[Question of Term Final Examination]

Khulna University

School: Management and Business Administration **Discipline:** Human Resource Management **Program:** BBA in HRM

Year: 1st **Term:** 2nd **Examination Year:** 2026 **Session:** 2024-2025

Course Code: 0413 25 HRM 1201 **Course Title:** Principles of Human Resource Mnagement

Total Marks: 60 **Time:** 3 Hours **Credit:** 03

Instructions (if any): Use separate sheet for each section and answer all parts of a specific question together such as 1a, 1b, 1c....

Section A

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) Define human resource management. Explain line managers' HRM responsibilities. [L2; CLO1] 05
   b) Explain how functions and roles of HRM are changing in response to the recent global trends. [L2; CLO1] 05

2. a) What is job description? How would you write a job description of a sales representative? [L3; CLO2] 04
   b) Illustrate the methods of collecting job analysis information. [L2; CLO2] 06

3. a) Define HR planning. Illustrate the methods that an organization can use to forecast personnel needs. [L2; CLO3] 05
   b) Describe five sources of outside candidates in details. [L2; CLO3] 05

4. a) Write short notes on: [L2; CLO3] 10
   i. Personnel mistakes managers can avoid with the knowledge of HRM
   ii. Line and staff aspects of HRM
   iii. Job specification
   iv. Succession planning

Section B

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) Describe the steps in the selection process in details. [L2; CLO4] 06
   b) How can you design and conduct an effective interview? [L3; CLO5] 04

2. a) How would you determine the traning needs of your employees? [L3; CLO6] 04
   b) What is management development? Describe the off-the-job methods of management development. [L2; CLO6] 06

3. a) Illustrate any six methods of performance appraisal in detail. [L2; CLO7] 06
   b) How can you make your performance appraisal effective? [L3; CLO7] 04

4. a) Discuss the basic factors of determining pay rates. [L2; CLO8] 04
   b) Write short notes on: [L2; CLO6] 06
   i. Types of selection tests
   ii. Orienting employees
   iii. Appraisers

*Levels of Bloom's Cognitive Domain:
[L1 = Remember; L2 = Understand; L3 = Apply; L4 = Analyse; L5 = Evaluate; L6 = Create]

[Question of Term Final Examination]

Khulna University

School: Management and Business Administration **Discipline:** Human Resource Management **Program:** BBA in HRM

Year: 1 **Term:** 2 **Examination Year:** 2026 **Session:** 2024-2025

Course Code: 0413 25 HRM 1205 **Course Title:** Principles of Finance

Total Marks: 60 **Time:** 3 Hours **Credit:** 03

Instructions (if any): Use separate sheet for each section and answer all parts of a specific question together such as 1a, 1b, 1c....

Section A

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) What is financial management? Discuss 'investment decision' as an important area of decision-making by a financial manager. [L2; CLO1] 04

   b) What is the primary goal of a financial manager, and how does it influence financial decision-making within an organization? [L2; CLO1] 06

2. a) What is a financial market? How do financial markets facilitate the flow of funds in an economy? Explain with examples. [L2; CLO2] 06

   b) How do financial intermediaries differ from financial brokers in terms of functions and risk-bearing? [L4; CLO2] 04

3. a) Critically examine the problems and limitations associated with financial ratio analysis. [L5; CLO3] 04

   b) ABC company has 500 shares outstanding with current market price of $25 per share. The company considers 350 days a year. Financial Statements of ABC company are given below. 06

Balance Sheet

Assets	In million $	Liabilities and Shareholders' Equity	In million $
Cash	200	Bank loans and notes payable	450
Accounts Receivable	700	Account payable	150
Inventories	1350	Accrued Taxes	40
Prepaid expenses	30	Other accrued liabilities	200
Fixed assets at cost	1600	Long term debt	650
Accumulated Depreciation	(700)	Shareholder's equity	
Net fixed assets	900	Common stock	450
Long term investment	70	Additional paid in capital	370
Other assets, long term	110	Retained earnings	1050
Total assets	**3360**	**Total liabilities and shareholders' equity**	**3360**

Income Statement (In million $)

Net Sales	4000
Cost of goods sold	2500
Gross profit	1500
Selling, general, and administrative expenses	900
Earnings before interest and taxes	600
Interest expenses	90
Earnings before taxes	510
Income taxes	200
Earnings after taxes	310

Analyze the financial statements, calculate the following ratio and interpret their implications: (i) Quick ratio (ii) Interest coverage ratio (iii) Inventory turnover in days (iv) Total Asset turnover ratio (v) ROA (vi) P/E [L4; CLO3]

4. a) Define Time Value of Money. [L1; CLO4] 02

   b) Sherwin Williams will receive $17,000 a year for the next 25 years as a result of a picture he has painted. If a discount rate of 12 percent is applied, should he be willing to sell out his future rights for $150,000? [L5; CLO4] 03

   c) Suppose a homeowner signs a $120,000 loan to be repaid over 5 years at 11% interest. What should be the annual payments to liquidate the loan after 5 years? Draw an amortization schedule. [L5; CLO4] 05

Section B

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) Illustrate the process of traditional underwriting in detail. How is it diferent from best effort underwriting? [L4; CLO5] 06

   b) What do you mean by private placement? Discuss the features of private placement. [L2; CLO5] 04

2. a) What is sponteneous financing? Write about different sources of sponteneous financing. [L2; CLO6] 06

   b) Explain how factoring accounts receivable becomes a source of short-term financing. [L2; CLO6] 04

3. a) What are the major types of long-term debt instruments used by businesses for financing? [L1; CLO7] 05

   b) Define preferred stock. What characteristics distinguish preferred stock from other types of securities? [L4; CLO7] 05

4. a) Tom Cruise Lines, Inc., issued bonds five years ago at $1,100 per bond. These bonds had a 20-year life when issued and the annual interest payment was then 11 percent. This return was in line with the required returns by bondholders at that point as described below: 04

   Real rate of return 3%
   Inflation premium 4
   Risk premium 4
   Total return 11%

   Assume that five years later the inflation premium is only 3 percent and is appropriately reflected in the required return (or yield to maturity) of the bonds. The bonds have 15 years remaining until maturity. Compute the new price of the bond. [L5; CLO8]

   b) X-Tech Company issued preferred stock many years ago. It carries a fixed dividend of $4.00 per share. With the passage of time, yields have soared from the original 7 percent to 15 percent. 04
      i. What was the original issue price?
      ii. What is the current value of this preferred stock? [L5; CLO8]

   c) Sterling Corp. paid a dividend of $1.80 last year. Over the next 12 months, the dividend is expected to grow at a rate of 9 percent. The required rate of return is 16 percent. Compute the price of the stock. [L5; CLO8] 02

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[L1 = Remember; L2 = Understand; L3 = Apply; L4 = Analyse; L5 = Evaluate; L6 = Create]

[Question of Term Final Examination]

Khulna University

School: Management and Business Administration **Discipline:** Human Resource Management **Program:** BBA in HRM

Year: 1st **Term:** 2nd **Examination Year:** 2026 **Session:** 2024-2025

Course Code: HRM-1207 **Course Title:** Principles of Marketing

Total Marks: 60 **Time:** 3 Hours **Credit:** 03

Instructions (if any): Use separate sheet for each section and answer all parts of a specific question together such as 1a, 1b, 1c....

Section-A

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) Define the term market and explain the nature and scope of marketing in modern business. 05
   b) Appraise the role of marketing in a developing country context and differentiate among needs, wants, and demands. 05

2. a) What is the marketing environment? Assess how internal and external environmental factors influence an organization's marketing activities with relevant examples. 05
   b) Explain competitor analysis and apply it to show how a firm can assess its competitors to develop effective marketing strategies. 05

3. a) Clarify the concept of market segmentation and critically assess the effectiveness of different bases of market segmentation in achieving organizational objectives. 05
   b) Describe the social and cultural determinants of consumer behavior and show how these factors influence purchasing decisions in real-life situations. 05

4. a) Examine product and service concepts and analyze the different classifications of products, highlighting their key features. 05
   b) Design a new product development plan by integrating the key factors that influence successful product innovation. 05

Section-B

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. a) Examine the different strategies for adjusting prices after a product launch. How can psychological pricing techniques influence consumer perception and purchasing behavior? 05
   b) Describe the concept of product mix pricing and describe the general approaches to pricing used by firms. 05

2. a) Classify the different channels of distribution and illustrate how firms use appropriate distribution channels to deliver products effectively to customers. 05
   b) Describe the structured decision-making process involved in designing an effective marketing channel. 05

3. a) Explain the concept of the promotion mix and identify its main elements. 03
   b) List and explain the stages of developing effective marketing communications. 03
   c) Describe the major tools used in sales promotion, highlighting how they support short-term marketing objectives. 04

4. a) Clarify the concept of sustainable marketing and illustrate how businesses can apply sustainable marketing practices in their operations to achieve long-term success. 05
   b) Explain the major criticisms of sustainable marketing and discuss how these challenges can be addressed by organizations in practice. 05

Khulna University

School: Management and Business Administration **Discipline:** Human Resource Management **Program:** BBA in HRM

Year: 1st **Term:** 2nd **Examination Year:** 2026 **Session:** 2024-2025

Course Code: 0413 25 HRM 1209 **Course Title:** Principles of Accounting

Total Marks: 60 **Time:** 3 Hours **Credit:** 03

Instructions (if any): Use separate sheet for each section and answer all parts of a specific question together such as 1a, 1b, 1c….

Section-A

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. Oliver started her own consulting firm, Oliver Consulting, on May 1, 2025. The following transactions occurred during the month of May. 10

May-1	Oliver invested 5,00,000 tk. cash in the business.
May-2	Paid 9,000 tk. for office rent for the month.
May-3	Purchased 1,600 tk. of supplies on account.
May-7	Paid 1,25,700 tk. to advertise in the Daily Star.
May-9	Received 40,000 tk. cash for services performed.
May-12	Withdrew 10,000 tk. cash for personal use.
May-15	Performed 54,700 tk. of services on account.
May-19	Paid for the supplies purchased on account on May 3.
May-22	Borrowed 25,000 tk. from the bank on a note payable.
May-28	Received a cash payment of 42,000 tk for services performed on account on May 15.

Prepare a tabular analysis of the May transactions of Oliver. [L4; CLO1]

2. Cassandra Services was formed on January 1, 2022. The following transactions took place during the first month. 10

January-1	Darwin invested 40,00,000 tk. cash in the company, as its sole owner.
January-3	Signed a 2-year rental agreement on a warehouse; paid 2,40,000 tk. cash in advance for the first year.
January-6	Purchased basic office supplies for 42,000 tk. in cash.
January-9	Total revenues earned were 2,00,000 tk. 80,000 tk. cash and 1,20,000 tk. on account.
January-12	Purchased furniture and equipment costing 10,00,000 tk. A cash payment of 3,50,000 tk. was made immediately; the remainder will be paid in 6 months.
January-15	Paid 50,000 tk. cash for a one-year insurance policy on the furniture and equipment.
January-18	Performed services and billed Nixon companies 15,000 tk.
January-22	Received 7,000 tk. cash for services performed from Nixon companies.
January-28	Paid the monthly salaries of the two employees, totaling 60,000 tk.
January-29	Paid office rent for the month 35,000 tk.

Journalize the transactions. [L3; CLO2]

3. a) The Lawn Care Company began operations on April 1. At April 30, the trial balance shows the following balances for selected accounts. 05

Prepaid Insurance	3,600
Equipment	28,000
Notes Payable	20,000
Unearned Service Revenue	4,200
Service Revenue	1,800

Analysis reveals the following additional data.
i. Prepaid insurance is the cost of a 2-year insurance policy, effective April 1.
ii. Depreciation on the equipment is $500 per month.
iii. The note payable is dated April 1. It is a 6-month, 12% note.
iv. Seven customers paid for the company's 6-month lawn service package of $600 beginning in April. The company performed services for these customers in April.
v. Lawn services performed for other customers but not recorded at April 30 totaled $1,500.
Prepare the adjusting entries for the month of April. [L4; CLO2]

b) ABC Advertising Company's trial balance at December 31 shows Supplies $6,700 and Supplies Expense $0. On December 31, there are $2,100 of supplies on hand. Prepare the adjusting entry at December 31, and using T-accounts, enter the balances in the accounts, post the adjusting entry, and indicate the adjusted balance in each account. [L3; CLO2] 05

4. a) At the end of its first month of operations, Pampered Pet Service has the following unadjusted trial balance. 10

Pampered Pet Service August 31, 2020 Trial Balance		
	Debit	Credit
Cash	5,400	
Accounts Receivable	2,800	
Supplies	1,300	
Prepaid Insurance	2,400	
Equipment	60,000	
Notes Payable		40,000
Accounts Payable		2,400
Owner's Capital		30,000
Owner's Drawings	1,000	
Service Revenue		4,900
Utilities Expense	800	
Salaries and Wages Expense	3,200	
Advertising Expense	400	

Other data
i. Insurance expires at the rate of $200 per month.
ii. $1,000 of supplies are on hand as of August 31.
iii. Monthly depreciation on the equipment is $900.
iv. Interest of $500 on the notes payable has accrued during August.
Prepare a worksheet. [L3; CLO2]

Section-B

There are **FOUR** questions in this section. Answer any **THREE** questions.

1. Information related to Florian Co. is presented below :- 10
i. On April 5, purchased merchandise from Arina Co. for $23,000, terms 2/10, net/30, FOB shipping point.
ii. On April 6, paid freight costs of $900 on merchandise purchased from Arina co.
iii. On April 7, purchased equipment on account for $26,000.
iv. On April 10, Purchased marchandise on account for $1,800 from McGinn Co., FOB destination, terms 2/15, n/30. The appropriate party also made a cash payment of $60 for the freight on this date.
v. On April 14, returned damaged merchandise to Arina Company and was granted a $3,000 credit for returned merchandise.
vi. On April 15, paid the amount due to Arina Company in full.
vii. Granted Baeten co. $120 credit for marchandise returned costing $72 on April 17.
viii. On April 20, Paid McGinn Co. in full, less discount.
ix. Sold merchandise on account to Baeten co. for $1,600. The cost of the books sold was $970 on April 23.
x. On April 27, Purchased supplies for cash $400.
Journalize the transactions using a perpetual inventory system. [L5; CLO3]

2. Dempsey Inc. is a retailer operating in British Columbia. Dempsey uses the perpetual inventory method. All sales returns from customers result in the goods being returned to inventory; the inventory is not damaged. Assume that there are no credit transactions; 10

Date	Description	Quantity	Unit Price ($)
Jan 1	Beginning Inventory	100	15
Jan 5	Purchase	140	18
Jan 8	Sale	110	28
Jan 10	Sales Return	10	28
Jan 15	Purchase	55	20
Jan 20	Sale	90	32
Jan 25	Purchase	20	22

For each of the following cost flow assumptions, calculate (i) cost of goods sold, (ii) ending inventory, using perpetual system of (i) LIFO, (ii) Moving Average. [L4; CLO3]

3. Linton Company purchased a delivery truck for $34,000 on January 1, 2025. The truck has an expected salvage value of $2,000, and is expected to be driven 100,000 miles over its estimated useful life of 4 years. Actual miles driven were 25,000 in 2025, 28,000 in 2026, 30,000 in 2027 and 17,000 in 2028. 10

Compute depreciation expense using:

(i) Straight-line method,

(ii) Units-of-activity method, and

(iii) Double-declining-balance method. [L5; CLO4]

4. Jackson Company Ltd prepared a trial balance for 31 december,2025.

Name of Accounts	Debit (Taka)	Credit (Taka)
Purchase & Sales	1,47,000	2,90,000
Goods Return	4,000	3,000
Salary	20,000	
Carriage Inward	2,000	
Carriage Outward	800	
Insurance Premium	5,000	
Advertisement Expense	2,500	
Cash at Bank	15,000	
Capital		5,00,000
Debtors	7,000	
Creditors		10,000
Machinery	2,80,000	
Land	4,73,200	
10% Loan (Payable at 2020)		1,00,000
Accumulated Depreciation		56,000
Provision for Bad Debt		500
Stock (01 December 2017)	3,000	
Total	**9,59,500**	**9,59,500**

Adjustments:

i. Closing stock: cost price 5,000 Taka; market value 4,000 Taka

ii. Depreciation: 10% on Machinery

iii. Salaries due: 6,000 Taka

iv. Prepaid insurance premium: 2,500 Taka

v. Provision for bad debt: 10%

vi. Interest on loan is due

a) Prepare Income Statement of Jackson Company Ltd. [L5; CLO1] 05

b) Make statement of financial position of Jackson Company Ltd. [L5; CLO1] 05

*Levels of Bloom's cognitive domain:
[L1=Remember; L2=Understand; L3=Apply; L4=Analyze; L5=Evaluate; L6=Create]

[Question of Term Final Examination]

Khulna University

School: Management and Business Administration **Discipline:** Human Resource Management **Program:** BBA in HRM

Year: 1st **Term:** 2nd **Examination Year:** 2026 **Session:** 2024-2025

Course Code: 0541 25 Math 1251 **Course Title:** Business Mathmatics

Total Marks: 60 **Time:** 3 Hours **Credit:** 03

Instructions (if any): Use separate sheet for each section and answer all parts of a specific question together such as 1a, 1b, 1c....

Section A

There are **FOUR** questions in this section. Answer any **THREE** questions.

1 a) Describe the number system in detail and include a proper diagram for illustration. [L6; CLO1] 04

b) Show that $\sqrt{3}$ is an irrational number. [L1; CLO1] 03

c) Explain exponential and logarithms function. [L5; CLO1] 03

2 a) Let $P=\{1,2,3,4\}$, $Q=\{2,4,6,8\}$, and $R=\{3,4,5,6\}$ 03

Determine $i)\, P-Q;\ ii)\, Q-R;\ iii)\, (P\cup Q)\cap(Q\cup R)$. [L5; CLO2]

b) A company studies the product preferences of 25,000 consumers. It was found that each of the product's A, B and C was liked by 8,000, 7,000 and 6,000 respectively and all the products were liked by 1,500. Products A and B were liked by 3,000, products A and C were liked by 2,000 and products B and C were liked by 2,200. Prove that the study results are not correct. [L5; CLO2] 04

c) Demand function of a product $D=\frac{10m}{m-3}$ and supply function $S=m^2$, where m is the price in taka of the product per unit. Determine the equilibrium price and quantity with the help of set theory. [L5; CLO2] 03

3 a) Prove that $\log_e m=\frac{\log_{10} m}{\log_{10} e}$. [L5; CLO3] 03

b) Find the value of i when $10000(1+i)^{10}=30000$. [L1; CLO3] 03

c) Prove that $\log 2+16\log\frac{16}{15}+12\log\frac{25}{24}+7\log\frac{81}{80}=1$. [L5; CLO3] 04

4 a) Find roots of the following equation by using quadratic formula: $x^2+64=16x$. [L2; CLO4] 04

b) Suppose a company has a fixed cost of $12,000 and it uses a margin of 35% on all items it purchases and the variable cost of the company is 10% of the sales volume. Then determine: 06

i) The profit if the sales volume is $40,000

ii) The profit if the sales volume is $60,000

iii) The break even sales volume and Construct the break even chart [L6; CLO4]

Section-B

There are **FOUR** questions in this section. Answer any **THREE** questions

1 a) Discuss linear programming problem with merits and demerits. [L5; CLO5] 03

b) Maximize $Z=2x-3y$ 07

Subject to, $x+2y\le 9$

$x\ge 1$

$y\ge 2, x\ge 0, y\ge 0$ [L6; CLO6]

2 a) Evaluate each of the following: 03

$i)\,\frac{d}{dx}\left[3x^3-2x^2+5x+7\right];\ ii)\,\frac{d}{dx}\left(10x+\frac{18}{(x)^{1/2}}\right)\ iii)\,\frac{d}{dx}\left(2x^5+x^2+4\right)$ [L5; CLO7]

b) Find the slope of the function $f(x)=2x^5+3x^4-2x+5$ at the point $x=1$. [L1; CLO7] 02

c) Maximize and minimize the function $f(x)=\frac{2}{3}x^3+\frac{1}{2}x^2-6x+8$. [L6; CLO7] 05

3 a) Find the equation of a straight line if the line passes through the points $A(5,-3)$ and $B(5,-2)$. [L1; CLO7] 03

b) The demand function faced by a firm is $p = 500 - 0.2x$ and its cost function is given by $C(x)=25x+1{,}000$ (where p is the price and x is the output unit) Find the followings: 07

(i) Profit function.
(ii) Output at which profit is maximum.
(iii) The maximum profit.
The price the company will charge. [L1; CLO7]

4 a) Explain margin, break-even, and marginal cost. [L5; CLO8] 04

b) Find the equation of the line if the line passes through P(2, 4) and Q(5, -2). [L1; CLO8] 04

c) A company has a fixed cost of $12,000 and it uses a margin of 35% on all items it purchases and the variable cost of the company is 10% of the sales volume. Find the following: 02

(i) The cost function, revenue function, and profit function.
(ii) The profit if the sales volume is $40,000.
(iii) The break-even sales volume.
(iv) Construct the break-even chart. [L1; CLO8]

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