L-3/T-2/IPE
Date: 19/11/2012
BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA

# L-3/T-2 B. Sc. Engineering Examinations 2010-2011 <br> Sub : IPE 317 (Product Design II) 

## Full Marks: 210 <br> Time : 3 Hours <br> USE SEPARATE SCRIPTS FOR EACH SECTION

The figures in the margin indicate full marks.

## SECTION - A <br> There are FOUR questions in this Section. Answer any THREE. <br> The text book titled "Fundamentals of Mechanical Component Design" by K.S. Edwards and R. B. McKee is supplied.

1. The torque on a machined torsion bar varies from an unspecified maximum $\mathrm{T}_{\max }$ to a minimum value $\mathrm{T}_{\min }=-2 \mathrm{~T}_{\max } / 3$. Also 250 in . lb of energy must be absorbed at the peak torque with a total angle of twist less than $5^{\circ}$. The diameter must be greater than 2 and less than 4 in . and length is greater than 25 in . Use FS $=2$. The design objective is to minimize the peak torque. Use 1040 steel. Determine optimum values of other parameters as well.
2. A flanged connection is shown in fig. $2(\mathrm{Q})$. Four $3 / 8-24$ UNF-2A grade- 7 bolts are used. The diameter of the shaft is $3 / 4 \mathrm{in}$. and of the flange is 3 in . Each flange thickness is $3 / 8 \mathrm{in}$. If the preload in the bolts corresponds to the proof strength. What force $P$ will cause separation of the joint?
3. A 10 pitch $20^{\circ}$ full depth involute gearset with a face width of 1.25 inches is being proposed to provide a 2:1. speed reduction for a conveyor drive unit. The 18 tooth pinion is to be driven by a $15 \mathrm{hp}, 1725 \mathrm{rpm}$ electric motor operating steadily at full rated power. A very long life is desired for the gearset and a reliability of $99 \%$ is required. Do the following. Use data attached to your question.
(a) Using simplified approach, estimate surface fatigue wear stress for meshing gear teeth.
(b) If the Grade I 4620 gear teeth are carburized and case hardened to a hardness of Rc 60 , determine surface fatigue strength.
(c) Estimate the existing safety factor based on surface fatigue wear failure.
(d) Using AGMA refined approach, calculate the surface fatigue contact stress for the meshing gear teeth. Use $\mathrm{Qv}=10$.
(e) If the gear material is AISI 4620 and teeth are carburized and case hardened to hardness of Rc 60 , determine the AGMA surface fatigue strength for carburized and case hardened gear teeth.
4. (a) A two-planet epicyclic gear train is sketched in fig. 4(a)(Q). If the ring gear is fixed, the sun gear is driven at 1200 rpm in CCW direction, and the carrier arm is used as output, what would be the speed and direction of rotation of carrier arm?
(b) A closed $D$ tube of aluminium is sketched in fig. 4(b)(Q). If the tube is slit in middle of straight side then compute its torsional stiffness per metre of length.

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## IPE 317

## SECTION - B <br> There are FOUR questions in this Section. Answer any THREE. <br> Symbols indicate their usual meaning.

5. (a) What do you understand by Design for Assembly? Elaborate DFA guidelines in respect of insertion guidelines and handling guidelines with proper sketches.
(b) Explain the effects of part size and weight on handling time. example.
6. (a) What are the factors to be considered for fiber reinforcement in a matrix? Describe the factors with neat sketches.
(b) What do you understand by rule of mixture in composites?
(c) What are the advantages and limitations of Honeycomb Sandwich Structure? Describe a method to produce that structure?
7. (a) What are the limitations of DFA guidelines?
(b) What are the criteria of being a separate part in assembly design?
(c) Figure 7 shows the schematic of a vertically mounted motor armature. The bearings
are No. 203. The sum of the belt tensions are

There are light shock conditions. Estimate the time in hours to the first bearing failure for 90 percent reliability.
8. Consider following information for the shaft given in Figure 8.

Shaft diameter $=33 \mathrm{~mm}$; Overhang $=0.5 \mathrm{~m}$; Shaft spacing $=0.5 \mathrm{~m}$
Gear Radius $=0.045 \mathrm{~m}$ minimum, 0.35 maximum; Motor power $=75 \mathrm{kw}$
Motor speed $=1800 \mathrm{rpm} ;$ Axial load on shaft $=25 \mathrm{E}+03 \mathrm{~N} ;$ Factor of safety $=1.5$
Shaft speed $=15 \mathrm{rps}$ minimum, 30 rps maximum; Material AISI 4130 Steel.
Now answer the following questions:
(a) Find stress limited torque by recursive technique and power limited torque. What is your opinion about value of gear radius to reach the optimal torque? What is the role of shaft diameter in determining the torque level?
(b) Find the stress limited torque by direct method. Please provide necessary sketches.


Figure 2(Q)


Figure 4(a) (Q)


Figure 4(b) (Q)

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Figure: 7


Figure: 8

# BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA 

## L-3/T-2 B. Sc. Engineering Examinations 2010-2011

Sub : IPE 313 (Cost and Management Accounting)

> Full Marks: $210 \quad$ Time $: 3$ Hours USE SEPARATE SCRIPTS FOR EACH SECTION The figures in the margin indicate full marks.

## SECTION-A

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

1. (a) Matador company manufactures a variety of ballpoint pens. The company has just received an offer from an outside supplier to provide the ink cartridge for the company's Zippo pen line, at a price of $\$ 0.48$ per dozen cartridges. The company is interested in this offer, since its own production of cartridges is at capacity.
Matador Company estimates that if the supplier's offer were accepted, the direct labor and variable overhead costs of the Zippo pen line would be reduced by $10 \%$ and the direct materials cost would be reduced by $20 \%$.
Under present operations, Matador Company manufactures all of its own pens from start to finish. The Zippo pens are sold through wholesalers at $\$ 4$ per box. Each box contains one dozen pens. Fixed overhead costs charged to the Zippo pen line total $\$ 50,000$ each year. (The same equipment and facilities are used to produce several pen lines.) The present cost of producing one dozen Zippo pens (one box) is given below:

| Direct materials | $\$ 1.50$ |
| :--- | ---: |
| Direct labor | 1.00 |
| Manufacturing overhead | $0.80^{*}$ |
| Total cost | $\$ 3.30$ |

*Include both variable and fixed manufacturing overhead, based on production of 100,000 boxes of pens each year.
Required:
(i) Should Matador Company accept the outside supplier's offer? Show computations.
(ii) What is the maximum price that Matador Company should be willing to pay the outside supplier per dozen cartridges?
(b) What is zero based budgeting? When and why is it necessary?
(c) How do 'Theory of Constraints' and 'Just in Time' philosophy affect cost management in a competitive business environment?
(d) What are the major shortcomings of traditional costing system? Does activity based costing overcome those shortcomings? Discuss in brief with example.

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## IPE 313

2. (a) Define an give examples of cost classifications used in making decisions.
(b) Duvernoy fabrication manufactures a variety of products in its factory. Data for the most recent month's operations appear below:

| Beginning raw materials inventory | $\$ 20,000$ |
| :--- | ---: |
| Purchases of raw materials | 60,000 |
| Ending raw materials inventory | 35,000 |
| Direct labor | 45,000 |
| Repair and maintenance, factory | 15,000 |
| Factory insurance | 12,000 |
| Depreciation expenses, factory | 80,000 |
| Indirect labor wages | 25,000 |
| Beginning work in process inventory | 33,000 |
| Ending work in process inventory | 35,000 |
| Sales revenue | 500,000 |
| Beginning finished goods inventory | 23,000 |
| Ending finished goods inventory | 20,000 |
| Marketing expenses | 66,000 |
| Administrative salaries | 55,000 |

Prepare an income statement for the company for the month.
(c) Describe how the income statement of a manufacturing company differs from the income statement of a merchandising company.
3. (a) Winkle, Kotter, and Zale is a small law firm that has 10 partners and 10 support persons. The firm employs a job-order costing system to accumulate costs chargeable to each client, and it is organized into two departments-the Research and Documents Department and the Litigation Department. The firm uses predetermined overhead rates to charge the costs of these departments to its clients. At the beginning of the current year, the firm's management made the following estimates for the year:

|  | Department |  |
| :--- | ---: | ---: |
| Research-hours | Research and <br> Documents | Litigation |
| Direct attorney-hours | 20,000 | --- |
| Materials and supplies | 9,000 | 16,000 |
| Direct attorney cost | $\$ 18,000$ | $\$ 5,000$ |
| Departmental overhead cost | $\$ 430,000$ | $\$ 800,000$ |
|  | $\$ 00,000$ | $\$ 320,000$ |

## IPE 313

## Contd Q. No. 3(a)

The predetermined overhead rate in the Research and Documents Department is based on research-hours, and the rate in the Litigation Department is based on direct attorney cost.
The costs charged to each client are made up of three elements: materials and suppliers used, direct attorney costs incurred, and an applied amount of overhead from each department in which work is performed on the case. Case $618-3$ was initiated on February 10 and completed on June 30. During this period, the following costs and time were recorded on the case:

|  | Department |  |  |
| :--- | ---: | ---: | :---: |
|  | Research and <br> Documents | Litigation |  |
| Research-hours | 18 | -- |  |
| Direct attorney-hours | 9 | 42 |  |
| Materials and supplies | $\$ 50$ | $\$ 30$ |  |
| Direct attorney cost | $\$ 410$ | $\$ 2,100$ |  |

Required:
(i) Compute the predetermined overhead rate used during the year in the 'Research and Documents Department. Compute the rate used in the Litigation Department.
(ii) Using the rates you computed in (i) above, compute the total overhead cost applied to case 618-3.
(iii) What would be the total cost charged to case 618-3? Show computations by department and in total for the case.
(iv) At the end of the year, the firm's records revealed the following actual cost and operating data for all cases handled during the year:

|  | Department |  |
| :--- | ---: | ---: |
|  | Research and <br> Documents | Litigation |
| Research-hours | 23,000 | $\cdots-$ |
| Direct attorney-hours | 8,000 | 15,000 |
| Materials and supplies | $\$ 19,000$ | $\$ 6,000$ |
| Direct attorney cost | $\$ 400,000$ | $\$ 725,000$ |
| Departmental overhead cost | $\$ 700,000$ | $\$ 300,000$ |

Determine the amount of underapplied or overapplied overhead cost in each department for the year.
(b) What factors should be considered in selecting a base to be used in computing the predetermined overhead rate?

## IPE 313

4. (a) Selzik Company makes super-premium cake mixes that go through two processes, blending and packaging.
The following activity was recorded in the Blending Department during July:

| Production data: |  |  |
| :---: | :---: | :---: |
| Units in processes, July 1;30\% complete as to conversion costs |  | 10,000 |
| Units started into production |  | 170,000 |
| Units completed and transferred to Packaging |  | $?$ |
| Units in process, July 31; 40\% complete as to conversion costs |  | 20,000 |
| Cost data: |  |  |
| Work in process inventory, July 1 |  |  |
| Materials cost | \$8,500 |  |
| Conversion cost | 4,900 | \$13,400 |
| Cost added during the month: |  |  |
| Materials cost | 139,400 |  |
| Conversion cost | 244,200 | 383,600 |
| Total cost |  | \$397,000 |

All materials are added at the beginning of work in the Blending Department. Conversion costs are added uniformly during processing. The company uses the FIFO cost method.

Required:
Prepare a production report for the Blending Department for July. Use the following three steps as a guide in preparing your report:
(i) Prepare a quantity schedule and compute the equivalent units.
(ii) Compute the costs per equivalent unit for the month.
(iii) Using the data from (i) and (ii) above, prepare a cost reconciliation.
(b) What are the similarities and differences between job-order costing and process costing system?

## SECTION - B

There are FOUR questions in this Section. Answer any THREE.
5. (a) In the past, Big piney Resort has had great difficulty in predicting its costs at various levels of activity through the year. The reason is that the company has never attempted to study its cost structure by analyzing cost behavior patterns. The president has now

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## IPE 313

## Contd O. No. 5(a)

become convinced that such an analysis is necessary if the company is to maintain its profits and its competitive position. Accordingly, an analysis of cost behavior patterns has been undertaken. The company has managed to identify variable and fixed costs in all areas of its operation except for food services. Costs in this area do not seem to exhibit either a strictly variable or a strictly fixed pattern. Food costs over the past several months, along with the number of meals served, are given below:

| Month | Number of Meals <br> served (000) | Total Food <br> Cost |
| :--- | :---: | :---: |
| January | 4 | $\$ 18,000$ |
| February | 5 | 21,000 |
| March | 6 | 24,000 |
| April | 10 | 33,000 |
| May | 12 | 35,000 |
| June | 11 | 33,000 |
| July | 9 | 30,000 |
| August | 8 | 27,000 |
| September | 7 | 26,000 |

The president believes that the costs above contain a mixture of variable and fixed costs elements. He has assigned you the responsibility of determining whether this is correct. Required:
(i) Prepare a scattergraph using the data given above and fit a straight line to the plotted points.
(ii) Is the president correct in assuming that food costs contain both variable and fixed cost elements. If so, what is the approximate total fixed cost and the approximate variable cost per meal served? Express the cost formula for food in linear equation form.
(b) CompuDesk, Inc., makes an oak desk specially designed for personal computers.

The desk sells for $\$ 200$. Data for last year's operation follow:

| Units in beginning inventory | 0 |
| :--- | ---: |
| Units produced | 10,000 |
| Units sold | 9000 |
| Units in ending inventory | 1000 |

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## IPE 313

## Contd Q. No. 5(b)

| Variable cost per units: |  |
| :--- | ---: |
| Direct materials | $\$ 60$ |
| Direct labor | 30 |
| Variable manufacturing overhead | 10 |
| Variable selling and administrative | 20 |
| Total variable cost per unit | $\$ 120$ |

## Fixed costs:

| Fixed manufacturing overhead | $\$ 300,000$ |
| :--- | :--- |
| Fixed selling and administrative | $\$ 450,000$ |
| Total fixed cost | $\$ 750,000$ |

Required:
(i) Assume that the company uses variable costing. Compute the unit product cost for one computer desk.
(ii) Assume that the company uses variable costing. Prepare an income statement for the year using the contribution format.
6. (a) Mylar Company manufactures and sells a product that has seasonal variations in demand, with peak sales coming in the third quarter. The following information concerns operations for Year 2-the coming year-and for the first two quarters of Year3:
(i) The company's single product sells for $\$ 8$ per unit. Budgeted sales in units for the next six quarters are as follows:

|  | Year 2 Quarter |  |  |  | Year 3 Quarter |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1 | 2 | 3 | 4 | 1 | 2 |
| Budgeted sales <br> in units | 40,000 | 60,000 | 100,000 | 50,000 | 70,000 | 80,000 |

(ii) Sales are collected in the following pattern: $75 \%$ in the quarter the sales are made, and the remaining $25 \%$ in the following quarter. On January 1, Year 2, the company's balance sheet showed $\$ 65,000$ in accounts receivable, all of which will be collected in the first quarter of the year. Bad debts are negligible and can be ignored.
(iii) The company desires an ending inventory of finished units on hand at the end of each quarter equal to $30 \%$ of the budgeted sales for the next quarter. On December 31, year 1, the company had 12,000 units on hand.

## IPE 313

## Contd Q. No. 6(a)

(iv) Five pounds of raw materials are required to complete one unit of product. The company requires an ending inventory of raw materials on hand at the end of each quarter equal to $10 \%$ of the production needs of the following quarter. On December 31, year 1, the company had 23,000 pounds of raw materials on hand.
(v) The raw material costs $\$ 0.80$ per pound. Purchases of raw material are paid for in the following pattern: $60 \%$ paid in the quarter the purchases are made, and the remaining $40 \%$ paid in the following quarter. On January 1, Year 2, the company's balance sheet showed $\$ 81,500$ in accounts payable for raw material purchases, all of which will be paid in the first quarter of the year.

Required:
Prepare the following budget and a schedules for the year, showing both quarterly and total figures:
(i) A sales budget and a schedule of expected cash collections
(ii) A production budget
(iii) A direct materials purchases budget and a schedule of expected cash payments for material purchases.
(b) Priangle company sells a single product. The company's sales and expenses for a recent month follow:

|  | Total | Per unit |
| :--- | :---: | :---: |
| Sales | $\$ 600,000$ | $\$ 40$. |
| Less variable expense | 420,000 | 28 |
| Contribution margin | 180,000 | $\$ 12$ |
| Less fixed expense | 150,000 |  |
| Net operating income | $\$ 30,000$ |  |

Required:
(i) What is the monthly break-even point in units sold and in sales dollars?
(ii) Compute the company's margin of safety in both dollars and percentage terms.
7. (a) Theatre Seating, Inc. makes high quality adjustable seats for theatres. The company's activity based costing system has four activity cost pools, which are listed below along with their activity measures and activity rates:

| Activity Cost Pool | Activity Measures | Activity Rate |
| :--- | :--- | :--- |
| Volume | Number of direct labor-hour | $\$ 12$ per direct labor-hour |
| Batch processing | Number of batches | $\$ 96$ per batch |
| Order processing | Number of orders | $\$ 284$ per order |
| Customer service | Number of customers | $\$ 2620$ per customer |
|  |  | Contd $\ldots . . . . . . \mathrm{P} / 8$ |

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## IPE 313

## Contd O. No. 7(a)

The company just completed a single order from CineMax Entertainment Corporation for $\$ 2,400$ custom seats. The order was produced in four batches. Each seat required 0.8 direct labor hour. The selling price was $\$ 137.95$ per seat, the direct material cost was $\$ 112.00$ per seat, and the direct labor cost $\$ 14.40$ per seat. This was the only order from CineMax Entertainment for the year.

Required:
(i) Prepare a report showing the product margin for this order. Ignore the customer service cost.
(ii) Prepare a report showing the customer margin on sales to Cine Max Entertainment for the year.
(b) Wriston Company has $\$ 300,000$ to invest. The company is trying to decide between two alternative uses of the funds. The alternatives are as follows:

| Cost of equipment required | $\$ 300,000$ | $\$ 0$ |
| :--- | :---: | :---: |
| Working capital investment required | 0 | $\$ 300,000$ |
| Annual cash inflows | 80,000 | 60,000 |
| Salvage value of equipment in seven years | 20,000 | 0 |
| Life of the project | 7 years | 7 years |

The working capital needed for project B will be released for investment elsewhere at the end of seven years. Wriston Company uses a $20 \%$ discount rate. Required:

Which investment alternative (if either) would you recommend that the company accept? Show all computations using the net present value format. Prepare separate computations for each project. (Ignore income taxes in computation)
8. (a) "That old equipment for producing subassemblies is worn out", said Paul Taylor, president of Timkin Company. "We need to make a decision quickly." The company is trying to decide whether it should rent new equipment and continue to make its subassemblies internally or whether it should discontinue production of its subassemblies and purchase them from an outside supplier. The alternative is follow:
Alternative 1: New equipment for producing the subassemblies can be rented for $\$ 60,000$ per year.
Alternative 2: The subassemblies can be purchased from an outside supplier who has offered to provide them for $\$ 8$ each.

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## IPE 313

## Contd Q. No. 8(a)

Timkin company's present costs per unit of producing the subassemblies internally (with the old equipment) are given below. These costs are based on a current activity level of 40,000 subassemblies per year:

| Direct materials | $\$ 2.75$ |
| :--- | :--- |
| Direct Labor | 4.00 |
| Variable overhead | 0.60 |
| Fixed overhead (\$0.75 supervision, \$0.90 | 3.65 |
| depreciation, and \$2 general company overhead) | $\$ 11.00$ |
| Total cost per unit |  |

The new equipment would be more efficient and, according to the manufacturer, would reduce direct labor costs and variable overhead costs by $25 \%$. Supervision cost ( $\$ 30,000$ per year) and direct materials cost per unit would not be effected by the new equipment. The new equipment's capacity would be 60,000 subassemblies per year. Total general company overhead would be unaffected by this decision.

Required:
(i) The president is unsure what the company should do and would like an analysis showing what unit costs and what total costs would be under each of the two alternatives given above. Assume that 40,000 subassemblies are needed each year. Which course of action would you recommend to the president?
(ii) Would your recommendation in (i) above be same if the company's needs were 60,000 assemblies per year? Show computations to justify your decision.
(b) Suppose you have two investment opportunities A and B as shown below:

|  |  | Return $\left(y_{)}\right)$ | Return (\%) |
| :---: | :---: | :---: | :---: |
| Economic <br> Condition | Probability | A | B |
| Good | 0.5 | 40 | 0 |
| Bad | 0.5 | 0 | 40 |

Do you think that by investing equal amounts in $A$ and $B$, rather than the entire amount only in A or B, you can eliminate the risk altogether? Show computations to support your opinion.

Exhibit 14C-3 Present Value of $\$ 1 ; \frac{1}{(1+r)^{n}}$
Periods $4 \% \quad 5 \% \quad 6 \% \quad 7 \% \quad 8 \% \quad 9 \% \quad 10 \% \quad 11 \% \quad 12 \% \quad 13 \% \quad 14 \% \quad 15 \% \quad 16 \% \quad 17 \% \quad 18 \% \quad 19 \% \quad 20 \% \quad 21 \% \quad 22 \% \quad 23 \% \quad 24 \% \quad 25 \%$




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$10 \because$ $\begin{array}{llllllllllllll}0.676 & 0.614 & 0.558 & 0.508 & 0.463 & 0.422 & 0.386 & 0.352 & 0.322 & 0.295 & 0.27 & 0.3\end{array}$


 $\left.\begin{array}{llllllllllllllllllllllllllll} & 0.0 .0\end{array}\right)$



 $\begin{array}{llllllllllllllllllllllll}0.5134 & 0.416 & 0.350 & 0.296 & 0.250 & 0.212 & 0.180 & 0.153 & 0.130 & 0.111 & 0.095 & 0.081 & 0.069 & 0.059 & 0.051 & 0.044 & 0.038 & 0.032 & 0.028 & 0.024 & 0.021 & 0.018 \\ 0.494 & 0.023 & 0.020 & 0.017 & 0.014\end{array}$ $\left.\begin{array}{lllllllllllllllllllllllllllll}0.494 & 0.416 & 0.350 & 0.296 & 0.250\end{array}\right)$

 $\begin{array}{llllllllllllllllllllllllllllllll}0.439 & 0.359 & 0.294 & 0.242 & 0.199 & 0.164 & 0.135 & 0.112 & 0.093 & 0.077 & 0.064 & 0.04 & 0.048 & 0.037 & 0.026 & 0.022 & 0.018 & 0.015 & 0.013 & 0.011 & 0.009 & 0.007\end{array}$ $\begin{array}{llllllllllllllllllllllllll}0.422 & 0.342 & 0.278 & 0.226 & 0.184 & 0.150 & 0.123 & 0.101 & 0.083 & 0.068 & 0.056 & 0.046 & 0.038 & 0.032 & 0.026 & 0.022 & 0.018 & 0.015 & 0.013 & 0.002\end{array}$

 | 0.406 | 0.326 | 0.262 | 0.211 | 0.175 | 0.126 | 0.102 | 0.082 | 0.066 | 0.053 | 0.043 | 0.035 | 0.028 | 0.023 | 0.019 | 0.015 | 0.013 | 0.010 | 0.008 | 0.007 | 0.006 | 0.005 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |



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0.347 \& 0.268 \& 0.207 \& 0.161 \& 0.125 \& 0.098 \& 0.076 \& 0.060 \& 0.047 \& 0.037 \& 0.029 \& 0.023 \& 0.018 \& 0.014 \& 0.011 \& 0.00 \& 0.007 \& 0.005 \& 0.004 \& 0.003 \& 0.002 \& 0.002 <br>
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 $\begin{array}{llllllllllllllllllllllllllllllll}0.333 & 0.255 & 0.196 & 0.150 & 0.116 & 0.090 & 0.069 & 0.054 & 0.042 & 0.033 & 0.026 & 0.020 & 0.016 & 0.012 & 0.010 & 0.006 & 0.0005 & 0.004 & 0.003 & 0.002 & 0.002 & 0.002\end{array}$ 

0.321 \& 0.243 \& 0.185 \& 0.141 \& 0.107 \& 0.082 \& 0.063 \& 0.048 \& 0.037 \& 0.029 \& 0.022 \& 0.017 \& 0.014 \& 0.011 \& 0.008 \& 0.006 \& 0.005 \& 0.004 \& 0.003 \& 0.002 \& 0.002 \& 0.001 <br>
\hline
\end{tabular} $\left.\begin{array}{lllllllllllllllllllllll}0.308 & 0.231 & 0.174 & 0.131 & 0.099 & 0.075 & 0.057 & 0.044 & 0.033 & 0.026 & 0.020 & 0.015 & 0.012 & 0.009 & 0.007 & 0.005 & 0.004 & 0.003 & 0.003\end{array}\right)$ $\begin{array}{llllllllllllllllllllllllllllll}0.208 & 0.142 & 0.097 & 0.067 & 0.046 & 0.032 & 0.022 & 0.015 & 0.011 & 0.008 & 0.005 & 0.004 & 0.003 & 0.002 & 0.001 & 0.001 & 0.001 & 0.000 & 0.000 & 0.000 & 0.000 & 0.000\end{array}$



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Exhibit 14C-4 Present Value of an Annuity of \$1 in Arrears; $\frac{1}{r}\left|1-\frac{1}{(1+r)^{n}}\right|$

 $\begin{array}{lllllllllllllllllllllllllllllllllll}-2 & 1.886 & 1.859 & 1.833 & 1.808 & 1.783 & 1.759 & 1.736 & 1.713 & 1.690 & 1.668 & 1.647 & 1.626 & 1.605 & 1.585 & 1.566 & 1.547 & 1.528 & 1.509 & 1.492 & 1.474 & 1.457 & 1.440\end{array}$ $\begin{array}{lllllllllllllllllllllllllllllllllll}2.775 & 2.723 & 2.673 & 2.624 & 2.577 & 2.531 & 2.487 & 2.444 & 2.402 & 2.361 & 2.322 & 2.283 & 2.246 & 2.210 & 2.174 & 2.140 & 2.106 & 2.074 & 2.042 & 2.011 & 1.581 & 1.952\end{array}$









 $\begin{array}{llllllllllllllllllllllllll}10.563 & 9.899 & 9.295 & 8.745 & 8.244 & 7.786 & 7.367 & 6.982 & 6.628 & 6.302 & 6.002 & 5.724 & 5.468 & 5.229 & 5.008 & 4.802 & 4.611 & 4.432 & 4.265 & 4.108 & 3.962 & 9.824\end{array}$



 $\begin{array}{llllllllllllllllllllllllllll}12.659 & 11.690 & 10.828 & 10.059 & 9.372 & 8.756 & 8.201 & 7.702 & 7.250 & 6.840 & 6.467 & 6.128 & 5.818 & 5.534 & 5.273 & 5.033 & 4.812 & 4.608 & 4.419 & 4.243 & 4.080 & 3.928 \\ 13.134 & 12.085 & 11.158 & 10.336 & 9.604 & 8.950 & 8.365 & 7.839 & 7.366 & 6.938 & 6.550 & 6.198 & 5.877 & 5.584 & 5.316 & 5.070 & 4.843 & 4.635 & 4.442 & 4.253 & 4.097 & 3.942\end{array}$








 $\begin{array}{lllllllllllllllllllllllllllllllllllll}16.984 & 15.141 & 13.591 & 12.278 & 11.15810 .198 & 9.370 & 8.650 & 8.022 & 7.470 & 6.983 & 6.551 & 6.166 & 5.820 & 5.510 & 5.229 & 4.975 & 4.743 & 4.531 & 4.337 & 4.159 & 3.994 \\ 17\end{array}$


| 7 $9.7798 .9518 .244 \quad 7.634 \quad 7.10$ |  |  |  |  |
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## BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA

L.-3/T-2 $\quad$ B. Sc. Engineering Examinations 2010-2011

Sub : IPE 319 (Quality Management)
Full Marks : 210
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 any THREE.

1. (a) State three major requirements of clause 5 (Management Requirements or Management Responsibility) of ISO 9000.
(b) In ISO $9001: 2008$, what requirements have been stated regarding "outsourcing"?
(c) Write a short note on Audit and Certification Process in ISO 9000 Quality Management System.
2. (a) Explain the following expression:
$\mathrm{P}\left\{\right.$ Fail to reject $\mathrm{H}_{0} \mid \mathrm{H}_{0}$ is false $\}$
(b) Draw OC curves for variables $\beta$ and process shift ( $\delta$ ) with respect to different sample sizes.
(c) A dairy product company produces chocolates. The mean weight of the chocolates needs to be 12 grams. From the production records, it was found that the standard deviation of weights of chocolates is 0.25 gram. As part of quality control, samples of sizes 10 are taken and the mean weight was obtained as 12.2 grams. Probability of Type I error is specified as 0.05 . What is the probability of detecting the shift of process mean?
3. (a) Which control chart will you suggest for measuring painting defects on a car body? Which distribution does it follow?
(b) A company follows a c-chart. Their Upper and Lower Control Limits are 18.82 and 0.72 respectively. What is the probability of rejecting a good lot?
4. (a) Which award is considered as "Nobel prize for manufacturing"? Explain in brief.
(b) Which maintenance is known as "condition based maintenance"?
(c) What are the 12 major losses stated in "Office TPM"?
(d) What are major aspects of Lean Manufacturing?

## SECTION - B

There are FOUR questions in this section. Answer any THREE.
5. (a) Classify cost of quality with suitable examples.
(b) Differentiate between SQC and TQM.
(c) What are the consequences of poor quality? Explain.
(d) How Marketing, Procurement, Engineering and Personnel departments in a manufacturing organization are responsible for the quality of a product?

## IPE 319

6. (a) Name the seven basic tools of TQM. Describe Ishikawa diagram with it's classification. How these diagram is used for quality control?
(b) Draw different types of correlation diagrams and explain.
(c) "Quality appraisal means quality evaluation" - Justify this statement.
7. (a) The basic QFD methodology involves four basic phases -- Explain each phases with appropriate example.
(b) What is Kaizen? How is it implemented for quality management?
(c) How can PDCA cycle be applied in a Hospital for Total Quality Management?
8. (a) A company and its customer have agreed to follow a double sampling plan, with the following parameters:

Lot size $\mathrm{N}=3000$
First sample size $n_{1}=40, c_{1}=2$
Second sample size $n_{2}=80, c_{2}=4$
Here $c_{1}$ and $c_{2}$ are acceptance number for the first trial and for both trials together respectively. Find the total probability of acceptance in the combined first and second sample. Consider fraction non-conforming value of $\mathrm{P}=0.05$.
(b) Metlab Casting Company Ltd produce steel pipes of a certain diameter, considered as a critical quality characteristic. The company decided to use $\bar{X}-R$ chart to control diameter. From a day's production, a sample of 5 pipes is selected randomly from the production line and their diameters are recorded. The average diameter and range of this sample (of size 5) are computed and recorded in the following table. The inspector collected this type of sample in 22 working days in the month of February.
Calculate the control limits for $\bar{X}-R$ chart and draw $\bar{X}-R$ chart. Interpret your chart.

Table: $\bar{X}$ and $R$ values for steel pipe diameter (in centimeters)

| Day | $\overline{\mathrm{X}}$ | R | Day | $\overline{\mathrm{X}}$ | R |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 10.724 | 0.040 | 12 | 10.730 | 0.026 |
| 2 | 10.730 | 0.016 | 13 | 10.735 | 0.028 |
| 3 | 10.718 | 0.040 | 14 | 10.726 | 0.041 |
| 4 | 10.728 | 0.014 | 15 | 10.724 | 0.025 |
| 5 | 10.730 | 0.027 | 16 | 10.720 | 0.017 |
| 6 | 10.720 | 0.020 | 17 | 10.727 | 0.035 |
| 7 | 10.720 | 0.038 | 18 | 10.720 | 0.037 |
| 8 | 10.711 | 0.026 | 19 | 10.726 | 0.030 |
| 9 | 10.713 | 0.027 | 20 | 10.724 | 0.012 |
| 10 | 10.718 | 0.008 | 21 | 10.718 | 0.030 |
| 11 | 10.717 | 0.039 | 22 | 10.722 | 0.012 |

de A. Standard Normal Distribution Values (Areas under the normal curve).



Table B. Factors used in $3 \sigma$ Quality Control Charts.


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31-12
\end{gathered}
$$

Date : 31/12/2012
BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA
L-3/T-2 $\quad$ B. Sc. Engineering Examinations 2010-2011
Sub : IPE 311 (Materials Handling and Maintenance Management)
Full Marks: 210
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 any THREE.

1. (a) What are the types of planned maintenance? Describe them with real life examples.
(b) Briefly discuss the concept of Overall Equipment Efficiency (OEE). State the 16 major losses in TPM.
(c) Suppose in an industry, a machine loading time is 450 minutes, downtime is 50 minutes, standard cycle time for each product is 0.6 minutes and actual cycle time for each product is 0.7 minutes. This factory produces 420 units per day with 10 numbers of defective products per day. Calculate the OEE for the factory.
2. (a) What do you mean by 'Kaizen'? Discuss the benefits resulting from Kaizen.
(b) Describe the concept of MTBF and MTTR. Explain how MTBF can be improved and MTTR can be reduced.
(c) What is why-why analysis? What are the two approaches in why-why analysis? State the important considerations in case of implementing why-why analysis.
3. (a) Discuss the difference between TPM, TQP and Tero Technology.
(b) Describe small autonomous group concept of TPM.
(c) What are the necessary training to be performed in TPM? Discuss the additional benefits of TPM.
4. (a) What are the main components of an apron conveyor? Discuss about applications and geometry of apron conveyors.
(b) An apron conveyor is to be designed to deliver hot castings from the shakeout to the fettling shop. The castings have a diameter of 600 mm , a height of 250 mm and piece weight of 180 kg . The diagram of the conveyor is given in Fig. Q. 4(b). The conveyor capacity Z is 300 pieces $/ \mathrm{hr}$, Irregularity factor is 2 . Determine -
(i) Main parameters of the conveyor
(ii) Load per running meter
(iii) Pull in different points of the conveyor

## IPE 311

## Contd... O. No. 4(b)

(iv) Power of the electric motor, pull/chain and total resistance factor on the conveyor Assume $\mathrm{A}=110, \mathrm{~B}=0.8, \omega^{\prime}=0.13, \mathrm{k}^{\prime}=0.03, \mathrm{~K}^{\prime}=2, \mathrm{~K}=1.08, \eta_{\mathrm{g}}=0.7$ (All have their usual meaning).


Fig. Q4(b)

## SECTION - B

There are FOUR questions in this section. Answer any THREE.
5. (a) How does material handling contribute to industrial economy? What are the principles of material handling? Briefly explain.
(b) Explain different types of facility layout designs. Also mention their relative advantages and disadvantages.
6. (a) What are the main benefits and areas of application for belt conveyors? With neat sketches explain different components of a belt conveyor.
(b) Discuss different techniques for keeping belt tension constant even after changes in belt length due to long time use. Provide necessary diagrams.
7. (a) Screw conveyor is not an efficient method for material handling. Do you agree? Explain your decision. With neat sketches discuss different types of screw design.
(b) Mention specific applications of bucket elevators. Discuss charging and discharging techniques of material for bucket elevators.
3. (a) Distinguish powered and unpowered roller conveyors: Derive the equation for resistance to motion factor for unpowred roller conveyor.
(b) Write short notes on:
(i) Joining rubberized textile belt
(ii) Different configuration of belt and driving pulley
(iii) Static and dynamic angle of repose

BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA
L-3/T-2 B. Sc. Engineering Examinations 2010-2011
Sub : IPE 311 (Materials Handling and Maintenance Management)
Full Marks : 210
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 any THREE.

1. (a) What are the types of planned maintenance? Describe them with real life examples.
(b) Briefly discuss the concept of Overall Equipment Efficiency (OEE). State the 16 major losses in TPM.
(c) Suppose in an industry, a machine loading time is 450 minutes, downtime is 50 minutes, standard cycle time for each product is 0.6 minutes and actual cycle time for each product is 0.7 minutes. This factory produces 420 units per day with 10 numbers of defective products per day. Calculate the OEE for the factory.
2. (a) What do you mean by 'Kaizen'? Discuss the benefits resulting from Kaizen.'
(b) Describe the concept of MTBF and MTTR. Explain how MTBF can be improved and MTTR can be reduced.
(c) What is why-why analysis? What are the two approaches in why-why analysis? State the important considerations in case of implementing why-why analysis.
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(i) Main parameters of the conveyor
(ii) Load per running meter
(iii) Pull in different points of the conveyor

## IPE 311

## Contd ... Q. No. 4(b)

(iv) Power of the electric motor, pull/chain and total resistance factor on the conveyor Assume $\mathrm{A}=110, \mathrm{~B}=0.8, \omega^{\prime}=0.13, \mathrm{k}^{\prime}=0.03, \mathrm{~K}^{\prime}=2, \mathrm{~K}=1.08, \eta_{\mathrm{g}}=0.7$ (All have their usual meaning).


Fig. Q4(b)

## SECTION - B

There are FOUR questions in this section. Answer any THREE,
5. (a) How does material handling contribute to industrial economy? What are the principles of material handling? Briefly explain.
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(i) Joining rubberized textile belt
(ii) Different configuration of belt and driving pulley
(iii) Static and dynamic angle of repose

BANGLADESH UNIVERSITY OF ENGINEERING AND TECHNOLOGY, DHAKA
L-3/T-2 $\quad$ B. Sc. Engineering Examinations 2010-2011
Sub : IPE 315 (Operations Management)

## Full Marks : 210

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 any THREE.

1. (a) Define production planning and control (PPC). What processes are involved in PPC?
(b) Explain smoothing constant and Trend effects in exponential smoothing technique. Prove that, in exponential smoothing each increment in the past is decreased by (1- 1 ), where the sign has its usual meaning.
(c) Considering opinions of all employees, what qualitative forecasting techniques should be used? Explain.
2. (a) For any kind of factory, there are several types of material kept in a warehouse. Do you think all these material are stored in the same way? If not, which principle is followed to store different kinds of material? Explain.
(b) Explain the following terms related to inventory (i) EOQ (ii) Effective lead time
(iii) Shortage cost.
(c) An automobile manufacturing company is purchasing an item from outside suppliers. Demand is 10,000 units per annum. Cost of item is Rs. 5 per unit and procurement cost is estimated to be Rs. 100 per order. Cost of carrying inventory is 25 percent. If the consumption rate is constant, determine EOQ.
In the above problem, if the company decides to manufacture the above item with an equipment which produce 100 units per day. The cost of units thus produced is Rs. 3.5 per unit, setup cost is Rs. 150. How your answer is changed in the second case?
3. (a) Explain dependent demand and independent demand.
(b) Speaker kits has determined that, for the 12 inch speaker unit, setup cost is $\$ 100$ and holding cost is $\$ 1$ per period. The production schedule is as follows:

|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Gross requirements | 35 | 30 | 40 | 0 | 10 | 40 | 30 | 0 | 30 | 55 |  |
| Projected on hand | 35 |  |  |  |  |  |  |  |  |  |  |

Lead time is 1 (one) week. Determine the total cost using Lot-for-Lot and EOQ lot-sizing techniques. (Assume 52 weeks per year).

## IPE 315

4. (a) JIT is a technique which can be applied to both production and service environment. How can you distinguish the implementation technique in these two different environments? Provide example.
(b) What are the different types of kanban used in JIT? Discuss.
(c) In fixed position layout, product is more prioritized compared to product layout - explain.

## SECTION - B

There are FOUR questions in this section. Answer any THREE.
5. (a) Capacity refers to an upper limit on the load an operating unit can handle. Along with the volume, what is the other important factor to define capacity? Justify.
(b) How can you distinguish pull system from push system? In which areas pull system is preferred over push system and why?
(c) Total cost and business climate are two important criteria in selecting a factory/office location - Discuss.
(d) For the following table, find the job sequence and map the jobs accordingly using Johnson's rule:

|  | Duration (day) |  |
| :---: | :---: | :---: |
| Job | Station 1 | $\frac{\text { Station } 2}{}$ |
| A | 5 | 5 |
| B | 4 | 9 |
| C | 7 | 3 |
| D | 5 | 8 |
| E | 2 | 6 |
| F | 7 | 8 |
| G | 6 | 5 |
| H | 9 | 2 |

6. (a) Cellular layout can be termed as a miniature version of product/process layout - Explain.
(b) Elaborate the concept of aggregation in planning.
(c) Time study is calculation whereas work sampling is estimation - Justify.
(d) From the following table, decide the machine you want to purchase and explain the logic behind your decision:

| Machine | Fixed cost (Tk.) | Capacity (Unit) |
| :---: | :---: | :---: |
| A | 8000 | 400 |
| B | 9000 | 450 |
| C | 10000 | 500 |

Total demand $=400 \sim 500$ unit
Revenue $=$ Tk 30/unit
Variable cost $=$ Tk 10/unit

## IPE 315

7. (a) Aggregate planning is termed as "rolling planning horizon" - Discuss.
(b) What are the benefits and limitations of breaking down a task into its elements?
(c) Mention four limitations of cellular layout over product layout.
(d) For the following task table, calculate minimum number of station and line efficiency to have a desired output of 48 units $/ \mathrm{hr}$. Also assign the tasks into workstations.

| Task | Predecessor | Time (sec) |
| :---: | :---: | :---: |
| A | -- | 40 |
| B | -- | 30 |
| C | A, B | 50 |
| D | C | 45 |
| E | C, D | 15 |
| F | E | 25 |
| G | E, F | 18 |
| H | F, G | 27 |
| I | G | 42 |
| J | H | 37 |

8. (a) Briefly explain the human factor and external factors in determining capacity requirements.
(b) Hiring and layoff worker is important for balancing capacity with demand. However this scheme is not preferable in current manufacturing environment. Why?
(c) Complete the following plans and compute total cost for both plans:

|  | January | February | March | April | May | June | Total |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Beginning Inventory | 400 |  |  |  |  |  |  |
| Demand Forecast | 1800 | 1500 | 1100 | 900 | 1100 | 1600 |  |
| Safety Stock | 200 | 200 | 200 | 200 | 200 | 200 |  |
| Production Requirement |  |  |  |  |  |  |  |
| Working days per month | 22 | 19 | 21 | 21 | 22 | 20 | $\mathbf{1 2 5}$ |
| Ending Inventory |  |  |  |  |  |  |  |

Plan 1: Constant workforce - Vary inventory \& Stockout


- Plan 2: Constant low workforce - Subcontract

| Production Requirement |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Working days per month |  |  |  |  |  |  |
| Production requirement per day |  |  |  |  |  |  |
| Available hrs per month (shrs/day) |  |  |  |  |  |  |
| Actual Production (5hrs/unit) |  |  |  |  |  |  |
| Units subcontracted |  |  |  |  |  |  |
| Subcontracting cost (s20/unit) |  |  |  |  |  |  |
| Straight time cost (\$4/hr) |  |  |  |  |  |  |


| TOTAL COST |
| :--- |

