

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)**Course Title: Introduction to Business****Due on: March 13, 2026****Instructions**

- Answer all the 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) Define business. Explain the major objectives of business.
(b) Identify and describe the reasons why *profit* is considered essential for the survival of a business.
(c) Distinguish between *for-profit* and *not-for-profit* businesses with suitable examples.
(d) Explain the concept of stakeholders. Differentiate between internal and external stakeholders with examples.
2. (a) What is meant by business environment? Describe the major internal and external environmental forces.
(b) Explain how demographic and technological factors influence modern business decisions.
(c) **Messrs. A. Rahman & Co.**, a medium-sized garments factory, is facing rising production costs due to higher electricity prices, new labor regulations, and changing fashion trends in Asian export markets.
Under such circumstances, how would you:
(i) Identify the external environmental factors affecting the factory.
(ii) Explain how these factors create uncertainty for the business.
(iii) Suggest suitable adaptation strategies the firm can adopt to remain competitive.
3. (a) Define sole proprietorship. Discuss its advantages and disadvantages.
(b) What is a One Person Company? Explain its key benefits and legal requirements.

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)**Course Title: Introduction to Business****Due on: April 17, 2026****Questions**

1. (a) Explain the types of partnership business. What are the major disadvantages of a partnership?
(b) Enumerate why the company form of business is considered suitable for large-scale operations.
2. (c) Outline the basic steps involved in forming a private limited company.
(d) Differentiate between a merger and an acquisition. Why do companies adopt these strategies?
3. (a) Explain the role of management in a company.
(b) What are shares, and why are they important?
(b) **Allied Associates**, a newly formed company, faces internal conflict because managers are making decisions beyond the stated objectives of the firm. As a Business Associate, you have to explain to them:
(i) Which company document defines the scope and objectives of the business?
(ii) Which document regulates internal management?
(iii) Explain how proper company management can reduce such conflicts.
4. (a) Define franchising. Explain its advantages for a new entrepreneur.
(b) Discuss the importance of small businesses in economic development.
(b) A popular Asian fast-food brand, **Jolly Bee**, plans to expand into secondary cities by allowing local entrepreneurs to operate outlets under its brand name. Assume yourself as an interested candidate. Now,
 - i. Identify the form of business expansion used.
 - ii. What benefits will the franchisor and franchisee receive?What managerial challenges might the franchisee face?

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)**Course Title: Introduction to Business****Due on: May 15, 2026****Questions**

1. (a) What is a cooperative society? Enumerate the main objectives of a cooperative society.
(b) Discuss the advantages and disadvantages of cooperative organizations.
2. (c) What is business ethics? Do you think ethical behavior should be considered important for business organizations? Provide logical support for your answer.
(d) Explain the concept of social responsibility of business.
3. (a) Define international business.
(b) Mention the theories of international trade and explain each of them with an example of companies practicing them.
(c) Discuss the major environmental factors affecting international business operations.
4. *Aarogya Niketan*, a Bangladeshi pharmaceutical company, plans to export medicine to South and Southeast Asian markets but faces regulatory, cultural, and currency challenges. Assuming you are the Liaison Officer for the company,
 - i. Identify the international business environment factors involved.
 - ii. Explain how these factors influence international operations.
 - iii. Suggest strategies to manage these challenges effectively.

Bangladesh Open University
BBA Program
Semester: 241 (1st Level)

Course Title: Financial Accounting-1

Due on: March 13, 2026

Instructions

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Questions

Questions	Bloom's Taxonomy Level
1. (a) What uses of financial accounting information are made by (i) investors and (ii) creditors? (b) Can a business enter into a transaction in which only the left side of the basic accounting equation is affected? If so, give an example. (c) At the beginning of the year, Gilles Company had total assets of Tk.800,000 and total liabilities of Tk.300,000. Answer the following questions. (i) If total assets increased Tk.150,000 during the year and total liabilities decreased Tk.60,000, what is the amount of owner's equity at the end of the year? (ii) During the year, total liabilities increased Tk.100,000 and owner's equity decreased Tk.70,000. What is the amount of total assets at the end of the year?	C1, C2
2. Phoenix Security Company provides security services. Selected transactions for Phoenix are as follows. October 1 Invested Tk.66,00,000 cash in the business. 2 Hired part-time security consultant. Salary will be Tk.2,00,000 per month. First day of work will be October 15. 4 Paid one month of rent for building for Tk.200,000. 7 Purchased equipment for Tk.18,00,000, paying Tk.4,00,000 cash and the balance on account. 8 Paid Tk.50,000 for advertising. 10 Received bill for equipment repair cost of Tk.39,000. 12 Provided security services for event for Tk.3,20,000 on account. 16 Purchased supplies for Tk.41,000 on account. 21 Paid balance due from October 7 purchase of equipment. 24 Received and paid utility bill for Tk.14,800. 27 Received payment from customer for October 12 services performed. 31 Paid employee salaries and wages of Tk.5,10,000.	C1, C2, C3
Required: (a) Journalize the transactions. (b) Post the transactions to ledger. (c) Prepare a trial balance at October 31, 2025.	

-
3. The ledger of Armour Lake Lumber Supply on July 31, 2025, includes the selected accounts below before adjusting entries have been prepared.

C2, C3

	<u>Debit</u>	<u>Credit</u>
Notes Payable		Tk. 2,00,000
Supplies	Tk. 2,40,000	
Prepaid Rent	36,000	
Buildings	25,00,000	
Accumulated Depreciation—Buildings		14,00,000
Unearned Service Revenue		1,15,000

An analysis of the company's accounts shows the following.

- (i) The notes payable pays interest at a rate of 6% per year.
- (ii) Supplies on hand at the end of the month totaled Tk.1,86,000.
- (iii) The balance in Prepaid Rent represents 4 months of rent costs.
- (iv) Employees were owed Tk.31,000 related to unpaid salaries and wages.
- (v) Depreciation on buildings is Tk.60,000 per year.
- (vi) During the month, the company satisfied obligations worth Tk.47,000 related to the Unearned Services Revenue.
- (vii) Unpaid maintenance and repair costs were Tk.23,000.

Required:

Prepare the adjusting entries at July 31, assuming that adjusting entries are made monthly. Use additional accounts as needed.

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)

Course Title: Financial Accounting-1

Due on: April 17, 2026

QuestionsBloom's
Taxonomy
Level

1. Isamoti Company ended its fiscal year on June 30, 2025. The company's adjusted trial balance as of the end of its fiscal year is as follows. C1, C2

Isamoti Company
Adjusted Trial Balance
June 30, 2025

No.	Account Titles	Debit	Credit
101	Cash	Tk. 9,84,000	
112	Accounts Receivable	8,78,000	
157	Equipment	15,90,000	
158	Accumulated Depreciation—Equip.		Tk. 7,40,000
201	Accounts Payable		4,22,000
208	Unearned Rent Revenue		1,80,000
301	Owner's Capital		45,20,000
306	Owner's Drawings	16,00,000	
400	Service Revenue		64,00,000
429	Rent Revenue		6,50,000
711	Depreciation Expense	8,00,000	
726	Salaries and Wages Expense	55,70,000	
732	Utilities Expense	14,90,000	
		<u>Tk.1,29,12,000</u>	<u>Tk.1,29,12,000</u>

Required:

- (a) Prepare the closing entries using page J15.
 (b) Post to Owner's Capital and No. 350 Income Summary accounts. (Use the three-column form.)
 (c) Prepare a post-closing trial balance at June 30.
- 2 The trial balance columns of the worksheet for Haque Roofing at March 31, 2025, are as follows. C2, C3

Haque Roofing
Worksheet

For the Month Ended March 31, 2025

Account Titles	Trial Balance	
	Debit	Credit
Cash	Tk. 4,50,000	
Accounts Receivable	3,20,000	
Supplies	2,00,000	
Equipment	11,00,000	
Accumulated Depreciation—Equipment		Tk.1,25,000
Accounts Payable		2,50,000
Unearned Service Revenue		55,000
Owner's Capital		12,90,000
Owner's Drawings	1,10,000	
Service Revenue		6,30,000
Salaries and Wages Expense	1,30,000	
Miscellaneous Expense	40,000	
	<u>Tk.23,50,000</u>	<u>Tk.23,50,000</u>

Other data:

- (i) A physical count reveals only Tk.48,000 of roofing supplies on hand.
 (ii) Depreciation for March is Tk.25,000.

- (iii) Unearned revenue amounted to Tk.26,000 at March 31.
- (iv) Accrued salaries are Tk.70,000.

Required:

- (a) Enter the trial balance on a worksheet and complete the worksheet.
- (b) Prepare an income statement and owner's equity statement for the month of March and a classified balance sheet at March 31. S. Haque made an additional investment in the business of Tk.10,00,000 in March.

3. Karim Book Warehouse distributes hardback books to retail stores and extends credit terms of 2/10, n/30 to all of its customers. During the month of June, the following merchandising transactions occurred.

C2, C3

- June 1 Purchased books on account for Tk.1,60,000 from Brothers Publishers, terms 2/10, n/30.
- 3 Sold books on account to Rahmania Library for Tk.2,50,000. The cost of the books sold was Tk.1,44,000.
- 6 Received Tk.10,000 credit for books returned to Brothers Publishers.
- 9 Paid Brothers Publishers in full.
- 15 Received payment in full from Rahmania Library.
- 17 Sold books on account to Farhan Book House for Tk.1,80,000. The cost of the merchandise sold was Tk.1,08,000.
- 20 Purchased books on account for Tk.1,80,000 from Abir Publications, terms 2/15, n/30.
- 24 Received payment in full from Farhan Book House.
- 26 Paid Abir Publications in full.
- 28 Sold books on account to Baten Bookstore for Tk.1,60,000. The cost of the merchandise sold was Tk.97,000.
- 30 Granted Baten Bookstore Tk.12,000 credit for books returned costing Tk.7,200.

Required:

Journalize the transactions for the month of June for Karim Book Warehouse using a perpetual inventory system.

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)

Course Title: Financial Accounting-1

Due on: May 15, 2026

Questions

- | | Bloom's
Taxonomy
Level | |
|--|------------------------------|--------|
| 1. With the help of the following account information of Crescent Company , prepare a <i>multiple-step income statement</i> for the year ended December 2025. | C2, C3 | |
| Sales | Tk. 97,00,000 | |
| Sales returns and allowances | 475,000 | |
| Sales Discount | 250,000 | |
| Inventory, January 1 | 15,50,000 | |
| Purchases | 45,00,000 | |
| Purchase discounts | 375,000 | |
| Purchase returns and allowance | 560,000 | |
| Freight-in | 175,000 | |
| Inventory, December 31 | 750,000 | |
| Sales salaries expense | 800,000 | |
| Sales commission expense | 590,000 | |
| Depreciation expense - Delivery equipment | 150,000 | |
| Utilities expense | 75,000 | |
| Insurance expense | 85,000 | |
| Office salaries expense | 950,000 | |
| Depreciation expense – Building | 185,000 | |
| Property tax expense | 75,000 | |
| Utilities expense | 65,000 | |
| Insurance expense | 75,000 | |
| Interest revenue | 36,000 | |
| Gain on sale of equipment | 25,500 | |
| Interest expense | 15,000 | |
| Loss on sale of equipment | 35,000 | |
| Casualty loss from vandalism | 7,500 | |
| Income tax expense | 65,000 | |
| 2. The beginning inventory, purchase, and sales of product B 15 for April 2025 are presented below: | | |
| April 1 Beginning inventory | 400 units @ Tk.50 | |
| 5 Purchases | 350 units @ Tk.55 | |
| 8 Sales | 500 units | |
| 12 Purchases | 800 units @ Tk.66 | C2, C3 |
| 15 Purchases | 300 units @ Tk.58 | |
| 20 Sales | 1,000 units | |
| 25 Purchases | 750 units @ Tk.62 | |
| 30 Sales | 800 units | |

Required:

Using the perpetual inventory procedure, ascertain the quantity of ending inventory as of April 30, 2025, and state what its value will be (in each case) if issues are made under the following methods:

- (a) First-in, First-out (FIFO)
- (b) Last-in, First-out (LIFO)
- (c) Average cost

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)**Course Title: Business English****Due on: March 13, 2026****Instructions**

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Questions

1. Explain the grammatical difference between a collective noun and a verbal noun (gerund) in Business English and fill in the blanks with the correct form of parts of speech-
 - a. The company aims to improve the _____ (efficient) of its production process.
 - b. The new machinery has significantly reduced _____ (operate) costs.
 - c. This strategy will help the firm remain _____ (compete) in the global market.
 - d. The management team approved the _____ (expand) of the manufacturing facility.
2. Explain the key principles governing subject–verb agreement in professional business writing.
3. In formal business communication, when is it more appropriate to use the **passive voice** instead of the **active voice**? Convert the following passive voice construction to active voice-
 - a. The annual financial report was reviewed by the management team.
 - b. The new marketing strategy was approved by the board of directors.
 - c. The contract was finalized by the legal department.
 - d. The production targets were achieved by the operations team.

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)

Course Title: Business English

Due on: April 17, 2026

Questions

1. (a) Identify and explain the three most common types of subject–verb agreement errors in Business English.
2. Fill in the blanks with the correct present tense form of be, have, or do.
 - a. The management team _____ responsible for approving all major financial decisions.
 - b. Our company _____ several subsidiaries in Europe and Asia.
 - c. The operations manager _____ an excellent record of meeting production targets.
 - d. The board of directors _____ not agree with the proposed merger plan.
3. Explain the use of apostrophes, colons, commas, exclamation marks, and hyphens as important punctuation marks in creating contractions.

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)

Course Title: Business English

Due on: May 15, 2026

Questions

1. Write a formal Business English essay (150 to 200 words) analyzing the causes and effects of remote work in modern organizations.
In your response:
 - a. Identify at least **two major causes** that have led companies to adopt remote work.
 - b. Explain at least **three effects** of remote work on productivity, teamwork, and employee engagement.
 - c. Use formal business vocabulary and connect ideas using appropriate **cause-and-effect connectors** (e.g., *therefore, as a result, consequently, due to*).

Bangladesh Open University

BBA Program

Semester:241 (1st Level)

For ONLINE Review
Class!

Join WhatsAppGROUP:



Course Title: Business Mathematics

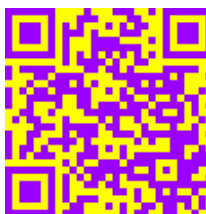
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Questions

INSTRUCTIONS



<https://youtu.be/pYi7bBZ2jjY>

- 1.1. What is a function? Give examples of algebraic and transcendental functions.
- 1.2. Give examples from economics and business against the following categories of functions:
 - i) Linear function
 - ii) Exponential function
 - iii) Logarithmic function
 - iv) Quadratic function
 - v) Polynomial function
 - vi) Bivariate function
 - vii) Multivariate functions
 - viii) Simultaneous equation
 - ix) Rational function
 - x) Power function
- 1.3. Draw the graphs of the following relationships. Identify which of the following graphs qualify as functions and which don't. Give explanations.
 - i) $Y = -3X + 2$
 - ii) $Y^2 = X$
 - iii) $Y = X^2$
 - iv) $Y = -X^2 + 6X + 10$
 - v) $X^2 + Y^2 = 81$
 - vi) $X = 3$
 - vii) $Y = e^{2X}$

+

2

1.4. What is an intercept? Find the X-intercept and Y-intercept of the following functions:

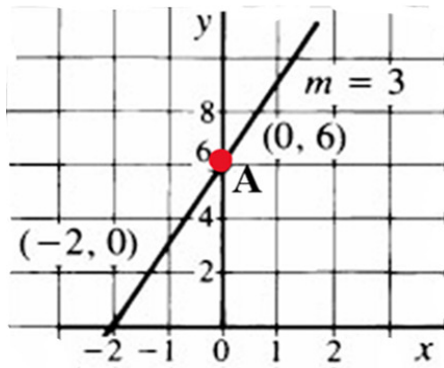
i) $Y = X + 5$

ii) $Y = 3X^2 + 10X + 4$

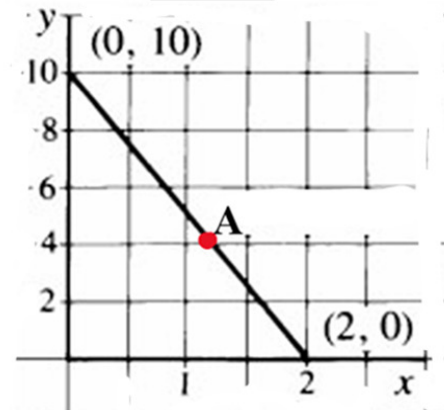
iii) $Y = 12e^X + 3$ [Y-intercept only]

1.5. Find the X-intercepts and Y-intercepts in the following graphs, and also calculate the slopes for each of the lines at point A. Write the corresponding equations for the lines in panels 1.5.1, 1.5.2, and 1.5.4.

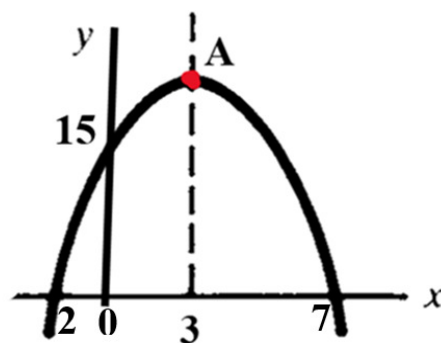
1.5.1



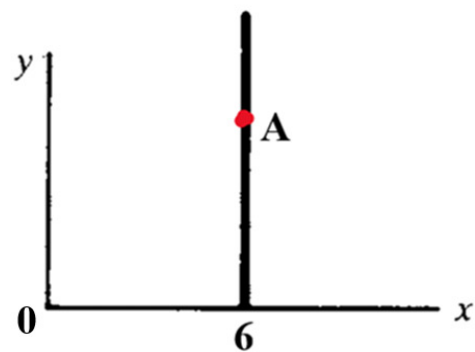
1.5.2



1.5.3



1.5.4



1.6. If $A = \{1, 3, 4, 6\}$, $B = \{2, 4, 6, 8\}$ and $C = \{4, 6, 7\}$, Find –

(i) $A \cup B$, (ii) $B \cup C$, (iii) $(A \cup B) \cup C$, (iv) $A \cup (B \cap C)$.

1.7. By using a Venn Diagram, prove the following –

(i) $A \cap (B \cap C) = (A \cap B) \cap C$ (ii) $(A \cup B)^C = A^C \cap B^C$

Bangladesh Open University

BBA Program

Semester: 241 (1st Level)**Course Title: Business Mathematics****Due on: April 17, 2026****Questions**

2.1 Differentiate the following functions with respect to X and check whether the functions are increasing and decreasing at X=3:

- i) $Y = 3X^2 + 4X + 6$
- ii) $Y = (X+2)/(3X-3)$
- iii) $Y = \ln x^2$
- iv) $Y = -2X + 5$
- v) $Y = 3e^{X+2} - 6$
- vi) $Y = (2X-1)(3X+2)$

2.2 Suppose the revenue function of a company is $R = -6Q^2 + 5Q$. Find the following:

- i) Marginal revenue (MR) function
- ii) Average revenue (AR) function

2.3 Find the slope and convexity/concavity of the following functions at X=2:

- i) $Y = 2X^2 - 16X + 50$
- ii) $Y = X^2 + 8X + 15$

2.4 Find the critical points of the following functions and identify the nature of the critical points (maximum, minimum or point of inflection):

- i) $Y = 10X^2 - 40X + 100$
- ii) $Y = -2X^2 - 16X + 70$

2.5 Suppose the demand Function is $P = 40 - Q$ and the cost function is $C = 10Q + 2Q^2$.

Find the following:

- i) Marginal revenue (MR) function
- ii) Profit-maximizing output level

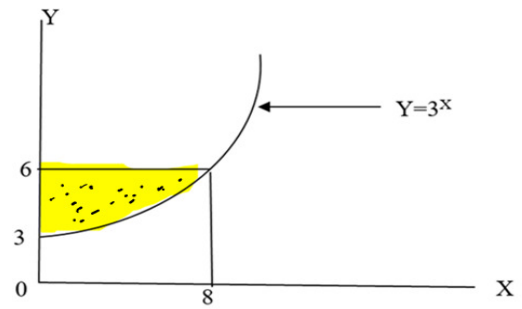
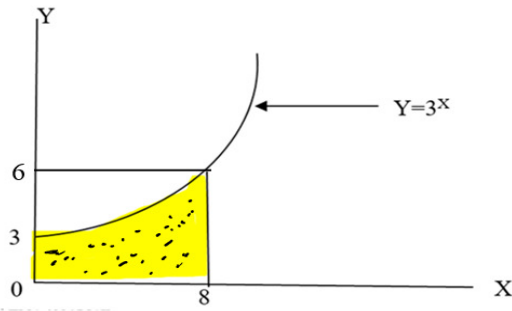
2.6 Find the integrals of the following marginal functions:

a. $\int 1/X^2 dX$

b. $\int 5^X dX$

c. $\int_2^5 2X dX$

2.7 Find the value of the shaded areas in the following graphs:



Bangladesh Open University

BBA Program

Semester: 241 (1st Level)

Course Title: Business Mathematics

Due on: May 15, 2026

Questions

- 3.1 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.
- 3.2 Find the determinant of the following matrices. Also, find the AB matrix. Is AB a symmetric matrix?

$$\text{i. } A = \begin{bmatrix} 3 & 2 & 0 \\ 1 & 2 & 1 \\ 1 & 0 & 3 \end{bmatrix} \quad \text{ii. } B = \begin{bmatrix} 1 & 3 & 2 \\ 0 & 1 & 1 \\ 2 & 2 & 3 \end{bmatrix}$$

- 3.3 Given the following equation system with variables X, Y and Z.
- $$\begin{aligned} 3X + 2Y + Z + 3 &= 15 \\ X + 3Y - 2Z &= 10 \\ 3X - Y - Z &= 8 \end{aligned}$$

Find the following:

- Value of the coefficient matrix.
 - Solve the equation system for X, Y & Z by using the inverse matrix.
 - Solve the equation system for X, Y & Z by Cramer's Rule.
- 3.4 **SELF-CHECK Quiz 1** [Compulsory, Minimum Acceptable Score: 70%]
Please click on the following LINK or Scan QR Code for the QUIZ 1. It must be submitted online; otherwise, your assignment will not be evaluated.

Add the hardcopy of the Score Card with your assignment.

<https://testmoz.com/q/15217410>



Course Title: Business Law**Due on: March 13, 2026****Instructions**

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Questions

1. Describe the essential elements/features of a contract. “All contracts are agreements, but not all agreements are contracts” – explain the statement.
2. Rahim owns an office equipment shop. He agrees to sell a photocopier to Shila for Tk. 1,00,000. Shila, being 17 years old, signs the agreement and promises to pay the amount within 3 months. Meanwhile, Rahim also agrees verbally with his friend Tanvir that he will provide Shila with free delivery of the machine. After 1 month, Shila refuses to pay, claiming she is a minor. Tanvir sues Rahim for not delivering the machine as promised, and Rahim argues that the verbal promise was never in writing and that there was no payment. Additionally, Shila tells Rahim that she will pay only if he also installs software illegally copied from another company, which Rahim refuses to do.

Question:

(a) Identify and explain the types of contracts or agreements involved in this case.

(b) Which of these contracts are enforceable under the Contract Act, 1872? Explain with reasons.

Questions

1. Mrs. Rahima, a widow living alone, urgently needed money for her household expenses. She approached Mr. Karim, a local moneylender, for a loan of Tk. 50,000. Mr. Karim knew of her financial distress and persuaded her to sign a loan agreement promising 100% interest per year, explaining the terms very briefly. Mrs. Rahima, fearing that she would not get money elsewhere, signed the agreement without fully understanding the consequences. Later, Mrs. Rahima discovered the extremely high interest rate and approached the court to have the loan terms revised.

Questions:

- (a) Explain whether the contract between Mrs. Rahima and Mr. Karim was induced by undue influence.
 - (b) Identify any presumptions of undue influence applicable in this case.
2. Mr. Alam wants to buy farmland for cultivation. Mr. Rahman, the seller, tells Mr. Alam, "This land produces 12 maunds of rice per bigha every year." Mr. Rahman genuinely believes this to be true, but he has never verified the crop yield records. Relying on this statement, Mr. Alam purchases the land for Tk. 10 lakh. After one season, he discovers that the land produces only 7 maunds of rice per bigha due to poor soil quality. Mr. Alam claims that he was misled and wants to either rescind the contract or seek compensation for the loss. Explain the type of misrepresentation involved in this case.
 3. Describe the methods of termination of the contract.

Bangladesh Open University

BBA Program

Semester: 241 (3rd Level)

Course Title: Business Law

Due on: May 15, 2026

Questions

1. Mr. Rahman owns a textile business and wants to sell his silk fabrics. He engages three different people to help him:

(i) **Karim** finds potential buyers and introduces them to Rahman. After the introduction, Rahman negotiates and finalizes the sale directly with the buyers.

(ii) **Rafid** is given 500 silk sarees to sell. This person can negotiate prices, enter into contracts with buyers, and keep some of the money owed until Rahman is paid.

(iii) **Rashid** is asked to sell fabrics to buyers and guarantees that Rahman will receive the payment. If the buyer fails to pay, this person agrees to make good the loss to Rahman.

Question:

Identify the types of agents in this case and explain the roles and responsibilities of each.

2. Define some fundamental concepts in the sale of goods.
3. Define endorsement. Describe the rules of endorsement.

Bangladesh Open University

BBA Program

Semester:241 (1stLevel)**Course Title: Macroeconomics****Due on: March 13, 2026****Instructions**

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Questions

1. (a) What are **macroeconomic performance indicators**?
(b) Explain the major indicators used to measure the performance of an economy.
2. (a) Define the **business cycle**.
(b) Explain the main phases of the business cycle with suitable diagrams.
3. (a) Define **Gross Domestic Product (GDP)** and **Gross National Product (GNP)**.
(b) Explain the differences between them.
4. (a) Discuss the **methods of measuring GDP**.
(b) Which method is most suitable for developing countries and why?
5. (a) What is **consumption expenditure**?
(b) Explain the major determinants of consumer expenditure.

Bangladesh Open University
BBA Program
Semester:241 (1stLevel)

Course Title: Macroeconomics

Due on: April 17, 2026

Questions

1. (a) What is **investment** in macroeconomics?
(b) Explain the different types of investment with examples.
2. (a) Define **unemployment**.
(b) Explain the major types of unemployment found in an economy.
3. Discuss the main **causes of unemployment** in developing countries.
4. Distinguish between **demand-pull inflation** and **cost-push inflation** with suitable examples.
5. Explain the relationship between **employment and aggregate supply** in the economy.

Bangladesh Open University
BBA Program
Semester:241 (1stLevel)

Course Title: Macroeconomics

Due on: May 15, 2026

Questions

1. (a) What is money?
(b) Discuss why money is considered the **most liquid asset** in an economy.
2. (a) Define **money supply**.
(b) What are the main factors that determine the **supply of money** in an economy?
3. (a) What is **monetary policy**?
(b) Explain the major instruments used by a central bank to control the money supply.
4. How does excessive growth of the money supply lead to inflation? Discuss.
5. Discuss the effects of **expansionary** and **contractionary fiscal policy** on economic activity.

Bangladesh Open University

BBA Program

Semester: 241 (3rd Level)

Course Title: Fundamentals of Statistics

Due on: March 13, 2026

Instructions

- Answer all the 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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- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) What are the different types of statistics? Discuss the difference between descriptive and deferential statistics.
- (b) Discuss the scope and nature of the business statistics. Explain how the problems related to business are solved using statistical methods.
2. (a) What do you mean by statistical investigation? Discuss the different steps of statistical investigation.
- (b) What is the difference between classification and tabulation?
- (c) The individual output of 60 female workers of an industrial firm in one week is given below:

501	520	534	549	557	542	555	548	542
535	523	524	536	536	559	561	552	543
526	511	525	536	542	548	507	523	538
540	555	579	575	553	547	539	533	519
519	532	571	539	537	545	551	580	588
509	521	548	527	522	548	538	522	552
549	544	537	545	526	508			

Required:

Present the above data in the form of a frequency table using a suitable class interval.

3. (a) “Diagrams do not add anything to the meaning of Statistics but when drawn and studied intelligently, they bring to view the salient characteristics of the data.” Explain.
- (b) For the following data, prepare a suitable diagram showing Balance of Trade:

Years	Exports (In Tk. Million)	Imports (In Tk. Million)
1994	24	9
1995	115	92
1996	84	92
1997	110	120
1998	130	183
1999	162	187

Bangladesh Open University

BBA Program

Semester: 241 (3rd Level)

Course Title: Fundamentals of Statistics

Due on: April 17, 2026

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Questions

1. (a) Why do we have so many different measures of central tendency? Are all of them really necessary, or do they essentially provide the same information?
- (b) Given below is the frequency distribution of the marks obtained by 93 students. Compute the arithmetic *Mean*, *Median* and *Mode*.

Marks	No. of Students	Marks	No. of Students
20 – 29	5	60 – 69	18
30 – 39	12	70 – 79	10
40 – 49	15	80 – 89	9
50 – 59	20	90 – 99	4

2. (a) What do you understand by the terms skewness and kurtosis? Point out their role in analyzing a frequency distribution.
- (b) The frequency distribution of weekly wages (in Taka) in a certain factory is as follows:

Weekly wages	No. of workers	Weekly wages	No. of workers
423 – 427	2	448 – 452	16
428 – 432	6	453 – 457	12
433 – 437	9	458 – 462	6
438 – 442	14	463 – 467	2
443 – 447	32	468 – 472	1

Required:

Find Karl Pearson's coefficient of skewness and interpret its value.

3. (a) Why is it necessary for a measure of variation to accompany a measure of central tendency?
- (b) Calculate the appropriate measure of variation from the following data.

Daily Wages (in Taka)	No. of Wage earners	Daily Wages (in Taka)	No. of Wage earners
Less than 85	14	91 – 93	18
85 – 87	62	Over 93	7
88 – 90	99		

Bangladesh Open University
BBA Program
Semester: 241 (3rd Level)

Course Title: Fundamentals of Statistics

Due on: May15, 2026

Instructions

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

1. (a) How will you interpret the following values of the coefficient of correlation?
(i) +.5, (ii) -.29, (iii) +.45.
- (b) Calculate the coefficient of rank correlation from the following data:

Sl. No. of student	Marks in Statistics	Marks in Accountancy
1	30	50
2	50	60
3	25	30
4	30	40
5	60	70
6	70	50
7	80	90
8	75	40
10	85	80

2. (a) Define regression. Distinguish between correlation and regression.
- (b) What factors are of importance to an analyst when linear regression analysis is used for descriptive purposes?
- (c) The following data refer to information about annual sales (Tk.'000) and the year of experience of a super store of 8 salesmen:

Salesmen	1	2	3	4	5	6	7	8
Annual sales (Tk.'000)	90	75	78	86	95	110	130	145
Year of experience	7	4	5	6	11	12	13	17

Required:

- (i) Fit two regression lines.
(ii) Estimate sales for the year of experience is 10.
(iii) Estimate the year of experience for sales of 100000.
3. (a) What are time reversal and factor reversal tests?
- (b) Calculate Laspeyre's, Paasche's and Fisher's ideal index from the following data:

Commodity	Price	Value	Price	Value
A	10	100	8	96
B	16	96	14	98
C	12	36	10	40
D	15	60	5	25

Bangladesh Open University

BBA Program

Semester: 241 (1stLevel)**Course Title: Law and Practice of Banking****Due on: March 13, 2026****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 a 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. What is the legal definition of a "banking business" according to the Bangladesh Banking Companies Act, 1991, and why is this definition important for both licensed and non-licensed entities?
2. How have recent trends in technology and digitalization reshaped the functions of commercial banks in Bangladesh, particularly in relation to financial inclusion?
3. Explain the three primary principles that govern a commercial bank's investment policy and discuss how a high volume of non-performing loans (NPLs) can compromise a bank's adherence to these principles.
4. Why are "Loans and Advances" considered the most profitable but also the least liquid of a bank's assets?
5. Explain the concept of the credit multiplier. Using a hypothetical example, demonstrate how an increase in the Cash Reserve Ratio (CRR) would affect the total amount of credit created in the banking system.
6. How has the Bangladesh Bank's recent shift to a "cautiously tight monetary policy stance" and policy rate hikes served as a limitation on credit creation?
7. Discuss the role of both traditional branch expansion and modern digital services like MFS in advancing financial inclusion in Bangladesh. What is the significance of the shift in the rural-urban branch ratio?
8. Explain the difference between the capital adequacy requirements under the old system and the new Basel III framework. What does the current CRAR of the banking sector indicate about its health?
9. Describe the capital crisis facing the banking sector in Bangladesh. What are the main drivers of this crisis, and how has the central bank responded?
10. Examine the asset structure of banks in Bangladesh, focusing on the issue of agricultural credit. Why does the agricultural sector remain underserved by formal banking institutions despite the expansion of the rural branch network?

Bangladesh Open University

BBA Program

Semester: 241 (1stLevel)**Course Title: Law and Practice of Banking****Due on: April 17, 2026****Questions**

1. Explain the concept of a central bank as an 'apex institution' and how its functions differentiate it from a commercial bank.
2. Discuss the dual role of the central bank as a banker to both the government and commercial banks.
3. Describe the new Interest Rate Corridor (IRC) framework used by Bangladesh Bank. How does it differ from the traditional Bank Rate policy?
4. In the context of a developing economy, why might selective credit control be as important as, or even more important than, quantitative controls?
5. Discuss the evolution of the legal concept of a "customer" of a bank, explaining the "duration theory" and the "single transaction theory." Which theory is more relevant in modern banking practice in Bangladesh?
6. Discuss the various relationships that can exist between a banker and a customer, and explain why the debtor-creditor relationship is considered the primary one.
7. What is a banker's general lien? How does it differ from a particular lien, and why is it considered an "implied pledge" in a legal context?
8. Explain the legal principle of "right of set-off" and list the conditions under which a bank can exercise this right.
9. Define a Garnishee Order. Describe the two stages of the process (Order Nisi and Order Absolute) and the legal role of the bank (the "Garnishee") and the customer (the "Judgment Debtor").
10. Discuss the importance of the Negotiable Instruments Act, 1881, as a legal framework that governs the relationship between a banker and a customer in Bangladesh.

Bangladesh Open University
BBA Program
Semester: 241 (1stLevel)

Course Title: Law and Practice of Banking

Due on: May 15, 2026

Questions

1. What are the key differences between a Current Account and a Savings Account in terms of interest, transaction flexibility, and target users?
2. Explain the concept of e-KYC and how it has transformed the traditional account opening process. What are the primary benefits of this digital transformation for both banks and customers?
3. Define a cheque and explain its role as a negotiable instrument. Explain the meaning of "crossing" a cheque and its historical purpose. What is the key difference between a general crossing and a special crossing?
4. Explain how the Bangladesh Bank's Credit Risk Management (CRM) guidelines have transformed the traditional principles of "Safety" and "Character of the Borrower" into a modern, data-driven lending process.
5. In the context of the Bangladeshi banking sector, what is the significance of the "National Interest" principle in lending? Provide two specific examples of how this principle is implemented today.
6. Discuss the impact of Mobile Financial Services (MFS) and the Bangla QR system on the future of traditional negotiable instruments in Bangladesh.
7. Define a Garnishee Order. Describe the two stages of the process (Order Nisi and Order Absolute) and the legal role of the bank (the "Garnishee") and the customer (the "Judgment Debtor").
8. Explain the fundamental difference between the founding purpose of a Development Financial Institution (DFI) and that of a commercial bank.
9. What are the primary causes of the high non-performing loan ratio in Bangladesh's banking sector, particularly in state-owned banks? Discuss how political influence and governance failures have contributed to this crisis.
10. Explain the core functions of the Investment Corporation of Bangladesh (ICB). Based on recent financial data, how has its performance and that of its subsidiaries reflected the overall health of Bangladesh's capital market?

Bangladesh Open University

BBA Program

Semester: 241 (3rdLevel)

Course Title: Fundamentals of Business Finance

Due on: March 13, 2026

Instructions

- Answer all the questions in your own handwriting on A4-size white paper.
- Fill-in the cover page of your assignment with care.
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- Submit the assignment to the respective course tutor and ensure his/her signature on your Assignment Acknowledgement Form (see page#4 of Semester Calendar).

Questions

1. (a) "Finance stands on four basic principles."-Explain.
 (b) "The objective of a company must be to create value for its shareholders." – Explain the statement logically.
 (c) Why are social goals of financial management significant?
 (d) What is the agency problem? How can it be solved?
2. (a) Why are financial managers aware of the selection of sources of finance? Explain.
 (b) Discuss the modes of procedures for using security in short-term financing.
 (c) Gifts Galore Inc. borrowed \$1.5 million from National City Bank (NCB). The loan was made at a simple annual interest rate of nine percent a year for three months. A 20 percent compensating balance requirement raised the effective interest rate because the company does not maintain a checking balance at NCB. The approximate interest rate (APR) on the loan was 11.25 percent.
Required: What was the true effective rate?
3. (a) Why is the selection of proper source(s) of long-term financing important? Explain.
 (b) Distinguish between internal financing and external financing.
 (c) What are the merits and demerits of long-term financing? Explain.
4. (a) What is 'Time Value of Money'? Explain with an example.
 (b) Find out the future values (FV) in the following situations:
 a) At the end of 3 years, how much is an initial deposit of Taka 1,000 worth, assuming a quarterly compounded interest rate of (i) 10% and (ii) 100%.
 b) At the end of 10 years, how much is an initial investment of Taka 1,000 worth, assuming an interest rate of 10% compounded: (i) annually; (ii) semi-annually; (iii) quarterly, (iv) monthly and (v) continuously?
 (c) Distinguish between compounding and discounting.
 (d) Define ordinary annuity and annuity due. How are they determined? Explain.

Bangladesh Open University

BBA Program

Semester: 241 (1stLevel)

Course Title: Fundamentals of Business Finance

Due on: April 17, 2026

Questions

1. (a) Explain the concepts of risk and uncertainty.
- (b) Distinguish between standard deviation and coefficient of variation in the context of risk measurement. Which of these two is better and why?
- (c) Stocks X and Y have the following historical returns:

Year	Stock X's Returns	Stock Y's Returns
1996	-19%	-14.50%
1996	33%	21.80%
1998	15%	30.50%
1999	0.50%	-7.60%
2000	27%	26.30%

Calculate the portfolio risk of the securities of 50% weights are placed in each stock A and B.

2. (a) What is working capital? What is working capital management? How would you assess the need for working capital of a corporate firm?
- (b) What are the three phases of the operating cycle? Discuss.
- (c) "The management of inventory must meet two opposite needs". What are they? How is a balance made in these two opposite needs?
3. (a) What are the components of the capital market? Discuss each of them.
- (b) Answer the following questions:
 - (i) A Tk. 100 perpetual bond is currently selling for Tk. 95. The coupon rate of interest is 13.5 percent, and the appropriate discount rate is 15 percent. Calculate the value of the bond. Should it be bought? What is its yield at maturity?
 - (ii) A company proposes to sell ten-year debentures of Tk. 10,000 each. The company would repay Tk. 1,000 at the end of every year and will pay interest annually at 15 percent on the outstanding amount. Determine the present value of the debenture issue if the capitalization rate is 16 percent.
- (c) A 10-YEAR BOND OF Tk. 1,000 has an annual rate of 12 percent. The interest is paid half-yearly. If the required rate of return is 16 per cent, what is the value of the bond?
4. (a) Explain the methods of valuing present values of:
 - (i) Common Stock and (ii) Preferred Stock.
- (b) Explain the relationship between bond maturity and interest rate risk. Give an example.
- (c) A company is currently paying a dividend of Tk. 2.00 per share. The dividend is expected to grow at a 15 percent annual rate for three years, then at 10 percent for the next three years, after which it is expected to grow at a 5 percent rate forever.

Required: (i) What is the present value of the share if the capitalization rate is 9 percent?
 (ii) If the share is held for three years, what shall be its present value?
- (d) The Eastern Ltd.'s bonds have 4 years remaining to maturity. Interest is paid annually. The bonds have a Tk. 1,000 par value, and the coupon interest rate is 9%.
 Compute the approximate yield to maturity for the bonds if the current market price is either: (i) Tk. 829 or (ii) Tk. 1,104.

Bangladesh Open University
BBA Program
Semester: 241 (1stLevel)

Course Title: Fundamentals of Business Finance

Due on: May 15, 2026

Questions

1. (a) Distinguish between the operating cycle and production cycle of a manufacturing firm.
(b) “Length of operating cycle is the main determinant of working capital needs of a firm”. Explain.
(c) What are the basic factors considered in evaluating a credit policy of a firm? Explain.
(d) What is meant by the monitoring of accounts receivable? Explain its main methods.
2. (a) Determine the market values of the following bonds, which pay interest semi-annually:

Bond	Interest Rate	Required Rate	Maturity Period
1	16%	15%	25 years
2	14%	13%	15years
3	12%	8%	20years
4	12%	8%	10years

If the par values of bonds are Tk. 100, and if they are currently selling for Tk. 95, Tk. 100, Tk 110 and 115, respectively, determine the effective annual yields of the bonds. Also, calculate the semiannual yields.

- (b) Find the IRR in the following cases of investment:
 - i) An investment of Tk. 10,000 today will return Tk. 2,000 at the end of 10 years.
 - ii) An investment of Tk 1,000 today will return Tk 500 at the end of each of the next 3 years.
 - iii) An investment of Tk. 1,000 will return Tk. 60 per year forever.
3. (a) To help you reach your Tk. 10,000 goal, your mother offers to give you Tk—4,000 on January 1, 2001. You will receive a part-time job and make six additional payments of equal amount each, over the next six months thereafter. If all this money is deposited in a bank that pays 12 per cent interest, compounded semi-annually, how large must each of the six payments be?
(b) You were awarded an MBA degree from the Bangladesh Open University just one month ago. You have applied for the post of Finance Manager in BRAC. As part of the BRAC’s evaluation process, you have been asked to appear at a test that covers several financial analysis techniques. The first section of the test addresses time value of money analysis. See how you would do by answering the following questions:
 - i) What is the future value of an initial investment of Taka 1,500 after 7years if the investment earns 12% annual interest?
 - ii) What is the present value of Taka 2,700 to be received in 5 years if the interest rate is 15%?
 - iii) If a company’s sales are growing at a rate of 20% annually, approximately how long will it take for sales to triple?
 - iv) What annual interest will cause Taka 2,200 to grow to Taka 7,700 in 5 years?
 - v) At what time periods will Taka 3,000 grow to Taka 9,000 if the rate of interest 15% p. a.?
 - vi) Which amount is worth more at 14%: Taka 1,000 in hand today, or Taka 2,000 due in 6 years?