

[Questions of Term Final Examination]

Khulna University, Khulna

School: Management and Business Administration

Discipline: Business Administration

Program: BBA; Year: 1, Term: 2; Examination Year: 2026

Session: 2024-2025

Course Code: 0413 03 BA 1207/BA-1105

Course Title: Business Communication

Total Marks: 60

Time: 03 Hours

Credit: 03

- The figures in the margin indicate full marks. The questions are of equal value.
- Use separate scripts for each section
- Answer different parts of a question (a, b, cetc.) sequentially.

Section A

Answer any *three (03)* of the following *four (04)* questions.

- “When verbal and nonverbal messages clash, listeners tend to believe the nonverbal message”- explain the statement with necessary example. (CLO 1, L4) 04
 - Contrast high-context and low-context culture. Would your culture be classified as high or low-context? Why? (CLO 1, L2) 06
- Convert the following sentences as directed: 10
 - We will deliver the product within three working days. (You-view)
 - We are pleased to offer you a discount on your next purchase. (You-view)
 - We have updated our policy to serve customers better. (You-view)
 - It would be greatly appreciated if you could provide the requested documents at your earliest convenience. (Conversational)
 - We request that you review the attached file for further clarification. (Conversational)
 - You didn't follow the instructions at all, so this report is unusable. (Courteous)
 - I can't believe you made such a basic mistake in the presentation. (Courteous)
 - Your order is delayed because you didn't provide the correct shipping address. (Positive)
 - We cannot approve your application due to incomplete documents. (Positive)
 - We don't give support after office hours. (Positive) (CLO 2, L3)
- Discuss the parts of a business letter. (CLO 3, L1) 04
 - What are the 6 Cs of business communication? (CLO 3, L1) 06
- Write a persuasive letter to a company to donate money for charity in your company. Use AIDA model to write your letter. You can use hypothetical name of your company, the company to which you are writing and all other situations required to write your letter. (CLO 3, L4) 04
 - What is Ethnocentrism and Stereotyping? How do they affect communication in business? (CLO 3, L1) 06

Section B

Answer any *three (03)* of the following *four (04)* questions.

1. A leading multinational company named **NovaSphere Consumer Solutions Ltd.** is offering a three-month internship opportunity for undergraduate business students. The company is seeking energetic and career-oriented candidates who possess strong communication and interpersonal skills, leadership ability, teamwork, problem-solving skills, and basic knowledge of Microsoft Office applications. Applicants are also expected to demonstrate professionalism, time management skills, and active participation in extracurricular activities and volunteer programs. 10

Assume that you are a final-year business graduate with satisfactory academic performance and experience in university club activities, presentations, and event management.

Prepare a professional CV suitable for applying for the internship position at the company mentioned above. Your CV should include career objective, educational qualifications, skills, extracurricular activities, language proficiency, and other relevant information using a proper professional business format. (CLO 8, L3)
2. a) How do informative reports differ from analytical reports? Give an original example of each. (CLO 5, L4) 05
b) Briefly describe the contents of Prefatory Part of long formal business report. (CLO 5, L1) 05
3. a) Why is it important to analyze your audience when preparing your presentation? (CLO 6, L2) 05
b) Discuss the techniques of preparing a visually appealing power point presentation. (CLO 6, L1) 05
4. Write short notes on: 10
 - a) Noise
 - b) Body Language
 - c) Communication Gap
 - d) Public Communication and Mass Communication (CLO 1,2, L2,3)

Khulna University, Khulna

School: Management and Business Administration

Discipline: Business Administration

Program: BBA; **Year:** 1, **Term:** 2; **Examination Year:** 2026

Session: 2024-2025

Course Code: 0413 03 BA 1209/BA 1213

Course Title: Financial Accounting/ Fundamentals of Financial Accounting

Total Marks: 60

Time: 03 Hours

Credit: 03

- The figures in the margin indicate full marks. The questions are of equal value.
- Use separate scripts for each section
- Answer different parts of a question (a, b, cetc.) sequentially.

Section A

Answer any **three (03)** of the following **four (04)** questions.

- 1 a) 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. 03
- b) Sohini opened a law office on July 1, 2024. On July 31, the balance sheet showed Cash Tk 5,000, Accounts Receivable Tk 1,500, Supplies Tk 500, Equipment Tk 6,000, Accounts Payable Tk 4,200, and Owner's Capital Tk 8,800. During August, the following transactions occurred. 07
1. Collected Tk 1,200 of accounts receivable.
 2. Paid Tk 2,800 cash on accounts payable.
 3. Recognized revenue of Tk 7,500 of which Tk 3,000 is collected in cash and the balance is due in September.
 4. Purchased additional equipment for Tk 2,000, paying Tk 400 in cash and the balance on account.
 5. Paid salaries Tk 2,500, rent for August Tk 900, and advertising expenses Tk 400.
 6. Withdrew Tk 700 in cash for personal use.
 7. Received Tk 2,000 from Standard Federal Bank—money borrowed on a note payable.
 8. Incurred utility expenses for month on account Tk 270.

Prepare a tabular analysis of the August transactions beginning with July 31 balances.

The column headings should be as follows: Cash + Accounts Receivable + Supplies + Equipment = Notes Payable + Accounts Payable + Owner's Capital - Owner's Drawings + Revenues - Expenses.

2. Selected transactions for Santa Linda Company during its first month in business are presented below.

Sept. 1 Invested Tk 10,000 cash in the business.

5 Purchased equipment for Tk 12,000 paying Tk 4,000 in cash and the balance on account.

25 Paid Tk 3,000 cash on balance owed for equipment.

30 Withdrew Tk 700 cash for personal use.

Santa's chart of accounts shows: No. 101 Cash, No. 157 Equipment, No. 201 Accounts Payable, No. 301 Owner's Capital, and No. 306 Owner's Drawings.

- a) Journalize the transactions on page J1 of the journal. 05
- b) Post the transactions using the standard account form. 05
3. a) The ledger of Perez Rental Agency on March 31 of the current year includes the selected accounts, shown below, before adjusting entries have been prepared. 05

Account Title	Debit (Tk)	Credit (Tk)
Prepaid Insurance	3,600	
Supplies	2,800	
Equipment	25,000	
Accumulated Depreciation— Equipment		8,400
Notes Payable		20,000
Unearned Rent Revenue		10,200
Rent Revenue		60,000
Interest Expense		
Salaries and Wages Expense	14,000	

An analysis of the accounts shows the following.

1. The equipment depreciates Tk 400 per month.
2. One-third of the unearned rent revenue was earned during the quarter.
3. Interest of Tk 500 is accrued on the notes payable.
4. Supplies on hand total Tk 900.
5. Insurance expires at the rate of Tk 200 per month.

Prepare the adjusting entries at March 31, assuming that adjusting entries are made quarterly. Additional accounts are Depreciation Expense, Insurance Expense, Interest Payable, and Supplies Expense

- b) Distinguish between the two categories of adjusting entries, and identify the types of adjustments applicable to each category. 05
4. a) Meghna Arefin began operations as a private investigator on January 1, 2025. The trial balance columns of the worksheet for Meghna Arefin, P.I., at March 31 are as follows. 10

MEGHNA AREFIN, P.I.
Worksheet
For the Quarter Ended March 31, 2025

Account Titles	Dr. (Tk)	Cr. (Tk)
Cash	11,400	
Accounts Receivable	5,620	
Supplies	1,050	
Prepaid Insurance	2,400	
Equipment	30,000	
Notes Payable		10,000
Accounts Payable		12,350
Owner's Capital		20,000
Owner's Drawings	600	
Service Revenue		13,620
Salaries and Wages Expense	2,200	
Travel Expense	1,300	
Rent Expense	1,200	
Miscellaneous Expense	200	
Total	55,970	55,970

Other data:

1. Supplies on hand total Tk 480.
 2. Depreciation is Tk 800 per quarter.
 3. Interest accrued on 6-month note payable, issued January 1, Tk 300.
 4. Insurance expires at the rate of Tk 200 per month.
 5. Services performed but unbilled at March 31 total Tk 1,030.
- Enter the trial balance on a worksheet and complete the worksheet.

Section B

(There are four questions in this section. Answer any three questions.)

1. a) On September 1, Boylan Office Supply had an inventory of 30 calculators at a cost of Tk 18 each. The company uses a perpetual inventory system. During September, the following transactions occurred. 06

Sept. 6 Purchased with cash 80 calculators at Tk 20 each from Guthrie.

9 Paid freight of Tk 80 on calculators purchased from Guthrie Co.

10 Returned 3 calculators to Guthrie Co. for Tk 63 credit (including freight) because they did not meet specifications.

12 Sold 26 calculators costing Tk 21 (including freight) for Tk 31 each to Lee Book Store, terms n/30.

14 Granted credit of Tk 31 to Lee Book Store for the return of one calculator that was not ordered.

20 Sold 30 calculators costing Tk 21 for Tk 32 each to Orr's Card Shop, terms n/30.

Journalize the September transactions.

- b) What is operating cycle? Why is the normal operating cycle for a merchandising company likely to be longer than for a service company? 04

2. The management of Patel Co. is reevaluating the appropriateness of using its present inventory cost flow method, which is average-cost. They request your help in determining the results of operations for 2025 if either the FIFO method or the LIFO method had been used. For 2025, the accounting records show the following data.

Inventories	Amount (Tk)	Purchases and Sales	Amount (Tk)
Beginning Inventory (15,000 units)	32,000	Total Net Sales (217,000 units)	865,000
Ending Inventory (28,000 units)		Total Cost of Goods Purchased (230,000 units)	600,000

Purchases were made quarterly as follows:

Quarter	Units	Unit Cost (Tk)	Total Cost (Tk)
1	60,000	2	144,000
2	50,000	2.5	125,000
3	50,000	3	135,000
4	70,000	2.8	196,000
Total	230,000		600,000

Operating expenses were Tk 147,000, and the company's income tax rate is 34%.

- a) Prepare comparative condensed income statements for 2025 under FIFO and LIFO. (Show computations of ending inventory.) 05
- b) Answer the following questions for management. 05
- (i) Which cost flow method (FIFO or LIFO) produces the more meaningful inventory amount for the balance sheet? Why?
- (ii) Which cost flow method (FIFO or LIFO) produces the more meaningful net income? Why?
- (iii) Which cost flow method (FIFO or LIFO) is more likely to approximate actual physical flow of the goods? Why?
- (iv) How much additional cash will be available for management under LIFO than under FIFO? Why?
- (v) Will gross profit under the average-cost method be higher or lower than FIFO and LIFO?
3. In recent years, Farabi Company has purchased three machines. Because of heavy turnover in the accounting department, a different accountant was in charge of selecting the depreciation method for each machine, and each selected a different method. Information concerning the machines is summarized below. 10

Machine	Acquired	Cost (Tk)	Salvage Value (Tk)	Useful Life (Years)	Depreciation Method
1	01-01-21	105,000	5,000	10	Straight-line
2	01-01-22	180,000	10,000	8	Declining-balance
3	01-11-24	125,000	15,000	6	Units-of-activity

For the declining-balance method, the company uses the double-declining rate. For the units-of-activity method, total machine hours are expected to be 25,000. Actual hours of use in the first 3 years were 2024, 2,000; 2025, 4,500; and 2026, 5,500.

- a) Compute the amount of accumulated depreciation on each machine at December 31, 2024. 06
- b) If Machine 2 had been purchased on May 1 instead of January 1, what would be the depreciation expense for this machine in (1) 2022 and (2) 2023? 04

- 4 Write Short notes on the following: 2.5×4= 10
 - a) Different types of receivables
 - b) Recording of natural resources
 - c) Periodic and perpetual system of recording merchandise inventory
 - d) Classified balance sheet

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Khulna University, Khulna

School: Management and Business Administration

Discipline: Business Administration

Program: BBA; **Year:** 1, **Term:** 2; **Examination Year:** 2026

Session: 2024-2025

Course Code: 0311 03 Econ 1257/ Econ 1221

Course Title: Microeconomics

Total Marks: 60

Time: 03 Hours

Credit: 03

- The figures in the margin indicate full marks. The questions are of equal value.
- Use separate scripts for each section
- Answer different parts of a question (a, b, cetc.) sequentially.

Section A

Answer any **three (03)** of the following **four (04)** questions.

- What are the different types of economic goals? Discuss any five of these. [L3; CLO1] 05
 - What are the different types of economic system? Briefly Discuss all of these. Which economic system is the best from your points of view. Show logic in favor of your answer. [L5; CLO1] 05
- What are the different factors of production? Briefly discuss Two of these. [L4; CLO2] 02
 - The following is a production possibilities table for war goods & civilian goods 08

Types of products	Production alternatives				
	A	B	C	D	E
Automobiles (in million)	0	2	4	6	8
Guided missiles (in thousand)	30	27	21	12	0

Show these production possibilities data graphically. What do the points on the curve indicate? How does the curve reflect the law of increasing opportunity cost? Draw a production possibilities curve that reflects technological improvement in the production of any of the products. [L4; CLO2]

- What are the determinants of supply? Explain with diagram what will happen if each of the determinants of supply will be changed. [L5; CLO3] 05
 - Explain equilibrium price, ceiling price and floor price. How do ceiling price and floor price affect on market equilibrium? Explain. (use of graph is a must for all the cases). [L4; CLO3] 05
- Describe Elastic and Inelastic Demand with the help of a graph. [L1; CLO4] 05

b)	<u>Income (Taka)</u>	<u>Price of X (Taka)</u>	<u>QD of X</u>	<u>QD of Y</u>	05
	32,000	30	40	40	
	38,000	40	30	50	

Calculate the cross elasticity of demand of Y and income elasticity of demand of X by using the above data and interpret these results (use mid-point formula). [L5; CLO4]

Section B

Answer any **three (03)** of the following **four (04)** questions.

1. a. What do you mean by budget line? Explain the factors affect on budget line. [L1; CLO5] 03
- b. Assume you are choosing between two goods, X & Y, and your marginal utility from each is as shown below. 07

<u>Unites of X</u>	<u>MU of X</u>	<u>Unites of Y</u>	<u>MU of Y</u>
1	20	1	16
2	16	2	14
3	12	3	12
4	08	4	10
5	06	5	08
6	04	6	06

If your income is \$18 and the prices of X & Y are \$4 & \$2 respectively, what quantity of each will you purchase for maximizing utility? [L6; CLO5]

2. a. What is marginal cost? Why is marginal cost curve 'U' shape? [L2; CLO6] 02
- b. "Dr. X" starts his own dental practice after quitting his \$170,000 job at the "ABC clinic". His revenues for the first year are \$520,000. He paid \$85,000 in rent for the dental office, \$65,000 for his office manager's salary, \$24,000 for the dental hygienist, \$150,000 for insurance, and \$6,000 for other costs. The normal profit from running his business is \$20,000. What is the **Economic Profit** of "Dr. X" [L2; CLO6] 03
- c. Explain the law of diminishing marginal return. [L2; CLO6] 05

3. 10

Total Product	Average fixed cost	Average variable cost
0	60	
1	60.00	45.00
2	30.00	42.50
3	20.00	40.00
4	15.00	37.50
5	12.00	37.00
6	10.00	37.50
7	8.57	38.50
8	7.50	40.63
9	6.67	43.33
10	6.00	46.50

Assume the above cost data are fit for a purely competitive producer. At a product price of 41 taka, will this firm produce in the short run? Why or why not? If it does produce, what will be the profit maximizing or loss- minimizing output? Show and explain it graphically. (Use MR=MC Rule). [L6; CLO7]

4. a. What are the different barriers to entry in monopoly market? Discuss. [L1; CLO8] 02
- b. Explain both the profit maximization and loss minimization situations (cases) of monopoly market (graph is a must in both of the cases). [L6; CLO8] 08

[Questions of Term Final Examination]

Khulna University, Khulna

School: Management and Business Administration

Discipline: Business Administration

Program: BBA; Year: 1, Term: 2;

Examination Year: 2026

Session: 2024-2025

Course Code: 0413 03 SOC 1261

Course Title: Introduction to Psychology

Total Marks: 60

Time: 03 Hours

Credit: 03

- The figures in the margin indicate full marks. The questions are of equal value.
- Use separate scripts for each section
- Answer different parts of a question (a, b, cetc.) sequentially.

Section A

Answer any *three (03)* of the following *four (04)* questions.

1. a) Analyze how confirmation bias and the Barnum effect influence people to believe in pseudo-psychologies such as astrology and palm reading. Use relevant real-life examples to support your answer. [CLO1, L3] 5
 - b) Compare and evaluate the contributions of Structuralism, Functionalism, Behaviorism, and Gestalt Psychology in understanding human behavior and mental processes. Which approach do you think has the greatest impact on modern psychology? Justify your answer with appropriate arguments. [CLO1, L4] 5
2. a) Critically evaluate how synapses, neurotransmitters, and saltatory conduction collectively influence the efficiency of neural communication in the human nervous system. Explain how disruptions in these processes may affect human behavior and psychological functioning with relevant examples. [CLO2, L5]
 - b) Design a comprehensive analytical framework to explain how different brain structures, hemispheric specialization, and the lobes of the frontal cortex interact to regulate human cognition, emotion, and behavior. Justify your framework using evidence from brain mapping and brain function studies. [CLO3, L6] 5
3. a) Define sensation and perception. Explain the major sensory processes involved in vision, hearing, smell, taste, and somesthetic senses with suitable examples. [CLO3, L1] 5
 - b) Explain how selective attention, depth perception, and perceptual learning influence human perception in everyday life with relevant examples. [CLO3, L2] 5
4. a) Analyze how gender development and sexual orientation are influenced by both biological and social factors. Use relevant psychological theories and real-life examples to support your answer. [CLO4, L3] 5
 - b) Critically evaluate the impact of contemporary attitudes toward sex, gender, and sexuality on individual identity, social relationships, and psychological well-being. Discuss with appropriate examples. [CLO4, L4] 5

Section B

Answer any *three (03)* of the following *four (04)* questions.

- | | | | |
|----|----|---|---|
| 5. | a) | Define attitude and explain the major factors involved in attitude formation with relevant examples. [CLO5, L1] | 5 |
| | b) | Compare the major personality theories, such as Trait Theory, Psychoanalytic Theory, Humanistic Theory, and Learning Theory, in understanding human behavior and personality development. [CLO5, L2] | 5 |
| 6. | a) | Explain how interpersonal attraction and pro-social behavior influence the development of healthy social relationships in society. Use relevant real-life examples to support your answer. [CLO6, L3] | 5 |
| | b) | Analyze how prejudice and intergroup conflict can lead to antisocial behavior in organizations or society. Suggest suitable psychological strategies to reduce these conflicts. [CLO6, L4] | 5 |
| 7. | a) | Critically evaluate the effectiveness of intrinsic and extrinsic motivation in improving employee performance and long-term job satisfaction. In your answer, analyze how arousal theory, social motives, and biological motives influence workplace behavior with relevant examples. [CLO7, L5] | 5 |
| | b) | Design a comprehensive model explaining how physiological responses, cognitive interpretation, and brain processes interact to produce human emotions. In your discussion, compare and synthesize the James-Lange theory, Cannon-Bard theory, and Schachter's cognitive theory of emotion with practical examples from real-life situations. [CLO7, L6] | 5 |
| 8. | a) | Explain how consumer values influence consumer attitudes and purchasing behavior by using the Values-Attitude-Behavior linkage model with relevant business examples. [CLO8, L3] | 5 |
| | b) | Analyze the major challenges in measuring consumer values and evaluate how changes in consumer values can affect marketing strategies and consumer behavior in modern businesses. [CLO8, L4] | 5 |

[Questions of Term Final Examination]

Khulna University, Khulna

School: Management and Business Administration

Discipline: Business Administration

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

Course Code: 0541 03 Math 1271/Math-127

Course Title: Business Mathematics/Mathematics for Business

Total Marks: 60

Time: 03 Hours

Credit: 03

- The figures in the margin indicate full marks. The questions are of equal value.
- Use separate scripts for each section
- Answer different parts of a question (a, b, cetc.) sequentially.

Section – A

There are **four (04)** questions in this section. Answer any **three (03)** questions.

- Discuss real number system with a diagram. (CLO 1, L 6) 03
 - Show that $\sqrt{3}$ is an irrational number. (CLO 1, L 1) 04
 - Let $A = \{1, 2, 3, 4\}$, $B = \{2, 4, 6, 8\}$, and $C = \{3, 4, 5, 6\}$ Determine
i) $A - B$; ii) $B - C$; and iii) $(A \cup B) \cap (B \cup C)$. (CLO 2, L 5) 03
- A market research team interviews 100 people asking each whether he smokes any or all of items; A-cigarettes, B-cigars, C-pipe tobacco. The team returns the following data:

Category	Number	Category	Number
ABC	3	A	42
AB	7	B	17
BC	13	C	27
AC	18	Total	100

Explain the returns obtained from this research team. (CLO 2, L 5)
 - Prove that $P(A \cup B) = P(A) + P(B) - P(A \cap B)$, where A and B are two finite sets. (CLO 2, L 5) 03
 - 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. (CLO 5, L 2) 03
- Explain mark-up, mark down, and inventory control. (CLO 2, L 3) 03
 - A manufacturer has a fixed cost of 10,000 taka and a variable cost of 7 taka per unit made and sold. Selling price is 12 taka per unit. If q units are made and sold, then find:
 - The cost function, the revenue function and the profit function.
 - The profit if 1,000 units are made and sold.
 - The break-even sales volume. (CLO 1, L 3)
 - Construct a break-even chart with the information given in Question 3 (b). (CLO 3, L 3) 02
 - Find the equation of a straight line if the line passes through the points $A(7, -3)$ and $B(-4, 2)$. (CLO 3, L 1) 02
- Define unit matrix and square matrix with examples. (CLO 4, L 1) 02

- b) Find the inverse matrix of the matrix $A = \begin{pmatrix} 1 & 1 & 1 \\ 1 & 2 & -3 \\ 2 & -1 & 3 \end{pmatrix}$. (CLO 4, L 1) 04

- c) If $A = \begin{bmatrix} 3 & 1 \\ 0 & -2 \end{bmatrix}$ and $B = \begin{bmatrix} 1 & 2 & -6 \\ 0 & -1 & 3 \end{bmatrix}$ Evaluate $A^2 - B^2$. (CLO 4, L 5) 04

Section – B

There are **four (04)** questions in this section. Answer any **three (03)** questions.

5. a) Evaluate i) $\frac{d}{dx}(3x^3 - 2x^2 + 5x + 7)$ ii) $\frac{d}{dx}\left(10x + \frac{18}{(x)^{1/2}}\right)$ (CLO 5, L 5) 02
- b) The total cost function of a firm is given by $C(q) = 0.04q^3 - 0.9q^2 + 10q + 10$ Find the followings: 08
- (i) Average cost (AC), Marginal cost (MC).
- (ii) Value of q at which average variable (AVC) cost is minimum. The price that the company will charge.
- Show that the average value is minimum at the value of q obtained in question (ii). (CLO 5, L 1)
6. Evaluate each of the following: 10
- i) $\int \left(x^7 + \frac{1}{x^4} + \frac{4}{x^{1/5}}\right) dx$ ii) $\int_1^2 (x^2 - 3x + 5) dx$ iii) $\int_2^6 (2x - 3)^{1/2} dx$ iv) $\int_1^5 \left(2x - \frac{1}{x} + 1\right) dx$
- (CLO 6, L 5)
7. a) Explain risk management and banking services. (CLO 7, L 2) 02
- b) The marginal cost of production of a firm is given as $C'(q) = 5 + 0.13q$ Further the marginal revenue is $R'(q) = 18$. Also it is given that $C(0) = \text{Rs } 120$. Compute the maximum profit of the firm. (CLO 6, L 6) 04
- c) Find the area bounded by the curves $f(x) = x^2 - 1$ and $g(x) = x - 3$ and the vertical lines $x = -1$ and $x = 2$. (CLO 6, L 1) 04
8. a) Discuss linear programming problem with merits and demerits. (CLO 9, L 5) 03
- b) Star Insulating Company manufactures two types of storm windows: Model H (the heavy duty) and Model R (the regular). Model H sells for \$35 per window and costs \$26 per window to make, whereas Model R sells for \$28 per window and costs \$20 per window to make. To make one Model H it requires 4 hours on machine A and 3 hours on machine B. On the other hand, to make one Model R, it requires 5 hours on machine A and 2 hours on machine B. Production scheduling indicates that during the coming week, machine A will be available for at most 30 hours and machine B for at most 19 hours. How many of each window should the company make in the coming week to maximize its profit? Also, find the maximum profit. (CLO 9, L 5) 07