

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Advanced Accounting

Date: October 10, 2025

Instructions

- Answer 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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Questions

1. (a) Explain the main reasons for business combinations. How do strategic, financial, and operational motives influence a firm's decision to combine with another?
(b) Discuss the legal forms of business combinations and explain how the accounting concept of business combinations differs from their legal form.
2. On January 1, 2022, Company X purchased 20% of the common stock of Company Y for BDT500,000 in cash. At that date, Company Y's net assets were valued at BDT2,000,000.

Details for 2022:

- Company Y reported net income of BDT200,000.
- Dividends declared and paid were BDT50,000.

On January 1, 2023, Company X purchased an additional 40% of Company Y's common stock for BDT1,500,000, increasing total ownership to 60%. At that date:

- The fair value of Company Y's net assets was BDT2,400,000.
- The fair value of X's initial 20% investment was BDT600,000.

During 2023:

- Company Y reported net income of BDT300,000.
- Dividends declared and paid were BDT80,000.
- Company Y also has preferred stock outstanding, paying annual dividends of BDT20,000, which must be deducted before allocating income to common shareholders.

At the end of 2023, the goodwill recognized in the step acquisition was tested for impairment, and impairment of BDT50,000 was recorded.

On July 1, 2024, Company X sold 10% of its holdings in Y (i.e., reducing ownership from 60% to 50%) for BDT700,000 in cash. At that date, the carrying value of the net assets of Company Y was BDT2,700,000.

Required:

- (a) Show the journal entries in the books of Company X for:
 - i. Initial purchase of 20% in 2022.
 - ii. Recognition of income and dividends in 2022.
 - iii. Step-by-step acquisition on Jan 1, 2023.

- iv. Recognition of income and dividends in 2023 (consider preferred stock).
 - v. Impairment of goodwill at year-end 2023.
 - vi. Partial sale of investment in 2024 (July 1).
- (b) Calculate the balance of the Investment in Y account at:
- i. Dec 31, 2022
 - ii. Dec 31, 2023
 - iii. After the sale on July 1, 2024

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Questions

1. P Ltd. owns 80% of S Ltd. During 2024, the following intercompany inventory transactions occurred:

Downstream sale (Parent → Subsidiary): P Ltd. sold goods to S Ltd. costing \$60,000 for \$90,000. At year-end, 40% of these goods were still in S Ltd.'s inventory.

Upstream sale (Subsidiary → Parent): S Ltd. sold goods to P Ltd. costing \$30,000 for \$45,000. At year-end, 50% of these goods were still in P Ltd.'s inventory.

Additional Information:

Consolidated net income (before adjusting for unrealized profits) = BDT 400,000.
Assume all sales were made at arm's length. Ignore taxes.

Required:

- (i) Compute the unrealized profit in ending inventory from Downstream sales and Upstream sales.
 - (ii) Prepare the consolidation adjustment entries for eliminating unrealized profits.
2. On January 1, 2023, Company P Ltd. acquired 80% of the outstanding shares of Company S Ltd. by paying BDT400,000 in cash.

At the acquisition date, the Balance Sheets of P Ltd. and S Ltd. were as follows:

Balance Sheets (Jan 1, 2023, before acquisition)

Particulars	P Ltd. (BDT)	S Ltd. (BDT)
Assets		
Cash	200,000	100,000
Accounts Receivable	150,000	60,000
Inventory	250,000	120,000
Plant & Equipment	600,000	320,000
Total Assets	1,200,000	600,000
Liabilities and Shareholder's Equity		
Liabilities	300,000	100,000

Common Stock	500,000	250,000
Retained Earnings	400,000	250,000
Total Liabilities and Shareholder's Equity	1,200,000	600,000

Additional Information:

1. At the date of acquisition, the book values of S Ltd.'s net assets were equal to their fair values except Plant & Equipment, which had a fair value BDT40,000 higher than book value. The remaining useful life of the Plant & Equipment is 10 years (straight-line depreciation).
2. Goodwill, if any, is to be recognized.
3. Non-controlling interest (NCI) is measured at proportionate share of net assets.

Required:

- (i) Prepare the **Consolidated Balance Sheet of P Ltd. (Group) immediately after acquisition (Jan 1, 2023)**.
- (ii) Show the calculation of:
 - (a) Consideration transferred
 - (b) Net assets acquired at fair value
 - (c) Goodwill (if any)
 - (d) Non-controlling interest (NCI)

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BBA Program
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Course Title: Advanced Accounting

Date: November 21, 2025

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Questions

1. Parent (P Ltd.) owns 75% of Subsidiary (S Ltd.).

Part A – Intercompany Plant Asset Sale

On Jan 1, 2023, P Ltd. sold equipment (original cost BDT120,000, accumulated depreciation BDT60,000) to S Ltd. for BDT80,000. At the date of sale, remaining useful life = 5 years (straight-line, no salvage). Both P and S use straight-line depreciation. Assume this is a downstream sale (Parent → Sub). On Jan 1, 2024, S Ltd. resold this equipment to an outside company for BDT70,000.

Part B – Subsidiary Preferred Stock & EPS

S Ltd. has 10,000 preferred shares outstanding, with a par value of BDT10 each, 8% dividend rate (annual = BDT8,000). Consolidated net income before adjustments for intercompany profits and preferred dividends = BDT500,000 in 2023. Weighted average ordinary shares of Parent outstanding during 2023 = 100,000 shares. Corporate tax rate = 30%.

Required:

- i. Compute the unrealized profit in the equipment at the end of 2023.
 - ii. Show the consolidation adjustment entries needed for 2023 to eliminate intercompany profit and adjust depreciation.
 - iii. Compute the adjusted consolidated net income attributable to: Parent shareholders; Non-controlling interest (NCI); Deducting S's preferred dividends.
 - iv. Compute Consolidated Earnings Per Share (EPS) for 2023.
2. (a) Under IFRS 8, what criteria are used to identify an operating segment?
 (b) Explain the recognition and measurement principles followed in preparing interim financial reports.
 (c) Explain the accounting treatment during the process of corporate liquidation. Discuss how assets and liabilities are valued and presented, and how distributions are made to creditors and shareholders during liquidation.
 (d) Define corporate reorganization and describe the main types. Explain how financial reporting is handled during reorganization and discuss the special reporting considerations for a company emerging from reorganization.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level-AIS)

Course Title: Advanced Management Accounting

Due on: October 10, 2025

Instructions

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Questions	Bloom's Taxonomy Level															
<p>1. (a) Briefly describe what is meant by enterprise risk management.</p> <p>(b) Why is adherence to ethical standards important for the smooth functioning of an advanced market economy?</p>	C1, C2															
<p>2. (a) In what fundamental ways does activity-based costing differ from traditional costing Methods?</p> <p>(b) Kiam Metals Ltd. of Kushtia makes specialty metal parts used in applications ranging from the cutting edges of bulldozer blades to replacement parts for Land Rovers. The company uses an activity-based costing system for internal decision-making purposes. The company has four activity cost pools as listed below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Activity Cost Pool</th> <th>Activity Measure</th> <th>Activity Rate</th> </tr> </thead> <tbody> <tr> <td>Order size</td> <td>No. of direct labor-hours</td> <td>Tk.1,685 per direct labor-hour</td> </tr> <tr> <td>Customer orders</td> <td>No. of customer orders</td> <td>Tk. Tk.,000 per customer order</td> </tr> <tr> <td>Product testing</td> <td>No. of testing hours</td> <td>Tk.8,900 per testing hour</td> </tr> <tr> <td>Selling</td> <td>No. of sales calls</td> <td>Tk.109,000 per sales call</td> </tr> </tbody> </table> <p>The managing director of the company would like information concerning the cost of a recently completed order for heavy-duty trailer axles. The order required 200 direct labor-hours, 4 hours of product testing, and 2 sales calls.</p> <p>Required:</p> <p>What is the total overhead cost assigned to the order for heavy-duty trailer axles?</p>	Activity Cost Pool	Activity Measure	Activity Rate	Order size	No. of direct labor-hours	Tk.1,685 per direct labor-hour	Customer orders	No. of customer orders	Tk. Tk.,000 per customer order	Product testing	No. of testing hours	Tk.8,900 per testing hour	Selling	No. of sales calls	Tk.109,000 per sales call	C2, C3
Activity Cost Pool	Activity Measure	Activity Rate														
Order size	No. of direct labor-hours	Tk.1,685 per direct labor-hour														
Customer orders	No. of customer orders	Tk. Tk.,000 per customer order														
Product testing	No. of testing hours	Tk.8,900 per testing hour														
Selling	No. of sales calls	Tk.109,000 per sales call														
<p>3. (a) If the actual level of activity is greater than the planned level of activity, would you expect the activity variances for variable expenses to be favorable, unfavorable, or a combination of the two?</p> <p>(b) Data concerning Vulcan Flyovers's operations in July appear below:</p>	C1, C2, C3															

Vulcan Flyovers
Operating Data
For the Month Ended July 31

	Actual Results	Flexible Budget	Planning Budget
Flights (<i>q</i>)	48	48	50
Revenue (Tk.3,200.00 <i>q</i>)	<u>Tk.136,500</u>	<u>Tk.153,600</u>	<u>Tk.160,000</u>
Expenses:			
Wages and salaries (Tk.40,000 + Tk.820.00 <i>q</i>)	84,300	79,360	81,000
Fuel (Tk.230.00 <i>q</i>)	12,600	11,040	11,500
Airport fees (Tk.6,500 +Tk.380.00 <i>q</i>)	23,500	24,740	25,500
Aircraft depreciation (Tk.70.00 <i>q</i>)	3,360	3,360	3,500
Office expenses (Tk.1,900 + Tk.20.00 <i>q</i>)	<u>4,600</u>	<u>2,860</u>	<u>2,900</u>
Total expense	<u>128,360</u>	<u>121,360</u>	<u>124,400</u>
Net operating income	<u>Tk. 8,140</u>	<u>Tk. 32,240</u>	<u>Tk. 35,600</u>

The company measures its activity in terms of flights. Customers can purchase individual tickets for overflights or charter an entire plane for an overflight at a discounted rate.

Required:

- (i) Prepare a flexible budget performance report for July.
- (ii) Which of the variances should be of concern to management? Explain.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level-AIS)

Course Title: Advanced Management Accounting

Due on October 31, 2025

Questions	Bloom's Taxonomy Level																		
<p>1. (a) What is decentralization? What benefits result from decentralization? (b) Western Company reported the following results from last year's operations:</p> <table data-bbox="435 800 1175 1020"> <tr> <td>Sales</td> <td>Tk.1,000,000</td> </tr> <tr> <td>Variable expenses</td> <td><u>300,000</u></td> </tr> <tr> <td>Contribution margin</td> <td>700,000</td> </tr> <tr> <td>Fixed expenses</td> <td><u>500,000</u></td> </tr> <tr> <td>Net operating income</td> <td><u>Tk. 200,000</u></td> </tr> <tr> <td>Average operating assets</td> <td><u>Tk. 625,000</u></td> </tr> </table> <p>At the beginning of this year, the company has a Tk.120,000 investment opportunity with the following cost and revenue characteristics:</p> <table data-bbox="444 1167 1166 1272"> <tr> <td>Sales</td> <td>Tk.200,000</td> </tr> <tr> <td>Contribution margin ratio</td> <td>60% of sales</td> </tr> <tr> <td>Fixed expenses</td> <td>Tk.90,000</td> </tr> </table> <p>The company's minimum required rate of return is 15%.</p> <p>Required:</p> <p>(i) What is last year's margin? (ii) What is last year's turnover? (iii) What is last year's return on investment (ROI)? (iv) What is the margin related to this year's investment opportunity? (v) What is the turnover related to this year's investment opportunity? (vi) What is the ROI related to this year's investment opportunity?</p>	Sales	Tk.1,000,000	Variable expenses	<u>300,000</u>	Contribution margin	700,000	Fixed expenses	<u>500,000</u>	Net operating income	<u>Tk. 200,000</u>	Average operating assets	<u>Tk. 625,000</u>	Sales	Tk.200,000	Contribution margin ratio	60% of sales	Fixed expenses	Tk.90,000	C1, C2
Sales	Tk.1,000,000																		
Variable expenses	<u>300,000</u>																		
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Net operating income	<u>Tk. 200,000</u>																		
Average operating assets	<u>Tk. 625,000</u>																		
Sales	Tk.200,000																		
Contribution margin ratio	60% of sales																		
Fixed expenses	Tk.90,000																		
<p>2. (a) How does opportunity cost enter into a sourcing decision? (b) Karim purchased a used automobile for Tk.800,000 at the beginning of last year and incurred the following operating costs:</p> <table data-bbox="350 1808 1146 1913"> <tr> <td>Depreciation (Tk.800,000 ÷ 5 years)</td> <td>Tk.160,000</td> </tr> <tr> <td>Insurance</td> <td>Tk.120,000</td> </tr> <tr> <td>Garage rent</td> <td>Tk.36,000</td> </tr> </table>	Depreciation (Tk.800,000 ÷ 5 years)	Tk.160,000	Insurance	Tk.120,000	Garage rent	Tk.36,000	C1, C2, C3												
Depreciation (Tk.800,000 ÷ 5 years)	Tk.160,000																		
Insurance	Tk.120,000																		
Garage rent	Tk.36,000																		

Automobile tax and license
Variable operating cost

Tk.4,000
Tk.14 per mile

The variable operating cost consists of gasoline, oil, tires, maintenance, and repairs. Karim estimates, at her current rate of usage, the car will have zero resale value in five years, so the annual straight-line depreciation is Tk.160,000. The car is kept in a garage for a monthly fee.

Required:

- (i) Karim drove the car 10,000 miles last year. Compute the average cost per mile of owning and operating the car.
- (ii) Karim is unsure about whether she should use her own car or rent a car to go on an extended cross-country trip for two weeks during spring break. What costs above are relevant in this decision? Explain.

- 3. (a) “All future costs are relevant in decision making.” Do you agree? Why?
- (b) Square Toiletries Ltd. manufactures shampoo, soap, and powder products. Data on sales and expenses for the past month follows:

C1, C2,
C3

	Total	Products		
		Shampoo	Soap	Powder
Sales	Tk.1,080,000	Tk.140,000	Tk.580,000	Tk.360,000
Less variable expenses	<u>490,000</u>	<u>60,000</u>	<u>280,000</u>	<u>150,000</u>
Contribution margin	<u>590,000</u>	<u>80,000</u>	<u>300,000</u>	<u>210,000</u>
Less fixed expenses:				
Advertising—traceable	216,000	41,000	110,000	65,000
Depreciation-special equipment	95,000	20,000	40,000	35,000
Line supervisors’ salaries	<u>216,000</u>	<u>28,000</u>	<u>116,000</u>	<u>72,000</u>
General factory overhead*	<u>546,000</u>	<u>95,000</u>	<u>273,000</u>	<u>178,000</u>
Total fixed expenses	Tk. <u>44,000</u>	Tk. <u>(15,000)</u>	Tk. <u>27,000</u>	Tk. <u>32,000</u>
Net operating income (loss)				

*A common fixed cost that is allocated on the basis of sales taka.

Management is concerned about the continued losses shown by the shampoo product and wants a recommendation as to whether or not the line should be discontinued. The special equipment used to produce the shampoo has no resale value. If the shampoo product model is dropped, the two line supervisors assigned to the model would be discharged.

Required:

- (i) Should production and sale of the shampoo be discontinued? The company has no other use for the capacity now being used to produce the shampoo. Show computations to support your answer.
- (ii) Recast the above data in a format that would be more useful to management in assessing the long-run profitability of the various product lines.

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Due on: November 21, 2025

Questions	Bloom's Taxonomy Level								
<p>1. (a) “Variable costs and differential costs mean the same thing.” Do you agree? Explain.</p> <p>(b) Amin Jewelers is considering a special order for 20 handcrafted gold bracelets to be given as gifts to members of a wedding party. The normal selling price of a gold bracelet is Tk.189.95, and its unit product cost is Tk.149.00 as shown below:</p> <table data-bbox="430 898 1055 1066"> <tr> <td>Direct materials</td> <td>Tk. 84.00</td> </tr> <tr> <td>Direct labor</td> <td>45.00</td> </tr> <tr> <td>Manufacturing overhead</td> <td><u>20.00</u></td> </tr> <tr> <td>Unit product cost</td> <td>Tk. <u>149.00</u></td> </tr> </table> <p>Most of the manufacturing overhead is fixed and unaffected by variations in how much jewelry is produced in any given period. However, Tk.4.00 of the overhead is variable with respect to the number of bracelets produced. The customer who is interested in the special bracelet order would like special filigree applied to the bracelets. This filigree would require additional materials costing Tk.2.00 per bracelet and would also require the acquisition of a special tool costing Tk.250 that would have no other use once the special order is completed. This order would not affect the company's regular sales, and the order could be fulfilled using the company's existing capacity without affecting any other order.</p> <p>Required:</p> <p>What effect would accepting this order have on the company's net operating income if a special price of Tk.169.95 per bracelet is offered for this order? Should the special order be accepted at this price?</p>	Direct materials	Tk. 84.00	Direct labor	45.00	Manufacturing overhead	<u>20.00</u>	Unit product cost	Tk. <u>149.00</u>	C1, C2, C3
Direct materials	Tk. 84.00								
Direct labor	45.00								
Manufacturing overhead	<u>20.00</u>								
Unit product cost	Tk. <u>149.00</u>								
<p>2. (a) When the absorption costing approach to cost-plus pricing is used, what is the markup supposed to cover?</p> <p>(b) Matin Company is considering the introduction of a new product. To determine a selling price, the company has gathered the following information:</p> <table data-bbox="256 1795 1242 1921"> <tr> <td>Number of units to be produced and sold each year</td> <td>14,000</td> </tr> <tr> <td>Unit product cost</td> <td>Tk.25</td> </tr> <tr> <td>Projected annual selling and administrative expenses</td> <td>Tk. 50,000</td> </tr> </table>	Number of units to be produced and sold each year	14,000	Unit product cost	Tk.25	Projected annual selling and administrative expenses	Tk. 50,000	C1, C2		
Number of units to be produced and sold each year	14,000								
Unit product cost	Tk.25								
Projected annual selling and administrative expenses	Tk. 50,000								

Estimated investment required by the company	Tk. 750,000	
Desired return on investment (ROI)	12%	
Required:		
The company uses the absorption costing approach to cost-plus pricing.		
(i) Compute the markup required to achieve the desired ROI.		
(ii) Compute the selling price per unit.		
3. (a) What information is needed to measure the absolute and relative profitability of a segment?		
(b) Real Cafe owns and operates a chain of popular coffee stands that serve over 30 different coffee-based beverages. The constraint at the coffee stands is the amount of time required to fill an order, which can be considerable for the more complex beverages. Sales are often lost because customers leave after seeing a long waiting line to place an order. Careful analysis of the company's existing products has revealed that the opportunity cost of order-filling time is Tk. 270 per minute. The company is considering introducing a new product, praline cappuccino, to be made with pecan extract and molasses. The variable cost of the standard-size praline cappuccino would be Tk. 30, and the time required to fill an order for the beverage would be 40 seconds.		
Required:		
What is the minimum acceptable selling price for the new praline cappuccino product?		

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Semester: 232 (8th Level)

Course Title: Corporate Financial Reporting

Date: October 10, 2025

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Questions

1. (a) What are the main objectives of financial reporting? What are the major challenges faced in financial reporting?
- (b) Identify and explain the obstacles to achieving worldwide accounting standardization. How do standard-setting organizations influence global financial reporting?
- (c) Explain the role of IASB in accounting standardization.
2. (a) Discuss the fundamental qualitative characteristics of accounting information.
- (b) Differentiate between recognition, measurement, and disclosure concepts.
- (c) What is a conceptual framework? Why is a conceptual framework necessary in financial accounting?
3. (a) Why are inventories valued at the lower-of-cost-or-net realizable value (LCNRV)? What are the arguments against the use of the LCNRV method of valuing inventories?
- (b) How should goods in transit and consigned goods be treated in inventory valuation?
- (c) Dildar Company began operations in 2015 and determined its ending inventory at cost and at LCNRV at December 31, 2015, and December 31, 2016. This information is presented below.

	Cost	Net Realizable Value
12/31/2023	Tk.346,000	Tk.322,000
12/31/2024	410,000	390,000

Required:

- (i) Prepare the journal entries required at December 31, 2023, and December 31, 2024, assuming inventory is recorded at LCNRV and a perpetual inventory system using the cost-of-goods-sold method.
- (ii) Prepare journal entries required at December 31, 2023, and December 31, 2024, assuming inventory is recorded at cost and a perpetual system using the loss method.
- (iii) Which of the two methods above provides the higher net income in each year?

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Questions

- 1 (a) Explain the five-step revenue recognition process under IFRS 15.
- (b) What are the presentation and disclosure requirements for revenue and expenses?
- (c) When does a company satisfy a performance obligation? Identify the indicators of satisfaction of a performance obligation.
- (d) In 2020, Orion Construction Company initiated a building project with a contract value of Tk. 2,400,000. The project was completed in 2022. The following information is available:

Year	Costs Incurred to Date	Estimated Costs to Complete	Billings to Date	Collections to Date
2020	Tk.600,000	Tk.1,200,000	Tk. 500,000	Tk. 450,000
2021	Tk.450,000	Tk. 550,000	Tk. 1,600,000	Tk. 1,400,000
2022	Tk.2,000,000	Tk. 0	Tk. 2,400,000	Tk. 2,250,000

Required:

- (a) Compute the amount of gross profit to be recognized each year, assuming the percentage-of-completion method is used.
 - (b) Prepare all necessary journal entries for 2021.
 - (c) Compute the amount of gross profit to be recognized each year, assuming the cost-recovery method is used.
2. (a) What is the purpose of the statement of cash flows? What information does it provide?
 - (b) Differentiate between investing activities, financing activities, and operating activities.
 - (c) The comparative statements of financial position for Hasan Corporation include the information given below:

Assets	2024 (Taka)	2023 (Taka)
Investments	–	3,000
Buildings	–	29,750
Equipment	45,000	20,000
Patents	5,000	6,250
Inventory	12,000	9,000
Accounts receivable	12,250	10,000
Cash	<u>33,500</u>	<u>13,000</u>
Total Assets	<u>107,750</u>	<u>91,000</u>

Equity & Liabilities	2024 (Taka)	2023 (Taka)
Share capital — ordinary	43,000	33,000
Retained earnings	20,750	6,000
Allowance for doubtful accounts	3,000	4,500
Accumulated depreciation — equipment	2,000	4,500
Accumulated depreciation — buildings	–	6,000
Accounts payable	5,000	3,000
Dividends payable	–	5,000
Long-term notes payable	31,000	25,000
Notes payable, short-term (non-trade)	<u>3,000</u>	<u>4,000</u>
Total Equity & Liabilities	<u>107,750</u>	<u>91,000</u>

Additional data related to 2024 are as follows.

1. Equipment that had cost Tk. 11,000 and was 40% depreciated at the time of disposal was sold for Tk. 2,500.
2. Tk. 10,000 of the long-term note payable was paid by issuing ordinary shares.
3. Cash dividends paid were Tk. 5,000.
4. On January 1, 2024, the building was completely destroyed by a flood. Insurance proceeds on the building were Tk. 32,000.
5. Equity investments were sold at Tk. 1,700 above their cost.
6. Cash was paid for the acquisition of equipment.
7. A long-term note for Tk. 16,000 was issued for the acquisition of equipment.
8. Interest of Tk. 2,000 and income taxes of Tk. 6,500 were paid in cash.

Required:

Prepare a statement of cash flows using the indirect method.

3. (a) How should errors be corrected under IAS 8?
- (b) Evaluate the differences in accounting treatment between changes in accounting policies, changes in estimates, and error corrections under IAS 8.
- (c) Whitman Company began operations on January 1, 2012, and uses the average-cost method of pricing inventory. Management is contemplating a change in inventory methods for 2015. The following information is available for the years 2012–2014.

	Net Income Computed Using	
	Average-Cost Method	FIFO Method
2012	Tk.160,000	Tk.190,000
2013	180,000	210,000
2014	200,000	250,000

Required:

(Ignore all tax effects.)

- (a) Prepare the journal entry necessary to record a change from the average-cost method to the FIFO method in 2015.
- (b) Determine net income to be reported for 2012, 2013, and 2014, after giving effect to the change in accounting policy.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Corporate Financial Reporting****Date: November 21, 2025****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) What are the major advantages of notes to the financial statements? What types of items are usually reported in notes?
 (b) Evaluate the significance of Notes to the Financial Statements. How do they enhance users' understanding of financial reports?
 (c) How should companies disclose special transactions or events? Provide examples of common disclosure issues.
2. (a) Discuss the process of determining the weighted average number of common shares outstanding. Why is it necessary?
 (b) Analyze the meaning of diluted earnings per share. How do convertible securities, options, and warrants affect EPS?
 (c) (i) In 2024, Kalin Corporation had a net income of Tk. 1,000,000. During 2024, Kalin paid a dividend of Tk. 2 per share on 100,000 preference shares. During 2024, Kalin had outstanding 250,000 ordinary shares. Compute Kalin's 2024 earnings per share.
 (ii) Douglas Corporation had 120,000 ordinary shares outstanding on January 1, 2024. On May 1, 2024, Douglas issued 60,000 ordinary shares. On July 1, Douglas purchased 10,000 treasury shares, which were reissued on October 1. Compute Douglas's weighted-average number of ordinary shares outstanding for 2024.
3. (a) Discuss the objectives and scope of IFRS S1 in the context of sustainability-related disclosure.
 (b) Analyze how organizations should identify, assess, and monitor sustainability-related risks and opportunities.
 (c) Explain the disclosure requirements of IFRS S2 on climate-related risks. How do these align with global sustainability frameworks?

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Financial Statements Analysis

Date: October 10, 2025

Instructions

- Answer 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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Questions

1. (a) Why is it crucial to understand the impact of financial statements on firm value? Explain.
 (b) Who Uses Valuation Techniques? Why do they use these techniques and how?
 (c) What is the dividend capacity of a privately held firm? How did this information impact on firm's risk and value? Explain.
 (d) Describe Wells Fargo "Dividend Capitalization" Model.
2. (a) Why are effect ratios used? Explain.
 (b) What are the three areas of concern for a business that are measured by financial statement characteristics? Explain how.
 (c) Calculate Net profit to net sales and Net profit to net worth (ROE) for two companies using the following information and compare with the industry average of those ratios.

	Company A	Company B
Net sales	\$2,000,000	\$2,000,000
Net profit	20,000	100,000
Net worth	80,000	1,000,000
Net profit to net sales (Industry Average)	3.3%	3.3%
Net profit to net worth (ROE) (Industry Average)	8.8%	8.8%

3. (a) What is "DuPont Analysis"?
 (b) How is the ROE simultaneously affected by cost control, sales, and leverage? Discuss.
 (c) Explain the EBITDA Analysis and Earnings Quality.
 (d) Discuss the ways of determining the relationship between earnings to cash flow.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Financial Statements Analysis****Date: October 31, 2025****Instructions**

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

1.
 - (a) Explain why each ratio is a causal ratio.
 - (b) Explain how to Correct an Abnormal Collection Period Ratio.
 - (c) What signals can a Low Inventory turnover ratio provide?
2.
 - (a) Discuss the importance of time series and industry comparisons.
 - (b) Explain the steps to conduct an Analysis of Financial Statements.
 - (c) What are the different sources of Industry averages? Discuss the problems of using industry data.
3.
 - (a) Discuss the ratios creditors use to analyze a set of financial statements.
 - (b) Which ratios do banks look at when making long-term loan decisions? Why?
 - (c) How can a company grow fast without weakening its balance sheet? Discuss.
 - (d) How does a Z-score determine the likelihood of bankruptcy? Describe.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Financial Statements Analysis

Date: November 21, 2025

Instructions

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Questions

1. (a) A comparative income statement is given below for McKenzie Sales, Ltd., of Toronto:

McKenzie Sales, Ltd. Comparative Income Statement		
	This Year	Last Year
Sales	\$8,000,000	\$6,000,000
Cost of goods sold	4,984,000	3,516,000
Gross margin	3,016,000	2,484,000
Selling and administrative expenses:		
Selling expenses	1,480,000	1,092,000
Administrative expenses	712,000	618,000
Total expenses	2,192,000	1,710,000
Net operating income	824,000	774,000
Interest expense	96,000	84,000
Net income before taxes	\$ 728,000	\$ 690,000

Members of the company's board of directors are surprised to see that net income increased by only \$38,000 when sales increased by \$2,000,000.

Required:

1. Express each year's income statement in common-size percentages. Carry computations to one decimal place.
 2. Comment briefly on the changes between the two years.
2. (a) Norsk Optronics, ALS, of Bergen, Norway, had a current ratio of 2.5 on June 30 of the current year. On that date, the company's assets were:

Cash	\$ 90,000
Accounts receivable, net	260,000
Inventory	490,000
Prepaid expenses	10,000
Plant and equipment, net	800,000
Total assets	\$1,650,000

Required:

1. What was the company's working capital on June 30?
2. What was the company's acid-test ratio on June 30?
3. The company paid an account payable of \$40,000 immediately after June 30.
 - (a) What effect did this transaction have on working capital? Show computations.
 - (b) What effect did this transaction have on the current ratio? Show computations.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level-Finance)

Course Title: Bank Management

Due on: October 10, 2025

Instructions

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

1. (a) What do you mean by the management of a commercial bank? How have banking and the financial services market changed in recent years?
(b) Discuss the techniques followed by the Bangladesh Bank as a regulatory authority to control the activities of commercial banks in Bangladesh.
(c) What are the different kinds of banks operating in Bangladesh? Describe all.
2. (a) Explain the meaning of corporate governance of banks. In this regard, discuss the responsibilities and authorities of the board of directors.
(b) Under which section of the Company Act CEO or advisor appointment? State central bank's guidelines in this regard.
(c) What forces cause interest rates to change? What kinds of risk do financial firms face when interest rates change? What makes it so difficult to forecast interest rate changes correctly?
3. (a) What is meant by bank fund? What are the risks involved in the processes of evaluating a bank's performance?
(b) What steps are required to implement the structure of funds approach to liquidity management? How can the discipline of the marketplace be used as a guide for making liquidity management decisions?
(c) What factors should a money position manager consider in meeting a deficit in a depository institution's legal reserve account?

Bangladesh Open University
BBA Program
Semester: 232 (4th Level-Finance)

Course Title: Bank Management

Due on: October 31, 2025

1. (a) Explain why you agree or disagree with the following statement: “Liquidity and Profitability are two contradictory concepts”.
- (b) What crucial roles does capital play in the management and viability of a financial firm?
- (c) How do small banks differ from large banks in the composition of their capital accounts and in the total volume of capital they hold relative to their assets? Why do you think these differences exist?

2. (a) Define a problem loan. Can all problematic loans be turned into performing one? Give logic in favour of your opinion.
- (b) Differentiate between anticipated income theory and liability management theory.
- (c) What are the most significant differences between Basel II and Basel III? Explain the status of Basel III implementation in the banking sector of Bangladesh.

3. (a) What are the principal parts of a loan agreement? What is each part designed to do?
- (b) Discuss the risks associated with e-banking in Bangladesh.
- (c) What is a loan review? How should a loan review be conducted? What steps should a lender go through in trying to resolve a problem loan situation?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level-Finance)

Course Title: Bank Management

Due on: November 21, 2025

Instructions

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

1. (a) Enumerate the level of deposit in the whole banking system vs that in an individual bank.
(b) Illustrate the different types of deposit schemes recently in practice in Bangladesh.
(c) What is POS? Under which banking Act, the Bank insurance originate?
2. (a) Enumerate the processes of raising bank capital.
(b) Discuss the details in the Rule of “20” with its rule of assessment.
(c) Differentiate elaborately between primary reserve and secondary reserve.
3. (a) How does the sources and uses of funds approach help a manager estimate a financial institution's need for liquidity?
(b) What steps are required to implement the structure of funds approach to liquidity management? How can the discipline of the marketplace be used as a guide for making liquidity management decisions?
(c) What factors should a money position manager consider in meeting a deficit in a depository institution's legal reserve account?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: International Financial Management

Date: October 10, 2025

Instructions

- Answer 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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Questions

1. Explain how the product cycle theory relates to the growth of an MNC.
2. Berger Paint, a German firm, has a subsidiary in Bangladesh, where political risk has recently increased. Berger Paint's best guess of its future cash flows in taka to be received has not changed. However, its valuation has declined as a result of the increase in political risk. Explain.
3. Describe the major important agencies that facilitate international trade and financial transactions.
4. What factors affect the future movements in the value of our currency against the dollar? Explain.
5. Assume the spot rate of the British pound is \$1.73. The expected spot rate one year from now is assumed to be \$1.66. What percentage depreciation does this reflect?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: International Financial Management

Date: October 31, 2025

Instructions

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Questions

1. Explain the concept of triangular arbitrage and the scenario necessary for it to be plausible.
2. Assume that annual interest rates in the United States are 4 percent, while interest rates in France are 6 percent.
 - i. According to IRP, what should the forward rate premium or discount of the euro be?
 - ii. If the euro's spot rate is \$1.10, what should the one-year forward rate of the euro be?
3. Compare among IRP, PPP, and IFE Theories.
4. Explain the fundamental technique for forecasting exchange rates. What are some limitations of using a fundamental technique to forecast exchange rates?
5. What factors affect a firm's degree of translation exposure? Explain how each factor influences translation exposure.

Bangladesh Open University
BBA Program
 Semester: 232 (8th Level)

Course Title: International Financial Management

Date: November 215, 2025

Instructions

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

1. Explain how the present value of the salvage value of an Indonesian subsidiary will be affected (from the U.S. parent's perspective) by (a) an increase in the risk of the foreign subsidiary and (b) an expectation that Indonesia's currency (rupiah) will depreciate against the dollar over time.
2. Why does the cost of capital for MNCs may differ from that for domestic firms? Explain.
3. An MNC has total assets of \$100 million and debt of \$20 million. The firm's before-tax cost of debt is 12 percent, and its cost of financing with equity is 15 percent. The MNC has a corporate tax rate of 40 percent. What is this firm's weighted average cost of capital?
4. Write the notes on following Terms:

<ul style="list-style-type: none"> (a) Licensing (b) Franchising (c) Imperfect Markets Theory (d) Centralized Multinational Financial Management (e) Balance of Payment (f) Market-Based Forecasting 	<ul style="list-style-type: none"> (g) The Investor Hedge Argument (h) Tax Differentials (i) Blocked funds (j) MNC's Agency Problems (k) MNC's capital structure decision
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Bangladesh Open University
BBA Program
Semester 232

Course : International Economics

Due on: October 10, 2025

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

Note : Answer all the questions and submit to the coordinator of your tutorial center on or before due date.



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.

- 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. What are the free trade theories? Suppose, a Bangladeshi garment exporter compares production costs with China. How does the Comparative Advantage Theory guide its decision to expand exports?
- 1.3. Suppose a Bangladeshi IT startup outsources coding tasks to reduce costs. How does this reflect the concept of Absolute Advantage in digital services trade?
- 1.4. A coffee company in Brazil uses advanced data analytics software to forecast demand in Europe. Which free trade principle is this business leveraging?
- 1.5. What are the main focuses of the trade policies in Bangladesh? U.S. government recently imposed tariffs on imported goods from Bangladesh and many other countries. How does this affect Bangladesh's economy and US consumers? What should the local companies do to adjust their pricing and export strategies? Is there any changes occurred in trade policy of Bangladesh.
- 1.6. A Bangladeshi smartphone importer suffers due to government-imposed import duties. What IT-based business strategies can mitigate the impact of protectionism?
- 1.7. The ASEAN free trade agreement removes tariffs among member states. How might this influence the smaller economies like Bangladesh?


শুন্ অৱ বিজনেস
Bangladesh Open University
BBA Program
Semester 232

Course : International Economics

Due on October 31, 2025, 2025

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- 2.1. 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.
- 2.2. A travel agency accepts payments in multiple currencies online. What IT systems ensure smooth real-time foreign exchange conversion?
- 2.3. Suppose, a company uses AI tools to predict exchange rate fluctuations. How does this enhance decision-making in global trade?
- 2.4. What are the components of BoP? Bangladesh records rising remittance inflows but also rising import payments. How does this shape its BoP position?
- 2.5. Suppose, a country experiences a BoP deficit due to high imports of electronic goods. How can businesses encourage local production and reduce imports?
- 2.6. If a nation faces a capital account surplus due to foreign portfolio investment, what risks does this pose to long-term economic stability?


Bangladesh Open University
BBA Program
Semester 232

Course : International Economics

Due on : November 21, 2025

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

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- 3.1. The IMF offers a loan to a country facing a currency crisis. What conditions might be attached, and how do they impact economic sovereignty?
- 3.2. The WTO settles a dispute between two trading nations over tariffs. How does this affect global trade governance?
- 3.3. What is FDI? What are its types? What are the benefits and cost of FDI inflow for a nation like Bangladesh?



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:

- 3.1.1. A video [maximum 5 mins] on the benefits of FDI for the host country.
- 3.1.2. A video [maximum 5 mins] on the role of protectionism in growing up the local startups.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Strategic Management

Date: October 10, 2025

Instructions

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

1. (a) What is strategic management? “Strategy as an emergent process” comments on this statement.
(b) Describe major issues of strategic management to facing today’s changing environment.
2. (a) What is organizational environment? Describe in brief the environmental factors that influences on business organization.
(b) How does business organization can respond to face the environmental factors?
3. (a) What is an industry? Explain the stages of the industry life cycle. P
(b) Explain the Michael Porter’s Five Forces model of competition analysis.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Strategic Management

Date: October 31, 2025

Instructions

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Questions

1. (a) What is situation analysis? Discuss the methods of situations analysis.
(b) What is SWOT analysis? Describe the importance of SWOT analysis.
(c) What is strategic cost analysis? How can this technique be used for company situation analysis?
2. (a) What do you mean by competitive strategy? Explain the essential requirements for achieving competitive advantages.
(b) Explain in brief the Michael Porter's four generic competitive strategies that can be applied in any business organization irrespective of size and nature of products.
(c) What are the ways to achieve product differentiation? Explain.
3. (a) What is a cooperative strategy? Explain the nature and importance of cooperative strategies.
(b) Explain the reasons for failure of strategic alliances.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Strategic Management****Date: November 21, 2025****Instructions**

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Questions

1. (a) What do you mean by fragmented industry? Explain the possible strategic options in a fragmented industry.
(b) Explain the matching strategy of Runner-up Company.
2. (a) What is a diversified company? When should a company diversify its business?
(b) What is unrelated diversification? When should a company act for unrelated diversification?
(c) Describe the strategic options for a diversified company.
3. (a) What are the factors for successful strategic implementation? Explain the significance of strategy implementation.
(b) How do you build a capable strategic organization to implement the strategy? Explain.
(c) What is strategy evaluation? Explain the needs for strategy evaluation and corrective action.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Organization Development

Date: October 10, 2025

Instructions

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

1. (a) Why is organization development considered as a process that focuses on organizational culture, processes, and structure? Explain.
(b) Discuss about the Action Research Model of organization development. What is the implication of this model in the organization?
(c) How the productivity level of the organization can be improved through group problem solving?
2. (a) What are the issues that considered essential in attaining organization development? Explain them in detail.
(b) State the distinguishing characteristics of organization development.
3. (a) What is T-Group? State the suggestions that are made by Robert Tennenbaum and Chris Argyris in making T-Group successful.
(b) How laboratory training stem is linked with survey feedback stem? Illustrate.
(c) What are the main focuses of second generation organization development? Discuss.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Organization Development

Date: October 31, 2025

Instructions

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Questions

1. (a) What do you understand by values, assumptions and belief? Discuss the values and assumptions of organization development.
(b) Discuss the implications of OD assumptions and values in dealing with individual, groups, and organization.
2. (a) Describe the Three Stage Model of the change process given by Kurt Lewin. How is three-stage model similar or dissimilar with seven-stage model? Discuss.
(b) Explain Porras and Robertson Model of organizational change.
(c) How congruence model assists in understanding organizational dynamics and change? Illustrate.
(d) What is team? Why is teamwork important for organization development?
3. (a) Describe the Six-Box model with the help of diagram. How this model assists in the diagnosis of organizational problems.
(b) Discuss the phases of organization development program.
(c) How you can transform your organization? Illustrate.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Organization Development****Date: November 21, 2025****Instructions**

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Questions

1. (a) Describe the action research model of organization development with the help of a figure.
(b) State the elements that should be included in the design of action research.
(c) Explain the different varieties of action research.
2. (a) What is organization development intervention? Discuss how practitioners can structure their activities in better ways.
(b) Explain the different types of interventions pronounced by Robert Blake and Jane Mouton.
(c) Describe the probable outcomes that are expected to have from organization development intervention.
3. (a) Define two faces of power. Explain the power-dependence theory.
(b) Discuss the framework that are used for analyzing power and politics.
(c) How you can exercise power over others? Illustrate in accordance of the model of power and influence.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Industrial Relations

Date: October 10, 2025

Instructions

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Questions

1. (a) What is Industrial Relations? Explain the objectives of industrial relations.
(b) What are the different approaches to Industrial Relations? Explain in detail.
(c) Describe the role of the Government in the Industrial Relations System.
2. (a) Does the employer also need to have a significant role in the industrial relations system? Share your views.
(b) Explain the industrial relations system in the USA and the lessons for Bangladesh.
3. (a) What is a trade Union? Discuss the trade union structure in Bangladesh.
(b) Explain the different levels of organization structure of the Trade union.
(c) What are the different types of trade unions? Discuss the Social-Psychological Approach of the trade union.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Industrial Relations

Date: October 31, 2025

Instructions

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Questions

1. (a) What do you mean by state? Explain the responsibilities of the 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 do you understand by grievance? Enlist its features.
(b) What are the factors that give rise to grievances in any organization?
(c) What can be the probable outcomes of grievances in any organization?
3. (a) Discuss the concept of collective bargaining with a relevant example.
(b) Critically examine the prerequisites of collective bargaining.
(c) Analyze the importance of Collective Bargaining with reference to “Employees” and “Employer”.
(d) How will the collective bargaining agent be determined? Explain in accordance with the Bangladesh Labour Code 2006.
4. (a) What is the ILO? State the objectives of the ILO.
(b) What is the Labour Court? Explain the suggestions for ensuring the effectiveness of labour courts in Bangladesh.

Bangladesh Open University

BBA Program

Semester: 232 (8th)**Course Title: Industrial Relations****Date: November 21, 2025****Instructions**

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Questions

1. (a) What do you mean by discipline? What are the common issues related to employee discipline?
(b) What are the different causes of indiscipline? What are the different levels of disciplinary action?
(c) What do you mean by domestic enquiry? What are the principles of domestic enquiry?
2. (a) Discuss the nature of the labor court in Bangladesh.
(b) Describe the reasons behind the poor performance of the labor court in Bangladesh.
(c) How can you ensure the effectiveness of labor courts in Bangladesh?
3. A reputable corporate house in Bangladesh has been producing modern, ready-made clothing products for 12 years. The company has recently decided to expand its production. It was decided to relocate the factory to a new site approximately 20 km away from its current location. As the workers transferred to the new site were living in town, the union demanded an additional Tk. 2000/- per month as transportation cost. However, the company offered Tk. 1000 only for the same. When the plant was being relocated to the new site, negotiations continued uninterrupted between management and the union regarding this issue. However, neither party could come to a settlement even after six months. The management still stands by its decision even though the union indicated some flexibility. The union refused to compromise fully on the issue. They adopted a go-slow tactic to pressure the management. The production went down drastically, but management remains on the original stand. In the meantime, the management charge-sheeted some of the union leaders and suspended them pending negotiation.

Requirements:

- a. Analyze the case and elucidate the dispute and its causes.
- b. If you were a union leader, what actions would you take instead of go-slow?
- c. As a general manager, how would you resolve the given dispute?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Total Quality Management

Date: October 10, 2025

Instructions

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Questions

1. (a) What do you understand by 'quality' and 'total quality management'? How will you measure the quality?
(b) Describe the contributions of TQM gurus for the development of total quality management.
(c) Describe the TQM framework for the overall understanding of total quality management.
(d) What obstacles you may face for the implementation of TQM in a health-care center? Explain.
2. (a) Who is a customer? Discuss the customer satisfaction model.
(b) Discuss the perception of customers regarding the quality of a product or services.
(c) State the elements that are involved with the customer services.
(d) As a manager of small sporting goods store, describe how would you train front-line employees to handle customer complaints.
3. (a) How you can gain a motivated workforce in the organization? Illustrate.
(b) What is empowerment? What conditions are necessary to create empowered environment? Discuss.
(c) List and describe the common barriers to team progress.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Total Quality Management

Date: October 31, 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 strategies for the improvement of the organization.
(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.
(d) Explain the Six-Sigma model. How this model assists in maintaining the quality of an organization.
2. (a) What is benchmarking? Why is benchmarking necessary? Describe the process of benchmarking.
(b) What is critical success factor? How is it important in benchmarking? Discuss.
(c) What are the pitfalls of benchmarking? Illustrate.
3. (a) What is ISO? How an organization can be benefited through ISO certification? Explain.
(b) Describe in brief the ISO 9000 series of standards.
(c) Describe the ways of implementation of quality management system.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Total Quality Management****Date: November 21, 2025****Instructions**

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Questions

1. (a) Why is documentation important in a quality measurement system? Discuss.
(b) Describe how the two-part audit system works.
(c) How you can select a registrar for quality system registration? Discuss.
2. (a) How the voice of customers influence on the quality function deployment? Illustrate.
(b) How you can build-up a house of quality? Discuss each steps with appropriate figures.
3. (a) What is total productive maintenance? Why is total productive maintenance essential for continued productivity? Discuss.
(b) Describe how the productive maintenance plan be conducted? How you can accommodate change in the productive maintenance plan? Explain.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Service Marketing

Date: October 10, 2025

Instructions

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Questions

1. (a) “A service is rented rather than owned.” Explain what this statement means, and Use examples to support your explanation.
(b) Describe the relationship between customer expectations and customer 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) Assume that recently you have received the consultancy service about various programs from the School of Business, Bangladesh Open University. Is there a gap between your expectations and perceptions of that service? What do you expect that you do not receive?
(b) If, as an officer of Bangladesh Open University, you were given the responsibility to apply the gaps model to improve service, which gap would you start with? Why? In what order would you proceed to close the gaps?
(c) What role does the Integrated Service Marketing Communications play to close the gap 4: Communication gaps?
3. (a) What is the difference between the desired service and the adequate service of a private bank named “Novel Bank Limited”? Why would a service marketer of any private bank need to understand both types of service expectations?
(b) Consider “Novel Bank Limited” is preparing to buy a computer system.
i) Which of the influences on customer expectations do you believe will be pivotal?
ii) Which factors will have the most influence on this bank?
iii) Which factors will have the least importance in this decision?
4. (a) “Shwapno,” the super store's success journey is marked by its transformation from a price-sensitive retailer to a leading brand in Bangladesh's retail sector. Discuss how relationship marketing or retention marketing is different from the traditional emphasis in marketing of “Shwapno”.
(b) Think about “Shwapno” again, which retains you as a loyal customer.
i) Why are you loyal to this provider?

- ii) What are the benefits to you of staying loyal and not switching to another provider, such as “Meena Bazar” or “Agora”?
 - iii) What would it take for you to switch?
- (c) If you were the frontline service employee of a reputed fast food restaurant in a busy area of Dhaka city, how would you have to deal with difficult or “problem” customers?
- As a manager of the frontline employees of this restaurant, how would you help your employees deal with difficult customers?

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Service Marketing

Date: October 31, 2025

Instructions

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Questions

1. (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 “SR Travels”, wishing 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 Westin Hotel. Consider the hotel options based on the four attributes in the positioning Charts. What actions do you recommend The Westin take? Explain your recommendations.
- (c) How can positioning maps help managers better understand and respond to competitive dynamics?
2. (a) Identify the core product and supplementary services of “Grameen Phone Limited”.
Now, select a competing service of the given organization, and analyze the differences in terms of core product and supplementary services between the two services.
- (b) Analyze what opportunities “Travel and Enjoy”- a new tourist agency might have 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?
3. (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 in 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, inducing and managing word-of-mouth?
- (c) Explore the websites of “Bikroy.com”, an Internet retailer, 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: 232 (8th Level)**Course Title: Service Marketing****Date: November 21, 2025****Instructions**

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Questions

1. (a) Why is the pricing of services of educational institutes such as the 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, titled: 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 its implications are for firms and their customers.
 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: 232 (8th Level)**Course Title: Strategic Marketing****Date: October 10, 2025****Instructions**

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Questions

1. (a) In the context of a market-driven strategy, how can a new local startup in the fast-moving consumer goods (FMCG) sector develop distinctive capabilities to create superior value for customers, thereby challenging established multinational corporations? Discuss a hypothetical example focusing on a product category, such as packaged fruit juice or snacks.
- (b) Enumerate the four key characteristics of a market-oriented organization.
- (c) A local electronics manufacturer wants to become more market-driven. Recommend a step-by-step process it could follow to embed market orientation into its corporate culture, highlighting two potential challenges it might face during this transformation.
2. (a) Explain how the corporate strategy of a diversified conglomerate (e.g., Square Group or PRAN-RFL Group in Bangladesh) influences the marketing strategy of its individual business units, such as pharmaceuticals or consumer electronics. Use the concept of the growth-share matrix (BCG Matrix) in your explanation.
- (b) Describe the key components that must be included in a formal marketing plan for a new service-based business, such as a ride-sharing app or a food delivery service.
- (c) Critically evaluate the internet strategy of a leading local e-commerce platform. How effectively does its online strategy align with its overall business and marketing strategy, and what is one significant area for improvement?
3. (a) For a company like Grameenphone or Robi, discuss the process of strategic market segmentation for launching a new postpaid mobile internet package targeted at young adults. How should they identify and form meaningful segments in this highly competitive market?
- (b) Compare and contrast the demographic, psychographic, and behavioral bases for segmentation for a premium lifestyle brand.
- (c) A local private university wants to attract more international students. Recommend a segmentation strategy it should adopt, justifying why a multi-variable segmentation approach would be more effective than a single-variable one.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)

Course Title: Strategic Marketing

Date: October 31, 2025

Instructions

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Questions

1. (a) After segmenting the market for affordable household water filters, how should a company like RFL or Walton evaluate the different segments to decide on a market targeting strategy? Discuss the criteria they should use.
- (b) Explain the concept of positioning and develop a perceptual map to illustrate the current positioning of three major local pizza brands (e.g., Pizza Burger, American Pizza, etc.) based on dimensions like price and quality.
- (c) Propose a positioning statement for a new local brand of eco-friendly, biodegradable packaging materials targeting the business-to-business (B2B) market.
2. (a) Analyze the strategic role of the distribution channel for a company like PRAN, which must get its perishable food products from rural factories to urban retail outlets nationwide. What are the key challenges in its value-chain strategy?
- (b) What factors should a premium local leather goods manufacturer consider when selecting between intensive, selective, and exclusive distribution for its products?
- (c) Discuss how effective supply chain management can become a source of competitive advantage for a large supermarket chain like Shwapno or Agora.
3. (a) How can companies ensure that their changing prices align with their long-term brand value in a market that is increasingly 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.
- (c) How can local small-scale companies use value-based pricing 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.
4. (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) Take a look at the local and foreign companies operating 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?

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Strategic Marketing****Date: November 21, 2025****Instructions**

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Questions

1. (a) How can an organization transition from a product-centric structure to a market-driven one without alienating its current customer base?
(b) Incorporate an examination of the potential risks and benefits associated with this transformation.
(c) Compare the functional, geographic, and product-based organization design options. For a national bank with a wide range of services (e.g., DBBL or Brac Bank), which design would be most effective and why?
2. (a) Why is the implementation phase often considered the most critical and challenging part of the marketing strategy process? Discuss the key factors that can cause a well-formulated marketing plan to fail during implementation.
(b) Explain the importance of strategic evaluation and control in the marketing management process. Differentiate between annual plan control, profitability control, and strategic control.
(c) A new restaurant's marketing plan is not meeting its customer footfall targets. Recommend a process for performance assessment and corrective action that it should undertake to identify the problem and get back on track.
3. (a) "Creating customer value is the cornerstone of a market-driven strategy." Elaborate on this statement by explaining how value creation leads to customer loyalty and competitive advantage. Use a local telecommunications company as an example.
(b) Define the term 'distinctive capability' and provide two examples of distinctive capabilities possessed by leading local companies in different industries.
(c) A traditional furniture manufacturer relies on in-store sales and word-of-mouth. Propose a comprehensive digital marketing strategy integrated with its traditional approach to reach new customer segments and drive growth.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: International Marketing

Date: October 10, 2025

Instructions

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Questions

1. (a) An aspect which is loosely and interchangeably used with international marketing is the term “Global Marketing”. Are they different?
(b) Brands like Samsung have very small and limited markets in their home country. It is the desire to venture beyond the geographic boundaries of their home country that helps them get a larger share of the world market. Highlight the importance of international marketing in light of this statement.
2. (a) How do international marketers use the elements of culture in assessing the attractiveness of a global market?
(b) Identify the key elements in Starbucks’s global Marketing strategy. In particular, how does Starbucks approach the issue of standardization?
3. (a) What are the conventional pricing approaches used in international pricing?
(b) When LG launched its smartphone line in Dhaka city, what strategies did it use to locate, select, and motivate its channel partners?”

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Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: International Marketing

Date: October 31, 2025

Instructions

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Questions

1. (a) Explain self-reference criterion and ethnocentrism
(b) IKEA's eco-friendly furniture gained huge popularity in Europe. Inspired by IKEA's success, you (a small Bangladeshi entrepreneur producing handmade clay pottery) want to introduce your pottery collection in the Canadian market. What marketing approach will you apply and how?
2. (a) When do companies move from exporting or licensing to investing?
(b) Companies that pursue differentiation strategies or position their products in the premium segment use market skimming (e.g., Mercedes-Benz). While skimming strategy is appropriate in the introductory phase of the product life cycle, how do companies survive and triumph over competitors in the latter stages of lifecycle?
3. (a) What are the creative challenges in involved in international promotion?
(b) For a brand like antiperspirant, describe and conduct the preliminary study/feasibility study to understand market attractiveness of a developing country like ours.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: International Marketing****Date: November 21, 2025****Instructions**

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Questions

1. Aarong, a leading Bangladeshi lifestyle and fashion brand, has built a strong reputation locally for its handcrafted clothing and home décor. Encouraged by the rising global demand for sustainable and ethically made products, Aarong decides to enter the UK market.

However, the company faces several challenges: competing against established global brands, adapting to Western consumer preferences, and building efficient international distribution channels while maintaining its brand identity rooted in Bangladeshi culture.

Assignment questions:

- (i) What market entry strategy should Aarong adopt for the UK market—direct export, joint venture, or wholly-owned subsidiary? Justify your answer.
- (ii) How can Aarong position its products to appeal to UK customers while preserving its Bangladeshi cultural uniqueness?
- (iii) What promotional tools and digital marketing strategies should Aarong use to build brand awareness in the UK?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Brand Management

Date: October 10, 2025

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 might you differentiate this brand in terms of product?
(c) Which challenges and opportunities will you argue for in the recent complicated situation for the 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 you would recommend to establish “Nagad” as a strong brand by applying the brand knowledge.
(b) How does the strength, favorability, and uniqueness of brand association positively increase a local handicraft brand’s image in any remote village in Bangladesh?
(c) Assume that “Ajkerdeal.com”- an e-retail organization wants to establish itself as a strong brand. Illustrate the four steps of the building process from this perspective.
3. (a) Apply the six criteria for choosing brand elements, focusing on “Vision”, the electronics brand in Bangladesh.
(b) Do you think the proper naming procedures and logos symbols help establish brand association? Elaborate on 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.

Bangladesh Open University

BBA Program

Semester: 232 (8th Level)**Course Title: Brand Management****Date: October 31, 2025****Instructions**

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Questions

1. (a) Suppose you are the brand manager of a popular superstore “Shawpno”. Apply personalizing, one-to-one, and permission marketing practices to ensure consumer brand equity.
(b) Have you ever experienced loyalty cards in your shopping experience? Discuss your experience regarding 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.
2. (a) “Bogurar Doi” refers to a special kind of sweetened yogurt, or “mishti doi,” that originates from Bogura, Bangladesh, and is creating a secondary brand association in conceptualizing the leveraging process through country of origin and geographic area. Discuss this statement rationally.
(b) Suppose, Seylon Tea is co-branded with another brand organization established at Sylhet, Bangladesh. 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 Shakib-AL-Hasan as a brand ambassador for your deodorant brand may increase the potential problems your brand may have? Why or why not?
3. (a) Illustrate the Brand Value Chain Model focusing on a consumer good organization, such as Square Group of Industries Limited.
(b) If “Sultan Dine,” a popular restaurant in Dhaka city, wants to establish a brand equity management system that embraces digital technologies, what strategies will it formulate? Discuss the issues.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Brand Management

Date: November 21, 2025

Instructions

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Questions

1. (a) What do you mean by Ansoff's Growth Share Matrix? Illustrate with a figure showing the examples in each, considering the Akij Group of Industries in Bangladesh.
- (b) What advantages have you identified regarding the plastic types of furniture as the brand extensions of Akij Group of Industries? Enumerate your argument regarding the recent marketing approaches in Bangladesh.
- (c) Do you think such of brand extension helps establish brand equity in consumer minds? Why or why not?
2. (a) How is KFC, a fast-food international brand, maintaining its brand consistency? Identify the reasons behind its leadership position.
- (b) How can "Ruh Afzah" – a South Asian squash drink expand its brand awareness by applying additional or new usage opportunities, except during Ramadan? Explain the valid ideas.
- (c) Aktel, a renowned telecom brand, repositioned itself as Airtel several years ago, initiating brand repositioning strategies to improve brand image. Justify your understanding of this aspect, and why fundamental brand-changing strategies are often useful.
3. (a) If Bangladesh Biman Airlines wants to reinforce its brand image for its target consumers, what would be the applicable strategies?
- (b) If "Aarong" wants to introduce their business beyond Bangladesh, explain what rationale advantages it will consider before going international exposure?
- (c) Discuss the standardization versus customization concept of the local handmade brands available at "Aarong" if it is going global.

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Business Research Methods

Date: October 10, 2025

Instructions

- Answer 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. Why is business research important for decision-making in modern organizations?
2. What are the main types of business research? Briefly explain each with examples.
3. Discuss the major ethical concerns in conducting business research?
4. What are the key characteristics of a good research problem? Why is a well-defined research problem essential for successful business research?
5. What is qualitative research? Briefly describe three common qualitative research methods.
6. What is quantitative research? Discuss the key features of quantitative research methods?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Business Research Methods

Date: October 31, 2025

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. Briefly describe four common methods of collecting primary data.
2. What are the strengths and weaknesses of using interviews for primary data collection?
3. Discuss the importance of pre-testing or piloting a questionnaire before final data collection.
4. What are the essential criteria for a good measurement in research?
5. What are the key guidelines to follow when constructing questions for a survey?
6. How does the design of a questionnaire affect the quality of collected data?

Bangladesh Open University
BBA Program
Semester: 232 (8th Level)

Course Title: Business Research Methods

Date: November 21, 2025

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. Explain the difference between probability and non-probability sampling.
2. Describe any three non-probability sampling methods commonly used in research.
3. What factors should be considered when determining the appropriate sample size for a study?
4. Describe any two common methods used in analyzing qualitative data.
5. Explain the role of descriptive statistics in quantitative data analysis.
6. Why is data cleaning important before conducting quantitative analysis?