

**SECTION – A**There are **FOUR** questions in this Section. Answer any **THREE**.

1. (a) What is Monetary Unit Assumption? Give an example. (3 1/3)
- (b) Mr. Rahim started his own consulting firm on May 1, 2010. The following transaction occurred during the month of May. (20)
- May 1: Mr. Rahim invested Tk. 20,000 cash in the business.
- May 2: Paid Tk. 800 for office rent for the month.
- May 3: Performed Tk. 3,300 of service on account.
- May 9: Purchase office equipment for Tk. 1,000 paying Tk. 400 in cash and balances on account.
- May 12: Received a cash payment of Tk. 2,000 for service provided on account on May 3.
- May 15: Withdrew Tk. 550 cash for personal use.
- May 26: Borrowed Tk. 5,000 from AB bank on a note payable.
- May 29: Paid for the office equipment of accounts payable purchased on May 9
- May 30: Paid Tk. 1,000 for utilities.
- May 30: Additional investment made by Mr. Rahim Tk. 10,000.
- Required: Show the effects of transaction on accounting equation.
2. (a) What are the advantages of using a journal in the recording process? (3 1/3)
- (b) Explain the justification of preparing a trial balance. (2)
- (c) Mr. Rashed, an interior decorator, in his first month of business has the following transactions. (18)

January 2:	Invested Tk. 150,000 in business.
January 3:	Purchased car for Tk. 40,000
January 9:	Purchased supplies on account for Tk. 5,000
January 11:	Performed services on account for Tk. 18,000
January 16:	Paid Tk. 2,000 for advertising expense.
January 20:	Received Tk. 7,000 cash from customer on January 11.
January 23:	Paid creditor Tk. 3,000 cash.

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**Contd ... Q. No. 2(c)**

January 28:	Withdrew Tk. 20,000 cash for personal use.
January 29:	Paid administrative assistant salary Tk. 2,000 cash.

Required:

- (i) Journalize each transaction
  - (ii) Prepare ledger of "Cash Account".
3. (a) Why do accrual basis financial statements provide more useful information than cash basis statements? (3 1/3)
- (b) The trial balance of Danish company at January 31, 2010. is given below: (20)

Danish Company  
Trail balance  
January 31, 2010

Accounts Title	Debit (Tk.)	Credit (Tk.)
Prepaid Insurance	6,000	
Supplies	2,000	
Salaries	4,400	
Rent Expense	2,000	
Owners Equity		10,400
Service Revenue		7,000
Unearned Revenue		3,000
Accounts payable		3,000
Notes payable		1,000
Accounts Receivable	4,000	
Machinery	6,000	
Total	<u>24,400</u>	<u>24,400</u>

Analysis reveals the following additional data:

- Supplies on hand Tk. 300.
- Annual depreciation on machinery was 10%
- Utility bill was not paid for the month Tk. 2,000
- Insurance was expired Tk. 2,500
- One third of unearned service revenue was earned during the period.

Required:

- (i) Journalize the adjusting entries
- (ii) Prepare adjusted trial balance for January.

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(17 1/3)

4. The trial balance for Marsha Group are as follows-

Marsha Group  
Trial Balance  
December 31, 2009

Accounts Title	Debit (Tk.)	Credit (Tk.)
Cash	30,000	
Accounts Receivable	20,500	
Accounts Payable		11,000
Marsha's Capital		50,800
Office Equipment	25,000	
Service Revenue		30,000
Salaries	12,000	
Prepaid Rent	4,000	
Entertainment expense	1,000	
Audit expense	3,000	
Supplies	700	
Notes Payable		6,400
Drawings	2,000	
	98,200	98,200

Adjustments-

Supplies on hand at December 31, 2009 Tk. 350.

Salary was unpaid during the period Tk. 2,000.

Required:

(a) Prepare -

- (i) An income statement,
- (ii) An owener's equity statement,
- (iii) Classified Balance Sheet at December 31, 2009

(b) Compute

- (i) Current ratio,
- (ii) Debt ratio,
- (iii) Return on equity ratio.

**SECTION - B**

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

5. (a) "A variable cost is a cost that varies per unit of product. Where as a fixed cost is constant per unit of product". Do you agree? Explain with example.

(5)

(b) What do you understand by mixed cost and cost formula?

(3 1/3)

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**Contd ... Q. No. 6(b)**

(iii) Refer to the original data, the sales manager is thinking that a 10% reduction in the selling price, combined with an increase of Tk. 60,000 in the monthly advertising budget, will cause unit sales to double. What will be the new income statement look like if these changes are adopted?

(iv) Refer to the original data, the marketing department thinks that a new attractive package would increase packaging costs by Tk. 0.75 per unit. Assuming no other changes, how many units would have to be sold to earn a target profit of Tk. 9500?

7. (a) What is degree of operating leverage? The degree of operating leverage for 'X' company is 5 times where as it is 7 times for 'Z' company. What does it imply? **(5)**
- (b) What do you understand by cost structure? Company A's cost structure includes costs that are mostly variable, where as company B's cost structure includes costs that are mostly fixed. Which company will tend to realize the most rapid increase in profits in the condition of increasing sales and decreasing sales. Explain with hypothetical example. **(8 1/3)**
- (c) Listed below are a number of costs typically found in organizations. **(10)**
- (i) Hamburger buns in Wendy's outlet;
  - (ii) Advertising by a dental office;
  - (iii) Apples processed and canned by Del Monte;
  - (iv) Boxes used for packing detergent produced by the company;
  - (v) Wages of workers assembling computers;
  - (vi) Microchips used in producing calculators;
  - (vii) Shipping cost s in merchandise sold;
  - (viii) Thread in a garment factory;
  - (ix) Billing costs;
  - (x) Advertising costs.

**Required:**

Indicate whether each cost would typically be treated as direct cost or an indirect cost with respect to units of product.

8. (a) Name the three types of inventories that appear on a manufacturer's balance sheet. Define each of them with an example. **(13)**

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(b) Various cost data and sales data for Stratford company for the just ended year are as follows:

(18  $\frac{1}{3}$ )

	Tk.
Selling expenses	110,000
Rent for show room	30,000
Beginning raw materials	90,000
Ending raw materials	60,000
Plant utilities	36,000
Direct labour	300,000
Depreciation, plant equipment	162,000
Purchase of raw materials	750,000
Sales	30,00,000
Insurance for factory	40,000
Indirect labour	150,000
Maintenance for plant equipment	87,000
Legal fees	50,000
Directors fees	130,000
General expenses	40,000
Advertisement expenses	45,000
Sales managers salary	20,000
Beginning work-in-process	180,000
Ending work-in process	100,000
Beginning finished goods	260,000
Ending finished goods	210,000
Cleaning supplies, factory	7,000
Rent ( $\frac{2}{3}$ for factory, $\frac{1}{3}$ for office)	120,000
Gas and Water, factory	2,500
Carriage outwards	6,000
Carriage inwards	7,000

**Required:**

- (i) Prepare a cost of goods sold statement
- (ii) Prepare an income statement.

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**L-5/T-1/ARCH**

**Date : 17/11/2012**

**BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA**

**L-5/T-1 B. Arch. Examinations 2010-2011**

**Sub : ARCH 561 (Specification)**

**Full Marks : 140**

**Time : 3 Hours**

The figures in the margin indicate full marks.

**USE SEPARATE SCRIPTS FOR EACH SECTION**

**SECTION - A**

There are **FOUR** questions in this section. Answer **Q. No. 1** and any **TWO** from the rest.

1. What are the main purposes of specifications for a building construction project? Who is responsible for preparation of specification and how they are used in different phases of a project? Discuss the importance of specification. **(20)**
  
2. (a) Mention different schedules need to be included in a set of drawings. Briefly discuss about the Finish schedule. **(10)**  
(b) What are the general rules for arrangement of drawings and specification? **(15)**
  
3. (a) What is meant by specification paragraph? Discuss general and specific paragraph mentioning related items of work. **(10)**  
(b) Discuss specification language under the following headings: **(15)**
  - (i) Sentences
  - (ii) Phraseology
  - (iii) Capitalization
  - (iv) Tense
  - (v) Abbreviations
  
4. Write short notes on the following (ANY Two): **(12 1/2 × 2)**
  - (a) Supplemental documents
  - (b) Instruction to bidders
  - (c) Types of Contracts

Contd ..... P/2

**ARCH 561**

**SECTION – B**

There are **FOUR** questions in this section. Answer **Q. No. 5** and any **TWO** from the rest.

5. Write detail specifications for the following items (any four): **(20)**
- (a) Reinforcing steel
  - (b) Timber for door and window
  - (c) Cement
  - (d) Coarse and fine aggregates
  - (e) Aluminium for door and window
6. Explain the followings in relation to the general conditions of contract between a client and a contractor (any five): **(25)**
- (a) Inspection of work
  - (b) Claims for extra costs
  - (c) Delays and extension of time
  - (d) Correction of work before final payment
  - (e) Architects status
  - (f) Subcontracts
7. Discuss detail specification of Brickwork in superstructure on scope, materials, methods of construction and precautions. **(25)**
8. Write short notes on the following schedule of items (any two): **(25)**
- (a) Brick soling and mass concrete in foundation
  - (b) Facing Brickwork in walls, floors and pavements
  - (c) Distempering and plastic paint
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*Handwritten signature and date: 29/12/12*

**L-5/T-1/ARCH**

**Date : 29/12/2012**

**BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA**

**L-5/T-1 B. Arch. Examinations 2010-2011**

**Sub : ARCH 597 (Educational Facilities Planning and Design)**

**Full Marks : 140**

**Time : 3 Hours**

**The figures in the margin indicate full marks.**

**USE SEPARATE SCRIPTS FOR EACH SECTION**

**SECTION – A**

There are **FOUR** questions in this section. Answer Q. No. **1** and any **TWO** from the rest.

1. Discuss the organizations of Professional education in Bangladesh. **(20)**
2. What was the difference of educational systems between Athens and Sparta? Discuss Plato's theory of Education. **(5+20)**
3. Briefly describe the development of education during the 17th and 18th centuries in Europe and western countries. **(25)**
4. (a) What are the different types of dimension used in school building design? **(15)**  
(b) Write short notes on: **(5×2=10)**  
(i) Problems of education in Bangladesh. (ii) Community Schooling

**SECTION – B**

There are **FOUR** questions in this Section. Answer Q. No. **5** and any **TWO** from the rest.

5. Discuss the Factors to be considered and interpreted for developing and set of design criteria for the rural and urban schools in Bangladesh. **(20)**
6. Describe the different elements that make the spaces of school buildings flexible. **(25)**
7. What factors to be considered for designing a general class room and a special class room for 48 places? Draw the plan and section of the general class room and special class room showing all the dimensions. **(25)**
8. (a) Discuss the design principles of Economy for the secondary schools. **(25)**  
(b) Write short notes on:  
(i) School layout and planning  
(ii) Elements of economy.

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