

Bangladesh Open University

BBA Program

Semester: 162 (4th Level)**Course Title: Auditing****Due on: 04 August, 2017****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) “The auditing is a systematic examination of the books, accounts and vouchers of a business” – Discuss.
(b) How does accountancy differ from auditing?
(c) “Auditing is a luxury for small business” – Give arguments.
(d) Mention four important objectives of auditing.
2. (a) Enumerate the position of auditors in regard to errors and frauds affecting financial statements.
(b) What are the merits of an audit?
(c) What are the importance of internal control?
3. (a) What is internal check?
(b) Discuss the evaluative criteria for good internal check.
(c) What are the differences between internal audit and statutory audit?
(d) How can you evaluate internal control?
4. (a) What do you mean by “Vouching”?
(b) What important points are to be noted during vouching?
(c) What is the relation between routine checking and vouching?
(d) Mention six names of documents which are used as voucher.

Bangladesh Open University

BBA Program

Semester: 162 (4th Level)

Course Title: Auditing

Due on: 15 September, 2017

1. (a) Distinguish between verification and valuation of assets.
(b) “In case of valuation of assets, the auditor may start his work with a suspicious mind.” – Do you agree? Why?
(c) Discuss the auditor’s position as regards valuation of assets.
2. (a) What are the qualification and disqualification of an auditor of a public limited company?
(b) Narrate the powers of an auditor.
(c) What are the liabilities of an auditor under Companies Act?
3. (a) Describe the rules and regulations governing the Accounting Profession of Bangladesh.
(b) What are the Financial and Accounting responsibilities of directors?

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BBA Program

Semester: 162 (4th Level)**Course Title: Financial Accounting-11****Due on: 04 August, 2017****Instructions**

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Questions

1. (a) What is an accounting information system?
(b) What principles are followed in the development of an accounting information system?
(c) What are the common features of computerized accounting system?
2. (a) What are the essential features of the allowance method of accounting for bad debts?
(b) How are bad debts accounted for under the direct write off method? What are the disadvantages of this method?
3. (a) What principles of internal control are applied to most organizations?
(b) The following information pertains to family Video Company:
 - (i) Cash balance per bank July 31, Tk.7,253.
 - (ii) July bank charge not recorded Tk.28.
 - (iii) Cash balance per banks July 31, Tk.7,284.
 - (iv) Deposit in transit, July 31, Tk.1,500.
 - (v) Bank collected Tk.900 note for family in July plus interest Tk.36 less fee Tk.20. No interest has been accrued.
 - (vi) Outstanding checks July 31, Tk.591.

Required:

- (a) Prepare bank reconciliation statement at July 31.
- (b) Journalize the adjusting entries at July 31.

4. (a) Explain how accounts receivable are recognized in the accounts.
- (b) On January 1, 2013 Apex Ltd. had Accounts Receivable Tk.1,46,000, Notes Receivable Tk.15,000, and Allowance for Doubtful Accounts Tk.13,200. The Notes Receivable is from Trustee Company. It is a 4-month, 12% note and dated December 31, 2012. Apex Ltd. prepares financial statements annually. During the year the following selected transactions occurred: -

- | | | |
|-----------|----|--|
| January | 05 | Sold Tk.18,000 of merchandise to Jones Company, terms n/15. |
| | 20 | Accepted Jones Company's Tk.18,000, 3 month, 9% note for balance due. |
| February | 18 | Sold Tk.8,000 of merchandise to Swan Company and accepted Swan's Tk.8,000, 6 month, 10% note for the amount due. |
| April | 20 | Collected Jones Company note in full. |
| | 30 | Received payment in full from Trustee Company on the amount due. |
| May | 25 | Accepted Avita Inc.'s Tk.6,000, 3 month, 8% note in settlement of a past due balance on account. |
| August | 18 | Received payment in full from Swan Company on note due. |
| | 25 | The Avita Inc. note was dishonoured, Avita Inc. is not bankrupt; future payment is anticipated. |
| September | 01 | Sold Tk.12,000 of merchandise to Jesmin Company and accepted a Tk. 12,000, 6 month, 10% note for the amount due. |

Required:

Journalize the transactions.

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BBA Program

Semester: 162 (4th Level)

Course Title: Financial Accounting-11

Due on: 15 September, 2017

1. (a) Explain the effects of the entries when a new partner is admitted.
 (b) At the end of its first year of operations on December 31, 2012, Gibson Company's accounts show the following:-

Partner	Drawing	Capital
	Taka	Taka
Hassan	23,000	48,000
Razzak	14,000	30,000
Shamim	10,000	25,000

The capital balance represents each partner's initial capital investment. Therefore, net income or net loss for 2012 has not been closed to the partners' capital accounts.

Required:

Journalize the entry to record the division of net income for the year 2012 under each of the following independent assumptions:-

- (i) Net income is Tk.28,000. Income is shared 6:3:1.
 (ii) Net income is Tk.34,000. Hassan and Razzak are given salary allowances of Tk.18,000 and Tk.10,000 respectively. The remainder is shared equally.
 (iii) Net income is Tk.22,000. Each partner is allowed interest of 10% on beginning capital balances. Hassan is given Tk.15,000 salary allowance. The remainder is shared equally.
2. (a) Differentiate preferred stock from common stock.
 (b) Knight Corporation was organized on January 1, 2014. It is authorized to issue 20,000 shares of 6%, Tk.50 par value preferred stock and 5,00,000 shares of no par common stock with a stated value of Tk.2 per share. The following stock transactions were completed during the first year: -
- | | | |
|---------|----|---|
| January | 10 | Issued 10,000 shares of common stock for each at Tk.3 per share. |
| March | 1 | Issued 10,000 shares of preferred stock for each at Tk.55 per share. |
| April | 1 | Issued 25,000 shares of common stock for land. The asking price of the land was Tk.90,000. The Company's estimate of fair market value of the land was Tk.85,000. |

May	1	Issued 75,000 shares of common stock for cash at Tk.4 per share.
August	1	Issued 10,000 shares of common stock to attorneys in payment of their bill for Tk.50,000 for services provided in helping the company organize.
September	1	Issued 5,000 shares of common stock for cash at Tk.6 per share.
December	1	Issued 2,000 shares of preferred stock for cash at Tk.58 per share.

Required:

- (i) Journalize the above transactions.
 - (ii) Post to the stockholders' equity accounts.
3. (a) Describe the two major obligations incurred by a company when bonds are issued.
- (b) In 2010, Delta Company had the following selected transactions in stock investments that are considered trading securities:-
- | | | |
|-----------|----|---|
| June | 1 | Purchased for cash 600 shares of Sunburg common stock at Tk.24 per share plus Tk.300 brokerage fees. |
| July | 1 | Purchased for cash 800 shares of Moon common stock Tk.33 per share, plus Tk.600 brokerage fees. |
| September | 1 | Received a Tk.1 per share cash dividend from Moon Corporations. |
| November | 1 | Sold 200 shares of Sunburg common stock for cash at Tk.27 per share, less Tk.150 brokerage fees. |
| December | 15 | Received a Tk.0.50 per share cash dividend on Sunburg common stock. At December 31, the fair values per share were: Sunburg Tk.25 and Moon Tk.30. |

Required:

- (i) Journalize the transactions.
- (ii) Prepare the adjusting entry at December 31 to report the securities at fair value.

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Semester: 162 (4th Level)**Course Title: Organizational Behavior****Due on: 04 August, 2017****Instructions**

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Questions

1. (a) Define organizational behavior and it relate to management.
(b) Explain the challenges of today's organizational behavior.
(c) What are the contributing disciplines to the organizational field? Explain each.
2. (a) What do you meant by values? Explain the importance of values.
(b) Discuss the Hofsted's framework for assessing values across culture.
3. (a) What do you mean by attitudes? Explain its types.
(b) What is job dissatisfaction? Explain the effect of job satisfaction on employee performance.
4. (a) What is personality? Identify the key traits in the Big Five personality model.
(b) What is emotion? Explain the dimensions of emotion.
5. (a) What is perception? Explain the factors influencing on perception.
(b) How is decision actually made in organization? Explain.

Bangladesh Open University

BBA Program

Semester: 162 (4th Level)

Course Title: Organizational Behavior

Due on: 15 September, 2017

1. (a) What is group? Explain the types of group.
(b) Why have team become so popular? Explain in your own views.
(c) How is team creating effective for group decision.
2. (a) What do you mean by leadership? Describe the four major qualities of leadership.
(b) Explain the contingency theories of leadership.
3. (a) What do you mean by power and politics? Distinguish between leadership and power.
(b) Explain the bases of power.
(c) What do you mean by workplace politics. Explain about the unequal power in the workplace politics.
4. (a) What do you mean by organizational culture? What do cultures do? Explain.
(b) How do employee learn cultures? Explain.
(c) What is customer responsive culture? Explain its components.

Bangladesh Open University

BBA Program

Semester: 162 (4th Level)

Course Title: Insurance and Risk Management**Due on: 04 August, 2017****Instructions**

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Questions

1. (a) Define insurance. Describe various kinds of insurance.
(b) Discuss the importance of insurance?
(c) Differentiate the types of insurance contract.
2. (a) What is life insurance? Describe essential features of life insurance contract.
(b) What is risk? How risk is determined in life insurance?
(c) What are the various classes of life insurance risk?
3. (a) what are the subject matters which are insured by Marine Insurance? Describe shortly.
(b) What do you mean by warranties? What are the important warranties in marine insurance?
(c) Explain Special Declaration Policy (SDP) and Annual Policies.

Bangladesh Open University

BBA Program

Semester: 162 (4th Level)

Course Title: Insurance and Risk Management

Due on: 15 September, 2017

1. (a) What are the procedure of adjusting marine insurance losses?
(b) Discuss the features of fire insurance contract.
(c) Discuss Add on cover policy.
2. (a) What do you mean by policies conditions?
(b) What are the principles of rate fixation in fire insurance? Discuss.
(c) Explain Waiver and Estoppel.
3. (a) What is cattle insurance?
(b) What is underwriting? Explain its role in insurance management.
(c) Discuss the present positions of insurance innovation.

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Semester: 162 (4th Level)**Course Title: Marketing Management****Due on: 04 August, 2017****Instructions**

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Questions

1. (a) What is marketing management?
(b) “Selling and advertising are only the tip of the marketing iceberg” Do you agree with this statement? Why or why not? Explain.
(c) Identify different states of demand and discuss the corresponding marketing tasks.
2. (a) How is Strategic Planning Carried out at the Corporate and division level?
(b) How can cash cows turn in to stars? Explain.
3. (a) “Suppose, you are a marketing manager of XYZ Company, you have to develop a marketing mix Strategy of your consumer item “after-shave lotion”. How would you define your market? Segment and design the “Four P’s Strategy of your product. Discuss.
(b) How would market Leader attack market Challenger.

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BBA Program

Semester: 162 (4th Level)

Course Title: Marketing Management

Due on: 15 September, 2017

1. (a) How should price be set on a product or service for the first time?
(b) When should the company initiate a price change and how should it respond to a competitor's price change?
2. (a) Describe the states in consumer in adoption process.
(b) Discuss the major channels for direct marketing.
(c) Explain the categories of consumer adoption.
3. (a) Explain the major tools of salespromotion.
(b) Discuss the challenges of new product development.