

Khulna University

School: Management and Business Administration

Discipline: Business Administration

Program: BBA

Year: 2nd

Term: I

Examination Year: 2026

Session: 2024-25

Course Code: 0413 03 BA 2101/BA-1215

Course Title: Introduction to Finance

Total Marks: 60

Time: 03 Hours

Credit: 03

Instructions: Figures in the right margin indicate full value. Use separate sheet for each section. Answer all parts of a same question together.

Section A

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

Question No.	Question Description	Marks
1. a.	A financial manager has to devote bulk of his efforts in taking investment and financing decision. Discuss the factors to be considered in taking investment and financing decision of a firm.[L4; CLO1]	04
b.	Financial asset is nothing but the result of borrowing and lending between two economic units. Illustrate the statement. Discuss the differentiating points between real asset and financial asset.[L2, L3; CLO1]	04
c.	What do you mean by agency problem and agency cost? [L1; CLO1]	02
2. a.	Your father wishes to retire in 20 years, at which time he wants to have accumulated enough money to receive an annual annuity of Tk. 13,500 for 25 years after retirement. During the period before retirement, your father can earn 10 percent annually, while after retirement, he can earn 12 percent on his money. But this rate after retirement will be compounded semi annually. Your father owns a piece of land worth Tk. 200,000, which will increase in value by 5% every year and your father plans to sell the piece of land at the time of his retirement in order to materialize his retirement goal. If he wants the first annual payment on the very first day he retires, what annual contributions to the retirement fund will allow your father to receive the Tk. 13,500 annuity? [L4, L6; CLO3]	05
b.	Monir borrowed Tk 3,96,000 from a local bank which is payable in 6 years. The loan is payable in 6 equal annual installments payable at the end of each year. The annual interest rate is 10.5%. Required: i) What is the annual payment that will completely amortize the loan over 6 years? ii) Prepare an amortization schedule for the loan. [L5, L6; CLO3]	05
3. a.	What do you mean by collection float in cash management? Explain how the collection float can be divided to increase the cash collection process. [L1, L5; CLO4,5]	04
b.	What aspects of a firm are best explained by liquidity ratios and financial leverage ratios? Who are the principal users of these two types of ratios?[L2; CLO2]	04
c.	Discuss the three motives for holding cash. [L2; CLO4,5]	02
4. a.	In order to increase sales from their present level of Tk. 24 million annually, ABC Company, a wholesaler, may try to liberal credit standards. Currently, the company has an average collection period of 30 days. The result of increasingly liberal credit standards along with the pattern of bad-debt loss will be:	06

	Credit Policy			
	A	B	C	D
Increase in Sales from previous level (in million Tk.)	2.8	1.8	1.2	0.6
Average collection period for incremental sales (in days)	45	60	60	144
Bad-debt losses on incremental sales	3%	6%	10%	15%

The prices of its products average Tk. 20 per unit and variable costs average Tk. 18 per unit. The company has a pre tax opportunity cost of funds of 30 percent. If you assume a 360-day year, which credit policy should be pursued and why? [L4, L6; CLO4,5]

- b. Distinguish between accounts-receivable-backed loans and inventory-backed loans. Discuss different types of inventory-backed loans. [L4, L2; CLO4,5] **04**

Section B

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

Question No.	Question Description	Marks																		
1. a.	Your company is considering two investment projects named X and Y whose costs and cash flows are given below:	05																		
	<table><tr><th>Year</th><th>0</th><th>1</th><th>2</th><th>3</th><th>4</th></tr><tr><td>Project X</td><td>(1000)</td><td>100</td><td>300</td><td>400</td><td>700</td></tr><tr><td>Project Y</td><td>(1000)</td><td>950</td><td>100</td><td>50</td><td>50</td></tr></table>	Year	0	1	2	3	4	Project X	(1000)	100	300	400	700	Project Y	(1000)	950	100	50	50	
Year	0	1	2	3	4															
Project X	(1000)	100	300	400	700															
Project Y	(1000)	950	100	50	50															
	The projects are equally risky and the cost of capital that the firm uses is 12%. Find The MIRR for both the projects and decide which one to accept? [L6; CLO3,8]																			
b.	Distinguish between independent projects and mutually exclusive projects with examples. [L4; CLO3,8]	02																		
c.	What do you mean by pay-back period? Discuss the decision criterion for project selection using pay-back period method. Why are managers reluctant to use pay-back period method as a capital budgeting tool for project selection? [L1, L2; CLO3,8]	03																		
2. a.	Distinguish between temporary working capital and permanent working capital. [L4; CLO4,5]	02																		
b.	If a firm adapts a hedging or maturity-matching approach to financing working capital requirements, how would it finance its current assets? [L5; CLO4,5]	05																		
c.	A firm is currently employing an “aggressive” working capital policy with regard to the level of current assets it maintains. The firm has decided to switch to a more “conservative” working capital policy. What effect will this decision probably have on the firm’s profitability and risk? [L4; CLO4,5]	03																		
3. a.	ABC Corporation currently gives credit terms of “Net 30 days”. It has Tk. 60 million in credit sales and its average collection period is 45.days. In order to stimulate market demand, the company is considering giving new credit terms of “Net 60 days”. If the new term is offered, sales are expected to increase by 15 percent. After the change, the average collection period is expected to be 75 days, with no difference in payment habits between old and new customers. Variable costs are Tk. 0.80 for every Tk. 1.00 of sales and the company’s before-tax required rate of return on investments in receivables is 20 percent. Assuming a 360-day year, should the company extend its credit period? [L4, L5; CLO4,5]	05																		
b.	Safety stock gives precaution against some risk. What are those risks and how safety stock insures a firm against those risks? How is this safety stock related to lead time? [L1, L4; CLO4,5]	03																		
c.	Under what circumstances, can a firm have zero safety stock? [L5; CLO4,5]	02																		
4. a.	Distinguish between book-building method and fixed price method of IPO pricing.[L4, CLO6]	03																		
b.	What is preferred stock? Explain its features. [L1, L2; CLO 6]	05																		
c.	What are the rights and privileges of a common stockholders in a company? [L1, L2; CLO6]	02																		



KHULNA UNIVERSITY

Business Administration Discipline

BBA 2nd Year, Term-I, Final Examination-2026

Session: 2024-2025

Course Code: 0413 03 BA-2103/ BA-2101, Course Title: **Intermediate Accounting/Applied Financial Accounting**

Full Marks: 60, Times: 3 Hours

Instructions:

- Use a separate answer sheet for each section.
- Start each answer on a new page to keep your work neat and organized.
- Answer all parts of each question in sequential order, for example, 1(a), 1(b), and 1(c).

Section – A

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

Marks Level, CLO

- | | | | |
|-------|---|---|------------|
| 1. a) | How does GAAP differ from IFRS and IAS? | 2 | L-2, CLO-1 |
| b) | Describe the various principles of accounting. | 4 | L-4, CLO-1 |
| c) | Describe the qualitative characteristics of accounting information. | 4 | L-4, CLO-1 |
| 2. a) | What are the limitations of the income statement? | 2 | L-1, CLO-2 |
| b) | Presented below are selected ledger accounts of Woods Corporation at December 31, 2012. | 8 | L-3, CLO-2 |

Cash	\$ 185,000	Salaries and wages expense (sales)	\$284,000
Inventory	535,000	Salaries and wages expense (office)	346,000
Sales revenue	4,175,000	Purchase returns	15,000
Unearned revenue	117,000	Sales returns and allowances	79,000
Purchases	2,786,000	Transportation-in	72,000
Sales discounts	34,000	Accounts receivable	142,500
Purchase discounts	27,000	Sales commissions	83,000
Selling expenses	69,000	Telephone expense (sales)	17,000
Accounting and legal services	33,000	Utilities expense (office)	32,000
Insurance expense (office)	24,000	Miscellaneous office expenses	8,000
Advertising	54,000	Rent revenue	240,000
Transportation-out	93,000	Extraordinary loss (before tax)	60,000

Depreciation exp. (office equipment) 48,000, Interest expense 176,000, Depreciation expense (sales equipment) 36,000, Common stock (\$10 par) 900,000. Woods's effective tax rate on all items is 34%. A physical inventory indicates that the ending inventory is \$686,000. Prepare a classified Income Statement from the above information.

- | | | | |
|-------|---|---|------------|
| 3. a) | How does window-dressing hide real financial position in the balance sheet? | 2 | L-4, CLO-3 |
| b) | Presented below is Sargent Corporation's balance sheet for 2012. | 8 | L-3, CLO-3 |

Sargent Corporation Balance Sheet December 31, 2012

Current assets	\$ 485,000	Current liabilities	\$ 380,000
Investments	640,000	Long-term liabilities	1,000,000
Property, plant, and equipment	1,720,000	Stockholders' equity	1,770,000
Intangible assets	305,000		
	\$3,150,000		\$3,150,000

The following information is presented.

- The current assets section includes: cash \$150,000, accounts receivable \$170,000 less \$10,000 for allowance for doubtful accounts, inventories \$180,000, and unearned revenue \$5,000. Inventories are stated on the lower-of-FIFO-cost-or-market.
- The investments section includes: the cash surrender value of a life insurance contract, \$40,000; investments in common stock, short-term (trading) \$80,000, and long-term (available-for-sale) \$270,000; and bond sinking fund \$250,000. The cost and fair value of investments in common stock are the same.

3. Property, plant, and equipment include: buildings \$1,040,000 less accumulated depreciation \$360,000; equipment \$450,000 less accumulated depreciation \$180,000; land \$500,000; and land held for future use \$270,000.
4. Intangible assets include: a franchise of \$165,000; goodwill of \$100,000; and a discount on bonds payable of \$40,000.
5. Current liabilities include: accounts payable \$140,000; notes payable short-term \$80,000 and long-term \$120,000; and taxes payable \$40,000.
6. Long-term liabilities are composed solely of 7% bonds payable due 2020.
7. Stockholders' equity has: preferred stock, no par value, authorized 200,000 shares, issued 70,000 shares for \$450,000; and common stock, \$1.00 par value, authorized 400,000 shares, issued 100,000 shares at an average price of \$10. In addition, the corporation has retained earnings of \$320,000.

Instruction: Prepare a classified balance sheet in good form, adjusting the amounts in each classification as affected by the information provided above.

4. Grant Wood Corporation's balance sheet at the end of 2016 included the following items: 10 L-6, CLO-2

Assets	Amount	Liabilities and Equity	Amount
Current assets (Cash \$82,000)	\$235,000	Current liabilities	\$150,000
Land	30,000	Bonds payable	100,000
Buildings	120,000	Common stock	180,000
Equipment	90,000	Retained earnings	44,000
Accumulated depreciation of buildings	(30,000)		
Accumulated depreciation of equipment	(11,000)		
Patents	40,000		
Total	\$474,000	Total	\$474,000

The following information is available for 2017:

1. Net income was \$55,000.
2. Equipment costing \$20,000 with accumulated depreciation of \$8,000 was sold for \$10,000.
3. Depreciation expense was \$4,000 on buildings and \$9,000 on equipment.
4. Patent amortization was \$2,500.
5. Current assets other than cash increased by \$29,000. Current liabilities increased by \$13,000.
6. An addition to the building was completed at a cost of \$27,000.
7. A long-term investment in stock was purchased for \$16,000.
8. Bonds payable of \$50,000 were issued.
9. Cash dividends of \$30,000 were declared and paid.
10. Treasury stock was purchased at a cost of \$11,000.

Instruction: Prepare a statement of cash flows for 2017.

Section – B

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

Marks Level, CLO

1. a) What do you mean by a qualifying asset? 2 L-1, CLO-5
- b) On December 31, 2011, Hurston Inc. borrowed \$3,000,000 at 12% payable annually to finance the construction of a new building. In 2012, the company made the following expenditures related to this building: March 1, \$360,000; June 1, \$600,000; July 1, \$1,500,000; December 1, \$1,200,000. Additional information is provided as follows. 8 L-5, CLO-5

1. Other debt outstanding

10-year, 11% bond, December 31, 2005, interest payable annually \$4,000,000
6-year, 10% note, dated December 31, 2009, interest payable annually \$1,600,000

2. March 1, 2012, expenditure included land costs of \$150,000

3. Interest revenue earned in 2012 \$49,000

Required:

- I. Determine the amount of interest to be capitalized in 2012 in relation to the construction of the building.
- II. Prepare the journal entry to record the capitalization of interest and the recognition of interest expense, if any, at December 31, 2012.

- | | | | |
|-------|--|---|------------|
| 2. a) | How are current liabilities related by definition to current assets? How are current liabilities related to a company's operating cycle? | 3 | L-2, CLO-7 |
| b) | Described below are certain transactions of Edwardson Corporation. The company uses the periodic inventory system. | 7 | L-3, CLO-7 |

1. On February 2, the corporation purchased goods from Martin Company for \$70,000, subject to cash discount terms of 2/10, n/30. Purchases and accounts payable are recorded by the corporation at net amounts after cash discounts. The invoice was paid on February 26.
2. On April 1, the corporation bought a truck for \$50,000 from General Motors Company, paying \$4,000 in cash and signing a one-year, 12% note for the balance of the purchase price.
3. On May 1, the corporation borrowed \$83,000 from Chicago National Bank by signing a \$92,000 zerointerest-bearing note due one year from May 1.
4. On August 1, the board of directors declared a \$300,000 cash dividend that was payable on September 10 to stockholders of record on August 31.

Instructions

(I) Make all the journal entries necessary to record the transactions above using appropriate dates.

(II) Edwardson Corporation's year-end is December 31. Assuming that no adjusting entries relative to the transactions above have been recorded, prepare any adjusting journal entries concerning interest that are necessary to present fair financial statements at December 31. Assume straight-line amortization of discounts.

- | | | | |
|----|--|----|------------|
| 3. | On January 5, 2012, Phelps Corporation received a charter granting the right to issue 5,000 shares of \$100 par value, 8% cumulative and nonparticipating preferred stock, and 50,000 shares of \$10 par value common stock. It then completed these transactions. | 10 | L-3, CLO-8 |
|----|--|----|------------|

Jan. 11 Issued 20,000 shares of common stock at \$16 per share.

Feb. 1 Issued to Sanchez Corp. 4,000 shares of preferred stock for the following assets: equipment with a fair value of \$50,000; a factory building with a fair value of \$160,000; and land with an appraised value of \$270,000.

July 29 Purchased 1,800 shares of common stock at \$17 per share. (Use the cost method.)

Aug. 10 Sold the 1,800 treasury shares at \$14 per share.

Dec. 31 Declared a \$0.25 per share cash dividend on the common stock and declared the preferred dividend.

Dec. 31 Closed the Income Summary account. There was a \$175,700 net income.

Requirements:

- a) Record the journal entries for the transactions listed above.
- b) Prepare the stockholders' equity section of Phelps Corporation's balance sheet as of December 31, 2012.

- | | | | | |
|----|---------------------------------------|---------|----|----------------|
| 4. | Write short notes on: | (2.5*4) | 10 | L-5, CLO-2,3,4 |
| | a) Operating vs. non-operating income | | | |
| | b) Types of dividends | | | |
| | c) Limitations of Balance Sheet | | | |
| | d) Free Cashflow | | | |

School: Management and Business Administration

Discipline: Business Administration

Program: BBA

Year: 2nd

Term: I

Examination Year: 2026

Session: 2024-25

Course Code: 0413 03 BA 2105/BA-2107

Course Title: Marketing Management

Total Marks: 60

Time: 03 Hours

Credit: 03

Instructions: Figures in the right margin indicate full value. Use separate sheet for each section. Answer all parts of a same question together.

Section A

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

Question No.	Question Description	Marks
1. a.	'Good marketing is no accident' – do you agree with this observation? Explain how a marketing manager can practice good marketing. [L5; CLO1]	04
b.	With <i>individually appropriate examples</i> explain the <i>nature</i> and possible marketing management actions for the said <i>states of demand</i> – i) Latent demand ii) Full demand iii) Negative demand. [L4; CLO1]	06
2. a.	Explain the idea of 'Customer Perceived Value (CPV)' delineating its determinants. [L5; CLO2]	05
b.	Construct a <i>marketing funnel</i> showing its segments and their corresponding interpretations. [L6; CLO2]	05
3. a.	Explain <i>BCG Growth Matrix</i> . [L2; CLO3]	04
b.	Explain the idea of <i>strategic planning gap in marketing context</i> with identification of the <i>possible growth opportunities</i> that may the companies may deploy in order to address the gap. [L5; CLO3]	06
4. a.	Differentiate between points of difference and points of parity. [L2; CLO5]	04
b.	Briefly discuss the different contents of a marketing plan. [L3; CLO2]	06

Section B

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

Question No.	Question Description	Marks
1. a.	Explain the <i>alternative buying situations</i> in case of business buying with appropriate examples. [L2; CLO5]	03
b.	Explain the idea of <i>buying center</i> with particular description of <i>different roles involved in business buying process</i> . [L5; CLO5]	07
2. a.	Discuss the <i>steps involved in competitor analysis</i> . [L2; CLO6]	04
b.	Explain the <i>alternative strategies</i> that can be followed by the <i>market leader</i> . [L5; CLO6]	06
3. a.	Explain the <i>alternative strategies</i> which the <i>market followers</i> may follow. [L3; CLO7]	05
b.	What could be the <i>alternative centrality</i> of a company in terms of handling the customers and competitors? Explain with the appropriate diagram. [L2; CLO7]	05
4. a.	Describe the <i>steps required to transform</i> a company into a <i>true market-driven company</i> . [L2; CLO 8]	06
b.	Explain any two <i>types of marketing control techniques</i> along with the <i>approaches</i> involved in them. [L3; CLO8]	04



KHULNA UNIVERSITY

Business Administration Discipline

BBA 2nd Year, Term-I, Final Examination-2026

Session: 2024-2025

Course Code: 0413 03 BA 2107, Course Title: **Organizational Behavior**

Full Marks: 60, Times: 3 Hours

Instructions:

- Use a separate answer sheet for each section.
- Start each answer on a new page to keep your work neat and organized.
- Answer all parts of each question in sequential order, for example, 1(a), 1(b), and 1(c).

Section A

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

		Marks	Level	CLO
1.	a. What is your understanding of organizational behavior? Mention some of its distinctive characteristics.	4	L-5	1
	b. How may the knowledge of organizational behavior help managers to face the challenges of a dynamic organization in the context of uncertainty?	6	L-2	1
2.	a. Define personality and discuss the key personality attributes that influence individual behavior and organizational effectiveness.	5	L-1	3,5
	b. Discuss individual attitudes within an organization and analyze how these attitudes influence organizational performance, culture, and overall effectiveness.	5	L-3	3,5
3.	a. What are the major dimensions of workforce diversity, and how do different forms of workplace discrimination affect organizational effectiveness? Discuss the various types of discrimination with relevant examples.	5	L-1	2,6
	c. Behavioral change often requires reinforcement. Discuss the different types of reinforcement and analyze the various schedules of reinforcement that influence employee behavior and performance.	5	L-4	2,6
4.	a. Define motivation and discuss its three key elements. Explain Frederick Herzberg's Two-Factor Theory of Motivation and critically evaluate its major criticisms and limitations.	5	L-1	4,5
	c. What is Management by Objectives (MBO)? Discuss the four key components commonly incorporated in an effective MBO program and evaluate their significance in organizational performance.	5	L-4	4,5

Section B

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

		Marks	Level	CLO
1.	a. What are the different types of groups within an organization? Differentiate among these group types, and critically examine how each differs from a team in terms of structure, purpose, and performance.	5	L-1	1,6,7
	b. How do group norms influence an individual's behavior? Explain	5	L-1	1,6,7
2.	a. What leadership characteristics distinguish a leader from a manager within an organization, and under what organizational circumstances does leadership play a more critical role in achieving organizational success?	5	L-1	8
	c. According to situational leadership theory, a leader should choose one of four leadership styles based on the followers' readiness. Discuss those styles.	5	L-4	8

3.	a.	Define conflict. What are the differences between the traditional, human relation, and interactionist views of conflict?	5	L-3	6,7
	b.	Explain the different dimensions of conflict-handling intentions within an organization and evaluate their impact on interpersonal relationships and organizational effectiveness.	5	L-4	6,7
4.	a.	What is the significance of organizational change and change management in achieving organizational effectiveness and sustainability? Explain the different levels of change: individual, group, and organizational, and discuss their impact on organizational performance.	5	L-1	10
	c.	Why do employees in organizations resist change, and how can managers effectively address and manage resistance to ensure successful organizational change implementation?	5	L-1	10

Khulna University

School: Management and Business Administration

Discipline: Business Administration

Program: BBA

Year: 2nd

Term: 1st

Examination Year: 2026

Session: 2024-2025

Course Code: 0311 03 ECON-2159

Course Title: Macroeconomics

Total Marks: 60

Time: 03 Hours

Credit: 03

Instructions: Figures in the right margin indicate full value. Use separate sheet for each section

Section A

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

<u>Q No.</u>	<u>Question Description</u>	<u>Marks</u>
1. a.	Explain the "Income-Expenditure Circular Flow" with example. [L5; CLO 8]	05
b.	Explain "Stock and Flows" from the case study "Stock and Flows" and relate it with "GDP Calculation". Why "Current GDP" is a Flow? [L2; CLO 1]	05
2. a.	Graphically explain why everyone-particularly firms want to maintain a "Zero Unplanned Inventory Level"? [L5; CLO 2]	05
b.	Derive "Saving Function", explain different parts of it, and from that also describe what "MPC and MPS" are. [L6; CLO 2]	05
3. a.	Analyze "How Do Credit Cards and Debit Cards Fit into the Monetary System?" [L4; CLO 3]	10 05
b.	Explain your learning from the case study on "Money in a POW camp". [L1; CLO 3]	05
4. a.	Prove that "Steady-state rate of Unemployment" depends on the rates of "Job Separation and Job Finding" and also explain the policy implications. [L1; CLO 4]	5
b.	Explain your learning from the case study "The Characteristics of the Minimum Wage Workers". [L2; CLO 4]	5

Section B

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

<u>Q No.</u>	<u>Question Description</u>	<u>Marks</u>
1. a.	Compare and contrast "Precautionary Motive" and the "Speculative Motive" for holding money. [L2; CLO 6]	05
b.	Explain the "Bull-Bear Factor" and its significance in determining the interest rate implications in money demand theory. [L2; CLO 6]	05
2. a.	Explain the impact of "Open Market Purchase" on "Money Supply, Money Demand Equilibrium". [L5; CLO 9]	07
b.	Explain the concept of "Currency Deposit Ratio". [L2; CLO 9]	03
3. a.	Explain your learning from the case study "Alexander Hamilton versus Time Inconsistency". [L2; CLO 7]	05
b.	Explain "Two Types of Lags" that are relevant for the conduct of stabilization policy. [L5; CLO 7]	05
4. a.	Graphically explain "The Crowding-Out" process. [L2; CLO 10]	06
b.	Graphically explain "The Liquidity Trap". [L5; CLO 10]	04