goods -----		
Ending -----		
	-	
Cost of Goods Sold		<u>232,000</u>
Gross Profit		258,000
Selling expenses	98,000	
Administrative Expenses		
	-	
Total -----		<u>160,000</u>
----- Income		<u>Tk</u>

3. Pobon Services has a customer Web site to take orders, answer customer questions, and address customer complaints. The costs associated with this customer Web site over the past six months are listed below:

Month	Customer Web site costs	Number of Web site hits
January	Tk8,960	11,600
February	Tk8,762	11,270
March	Tk9,032	11,720
April	Tk8,942	11,570
May	Tk8,420	10,700
June	Tk8,492	10,820

Management at Pobon Services believes that the customer Web site costs are a mixed cost and would like to use the high-low method to estimate their future costs using the number of Web site hits in any given month as the cost driver.

Required:

- (a) Using the high-low method, estimate the variable cost per Web site hit and the monthly fixed costs associated with the customer Web site.
 - (b) Use the results you computed in Requirement (a) to write the cost equation to estimate the customer Web site expenses for Pobon Services.
 - (c) If Pobon Services expects 9,500 Web site hits for July, what are their anticipated customer Web site costs for July?
3. (a) Discuss and compare absorption costing income statements with variable costing income statements. In your discussion, address the following questions:
- (i) What is the main difference between the two methods?
 - (ii) Under what circumstances will the operating income under each method be the same?

- (iii) What situation will cause the absorption costing income to be higher than the variable costing income?
- (iv) What situation will cause the absorption costing income to be lower than the variable costing income?
- (v) Why would a company use absorption costing to prepare its income statements?
- (vi) Why would a company use variable costing to prepare its income statements?

(b) Buna Machina Inc. produces a single product. Data concerning the company's operations last year appear below:

Units in beginning inventory.....	0
Units produced.....	2,000
Units sold.....	1,900
Variable costs per unit:	
Direct materials.....	Tk30
Direct labor.....	Tk10
Variable manufacturing overhead....	Tk5
Variable selling and administrative.....	Tk2
Fixed costs in total:	
Fixed manufacturing overhead.....	Tk40,000
Fixed selling and administrative.....	Tk60,000

Required:

- (i) Compute the unit product cost under both absorption and variable costing.
- (ii) Prepare an income statement for the year using absorption costing.
- (iii) Prepare an income statement for the year using variable costing.
- (iv) Prepare a report reconciling the difference in net operating income between absorption and variable costing for the year.

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Questions

1. **Best Buy Co., Inc.** is a leading provider of technology products. Customers can shop at more than 1,700 stores or online. The company is also known for its Geek Squad for technology services. Suppose Best Buy is considering a particular HDTV for a major sales item for Black Friday, the day after Thanksgiving, known as one of the busiest shopping days of the year. Assume the HDTV has a regular sales price of Tk900, a cost of Tk500, and a Black Friday proposed discounted sales price of Tk650. Best Buy's 2018 Annual Report states that failure to manage costs could have a material adverse effect on its profitability and that certain elements in its cost structure are largely fixed in nature. Best Buy, like most companies, wishes to maintain price competitiveness while achieving acceptable levels of profitability.

Required:

- (a) Calculate the gross profit of the HDTV at the regular sales price and at the discounted sales price.
- (b) Assume that during the November/December holiday season last year, Best Buy sold an average of 150 of this particular HDTV per store. If the HDTVs are marked down to Tk650, how many would each store have to sell this year to make the same total gross profit as last year?
- (c) Relative to Sales Revenue, what type of costs would Best Buy have that are fixed? What type of costs would be variable?
- (d) Because Best Buy stated that its cost structure is largely fixed in nature, what might be the impact on operating income if sales decreased? Does having a cost structure that is largely fixed in nature increase the financial risk to a company? Why or why not?
- (e) Is advertising a fixed or variable cost? If the company has a small margin of safety, how would increasing advertising costs affect Best Buy's operating income? What would be the effect of decreasing advertising costs?

2. Neha Company has provided the following budget information for the first quarter of 2018:

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

Additional data related to the first quarter of 2018 for Neha Company:

- a. Capital expenditures include Tk41, 000 for new manufacturing equipment to be purchased and paid in the first quarter.
- b. Cash receipts are 75% of sales in the quarter of the sale and 25% in the quarter following the sale.
- c. Direct materials purchases are paid 50% in the quarter purchased and 50% in the next quarter.
- d. Direct labor, manufacturing overhead, and selling and administrative costs are paid in the quarter incurred.
- e. Income tax expense for the first quarter is projected at Tk49,000 and is paid in the quarter incurred.
- f. Neha Company expects to have adequate cash funds and does not anticipate borrowing in the first quarter.
- g. The December 31, 2017, balance in Cash is Tk25,000, in Accounts Receivable is Tk21,600, and in Accounts Payable is Tk16,500.

Required:

- (i) Prepare Neha Company's schedule of cash receipts from customers and schedule of cash payments for the first quarter of 2018.
- (ii) Prepare Neha Company's cash budget for the first quarter of 2018.

3. **Kellogg Company** manufacturers and markets ready-to-eat cereal and convenience foods including Raisin Bran, Pop Tarts, Rice Krispies Treats, and Pringles. In addition to the raw materials used when producing its products, Kellogg Company also has significant labor costs associated with the products. As of January 2, 2019, Kellogg Company had approximately 33,577 employees. A shortage in the labor pool, regulatory measures, and other pressures could increase the company's labor cost, having a negative impact on the company's operating income.

Required:

- (a) Suppose Kellogg Company noticed an increase in its actual direct labor costs compared to the budgeted amount. How could Kellogg Company investigate this?
- (b) What is the direct labor cost variance and how would a company calculate this variance?
- (c) What is the direct labor efficiency variance and how would a company calculate this variance?
- (d) Suppose that Kellogg Company found an unfavorable total direct labor variance that was due completely to the direct labor cost variance. What measures could Kellogg Company take to control this variance?
- (e) Suppose that Kellogg Company found an unfavorable total direct labor variance that was due completely to the direct labor efficiency variance. What measures could Kellogg Company take to control this variance?

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Semester: 192 (6th Level)**Course Title: Taxation and Public Finance****Due on: 03 September, 2021****Instructions**

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Questions

1. (a) What do you understand by the term 'public finance'?
(b) Explain the sources of Public resources of revenue in Bangladesh.
(c) Describes the differences between public and private finance.
2. (a) Explain the impact, role, and effect of tax on the economy of Bangladesh.
(b) Describe the tax structure of Bangladesh.
3. Describe the provision of the following terms under Tax Ordinance 1984:
 - (a) Tax Holiday Scheme
 - (b) Investment Allowance
 - (c) Accelerated Depreciation Allowance
 - (d) Tax incentives for small and cottage industries
 - (e) Income from Other sources

Bangladesh Open University

BBA Program

Semester: 192 (6th Level)

Course Title: Taxation and Public Finance

Due on: 01 October, 2021

1. (a) Explain the effect of tax-free income and tax credit income on the determination of total income and tax liability.
(b) Define value-added tax. Discuss the characteristics of VAT in Bangladesh.
2. (a) Discuss the types of different public expenditures in Bangladesh. How these types of expenditures are financed.
(b) Why public debt is important in the economy of Bangladesh.
3. (a) Explain the following terms:
 - i. Public debt vs. Taxation.
 - ii. Debt burden and future generation.
 - iii. Debt redemption
(b) What is a balanced budget? Discuss the arguments against Balanced Budgets.
(c) Why fiscal policy is important in economic growth?