

শুণ অব বিজ্ঞেয়

**Bangladesh Open University**  
Commonwealth Executive MBA/MPA Programme  
Semester: 162 (1<sup>st</sup> Level)

**Course: Management and Organisation**

**Submit by : February 16, 2018**

***Instructions for Assignment Submission***

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1. (a) What is management and organizational behavior?  
(b) Why should we understand perception and attribution? Explain.  
(c) Explain the type A and type B personality.
2. (a) What is motivation?  
(b) Explain the expectation theory of motivation.  
(c) What is diversity and why is it important?
3. (a) What is group? Explain the benefits of group.  
(b) Why is it important for a manager to understand informal group?  
(c) Describe the group roles.

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1. (a) What is decision making? Explain the decision making environments.  
(b) How does decision making differ between individuals and group?  
(c) How can we improve decision making?
2. (a) What is communication? Explain the types of communication.  
(b) Discuss the model of communication.  
(c) Describe the barriers to communication.
3. (a) What is organizational structure? How is labour divided and coordinated? Explain.  
(b) What is leadership? Comment on “Leaders are born not made”.  
(c) Describe the current leadership issues.
4. Read the following passage and answer the questions that follow:

**RESTRUCTURING AT KOREA'S DAEWOO**

Daewoo was founded in 1967 by its hardworking chairman, Kim (surname) Woo-Chong. After its initial success in exporting textiles, the company expanded into trade, autos, machinery, consumer electronics, construction, heavy shipping, computers, telephones, and financial services, becoming Korea's fourth largest business group. The company became, for example, a textile supplier for Sears, Cristian Dior, Calvin Klein, and London Fog. Daewoo also engaged in a joint venture with General Motors to build the Le Mans car. However, labor and their problems limited the car shipments.

Chairman Kim's philosophy of hard work and to value placed in people was important factors in firm's success. However, in the late 1980s and early 1990s, the company faced several problems. For the, Kim was concerned that with the increasing prosperity of Koreans, the work force might lose the spirit of hard work. Moreover, there was a growing discontent among the younger workers and a lessening of convention.

Through Kim's hands-off approach to manage some of the companies in the Daewoo business went out of control. For example, in the unprofitable heavy shipping industry, he noticed many unnecessary expenses. The elimination of company sponsored barbershops saved the company \$8 million year.

In general, Daewoo's work force is young and educated. In contrast to similar positions in many Korean companies, top positions at Daewoo are supplied by managers with no family ties.

Although Daewoo is a major company with its 91,000 employees, it is not dominant in any one industry. The strategy of being a supplier for major foreign companies, such as Caterpillar, General Motors, and Boeing, may have led to bypassing opportunities for becoming a major marketer of its

own brands. Now, in the 1990s, Kim is also looking at opportunities in Europe; for example, he formed a joint venture with a distribution company in France.

The massive restructuring has already had some positive effects. Kim sold some steel, financial, and real estate units. The hands-off managerial style has been replaced by a hands-on style, resulting in recentralization. Managers were "retired" or otherwise let go. Thousands of positions were also eliminated.

Things were looking better in 1991. The company lost money in 1988 and 1989 but made some profit in 1990 partly because of the sale of some major assets. The joint venture with GM registered a healthy growth. The company was also optimistic about the future of the new compact car Espero. Still, in the early 1990s, Daewoo has had to cope with the strong Korean currency, its labor costs, Japanese competition, and recessions in various countries in which it operates.

***Questions:***

- (a) What are the advantages and disadvantages of a hands-off, decentralized management approach?
- (b) How can Daewoo stay competitive with the Japanese?
- (c) What are some of the controllable and uncontrollable factors in this case? How should Mr. Kim respond to those factors?

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**Submit by : April 27, 2018**

1. (a) How organizational environment is defined? Explain the impact of globalizations and managers.
  - (b) What is power? Explain the various sources of power.
  - (c) What is organizational culture? Discuss the various purposes of organizational culture.
2. Please read the case below, and respond to the questions that follow.

**PLANNING AND CONTROL AT APPLE COMPUTER**

Apple Computer, Inc., enjoyed a phenomenal early success after it was founded in 1977 by Steve Wozniak, the technical expert, and Steve Jobs, the marketing genius.

However, success did not last for very long, partly because of the introduction of the IBM Personal Computer. In the early 1980s, in the view of some observers, Apple needed tighter control and a more professional approach to managing. John Sculley was lured from the Pepsi-Cola Company to give Apple a new direction.

To bring the company under control, Sculley employed cost-cutting measures to improve its profitability. At the same time, however, research and development expenditures were increased so that the company could remain a technological leader in the field. However, later he was accused of spending enough on research and development and too much on advertising. The firm was also reorganized to reduce duplication of efforts, to lower the break-even point, and to reduce friction among the departments. To improve its effectiveness and efficiency, Apple introduced new reporting procedures. Furthermore, considerable efforts were made to control the inventory level, which is a serious problem in the personal computer industry. These measures, combined with a successful strategy (Apple's Macintosh computer is taking inroads into business corporations that are limited by IBM) and helped by the popularity of desktop publishing, resulted in an increase of over 150 percent in earnings in the 1986 fiscal year.

**Questions:**

- (a) What is the relationship between planning and controlling?
- (b) What other types of plans can be used for controlling the organization?

শুভ্র অর বিজ্ঞান

## Bangladesh Open University

Commonwealth Executive MBA/MPA Programme  
Semester: 162 (1<sup>st</sup> Level)

Course: Quantitative Techniques

Submit by : February 16, 2018

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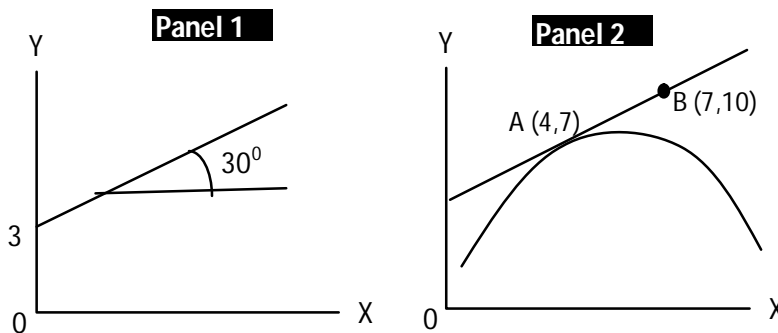
1. a. Identify the type and Y-intercept of the following functions:

- i)  $Y = 10X + 2$
- ii)  $Y = 10^{(X+3)}$
- iii)  $Y = e^X$
- iv)  $Y = \ln x^2$
- v)  $Y = 5X^2 + 15X + 4$

- b. Draw the graphs of the following functions:

- i)  $Y = 10X + 4$
- ii)  $Y = 3X^2 - 7X + 4$
- iii)  $Y = 2e^{5X} + 3$

2. a. Find the equation of the line in Panel 1 and the slope of the curve at point A in Panel 2.



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1. What is the difference between differentiation and derivative? Differentiate the following functions with respect to X:
  - i)  $Y = 4X + 3$
  - ii)  $Y = 7X^2 + 6X + 5$
  - iii)  $Y = 5e^{X+2} + 3$
2. Mention the necessary and sufficient conditions for identifying each of the critical values – maxima, minima, and point of inflection.
3. Find the critical points of the following functions and identify their nature (maximum, minimum or point of inflection):
  - (i)  $Y = 2X^3 + 6X^2 + 2X + 20$
  - (ii)  $Y = 2X^2 - 16X + 70$
4. What are the necessary and sufficient conditions for profit maximization? Suppose, a firm can sell X items per week at a price  $P = 20 - 0.002X$  Taka each when it costs  $C = 5X + 2000$  Taka to produce X items. Determine – i) the number of items he should produce per week for maximum profit, ii) MR of the firm at equilibrium point and iii) MC of the firm at equilibrium point.
5. Define square matrix, diagonal matrix and scalar matrix. "All scalar matrices are diagonal matrices, but all diagonal matrices are not scalar matrices" – do you agree with the statement? Give examples.
6. Find AB following matrices. Is  $A^T B$  a symmetric matrix?
  - i.  $A = \begin{bmatrix} 5 & 2 & 1 \\ 1 & 5 & 2 \\ 0 & 1 & 7 \end{bmatrix}$
  - ii.  $B = \begin{bmatrix} 2 & 3 & 4 \\ 1 & 3 & 1 \\ 3 & 2 & 5 \end{bmatrix}$
7. Solve the following equation system for X, Y and Z by using matrix inversion:
 
$$\begin{aligned} X + 3Z - 10 &= 0 \\ 2X + 2Y + Z &= 15 \\ 2X + Y + 3Z &= 10 \end{aligned}$$

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1. What is the difference between data and variable? Which of the following are data and of what type: Age, Karim's age is 34yrs, Color, Color of the hair is black, Height of this building is 30ft, Income of Karim is TK. 10000
2. In our last survey, we got the following data on the ages of the BUS 3308 students: 27, 24, 25, 30, 26, 27, 16, 30, 27, 29, 30, 32, 33, 27, 38, 40, 41, 30, 27, 41, 29, 32, 32, 38.
  - i. Prepare a discrete frequency table
  - ii. Find the relative frequency, less than cumulative frequency and greater than cumulative frequency.
  - iii. Construct a continuous frequency distribution. Do you think bar chart can be used to present the continuous frequency distribution? Why not/why yes?
  - iv. Draw an appropriate chart by using absolute frequencies.
3. What are the positional measures of central value? Suppose, you are asked to find the lowest 10% people in your community. What statistical measure you will use in that case? The data on the monthly income of BUS 3308 students are given in the table below.

Monthly Income (Inclusive)	Number of students
0 - 10000	3
10000 - 20000	6
20000 - 30000	10
30000 - 40000	3
40000 -	2

- i. Find the average grade of the students.
- ii. Suppose, BOU decided to waive 50% of the course fee for the students whose monthly income is less than 15000. Find the percentage of the students who deserve the fee waiver.

4. Following are the data collected from a firm's accounts division. Check whether the firm's revenue got any association with the CSR activities. If yes, what is the degree of association?

CSR ('000 Tk.)	3	4	5	7	8
Sales revenue ('000 Tk.)	221	231	256	342	490

5. Suppose, a survey was conducted on the EMBA students' purchase decision of particular mobile brand in response to the change in its price. Thirty students were interviewed and the following results were found:  $\bar{P}=5000$ ,  $\Sigma(P-\bar{P})^2=16000$ ,  $\Sigma(P-\bar{P})(Q-\bar{Q})=8000$ ,  $\bar{Q}=3000$ ,  $\Sigma(Q-\bar{Q})^2=83200$

Find –

- i) The demand equation that best fit the above data
- ii) If the price becomes 5000, what will be the quantity demanded for the mobile set?



শুধু অব বিজনেস

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Semester: 162 (1<sup>st</sup> Level)

Course: Marketing Management

Submit by : February 16, 2018

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1. (a) "Selling and advertising are only the tip of marketing iceberg". Explain the statement.  
(b) Why is "Societal Marketing" more important for the marketer? Discuss the elements of marketing concept.  
(c) Imagine, you are a Brand Manager of ABC Bank Bangladesh. You have to develop a marketing mix strategy for a "ABC Credit Card" for Business People in Dhaka City. How would you define your market segment and design the "Seven P's" strategy for this product? Discuss.
2. (a) Discuss the social marketing planning process.  
(b) Explain the implication of service characteristics in designing a marketing strategy.  
(c) Elaborate the elements of marketing mix in service marketing.
3. (a) Explain the roles and strategies of marketing mix in different stages of product life cycle.  
(b) How does market segmentation differ from product differentiation? Discuss the number for segmentation and how a firm should select its segments.  
(c) How is the main basis for segmentation selected?

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1. (a) What considerations must be involved in designing a marketing organization?  
(b) Show the application of marketing research in sales and market analysis.
2. Suppose, you are a marketing Executive of XYZ company. The company wants to introduce Angel Furniture in Bangladeshi market. You have to develop a marketing plan for this new product. How would you develop this plan? Explain.
3. (a) "People do not buy a product rather they buy a bundle of benefits" – Explain the statement with examples.  
(b) What would be your pricing strategy? If you are (i) faced with an increased excise duty on you product. (ii) there is a fall in the prices of your major raw materials.

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1. (a) Explain the method of sales forecasting.  
(b) "Consumers are willing to pay more prices for a brand item". Do you support this statement? Why or why not?
2. (a) Discuss the different methods for setting promotional budget.  
(b) Explain "AIDA" model in setting advertising objectives.  
(c) Describe the DAGMAR approach for setting advertising objectives.

3. **Case Study:**

Read the following passage and answer the questions that follow:

**TATA'S NANO**

Tata's new car – the "Nano" – is scheduled to launch in India in late 2008. The car will be available in both standard and deluxe versions. Both versions will offer a range of body colors and accessories so that a buyer can customize the car. The Nano's greatest selling point appears to be its price; the Nano is the world's cheapest car, selling between \$2,400 and \$2,700.

According to the company, the car is designed with a family in mind and can comfortably seat four passengers. The car has four doors with high seating position, which makes it easy to get in and out of. With a length of 10.2 feet, width of 4.9 feet, and height of 5.2 feet, with adequate ground clearance, the Nano is being marketed as a city car. The company believes that the Nano will set a new benchmark among small cars.

The company and its revolutionary product are likely to experience competition very soon. Volkswagen is already thinking about developing a low-end vehicle to rival it. VW'S possible entry,

which it may launch under a different brand name, would mark Nano's first real competition. Another Indian-based auto manufacturer – Bajaj Auto – is planning to develop a small car with Nissan – Renault, with plans to introduce it around 2010. Other car giants, including Ford, Toyota, and Honda, have plans to introduce cars in this size range, but none are in the same price range as the Nano.

***Questions:***

- (a) What image or theme should Nano portray to its segment?
- (b) What key highlights of the Nano would you use for its advertising campaign?
- (c) What advice would you give to Tata marketing executives to enable the Nano to survive future competition?

শুধু অব বিজ্ঞান

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Semester: 162 (1<sup>st</sup> Level)

**Course Title: Accounting and Finance**

**Submit by: February 16, 2018**

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**Old Students: Students having ID numbers beginning with 142 or earlier.**

1. (a) "Accounting is often called the language of business." Explain.  
(b) Explain how accounting information can help in the proper allocation of resources.  
(c) Do you find any of the accounting concepts conflicting with each other? Give examples.
2. (a) What is depreciation and why is it charged as expense?  
(b) The Ashraf Textile Mills uses perpetual inventory system. The following data relate to the company:
 

Jan. 1	Beginning inventory consists of 200 units costing Tk.4.00 per unit.
10	Purchased 500 units@ Tk.4.50 per unit.
15	Sold 500 units.
20	Purchased 400 units@ Tk.4.75 per unit.
25	Sold 400 units.
30	Purchased 300 units @ Tk.5.00 per unit.

The physical inventory count on January 31, 2017 shows 500 units on hand.

**Required:**

Determine the cost of inventory on hand at January 31, 2017 and cost of goods sold for January under (i) FIFO; and (ii) LIFO methods.

- 3.(a) "All expenses are costs but all costs are not expenses." Explain with examples.  
(b) Various cost and sales data for Tania Pvt. Ltd. for the year ended December 31, 2017 appear below:

Finished goods inventory, January 1	Tk. 20,000
Finished goods inventory, December 31	40,000
Depreciation, factory	27,000
Administrative expenses	1,10,000
Utilities, factory	8,000
Maintenance, factory	40,000

Supplies, factory	11,000
Insurance, factory	4,000
Purchases of raw materials	1,25,000
Raw materials inventory, January 1	9,000
Raw materials inventory, December 31	6,000
Direct labor	70,000
Indirect labor	15,000
Work in process inventory, January 1	17,000
Work in process inventory, December 31	30,000
Sales	5,00,000
Selling expenses	80,000

**Required:**

- (i) Prepare a schedule of cost of goods manufactured.
- (ii) Prepare an income statement.
- (iii) Assume that the company produced the equivalent of 10,000 units of product during the year 2017. What was the average cost per unit for direct materials? What was the average cost per unit for factory depreciation?
- (iv) Assume that the company expects to produce 15,000 units of product during the coming year. What average cost per unit and what total cost would you expect the company to incur for direct materials at this level of activity? For factory depreciation? (In preparing your answer, assume that depreciation is computed on a straight-line basis.)
- (v) As the manager responsible for production costs, explain to the chairman any difference in the average costs per unit between (iii) and (iv) above.

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Course: Accounting and Finance

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1. What is mixed cost and how can it be separated? Explain.  
Apex Corporation is contemplating introducing a new line of cosmetic kits for skin care. The kits would sell for Tk. 12 each. The variable costs associated with each kit amount to Tk. 3. If the kits are to be introduced nationwide, the company will have to obtain acceptable profits on a test market basis. The fixed costs associated with producing the kits for the test market amount to Tk. 2,60,000 per year.

**Required:**

- Compute the break-even points for test market sales.
  - If desired profit level is Tk. 80,000 before tax, compute the sales level in units required to attain that profit level.
  - Assuming the tax rate is 45% and the desired profit level is Tk. 80,000 after tax, compute the required unit sales level.
2. (a) Sonia Company manufactures and sells a single product. Cost data for the product are given  
(b) below:

Variable costs per unit:	
Direct materials	Tk. 7
Direct labor	10
Variable manufacturing overhead	5
Variable selling and administrative	<u>3</u>
Total variable costs per unit	<u>Tk. 25</u>
Fixed costs per month:	
Fixed manufacturing overhead	Tk. 3,15,000
Fixed selling and administrative overhead	<u>2,45,000</u>
Total fixed costs per month	<u>Tk. 5,60,000</u>

The product sells for Tk. 60 per unit. Production and sales data for July and August, the first two months of operations follow:

	<u>Units produced</u>	<u>Units sold</u>
July	17,500	15,000
August	17,500	20,000

The company's Accounting Department has prepared absorption costing income statements for July and August as presented below:

	July	August
Sales	<u>Tk. 9,00,000</u>	<u>Tk. 12,00,000</u>
Cost of goods sold:		
Beginning inventory	0	1,00,000
Add: Cost of goods manufactured	<u>7,00,000</u>	<u>7,00,000</u>
Goods available for sale	7,00,000	8,00,000
Less: Ending inventory	<u>1,00,000</u>	<u>0</u>
Cost of goods sold	<u>6,00,000</u>	<u>8,00,000</u>
Gross margin	3,00,000	4,00,000
Selling and administrative expenses	<u>2,90,000</u>	<u>3,05,000</u>
Net operating income	<u>Tk. 10,000</u>	<u>Tk. 95,000</u>

**Required:**

- (a) Determine the unit product cost under: (i) absorption costing, and (ii) variable costing.
- (b) Prepare variable costing income statements for July and August using the contribution approach.
- (c) Reconcile the variable costing and absorption costing net operating income figures.

3. From the following information find out necessary material and labor variances:

<u>Material</u>	<u>Labor</u>
Standard:	Standard:
Standard usage 90 lbs	Rate Tk. 75 per hour
Standard price Tk. 70 per lb	Hour allowed: 20 hours
Actual:	Actual:
Usage 100 lbs	Rate Tk. 60 per hour
Price Tk. 80 per lb	Hour allowed: 30 hours



# শুভ্র অথ বিজ্ঞান

## Bangladesh Open University Commonwealth Executive MBA/MPA Programme Semester: 162 (1<sup>st</sup> Level)

Course: Accounting and Finance

Submit by: April 27, 2018

1. Prepare a cash budget of Green Light Company for July to September 2016 from the particulars given below:

(i) Actual sales, purchases, wages and other expenses for the preceding three months of the budget period were:

	<u>April</u>	<u>May</u>	<u>June</u>
Sales	Tk. 8,00,000	Tk. 8,00,000	Tk. 7,50,000
Purchases	4,50,000	4,00,000	4,20,000
Wages	2,00,000	1,80,000	2,20,000
Other expenses	50,000	60,000	60,000

(ii) Budgeted sales, purchases, wages and other expenses are:

	<u>July</u>	<u>August</u>	<u>September</u>
Sales	Tk. 9,00,000	Tk. 8,50,000	Tk. 8,00,000
Purchases	5,00,000	4,50,000	3,50,000
Wages	2,40,000	2,00,000	1,80,000
Other expenses	70,000	60,000	50,000

(iii) Customers are allowed two months' credit while credit allowed by suppliers is one month.

(iv) Lag in payment of wages and other expense is  $\frac{1}{2}$  month.

(v) Sales and purchases are made 10% on cash and 90% on credit.

(vi) Sales commission @2% on sales is payable in the month following the month of collection.

(vii) Advance income tax is payable in August Tk. 4,00,000.

(viii) Rent payable @ Tk. 3,000 per month.

(ix) Plant will be purchased in July for Tk. 1,00,000.

(x) The cash balance on 1<sup>st</sup> July is Tk. 1,30,000.

2. Orion Company is examining two mutually exclusive proposals for new capital investment. The data on the proposals are as follows:

	<u>Proposals A</u>	<u>Proposals B</u>
Net cash outlay	Tk. 100,000	Tk. 120,000
Salvage value	5,000	0
Estimated life	5 years	6 years
Depreciation method	Straight –line	Straight –line
Corporate income-tax	50 percent	50 percent
Cut-off rate used for appraisal	10 percent	10 percent
Earnings before depreciation and taxes:		
<u>Year</u>		
2012	Tk. 26,000	Tk. 24,000
2013	30,000	32,000
2014	36,000	36,000
2015	44,000	48,000
2016	24,000	48,000
2017	0	40,000

### Required:

Using both (i) present value method and (ii) DCF rate of return (internal rate of return) calculations, you are asked to advise which proposal would be financially preferable. (You may calculate depreciation on the original cost without considering salvage value. You may also ignore income tax on salvage value received).