

Bangladesh Open University
BBA Program
Semester: 232 (6th Level)

Course Title: Financial Marketing and Institutions

Date: October 10, 2025

Instructions

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

1. Classify the types of financial institutions mentioned in this chapter as either depository or non-depository. Explain the role of depository and non-depository financial institutions.
2. Does a large fiscal budget deficit result in higher interest rates? Critically explain in the context of Bangladesh highlighting the previous fiscal year.
3. What is the difference between the nominal interest rate and the real interest rate? What is the logic behind the implied positive relationship between expected inflation and nominal interest rates?
4. Describe the auction process of Treasury bill conducted by Bangladesh Bank.
5. (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) T-bill yields are approximately 2 percent. Assume an investor considering the purchase of a newly issued three month T-bill expects interest rates to increase within the next three months and has a required rate of return of 2.5 percent. Based on this information, how much is this investor willing to pay for a three-month T-bill?

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Questions

1. (a) Briefly describe the different types of bonds and their characteristics.
(b) Describe the functions of Bangladesh Securities Exchange Commission (BSEC).
2. Explain issuing process of corporate bonds through a public offering.
3. Describe the background on mortgages. Distinguish between insured and conventional mortgages.
4. Summarized the various types of institutional investors that participate in the stock markets.
5. What do you mean by stock index? Discuss the three indexes that are monitored by Dhaka Stock Exchange (DSE). Mention five companies that are listed under each index of DSE.

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1. How do finance companies utilize various financial markets to manage their operations? Explain.
2. Explain why mutual funds are attractive to small investors. How can mutual funds generate returns to their shareholders? Mention at least ten potential mutual funds listed in DSE and you can invest your savings.
3. Write short notes on following terms:

(a) Repurchase Agreements (Repo)	(h) Initial Public Offering (IPO)
(b) Book Building	(i) Flipping Shares
(c) Derivative Securities	(j) Hedge funds
(d) Protective Covenants	(k) Call provisions
(e) Debentures	(l) Bond collateral
(f) Market efficiency	(m) Balloon-Payment Mortgages
(g) Equilibrium interest rate	(n) Venture Capital
(g) Equilibrium interest rate	

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Course Title: Human Resource Management

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Questions

1. (a) What is human resources management? Why is human resource management so importance for all managers.
(b) Four C's leads to a 'map of Human Resource Management territory', what are these? Elaborate.
(c) Discuss the model of human resource management.
2. (a) What is human resource planning? Why manpower planning is so importance of all kind or organization?
(b) Describe the steps of human resource planning.
(c) Discuss the various methods of employee forecasting methods.
3. (a) Define 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 recruitment? Explain the sources of recruitment of employees.
(b) What is selection? Explain the selection methods of employee.
(c) What do you mean by test? Explain the various methods of test.
2. (a) What can undermine an interview's usefulness? Describe the features of interview.
(b) What are the essentials of effective interview? Explain.
3. (a) What do you mean by training? Discuss the employee training process.
(b) Discuss the various method of training.

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Questions

1. (a) How would you define performance appraisal? Explain the uses of performance appraisal information.
(b) Discuss the process of performance appraisal.
(c) Critically explain the distortion of effective performance appraisal.
2. (a) What do you mean by Compensation Administration? Explain the objectives of Compensation Management.
(b) Critically explain the distortion of effective performance appraisal.
(c) Describe the methods of payment of compensation.

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Course Title: Marketing Promotion

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Questions

1. (a) Define Integrated Marketing Communications (IMC). Explain in detail the evolution of IMC from a simple advertising and promotions function to a key strategic process.
(b) What is the promotional mix? Discuss the primary elements of the promotional mix and provide examples of how a company might optimize each component for a new product launch.
2. (a) "Communication is a process." Justify this statement. Discuss the various elements of the communication process with a suitable diagram.
(b) Explain the Hierarchy of Effects Model. What are the key benefits of utilizing this model to establish practical and measurable communication objectives for a marketing campaign?
(c) Identify the main strengths and weaknesses of the Hierarchy of Effects Model. Suggest practical ways a marketing manager can enhance the strengths and overcome the weaknesses.
3. (a) Why is setting a budget a critical part of the IMC planning process?
(b) Describe the different methods for setting an IMC budget (e.g., Top-Down, Bottom-Up approaches). Compare and contrast at least two specific methods, such as the Affordable method and the Objective and Task method.
(c) Explain the DAGMAR (Defining Advertising Goals for Measured Advertising Results) approach in detail. What are the essential characteristics of good objectives under this framework?

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Questions

1. (a) Who are the main participants in the IMC process? Describe the role of an advertising agency and explain why a client might choose to hire one.
(b) Discuss the different types of advertising agencies (e.g., full-service, creative boutiques).
(c) Explain the various methods of agency compensation.
(d) What are the key criteria a company should use when selecting and evaluating an advertising agency to ensure a successful partnership?
2. (a) What is a creative strategy, and why is it considered the heart of advertising?
(b) Describe the stages of the creative process that an agency or marketing team goes through to develop an advertising campaign.
(c) Explain the concept of a "Big Idea" in advertising. Discuss the importance of developing a Creative Brief as a guiding document for the creative team.
3. (a) What is a creative strategy, and why is it considered the heart of advertising?
(b) Describe the stages of the creative process that an agency or marketing team goes through to develop an advertising campaign.
(c) Explain the concept of a "Big Idea" in advertising. Discuss the importance of developing a Creative Brief as a guiding document for the creative team.

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Questions

1. (a) Define Sales Promotion and distinguish between consumer-oriented and trade-oriented sales promotion.
- (b) What is Public Relations (PR)? Discuss the primary roles and functions of PR within an organization's overall IMC strategy.
- (c) Describe the process of public relations. How can an organization effectively use PR tools like press releases and sponsorships to build a positive public image?
2. (a) What is meant by the term personal selling? Elaborate on the unique role and strategic importance of personal selling in the IMC program, particularly for high-involvement products. Discuss with the help of examples from your surroundings.
- (b) Discuss the key advantages and disadvantages of using personal selling as a promotional tool.
- (c) How can a company measure and evaluate the effectiveness of its personal selling effort? Describe some quantitative and qualitative measures used.
3. (a) Discuss the major social and ethical criticisms of advertising and promotion. Provide examples to illustrate your points.
- (b) Why is it important to measure the effectiveness of a promotional program? Discuss the key arguments for and against measuring effectiveness.
- (c) Explain the primary economic effects of advertising. Does advertising help or hinder competition in the marketplace? Justify your answer.

BBA Program
Semester: 232 (4th Level)

Course Title: Cost and Management Accounting

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Questions

1. (a) Is financial accounting or managerial accounting more useful to a plant (factory) manager? Explain your answer.
(b) In 2013, the accountant at Star Incorporated, a national time-share company, focused on an internal sales report that illustrates the sales projections to ensure the sales representatives achieve their goals in 2013; however, the report was not prepared in accordance with GAAP. The accountant observed that the total sales produced by the sales representatives in 2012 were \$250,000,000. The accountant is in the process of establishing the new 2013 sales goals for the sales representatives and the accountant is concerned about the new sales goals in 2013 since the economy is slow and many individuals and groups are not purchasing time-share condos.
Is the accountant a management accountant or a financial accountant? What concept concerns the accountant when the new sales goals are revealed to the sales representatives and administrative staff? Why?
(c) Your best friend wants to start his own company. He has already developed several new computer games and wants to produce and market them himself rather than selling his games to Game Works, Inc. He has no business background since he spends his days playing games and wants to know what he needs to know to be able to manage the company himself. "It can't be too hard," he states. What should you tell him?
2. (a) Why and when is it essential to calculate a unit cost?
(b) Root Shoe Company makes loafers. During the most recent year, Root incurred total manufacturing costs of \$26,300,000. Of this amount, \$2,000,000 was direct materials used and \$19,800,000 was direct labor. Beginning balances for the year were Direct Materials, \$700,000; Work-in-Process Inventory, \$1,500,000; and Finished Goods Inventory, \$400,000. At the end of the year, balances were Direct Materials, \$800,000; Work-in-Process Inventory, \$1,200,000; and Finished Goods Inventory, \$600,000.

Required :

Analyze the inventory accounts to determine:

- (i) Cost of direct materials purchased during the year.
- (ii) Cost of goods manufactured for the year.
- (iii) Cost of goods sold for the year.

3. (a) What is the difference between a linear and a nonlinear cost function? Give an example of each type of cost function.
- (b) “All the independent variables in a cost function estimated with regression analysis are cost drivers.” Do you agree? Explain.
- (c) Stein Corporation wants to find an equation to estimate some of their monthly operating costs for the operating budget for 2018. The following cost and other data were gathered for 2017:

Month	Maintenance Costs	Machine Hours	Health Insurance	Number of Employees	Shipping Costs	Units Shipped
January	\$4,500	165	\$8,600	68	\$25,776	7,160
February	\$4,452	120	\$8,600	75	\$29,664	8,240
March	\$4,600	230	\$8,600	92	\$28,674	7,965
April	\$4,850	318	\$8,600	105	\$23,058	6,405
May	\$5,166	460	\$8,600	89	\$21,294	5,915
June	\$4,760	280	\$8,600	87	\$33,282	9,245
July	\$4,910	340	\$8,600	93	\$31,428	8,730
August	\$4,960	360	\$8,600	88	\$30,294	8,415
September	\$5,070	420	\$8,600	95	\$25,110	6,975
October	\$5,250	495	\$8,600	102	\$25,866	7,185
November	\$5,271	510	\$8,600	97	\$20,124	5,590
December	\$4,760	275	\$8,600	94	\$34,596	9,610

Required:

- (i) Which of the preceding costs is variable? Fixed? Mixed? Explain.
- (ii) Using the high-low method, determine the cost function for each cost.
- (iii) Combine the preceding information to get a monthly operating cost function for the Stein Corporation.
- (iv) Next month, Stein expects to use 400 machine hours, have 80 employees, and ship 9,000 units. Estimate the total operating cost for the month.
4. (a) What is the main difference between job costing and process costing? Provide examples for each costing method.
- (b) Describe three alternative ways to dispose of under- or overallocated overhead costs.
- (c) Gammaro Company uses normal costing. It allocates manufacturing overhead costs using budgeted rate per machine-hour. The following data are available for 2017:

Budgeted manufacturing overhead costs	\$4,600,000
Budgeted machine-hours	184,000
Actual manufacturing overhead costs	\$4,830,000
Actual machine-hours	180,000

Required:

- (i) Calculate the budgeted manufacturing overhead rate.
- (ii) Calculate the manufacturing overhead allocated during 2017.
- (iii) Calculate the amount of under- or overallocated manufacturing overhead. Why do Gammaro’s managers need to calculate this amount?

- (d) Visual Company produces gadgets for the coveted small appliance market. The following data reflect activity for the year 2017:

Costs incurred:		
Purchases of direct materials (net) on credit		\$121,000
Direct manufacturing labor cost		87,000
Indirect labor		54,400
Depreciation, factory equipment		53,000
Depreciation, office equipment		7,700
Maintenance, factory equipment		46,000
Miscellaneous factory overhead		9,100
Rent, factory building		99,000
Advertising expense		97,000
Sales commissions		39,000
Inventories:		
	January 1, 2017	December 31, 2017
Direct materials	\$ 9,400	\$18,000
Work in process	6,500	26,000
Finished goods	60,000	31,000

Visual Co. uses a normal-costing system and allocates overhead to work in process at a rate of \$3.10 per direct manufacturing labor dollar. Indirect materials are insignificant so there is no inventory account for indirect materials.

Required:

- (i) Prepare journal entries to record the transactions for 2017 including an entry to close out over- or underallocated overhead to cost of goods sold. For each journal entry indicate the source document that would be used to authorize each entry. Also note which subsidiary ledger, if any, should be referenced as backup for the entry.
- (ii) Post the journal entries to T-accounts for all of the inventories, Cost of Goods Sold, the Manufacturing Overhead Control Account, and the Manufacturing Overhead Allocated Account.

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Questions

1. (a) Explain equivalent units. Why are equivalent-unit calculations necessary in process costing?
- (b) Tomlinson Corporation is a biotech company based in Milpitas. It makes a cancer-treatment drug in a single processing department. Direct materials are added at the start of the process. Conversion costs are added evenly during the process. Tomlinson uses the weighted-average method of process costing. The following information for July 2017 is available.

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

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

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

Total Costs for July 2017

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

Required:

- (i) Calculate the cost per equivalent unit for direct materials and conversion costs.
 - (ii) Summarize the total costs to account for, and assign them to units completed (and transferred out) and to units in ending work in process.
 - (iii) Summarize the Flow of Physical Units and Compute Output in Equivalent Units; Weighted-Average Method of Process Costing, Tomlinson Corporation for July 2017.
2. (a) With regard to making decisions, what do you think are the main limitations of CVP analysis? Explain.
- (b) How does an increase in the income tax rate affect the breakeven point?
- (c) Appolo Healthcare Solutions provides preventive health check-up packages for men and women over 40 years of age and charges \$12,500 per package on an average. The average variable costs per package are as follows:

Doctor's fees	\$1,000
Pathological tests and clinical examinations	3,500
Medicines	2,800
Refreshments and health drinks	300
Costs of miscellaneous services	800
Total	\$8,400
Annual fixed costs total	\$900,000

Required:

- (i) Calculate the number of health check-up packages that must be sold to break even.
 - (ii) Calculate the revenue needed to earn a target operating income of \$270,000.
 - (iii) If fixed costs increase by \$19,000, what decrease in variable cost per person must be achieved to maintain the breakeven point calculated in requirement 1?
 - (iv) The managing director at Appolo proposes to increase the average price of the packages by \$900 to decrease the breakeven point in units. Using information in the original problem, calculate the new breakeven point in units. What factors should the managing director consider before deciding to increase the price of the package?
3. Game Store manufactures video games that it sells for \$38 each. The company uses a fixed manufacturing overhead allocation rate of \$3 per game. Assume all costs and production levels are exactly as planned. The following data are from Game Store's first two months in business during 2018:

	October	November
Sales	1,500 units	2,900 units
Production	2,800 units	2,800 units
Variable manufacturing cost per game	\$ 16	\$ 16
Sales commission cost per game	8	8
Total fixed manufacturing overhead	8,400	8,400
Total fixed selling and administrative costs	8,000	8,000

Required:

- (i) Compute the product cost per game produced under absorption costing and under variable costing.
- (ii) Prepare monthly income statements for October and November, including columns for each month and a total column, using these costing methods:
 - (a) absorption costing.
 - (b) variable costing.
- (iii) Is operating income higher under absorption costing or variable costing in October? In November? Explain the pattern of differences in operating income based on absorption costing versus variable costing.
- (iv) Determine the balance in Finished Goods Inventory on October 31 and November 30 under absorption costing and variable costing. Compare the differences in inventory balances and the differences in operating income. Explain the differences in inventory balances based on absorption costing versus variable costing

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- 1 (a) Because actual costs have already happened (sunk costs), there is no point in analyzing variances. Do you agree? If you do not agree, explain why not.
- (b) All unfavorable variances should be investigated, and all favorable variances should not be investigated because the costs will always outweigh the benefits. Do you agree? If you do not agree, explain why not.
- (c) Fill in the diagram below.

Direct Materials
Variances

Actual Cost

Direct materials price variance

Standard Cost

Direct materials quantity variance

Direct Labor
Variances

Actual Cost

Direct materials price variance

Standard Cost

Direct materials quantity variance

Variable Overhead
Variances

Actual Cost

Direct materials price variance

Standard Cost

Direct materials quantity variance

Fixed Overhead
Variances

Actual Cost

Direct materials price variance

Standard Cost

Direct materials quantity variance

- 2 (a) How does the master budget for a merchandising company differ from a manufacturing company?
- (b) Beasley Company's budget committee provides the following information:

December 31, 2017, account balances:

Cash	\$ 32,000
Accounts Receivable	19,000
Merchandise Inventory	16,000
Accounts Payable	15,000
Salaries and Commissions Payable	2,900

Budgeted amounts for 2018:	January	February
Sales, all on account	\$ 84,000	\$ 84,400
Purchases, all on account	41,000	41,600
Commissions Expense	4,200	4,220
Salaries Expense	5,000	5,000
Rent Expense	2,200	2,200
Depreciation Expense	500	500
Insurance Expense	200	200
Income Tax Expense	1,900	1,900

Required :

- (i) Prepare the schedule of cash receipts from customers for January and February 2018. Assume cash receipts are 80% in the month of the sale and 20% in the month following the sale.
- (ii) Prepare the schedule of cash payments for purchases for January and February 2018. Assume purchases are paid 70% in the month of purchase and 30% in the month following the purchase.
- (iii) Prepare the schedule of cash payments for selling and administrative expense for January and February 2018. Assume 25% of the accrual for Salaries and Commissions Payable is for commissions and 75% is for salaries. The December 31 balance will be paid in January. Salaries and commissions are paid 70% in the month incurred and 30% in the following month. Rent and income tax expenses are paid as incurred. Insurance expense is an expiration of the prepaid amount.
- (iv) Prepare the cash budget for January and February. Assume no financing took place.

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Course Title: Taxation and Public Finance

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Questions

1. What are the primary functions of taxation in a modern economy? Discuss the role of taxation in achieving economic stability.
2. Which type of tax (direct or indirect) is more suitable for a developing country? Justify your answer.
3. What are the key objectives of imposing income tax in a country?
4. How does income tax contribute to a country's economic development?
5. What are the steps involved in filing an income tax return in Bangladesh?
6. Define income year and assessment year in income tax. How are they related? Which components of a salary are considered for income tax calculation?

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Questions

1. What are the different categories of individual taxpayers in Bangladesh?
2. Describe the procedure for assessment of an individual under the Income Tax Ordinance in Bangladesh.
3. Briefly describe the different types of income tax authorities in Bangladesh.
4. Which persons or institutions are legally bound to assist income tax authorities in Bangladesh?
5. How does public expenditure influence the availability and quality of public services?
6. Discuss the interrelationship between public expenditure, the provision of public services, and economic development.

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Questions

1. What is public borrowing, and why do governments resort to it?
2. What are the advantages and disadvantages of leasing as a method of public financing?
3. Give examples of public services for which fees or user charges are typically imposed.
4. How does public debt affect future generations? Discuss the impact of high public debt on inflation and interest rates.
5. What are the key strategies governments can adopt to manage public debt sustainably?
6. Explain the similarities and differences between debt restructuring and debt refinancing as methods of managing public debt.